

Virginia:

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 2:00 p.m. in the Thomas D. Harvey Meeting Room located on the fourth 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 (arrived at 4:42 p.m.)
Candice W. McGarry, County Administrator
Amanda B. Spivey, Administrative Assistant/Deputy Clerk
Grace E. Mawyer, Director of Finance and Human Resources

I. CALL TO ORDER

Dr. Ligon called the meeting to order at 2:03 p.m., with four (4) Supervisors present to establish a quorum.

II. FY27 BUDGET WORK SESSION

A. 3/10 Work Session Follow-up

Ms. McGarry stated that staff has provided the Animal Control canine transfers data into a summary table. She said that also provided is an impact estimate of a 0.80 LCI, which would equate to 0.67% and equal \$1,094,238 compared to the current change amount of \$1,087,000. She clarified that applying the percentage increase between the 0.729 LCI for FY27/28 and 0.80 yields \$1,094,238 for FY28/29 and FY29/30. She confirmed that adding those two together means their related state revenue loss would be a total of \$4.3 million over four years.

Dr. Ligon commented that Hopeful Hounds had done more than just one transfer last year. Ms. McGarry responded that Hopeful Hounds took one, but Fonda Bell had handled all the transfers associated with Hopeful Hounds. Dr. Ligon said she thought this was representing Hopeful Hounds. Ms. Spivey stated that this was the information Kevin Wright of Animal Control had provided, and he had indicated that he works with her to funnel them through the other sources. Dr. Ligon explained that Ms. Bell takes them into Hopeful Hounds, does the vetting that the other places require, then puts them back out in the process.

Mr. Reed asked what constitutes a transfer. Ms. McGarry explained that the animals start out in the Nelson County shelter then get transferred to other animal rescue agencies or the SPCA.

Mr. Rutherford expressed concern at the loss of \$4 million total - about \$1 million per year for the LCI. Ms. McGarry pointed out that this is also not counting any other decreases in other funding sources or increases in expenditures.

Mr. Reed asked what this would mean in terms of a penny on the tax rate. Ms. McGarry confirmed that it would require about 10.25 cents on the rate to cover the \$4 million.

Dr. Ligon commented that the schools are getting less funding, but so is every other entity. Mr. Rutherford noted that the Health Department had never before asked the County to fund positions.

Dr. Ligon said there used to be a state epidemiologist so that every department didn't have to have one, and she understood there was more disease to track with COVID—but it would be interesting to hear from the state whether the need is there. She added that certain departments just did not want to see loss of jobs.

Ms. McGarry commented that they could refer to the data later, noting that they had not yet received the School budget request. She confirmed that the School Board would be discussing their budget the following day.

B. FY27 Health Insurance Renewal and Establishment of Rates (R2026-21)

Ms. Mawyer reported that the County saw a 7% increase this year in health insurance rates, with no change in plan offerings or coverage amounts, at a total cost of approximately \$71,000. She clarified that they are still covering about 31% of dependent care, and they are not required to cover dependent care if 80% of eligible employees are enrolled. Ms. McGarry stated that the County pays a portion of the premium for those in the dual and family plans.

Mr. Rutherford asked if retirees can still participate in insurance if they are not eligible for Medicare.

Ms. McGarry confirmed that they would be responsible for 100%, minus any retiree health insurance credit they get from the County, which is up to \$75.

Ms. Mawyer added that Medicare Advantage 65 changed and was \$254 this year compared to \$232 last year.

Dr. Ligon asked how long you had to be employed in the County for the credit.

Ms. McGarry noted that it is 15 years before someone was eligible for the credit.

Dr. Ligon asked if they had the opportunity to shop around.

Ms. McGarry explained that it wasn’t ideal at this point because they are members of the Local Choice program through the state, which has typically been a very good option for localities; if they were to look for comparison plans, that would need to happen immediately.

Mr. Rutherford recalled that they had just done this recently.

Ms. Mawyer clarified that they changed their plan offerings two years ago, which is when they added the high deductible health plan—but last year there was no change, so they did not make any adjustments.

Ms. McGarry noted that the \$71,000 is incorporated into Employee Salaries and Benefits line in the current introduced budget.

Mr. Rutherford moved to approve **Resolution R2026-21** as presented. Mr. Parr seconded the motion, which passed unanimously (4–0) by vote of acclamation and the following resolution was approved:

RESOLUTION R2026-21
NELSON COUNTY BOARD OF SUPERVISORS
FY27 HEALTH INSURANCE RENEWAL AND ESTABLISHMENT OF RATES

WHEREAS, Nelson County participates in the Local Choice Health Benefits Program and the renewal deadline for the next plan year of July 1, 2026 - June 30, 2027 is April 1, 2026, and

WHEREAS, premiums for the next plan year include an increase of 7% for the current Anthem Blue Cross Blue Shield plan offerings;

NOW THEREFORE BE IT RESOLVED, by the Nelson County Board of Supervisors that Nelson County’s 2026-2027 health insurance plan year renewal rates be hereby established for active employees and retirees as follows and submitted to Local Choice by the renewal deadline of April 1, 2026:

Active Employees	FY27 (July 1, 2026 - June 30, 2027)		
<u>Key Advantage 250</u>	Employee	County	Total
Single, Comprehensive Dental	\$101	\$904	\$1,005
Dual, Comprehensive Dental	\$660	\$1,200	\$1,860
Family, Comprehensive Dental	\$1,249	\$1,465	\$2,714
Single, Preventative Dental	\$99	\$886	\$985
Dual, Preventative Dental	\$647	\$1,176	\$1,823
Family, Preventative Dental	\$1,224	\$1,436	\$2,660

<u>Key Advantage 500</u>	Employee	County	Total
Single, Comprehensive Dental	\$91	\$819	\$910
Dual, Comprehensive Dental	\$595	\$1,087	\$1,682
Family, Comprehensive Dental	\$1,130	\$1,326	\$2,456

Single, Preventative Dental	\$89	\$801	\$890
Dual, Preventative Dental	\$582	\$1,063	\$1,645
Family, Preventative Dental	\$1,105	\$1,297	\$2,402

<u>High Deductible Health Plan</u>	Employee	County	Total
Single, Comprehensive Dental	-	\$734	\$734
Dual, Comprehensive Dental	\$431	\$927	\$1,358
Family, Comprehensive Dental	\$860	\$1,120	\$1,980
Single, Preventative Dental	-	\$714	\$714
Dual, Preventative Dental	\$419	\$902	\$1,321
Family, Preventative Dental	\$836	\$1,090	\$1,926

Retirees Not Eligible For Medicare	
<u>Key Advantage 250</u>	Retiree
Single, Comprehensive Dental	\$1,005
Dual, Comprehensive Dental	\$1,860
Family, Comprehensive Dental	\$2,714
Single, Preventative Dental	\$985
Dual, Preventative Dental	\$1,823
Family, Preventative Dental	\$2,660

<u>Key Advantage 500</u>	Retiree
Single, Comprehensive Dental	\$910
Dual, Comprehensive Dental	\$1,682
Family, Comprehensive Dental	\$2,456
Single, Preventative Dental	\$890
Dual, Preventative Dental	\$1,645
Family, Preventative Dental	\$2,402

<u>High Deductible Health Plan</u>	Retiree
Single, Comprehensive Dental	\$734
Dual, Comprehensive Dental	\$1,358
Family, Comprehensive Dental	\$1,980
Single, Preventative Dental	\$714
Dual, Preventative Dental	\$1,321
Family, Preventative Dental	\$1,926

Retiree Medicare Plan	
Advantage 65 (Dental & Vision)	\$254

C. General Fund Expenditures

Ms. Mawyer reported that the County had received an email from MACAA that morning confirming that they wish to withdraw their after-school program request.

Ms. Mawyer said the budget presented reflects the changes from March 4th.

Mr. Parr stated that the Board had a question on the Foothills.

Ms. McGarry explained that Foothills had not received further information on their software request, and she suggested that the Board consider the request as originally presented, which was \$15,000. She said they could always come back to make an additional request.

The Board agreed on the \$15,000 as requested by Foothills.

Ms. Mawyer noted that the MACAA request is now \$30,000, which is what the County awarded last year. She said this was for two programs: Project Discovery and the Emergency Assistance Program.

Dr. Ligon said following the MACAA presentation, she wondered what the school counselor was doing.

Mr. Reed explained that the counselor was providing one-on-one counseling for students, as well as providing student counseling for college and other initiatives. Ms. Spivey noted that MACAA's Project Discovery was specifically geared to working with students who were the first in their families attending college. She commented that the school counselors were likely working with the other students in the school who were looking at college.

Mr. Parr pointed out that what's before them is already included in what staff presented the day before, so anything they do on those pages is not increasing those numbers. Ms. McGarry confirmed this.

Dr. Ligon clarified that MACAA's actual ask is \$30,000 now and not \$45,000, and she asked the Board for input. Board members indicated that they felt this was reasonable and agreed with funding at \$30,000.

Dr. Ligon said the Humane Society was next for discussion.

Mr. Parr said that \$60,000 was a big number, and he did not support it. Mr. Rutherford agreed that was too much.

Mr. Rutherford said they should give them at least \$10,000, as that was what was originally in the budget when they were receiving funding from the County.

Dr. Ligon said the County gave the \$10,000 when the Humane Society was taking 70 dogs from Animal Control, noting that they took 16 last year and 17 the year before that. She suggested that they use a per-animal multiplier for fairness, and what's currently happening is they pick and choose which ones they want after others have done the heartworm and disease testing—which is frustrating.

Mr. Parr asked if they were taking animals from other counties and whether those localities were funding them.

Dr. Ligon responded that they absolutely are and are emptying Buckingham and Appomattox all the time, yet they are not helping Nelson, which is her objection. She said she did not know if they were getting funding from other localities, but her calculations (\$10,000 divided by 73, multiplied by 16 dogs) based on the number of animals yields \$2,191.

Mr. Rutherford suggested rounding up to \$2,500.

Mr. Parr suggested rounding it up to \$5,000.

Mr. Reed said he would go with flat funding based on last year.

Mr. Parr said that was \$0 and had been for several years, although it had been funded higher in the past.

Mr. Reed stated that their representative was out front in saying that she's asking for \$60,000 because she was told to shoot high, but had also said that anything would be appreciated. He emphasized that they need to sustain themselves, and that means a lot more than just the number of dogs they serve. He added that one-sixth of what they've asked for is probably reasonable, given that.

Mr. Parr said as much as he supports what they do, he was surprised and disappointed to learn that they are serving two other localities and bringing in more animals from Buckingham than they are from Nelson.

Mr. Reed responded that this is a good rationale for whatever they decide to do.

The Board agreed to allocate \$5,000 to the Humane Society.

Mr. Parr emphasized that it's important to deliver that news with a reason: They want to see more Nelson and want to see some changes.

Dr. Ligon asked if the Blue Ridge Health District request was on top of what the County already pays in rent and other expenses for them.

Ms. McGarry confirmed that the total request includes the County's share of the rent, which increased since when they were at the Blue Ridge Medical Center.

Dr. Ligon said she had wanted to ask the health district rep if the disease trends presented were for just Nelson.

Ms. McGarry responded that her understanding was those were just for Nelson. Dr. Ligon commented that she had thought it was for the entire district.

Mr. Reed stated that given how vital their services are and the fact a great proportion of the people they serve are taking a big hit with healthcare, their services are more vital than ever. He said they could probably consider a half-percent increase pretty conservative, and the fact they had to pull out items to justify what they were doing shows they really need the support.

Mr. Rutherford noted that it's \$24,000, and the rep had wanted the disease specialist at \$9,000, along with 3% pay increases aligned with the state. He suggested that they fund the disease specialist and the 3%—so that would include everything but the senior epidemiologist at \$6,000. He added that he didn't think the state was going to do 3%, and it would actually be 2%, so there would be some additional money.

Ms. McGarry confirmed that the additional allocation would be \$18,619, without the senior epidemiologist funding. Mr. Reed noted if something fell through, they could always come back to it again.

Mr. Parr stated that there were previous Board questions on the TJEMS Council and Region Ten Community Services Board.

Ms. McGarry said they had not gotten anything back from Region Ten.

Mr. Rutherford said they should wait on the Region Ten information.

Regarding TJEMS, Ms. McGarry mentioned that they reorganized last year, and Nelson is now in a different group called NVERS. Dr. Ligon noted that they were not funded last year and asked how that affected Nelson.

Mr. Parr pointed out that in the past, TJEMS hasn't been providing services and there may be some changes, so he is doing some checking.

Ms. McGarry noted that NVERS reported that local funds help them meet the Virginia requirement of a 25 percent match of state funding and they state that they provided support for EMS training across the county.

Mr. Rutherford recalled that they have had this discussion before and continually shrunk their contributions.

Dr. Ligon noted that they would move on from NVERS for now. The Board then reviewed OAR Community Connections. Mr. Rutherford noted that OAR worked with the County on Recovery Court. Mr. Reed noted that they also worked with Region Ten. The Board agreed to fund OAR an additional \$1,535 as requested. Mr. Parr noted that OAR had proven themselves as a successful program.

The Board then discussed Region Ten and agreed to include a flat-fund placeholder of \$150,000 until they returned with the data and information requested.

The Board agreed to level fund Virginia Career Works, then reconsidered and decided that should be \$0, based on lack of activity and information.

Dr. Ligon commented that they had planned to be more active in Nelson once the DSS building was up and running, but she was not certain how sincere that was—and she did not even know Career Works existed, nor did several jobseekers she had asked. She added that she is fine with \$0.

Mr. Rutherford suggested that they come in and give a report.

Ms. McGarry clarified that they are asking for \$5,915, based on 40 cents per capita from each of their 11 localities in the region, which for Nelson is 1,478.

Mr. Rutherford suggested that they leave them at \$0 and have them make the case to the Economic Development Authority or the Board.

Mr. Parr said Curtis Sheets had indicated that with NVERS, the new organization, they have seen an increase in services. He mentioned that one of the reasons they didn't fund TJEMS the previous year was Mr. Sheets recommendation in the other direction. The Board was in agreement to fund NVERS at \$10,000 as requested.

Ms. McGarry said with those changes, they have added \$148,394 to their recurring contingency.

Dr. Ligon commented that she didn't know enough about Region Ten but felt they gave a lot to the community; however, their residential facility is an eyesore and a drain, with people frequently walking up and down the middle of the road.

Mr. Reed commented that having those people visible in the County is certainly valid, as they are invisible to most people in the County. He added that having them on the streets is not a liability.

Dr. Ligon said her complaint is when they are shipped in from Charlottesville, and they are an hour away from urgent care and other things by being here.

Mr. Rutherford noted that they are not necessarily from a specific geographical area; they typically come from Western State.

Dr. Ligon disagreed with the blanket statement that it's not a risk to the community, as they are importing people with mental issues who are unstable and unpredictable—so there's an inherent nature of safety problems, and you can't just generalize that these people being shipped in here is okay for the community.

Mr. Reed stated that he would retract the liability statement, but it didn't change how he felt.

Capital Outlay

Ms. McGarry reported that they included everything from the CIP but removed the radio tower site in southern Nelson and the radio system upgrade to a trunked system because they are high-dollar things that will likely need financing of some sort and not fully covered within the General Fund budget. Mr. Rutherford commented that if those two big ticket items were being taken out of Capital Outlay, he was fine with everything else listed.

The Board reviewed numerous line items listed, including battery replacement, McGinnis Building structural repairs, compactor replacement, an economic development study through the EDA, accessible voting systems, BAI municipal software server replacement, mini split unit at the Courthouse, raised floor tiles in the Emergency Communications Center (ECC), ECC furniture and Sheriff's Office mobile data computers.

Ms. McGarry noted that the repairs at the McGinnis building would likely need to be done in phases. The Board agreed that an economic development study was needed and would help the EDA to be proactive. Ms. McGarry noted that there was some state PSAP funding that could be used for the floor tile replacement.

Ms. McGarry reported that the Sturt Park development is funded by timber funds the County has been carrying forward, which would include a survey of the 344 acres, and plans for a parking area across the street.

Mr. Reed explained that there's a notion that a parking area across the street would serve the area better because it's not in a floodplain and is higher up; there is currently not a good place to put parking on the side where the property is. He said at some point, there would likely be a request to approach Weyerhaeuser about selling an acre or so to the County for a parking area that's safe and well located.

Mr. Parr commented that on a related tangent, there may be a possible donation of the small sliver of land out by the Transfer Station as well as a small piece of property that adjoins the Courthouse parking lot, which don't have cash value but may offer the owner a tax deduction while providing use to the County.

Additional items were discussed under Capital Outlay to include a water and sewer study at the Larkin property. Ms. Mawyer reported that under Sheriff's Department vehicles and equipment, the original truck is no longer available, but there is a civilian model, non-pursuit, that will not require the same equipment as the vehicles

assigned to the patrol division. She clarified that the vehicle would be used for an admin person, but it still needs minimal equipment and installations, with all those costs included in the \$262,000. She confirmed that there are four total vehicles—three Durangos and one Chevy Silverado.

Mr. Rutherford said they have customarily done four vehicles, with some catchup needed along the way.

Ms. Mawyer mentioned that the Enterprise vehicles were no longer considered a viable option, as it would only be advantageous if they had an in-house option to equip them.

The Board agreed that the \$27,000 quote from CMA Automotive in Charlottesville for a Nissan Rogue for Building Inspections was reasonable, and Ms. McGarry indicated that the department had been happy with those vehicles thus far. They also discussed the purchase of a new skid steer for the Transfer Station, and Ms. McGarry said they would keep the old one, but it was starting to require a lot of repairs and would remain as a back up only, not for everyday use. She also mentioned that there was an ambulance chassis replacement in this budget as well as a fire truck.

Regarding the facilities system study, Ms. McGarry explained that there are consultants who evaluate facilities and systems such as HVAC for energy savings, with a guarantee for savings if new equipment is needed. She noted they could budget a lesser amount than the \$75,000 that had been included.

Mr. Rutherford said he would like to hear a presentation from that group.

Dr. Ligon said it would be nice to include the schools in that evaluation. Ms. McGarry noted that if the Board wanted to include them in the evaluation, they could do so.

Ms. McGarry stated that the school already has a contract with Honeywell and while they have not been pleased with them, they did like the program and how it worked logistically. She noted that there were about 15 companies on state contract that provide this type of service—so the County would not have to go through a formal solicitation process. She added that they would not move forward without the Board's approval.

Mr. Rutherford said he would be willing to budget \$20,000 for the facilities evaluation and have a group present. He noted he would like to know more about the process as it is occurring at the jail. The Board agreed to budget \$20,000 for the facilities study.

Regarding the sidewalks in Lovington, Mr. Parr noted that they were only putting them on the west side of Front Street, with a cost of \$1 million to do the other side. Mr. Rutherford noted that the County just needs to stay in a perpetual spot with VTAP funding and applications so they can get the other side done.

Ms. Spivey noted that had been the plan all along, to apply for the other side of the street. She explained that the current scope for the west side of Front Street went from the intersection of Front and Main, down to Theater Drive.

Ms. McGarry assured them that she was expecting an estimate for the project and would stay on top of it, noting that the local match for FY28 would be \$1 million for the sidewalk project.

Mr. Rutherford said when they originally considered sidewalks for Lovington, the total cost was \$1.8 million and included some nice amenities.

Ms. McGarry reported that for the Lovington Park playground, they are holding some other funds that could potentially cover that cost, at the Board's discretion, and she is currently keeping it as a placeholder.

The Board discussed repaving the first quarter-mile VBRRT trail in Piney River, with the primary issues being handicapped accessibility and tree roots coming through the pavement.

Mr. Reed said as someone who negotiates a wheelchair quite often, it really doesn't need to be paved because you can get your way around it if needed, and it can still be accessible even though perhaps not by the book. He added that if this is something that needs to be done the following year, they can look into it then. Mr. Parr noted if they were going to spend money at the trail, they needed to also consider expanding the parking on the Piney River side. He said that he also wanted a third entrance to the trail near the over pass on 29 in the future.

Ms. McGarry suggested that they just leave it in as a placeholder. Dr. Ligon suggested at half the current amount, which would be \$30,000. Ms. McGarry noted that the trail was built around early 2000's.

The Board reviewed additional list items such as a maintenance carport at Callohill next to the maintenance shop, a Contingency and System Security plan for Local Election security, and an animal shelter addition for the attendant to move into as an office, which would also free up lobby space for people who come into the shelter. They also discussed the Blue Ridge Tunnel electric trailhead gates—with the east gate estimated at \$16,332 and the west gate at \$30,000—and the Board noted that Mr. West had suggested that the County at least do its side. The Board reduced the trailhead gate amount to \$16,500 for the east side only.

Mr. Parr commented that Waynesboro should fund their side as well, and the odds are that the east side is more likely to be breached.

Staff confirmed that they could remotely close an electronic gate.

Ms. McGarry concluded by stating that the sum of these budget actions added \$115,300 to the non-recurring contingency and saved \$415,300 from the original proposed budget.

The Board took a brief recess.

The Board discussed departmental budgets. Dr. Ligon asked why the Board of Supervisors' budget was higher. Ms. Mawyer explained that this was partly due to health insurance with having a full year of a new person on the plan. She noted that there was an increase budgeted in Professional Services as the cost of the audit was expected to increase.

The Board then discussed pay for Supervisors and School Board members.

Ms. McGarry noted that she would have to check, but there may be some authority in State Code that allows for the Board to have the same salary percentage increase as County employees. Mr. Parr commented that if they do not change it at some point, it ends up being a similar situation as the School Board. He stated that School Board members get \$150 a month, which has been the same since he was on the School Board in 2003, and a study was done while he was still on that Board, which determined that to be in line with surrounding counties, the School Board salary should be \$425 a month.

Ms. McGarry noted that those increases needed to go up in tandem with the rest of County employees, as there were some constraints that restricted that from happening at other times. Dr. Ligon commented that it seemed fair to go up at the same time the County goes up. Ms. McGarry explained that she would double check the code to make sure that it is kosher, and they could include the increases for the Board of Supervisors when they do the normal resolution for employees.

Mr. Rutherford said for public purposes, they should show what 2% and 3% equate to for the Board's salary increase.

The Board then discussed General Fund Expenditures.

Board of Supervisors: FY27 requested amount of \$239,810, which is a 16.1% increase over FY26.

Ms. Mawyer reported that other increases in the Board of Supervisors budget besides Professional Services include telecommunications, as the budget now reflects cell phones for three Supervisors. Ms. Mawyer noted that Mr. Lenahan, Dr. Ligon and Mr. Rutherford were all budgeted for cell phones. Ms. Spivey noted that they had included a phone in the budget for Mr. Rutherford just in case he had wanted to discontinue using his personal phone for County business. Mr. Rutherford confirmed that he was interested.

Dr. Ligon said in talking with board members from other counties, their primary suggestion was achieving that separation in phones.

Mr. Parr noted that he had been told that since he was on the School Board and he asked what happened if he got a FOIA request from his personal cell phone.

Staff confirmed that the request only relates to specific matters under consideration by the County, and only relative to that topic.

Mr. Parr asked what the advantage is of having the separate phone.

Mr. Rutherford explained that if they ever get to a point where someone would FOIA messages from a Supervisor's phone, it's a lot easier to hand over a separate work phone than a personal one.

Ms. Mawyer said the budget also includes additional travel and training costs because some of the Supervisors are attending more trainings.

Mr. Rutherford commented that they need to take more consideration as they pursue additional professional development opportunities and classes, particularly for VACo.

County Administration: FY27 requested amount of \$406,537

The Board noted that the County Administration budget was actually a -0.3% from the previous year.

County Attorney: FY27 amount of \$100,000

Commissioner of Revenue: FY27 requested amount of \$360,250, a 1.6% increase from FY26.

Ms. Mawyer noted that the Commissioner of Revenue increases are primarily related to postage, which she commented was also true of other departments. She noted that the Commissioner of Revenue also had an increase in professional services for ProVal, which increases each year.

Ms. McGarry noted that Board of Equalization was not in the budget as they were not needed for FY27.

Mr. Rutherford said he would like to discuss doing reassessments every two years.

Ms. McGarry stated that they could analyze whether it would be more cost effective to do it in house versus using a third party.

Mr. Rutherford mentioned that other neighboring counties are discussing a regional shared arrangement, which has good potential.

Ms. McGarry said that would be preferable, especially given office space considerations.

Treasurer: FY27 requested amount of \$437,292, a 4.9% increase from FY26.

Dr. Ligon asked about the Treasurer's office and the increase in budget requested. Ms. Mawyer noted a lot of the increase was related to postage. She noted that there were also increases related to investment services fees on a Sweep investment account. Ms. Mawyer commented that the return on investment outweighed those fees.

Finance: FY27 requested amount of \$420,690

Technology: FY27 requested amount of \$451,866, a one percent increase from FY26.

Ms. Mawyer reported that the budget increase for Technology was related to service contracts for maintenance.

Mr. Rutherford and Mr. Parr agreed that they were good with the listed budgets showing a decrease which included the following departments and their FY27 requested budget: Registrar (\$303,136), Courts (\$874,270), Commonwealth Attorney (\$737,438), Sheriff (\$3,166,150), Public Safety and Emergency Services (\$735,944), Emergency Services Council (\$688,510). Ms. McGarry noted that many of the departments showing decreases were due to grant funding. She explained that the Sheriff's Office had grant funding and Asset Forfeiture funds that are not reappropriated until after the previous year's balances are certified, typically September or October. She indicated that those amounts would be appropriated after the start of the fiscal year.

Ms. Mawyer explained that the Emergency Services Council line included things like disability insurance, Line of Duty Act, as well as gas, oil and grease for fire and rescue. Mr. Parr asked if they were taking increased fuel costs into consideration in other parts of the budget besides EMS. Ms. McGarry responded that they would be reflected in the Motor Pool.

E911 Program: FY27 requested amount of \$754,026

Forest Fire Service: FY27 requested amount of \$20,986

Paid EMS: FY27 requested amount of \$1,860,178

Dr. Ligon asked about paid EMS increases and whether there was a regular reassessment of transport fees.

Ms. McGarry said they got a rate sheet for that and could make adjustments annually if desired, and this year's offsets those costs but does not fully fund them. Ms. McGarry confirmed that they are projected to bring in \$1,005,098 for FY26, but the cost totals \$1,700,000. Dr. Ligon commented that they definitely need to increase it if the rate sheet says they can.

Regional Jail & Food Supplies: FY27 amount of \$2,058,060

Building Inspections: FY27 requested amount of \$433,366

The Board agreed that they needed to align with what neighboring localities are charging for building inspections, which is on the revenue side, and that would be coming before them in May.

Animal Control: FY27 request amount of \$382,996

Medical Examiner: FY27 amount of \$160

Waste Management: FY27 amount requested is \$1,568,868

Ms. Mawyer explained that with transportation fees, there are no increases built in for fuel costs but there are for repairs and maintenance. Ms. McGarry reported that the tipping fees at Region 2000 would remain the same.

The Board discussed tipping fees and determined that Nelson charges \$55 a ton, while Amherst is \$44 a ton at the gate. Ms. McGarry said she would clarify whether those charges are commercial or residential for Amherst.

Building and Grounds: FY27 amount requested is \$1,059,717

Ms. Mawyer confirmed that Buildings & Grounds only increased in one line item—contracted services—which covers maintenance costs.

Motor Pool: FY27 amount requested is \$257,000, the same amount as FY26

Mr. Parr asked if they should build additional funds in the budget. Ms. McGarry noted that while they could anticipate fuel costs going up, she would not build it in, rather just amend the budget as needed. Ms. Mawyer noted they were projecting lower than usual, which was likely why the amount requested was lower.

At Risk Youth & Families (CSA): FY27 amount requested of \$2,039,165

Ms. McGarry explained that DSS-related items include Children's Services Act (CSA) funding from the state, which covers the expenses associated with foster care, in-home services, residential therapy placements, etc.

Parks and Recreation: FY27 amount requested was \$551,927

The Board agreed that the Parks & Rec budget Jerry West previously presented to them was acceptable. Ms. McGarry noted that the request included the after-school program.

Planning and Zoning: FY27 amount requested was \$254,627

Ms. McGarry confirmed that they would be evaluating the fees for Planning and Zoning. Ms. Mawyer clarified that the only Planning & Zoning increase is for postal services and the Junkyard Cleanup Grant Program. Ms. McGarry noted that the junkyard cleanup program was something Director Dylan Bishop has wanted for a long time.

Tourism and Economic Development: \$581,357 requested for FY27

Ms. McGarry the 11.2% decrease from FY26 was due to grant funding from the prior year, which she noted was about \$80,000. Ms. Mawyer reported that noted that there is funding for Tourism & Economic Development for short-term rental software, which is shifting from capital to operations as an annual expense. Staff confirmed that both that department and the Commissioner of Revenue will have access to that software and platform.

Anti-Litter Grant: FY27 currently at \$0 until awarded and appropriated.

The Board asked if the anti-litter grant has actually been used.

Ms. Spivey responded that they currently use that toward the recycling coordinator position, and they have contemplated using it for things like tire amnesty. She noted that the number can vary from year to year.

Extension Service: \$67,544 budgeted for FY27

Refunds: \$32,000 budgeted for FY27

Ms. McGarry noted that Refunds were budgeted for any refunds that the County may need to issue. Ms. Spivey noted as an example that at the meeting the day prior, there was a tax refund on the agenda that they had to issue relating to a disabled veteran.

Employee Salary Adjustment/Benefit Cost: \$431,780 budgeted for FY27

Mr. Rutherford mentioned the employee salary adjustment benefit cost.

Ms. Mawyer explained that the number looks large because of all the transfers they had done, as the \$135,000 was not what was originally budgeted; that amount had originally been \$397,000.

Ms. McGarry noted that they usually lump it all into one line to make it easier for the Board to decide on a compensation and insurance and benefits increase; then during the fiscal year, they transfer individual amounts from this line out into the departments. She noted that this effectively reduces their amended budget amount, and in this case what's left is \$135,000.

Ms. Mawyer further explained that included is the 2% cost-of-living increase for all staff as well as bonuses, which will hinge on what the governor does. She said that amount is \$190,541, which includes a \$500 bonus for part-time staff; the cost-of-living increase would be \$170,055, and the health insurance increase of 7% or \$71,184 is also included in this figure.

Transfer to Social Services (excludes CSA): \$2,144,252 for FY27

Dr. Ligon recalled that Brad Burdette, formerly of DSS, had implied that the state was going to pay more of their share of rent once the new building was done, and she wondered if that was still in motion.

Ms. McGarry clarified that Mr. Burdette had done nothing in that regard, but there is a cost allocation plan that staff has met with the state about—so there is momentum. She also stated that the transfer as shown is just for the social services department, excluding the other \$2 million for CSA expenditures.

Transfer to Debt Service: \$3,325,284 for FY27

Transfer to Reassessment Fund: \$105,000 for FY27

Mr. Rutherford asked if they are throwing just \$100,000 in the Reassessment fund.

Ms. McGarry responded that they were doing \$85,000 but set aside more based on previous costs.

School Funding

Dr. Ligon commented that the Schools did not make any changes to their School Nurse funding, noting that she was surprised by that. Ms. Mawyer noted that it had not been changed in a while. Ms. McGarry noted that staff had worked off of the School's introduced budget. She commented that they were so close to receiving the School funding request, and once they did, they would make adjustments to the amounts requested.

Ms. McGarry indicated that they could run through revenues and circle back to School funding if preferred.

Mr. Rutherford asked for the rest of the Board's thoughts on School funding. He stated that he was at \$1 million in new money and then \$600,000 coming from a non-recurring source. He commented that was about \$1.6 million of the \$2.2 million that the Schools were lacking. Ms. McGarry noted that the number was not yet finalized, as they did not know what the Schools' ask would be.

The Board agreed that they would need to do a deep dive into the School budget after it was formally presented, but they would address some specific items now.

Dr. Ligon stated that the Blue Ridge Medical Center is supposed to talk with Dr. Hester this week about the school nurse budget. Dr. Ligon said she is expecting it to be higher, as Blue Ridge is offering \$10 an hour less than the surrounding health care centers—and thus they cannot retain those employees.

Dr. Ligon commented that the requirements are stringent. It was noted that the nurses may be BRMC employees.

Mr. Rutherford reiterated that he was at \$1 million in recurring funds, and then \$600,000 for buses from non-recurring funds. Dr. Ligon commented that she was thinking about funding the Schools at the same amount as FY26.

Ms. Mawyer stated that the school operations totaled \$19,918,914 last year, which had increased from \$19.3 million the previous year, plus buses.

Mr. Parr said that it sounded like Dr. Ligon was at \$800,000 plus buses, and Mr. Rutherford was at \$1 million plus buses, and he guessed that Mr. Reed was at \$2.2 million.

Mr. Reed said when they get to the advertised tax rate, they can come down but they cannot go up—so they want to have something that will make it bearable. He noted that some other counties were putting big raises in their tax rates for that reason, and a lot of people will show up for the public hearings. He emphasized that it's very difficult to not look at both of these things at the same time, so he's glad they are discussing them now.

Ms. McGarry confirmed that for recurring, the County is now at \$4,270,371 with keeping 16% of the reassessment; and their non-recurring is now at \$415,300.

Mr. Parr asked if this was with the 57-cent rate.

Ms. McGarry confirmed this and said it would generate \$3.2 million.

Mr. Parr stated that he is on the same number as Mr. Rutherford—at about half of that increase in revenue, or \$1.6 million including buses.

D. Discussion of Proposed Tax Rates

Mr. Reed said he would be in the minority here, as always, but his concern is less with the school budget numbers and more with the property tax rate. He said the problem is that the people who have the greatest ability to pay their taxes are going to pay the least in property taxes. He commented that this is equally as difficult to deal with as the composite index, and he did not know how to address those inequities. He said they have the opportunity for more revenue but not the means to arrive at it because there are so many people living on the low end of the scale, and the people who live on the high end of the scale continue to find their way into Nelson County because property taxes are so low.

Mr. Rutherford commented that they're not just moving here because of property taxes.

Mr. Reed said that it is a big factor, and if you're looking for a place to spend the rest of your days, you want a low property tax rate.

Dr. Ligon said if they are really doing that, they're moving to Colorado or Tennessee. Mr. Reed commented that Nelson County was an attractive place to be.

Mr. Rutherford added that Augusta County's tax rate is 52 cents, and this would put Nelson 5 cents above that. He also stated that the 4% practice is not an unhealthy one, and if they gave schools the \$1 million and figured out the \$600,000 from recurring, that would leave them with about \$2.6 million left from the reassessment increase—which would likely go to the school's capital needs anyway. He said he is not a big believer in capturing all the money and then having it saved up for all four years to be distributed; in the event they have to raise taxes to accomplish something, they can then go to the taxpayers with that explanation.

Mr. Reed said it's pretty clear they are going to lower the tax rate—but equalizing it is not realistic in this scenario.

Mr. Rutherford said that's not being proposed, and they are capturing 16% of the 20%, and it leaves some money that can address some of the capital improvement needs. He added that it's sad to say that \$1.8 million

isn't going to address a lot, but it's money they can utilize without going into debt service to accomplish some of those things.

Mr. Reed stated that it was important for Mr. Lenahan to be here, and he wasn't sure what the schedule might allow in that regard. Mr. Rutherford commented that he was hoping to set the tax rate today,

Mr. Parr said he respected that but felt assured that Mr. Lenahan would not be going above 57 cents.

Mr. Reed agreed but said Mr. Lenahan was an important piece of this. Mr. Parr noted that even at 57 cents, they still had work to do. He emphasized that they are not approving a budget today but are prepared to set a rate for advertisement.

Ms. McGarry pointed out that personal property would yield \$6,489,001. Mr. Rutherford noted that was about a four percent increase over FY26.

Mr. Reed commented that the 57-cent rate is reasonable, but he would advocate for 58 because it's likely they are going to come down through something in the budget that would work toward their benefit. He said given what they have looked at before—the value of what the state's not putting forth and a value of 10 cents—this concerns him. He added that when they get everything from the state, Mr. Lenahan will be here, and then they will be able to really drill down on what they ought to do.

Mr. Rutherford said he isn't going to die on a hill of 57 versus 58 cents.

Mr. Parr stated that he's fine with 58 cents to authorize the public hearing, but he will stick to 57 when the time comes to vote on it.

Mr. Reed said if they have a clear rationale about it without disagreements that have characterized previous years, it's easier to explain.

Ms. McGarry commented that it's wise to advertise something a little higher than where they might land. She also stated that they will not have the personal property book numbers from the Commissioner of Revenue until early April, but they needed to set that rate today for advertising, as well as machinery and tools.

Mr. Rutherford suggested that they leave the personal property tax rate where it is for now. The Board discussed the Machinery and Tools tax also. Dr. Ligon commented that Nelson did not get much from businesses in comparison to other localities. She said that increasing Machinery and Tools tax would not say that Nelson is not favorable to businesses. She commented that they had some things happening in the county and she was interested in diversifying income. Mr. Reed and Mr. Parr commented that when the solar farm was on the horizon, they could revisit the machinery and tools rate. Ms. McGarry noted that she would look at the solar siting agreements to see what they say in regards to the machinery and tools tax rate and whether that amount is fixed.

Mr. Reed stated that he was fine with keeping all of the other tax rates at the same rate.

Mr. Rutherford **moved** to advertise a proposed real estate tax rate of 58 cents per \$100 of assessed value. Mr. Parr **seconded** the motion. Supervisors **approved the motion** by roll call vote (4–0); Mr. Lenahan was absent from the meeting and the vote.

Revenue Discussion

Public Service Tax: \$1,246,446 estimated revenue for FY27

Ms. McGarry explained that the public service tax is assessed on utilities and infrastructure, which is set as the same as the current fiscal year until they get SCC information.

Personal Property Tax and Mobile Home Tax: \$6,489,001 estimated revenue for FY27

Mr. Rutherford noted that they were keeping the personal property tax rate the same for 2026.

For personal property tax, Ms. McGarry said they are projecting a little more revenue than what is budgeted; the difference between the 2027 estimate and projections is only \$107,654 or 1.69% more; the difference from budgeted is 4.6%. She clarified that this is without the benefit of the actual values from the Commissioner.

Late Tax Penalty – 10%: \$262,056 in estimated revenue for FY27

Late Tax Interest – 10%: \$187,920 in estimated revenue for FY27

Ms. McGarry noted that she just applied the same 16% increase relating to the real estate tax revenue increase to both the late tax penalty and the late tax interest.

Local Sales and Use Tax: \$2,513,279 estimated revenue for FY27

Ms. McGarry confirmed that they did not have any control over that amount, noting it was an estimate.

Electric Consumer Utility Tax: \$530,754 in estimated revenue for FY27

Ms. McGarry explained that she over-projected the electric utility tax for FY26, so the FY27 projection is about \$25,000 less than budgeted, going up to just \$530,754.

Business Licenses: \$54,000 in estimated revenue for FY27

She stated that business license revenue was projected to stay the same, and she confirmed that any business doing business in the County—including builders—is required to have a business license.

Ms. Mawyer noted that for commercial accounts at the Transfer Station, they confirm that each account has a current business license every year.

Dr. Ligon noted that in Amherst, all the contractors she used were not allowed to pull a permit until they had a business license and a projected value of their work.

Mr. Rutherford suggested that this was a follow-up for Building Inspections to make sure they are checking.

Electric Consumption Tax: \$65,000 for FY27

Telecommunications Gross Receipts Tax: \$15,000 for FY27

Motor Vehicle License: \$740,090 for FY27

Bank Franchise Tax: \$109,728 for FY27

Ms. McGarry noted that she would have to look into what dictated that revenue. She noted it was not within the County's control at all and was an educated guess.

Recordation Tax: \$380,000 for FY27

Transient Lodging Tax: \$2,722,813 for FY27

Ms. McGarry stated that she was fairly conservative with the transient occupancy tax (TOT), especially for FY26; they are at about \$2 million now with four months left to go in the fiscal year.

Mr. Rutherford pointed out the anomaly with the Seven Stars event, which drives that total up.

Dr. Ligon asked what staff had found out about the PetData initiative.

Ms. Spivey responded that Albemarle was using it and had no issues with it, and it seemed to work well—but in checking with other localities through the inquiry desk, none were using it. She suggested that they perhaps get a demo on it to understand its capabilities, and cost would be a factor.

Dr. Ligon said she would like to hear from them.

Meals Tax: \$1,621,560 estimated for FY27

Ms. McGarry reported that she was projecting higher revenue from the meals tax for this fiscal year, and she would use that same amount for next year.

Mr. Reed said he mentioned the meals tax at their last meeting, and he wondered if they could put something in the contract for Seven Stars that they would be responsible for any unpaid meals taxes.

Mr. Rutherford stated that he had that concern from day one and felt that the Commissioner of Revenue should be present onsite. He emphasized that tax collection is just as critical as the tax rate, and the County has an enforcement issue.

Dr. Ligon asked what the outstanding amount was from the festival.

Mr. Reed responded that not all unpaid had been recouped. Mr. Rutherford commented that there is a rule now that they cannot find out who owes what. Ms. McGarry noted that was just related to lodging.

Dog Licenses: \$11,675 estimated for FY27

Dr. Ligon noted that she would like to hear from the PetData people.

Dog Pound Fees: \$1,820 for FY27

Land Use Application Fees: \$47,500 for FY27

Ms. McGarry also noted that next year is big for land use reapplications, which is why that projected revenue is high. She also confirmed that subdivision fees and building permits remained fairly flat in her estimates, but she hasn't included any Renaissance Ridge numbers, which could potentially come online in FY27.

Transfer Fees: \$1,200 for FY27

Subdivision Fees: \$11,000 for FY27

Building Permits: \$365,000 for FY27

Building Inspection Fees and Fines: \$16,000 for FY27

Zoning Permits and Fees: \$11,400 for FY27

It was noted that they would be visiting the fees for Building Inspections and Zoning, likely in May.

Well/Septic Fees: \$0

It was noted that those fees were collected by the Health Department and remitted to the County.

The Board briefly reviewed listed miscellaneous revenue sources such as tourism office sales, court fines, online ticket fees (violations), jail admission fees, and courthouse security fees.

Court Fines: \$264,000 estimated for FY27

E-Ticket Fees: \$9,801 estimated for FY27

Jail Admission Fees: \$1,750 estimated for FY27

Courthouse Security Fees: \$77,000 estimated for FY27

Ms. McGarry explained that the courthouse security fees were generated through ticketing.

Mr. Parr asked the point of reviewing some of the revenues. Mr. Rutherford asked if they were going to increase any of the fees. Mr. Parr asked if they were reviewing them to see if they needed to change any. Ms. McGarry commented that a lot of them were not within the County's authority to change. Mr. Reed noted that reviewing them helped to understand what they are. They moved on to the next revenue line showing a decrease.

Mr. Lenahan arrived at 4:42 p.m.

Recreation Fees: \$50,700 for FY27, which was a decrease of \$5,544 from FY26

Ms. McGarry noted that the recreation fee revenue estimate came from Jerry West, so they used that amount which included the afterschool program fees.

Expenditure Refunds: \$0 for FY27, Ms. McGarry noted that was related to any voided checks. It was noted that the FY26 amount was \$20,647.

Overpayment to Health Department Refund: \$0 for FY27, Ms. McGarry noted they received a refund in the amount of \$37,054 for overpayment for FY26.

Opioid Abatement Settlement Funds: \$21,377 for FY27

Opioid Abatement Authority Grant – ACRJ Sublocade Program: \$0 for FY27

Sheriff's Fundraising Account: \$0 for FY27

Mr. Rutherford asked about the sheriff's fundraising account.

Ms. Mawyer explained that the auditors recommended that they put their fundraising account within the department, as they used to have it separately through the bank. Ms. McGarry noted that they were currently expected to spend all funds in FY26, but if they did not, then the balance would be reappropriated for FY27.

Dr. Ligon asked about the Sheriff's Department request for community programs.

Ms. Mawyer said the request is for a community programs and events line in the amount of \$3,000. She said the Sheriff's request states: "Supports community events and engagements that are organized by the agency. This line item would be utilized to offset costs associated with Cop Camp, senior citizen programs, and the Nelson Night Out events. Currently, they rely on business and community donations, they are applied to the fundraising account in order to support those three specific programs. But over the last few years, additional costs such as food, recreational activities, and supplies have exceeded the amount of donations received. I'm requesting strong consideration be given to this request, considering the work that our agency has accomplished in keeping our community safer."

Dr. Ligon asked if the Sheriff's Office was just automatically getting funding because the overall budget request was less than the previous year. She said if they were drilling down on the schools budget, they needed to apply that same approach across the board. She asked for clarification on the fundraising account, which comes from donations from businesses, etc. Ms. Mawyer noted once funds come in, they are appropriated to the budget to the fundraising account expenditures line.

Mr. Lenahan pointed out a \$1,500 expense for Facebook. Ms. Spivey clarified that it is for social media monitoring software. Ms. Mawyer noted that the software would be archiving social media. Ms. Spivey indicated that each office covers their share of the expense.

Mr. Lenahan asked if the Sheriff was allowed to use asset forfeiture money for Cop Camp. The Board and staff indicated that the funding had to be used for drug-related initiatives.

Dr. Ligon asked about the UVA MOU.

Ms. Mawyer explained that this is through the Sheriff's Office, wherein UVA would pay the County to use deputies for big events; they currently use an off-duty management company at no cost to the County, and they handle all the scheduling.

Recycling: \$18, 500 estimated for FY27 in revenue

Ms. McGarry noted that was revenue from the recycling of metals.

Ms. McGarry noted that was the rest of local revenues for revenue. She indicated that the state and federal were mostly grant related, and then the Compensation Board reimbursements.

Ms. McGarry noted that if the Board wanted to increase any of the other tax rates, that would also need to be advertised for public hearing, if not, they could be approved with the real estate rate when all of the tax rates are approved.

The Board reviewed some of their previous consensus items with Mr. Lenahan. Mr. Rutherford noted that he was at \$1 million plus \$600,000 for the buses for the School Division and he said Mr. Reed was at \$2.2 million. Dr. Ligon commented that she was at the same amount as last year, about \$800,000 plus \$600,000 for buses. Mr. Parr stated that he was at \$1.6 million, which worked out to the \$1 million and then \$600,000 for buses. Mr. Lenahan asked if they had determined what the real number was from the Schools and Ms. McGarry noted they were waiting to receive the formal request from the School Division, which they were expecting to receive by the end of the week.

Mr. Parr noted that they would still have time to review the School budget, the Sheriff's budget and Region Ten if they wanted.

Mr. Lenahan asked about the radio trunking system. Ms. McGarry noted that was taken out of the capital outlay budget because that and the tower site would likely be paid in a financing scenario. She indicated that Susan Rorrer would be talking with Motorola more about quotes. She noted that Motorola also did financing.

Ms. McGarry reviewed the changes made to affect the recurring contingency totaled \$148,394; the changes made to affect non-recurring contingency was \$115,300.

She corrected her previous statement to confirm that the savings realized totaled \$263,694, not \$400,000.

Ms. McGarry confirmed that their next budget work session was scheduled for March 18, 2026 at 1:00 p.m., and the public hearing on the tax rate is set for April 16 at 7:00 p.m.

III. OTHER BUSINESS (AS PRESENTED)

A Tipping Floor Bid Award (R2026-22)

Ms. McGarry reported that the low bidder of \$90,000 she had reported on the previous day had withdrawn their bid due to an error; the bidder had not included the actual concrete material, just the labor, in their bid. She said the next lowest apparent responsive and responsible bidder is Anglers, LLC from Leesburg at \$199,675, and Architectural Partners has said everything looks good with that bid and made a few reference check calls. She said staff would like the Board to authorize staff to issue a Notice of Intent to Award the contract to them; once they get a favorable evaluation, they can be deemed responsive and responsible, and the County can issue them a Notice of Award. She said their authorization would be issuing the Notice of Intent to Award; staff will do the follow-up, and if that's favorable, the Board would be authorizing staff to proceed with the Notice of Award.

Mr. Rutherford **moved** to approve **Resolution R2026-22**, Nelson County Board of Supervisors Evaluation of Competitive Sealed Bids for IFB-2026 in CTIP and Intent to Award the Contract to the Submitter of the Next Lowest Responsive and Responsible Bid (Anglers, LLC). Mr. Parr **seconded** the motion, which passed unanimously (5-0) and the following resolution was adopted:

RESOLUTION R2026-22
NELSON COUNTY BOARD OF SUPERVISORS
EVALUATION OF COMPETITIVE SEALED BIDS FOR IFB#2026-NCTIP AND INTENT TO
AWARD THE CONTRACT TO THE SUBMITTER OF THE NEXT LOWEST RESPONSIVE
AND RESPONSIBLE BID

WHEREAS, Competitive sealed bids for IFB#2026-NCTIP were received and publicly opened on March 4, 2026, in accordance with the IFB, Addendums 1-2, and the Virginia Public Procurement Act (VPPA) §2.2-4300; and

WHEREAS, on March 6, 2026, within the two business day allowance under the VPPA, Architectural Partners and Nelson County were notified by Modulus, LLC, that their bid omitted the cost of the concrete for the project and subsequently, Modulus, LLC withdrew their bid; and

WHEREAS, IFB Section 9 Award of Contract, Section 9.1 states the award of the contract will be to the responsive and responsible bidder submitting the lowest base bid whose qualifications indicate the award will be in the best interest of the Nelson County Board of Supervisors and whose bid meets the prescribed requirements; and

WHEREAS, the VPPA, §2.2-4301 defines "Responsive Bidder" as a person who has submitted a bid that conforms in all material respects to the Invitation to Bid;

March 11, 2026

NOW THEREFORE IT BE RESOLVED, that the Board of Supervisors hereby authorizes the provision of a Notice of Intent to Award the contract pursuant to IFB#2026-NCTIP, to Anglers LLC, the bidder who submitted the next lowest base bid of \$199,675, .; and following the completion of reference checks and a favorable evaluation of their status as responsive and responsible, issue them a Notice of Award.

BE IT FURTHER RESOLVED, that following the presumptive issuance of a Notice of Award to Anglers LLC, the Board hereby authorizes the County Administrator to execute a contract with said contractor in the amount of \$199,675; which is within the budgeted and appropriated amount of funds for the project.

Follow-Up: Authorization to Advertise Public Hearing on Real Estate Tax Rate

Mr. Reed **moved** to authorize staff to advertise a public hearing on the real estate tax rate of 58 cents on \$100 of assessed value, to be held on April 16, 2026 at 7:00 p.m. Mr. Rutherford **seconded** the motion, which passed unanimously (5-0).

IV. ADJOURN AND CONTINUE TO MARCH 18, 2026 AT 1:00 P.M. FOR A BUDGET WORK SESSION.

At 5:08 p.m., Mr. Rutherford **moved** to adjourn and continue the Board meeting to March 18, 2026 at 1:00 p.m.. Mr. Parr **seconded** the motion, which passed unanimously (5-0). The meeting was adjourned.