

**BOARD OF SUPERVISORS**

District 1: Mark Dotson  
District 2: Steve Baker  
District 3: David Ferguson  
District 4: Kyle Gutshall  
District 5: Dennis Morris  
District 6: Tim Taylor



**ADMINISTRATION**

Evan L. Vass, County Administrator  
Mandy R. Belyea, Deputy County Administrator

Shenandoah County  
**BOARD OF SUPERVISORS**

**AGENDA**

January 13, 2026

4:00 p.m.

Board Room

600 North Main Street

Woodstock, Virginia

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

APPROVAL OR AMENDMENT OF AGENDA

SPECIAL PRESENTATIONS

1. Strasburg High School Football Recognition.
2. Semiannual Employee Service Awards.
3. Presentation by Commissioner of the Revenue, Missy Hockman, regarding reassessment matters.
4. Presentation by the Virginia Department of Transportation, Jeff Boyer, regarding planned emergency repairs on Interstate 81.
5. Audit presentation by James Kelly, Robinson Farmer and Cox Associates regarding the County's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2025.
6. Presentation by VCE unit coordinator, Bobby Clark, concerning dry weather conditions.

CONSIDERATION OF NON-ACTION ITEMS

**TAB A**

1. Discussion and consideration of reappropriations for the second quarter of Fiscal Year 2026.
2. Discussion and consideration to carry over capital projects and grant funds from Fiscal Year 2025 to Fiscal Year 2026.

PUBLIC COMMENT (other than matters for which a public hearing has been or will be held)

CONSIDERATION OF CONSENT AGENDA ITEMS

**TAB B**

1. Consideration of the December 9, 2025 regular meeting, and January 6, 2026 organizational meeting minutes.

PUBLIC HEARING(S):

**TAB C**

*There are no Public Hearings scheduled for the January 13, 2026, regular meeting.*

OLD BUSINESS

**TAB D**

*There are no outstanding old business matters presented at the January 13, 2026 regular meeting.*

CONSIDERATION OF PLANNING COMMISSION ITEMS

**TAB E**

*There are no Planning Commission items presented at the January 13, 2026 regular meeting.*

NEW BUSINESS

**TAB F**

1. Consideration of the Fiscal Year 2027 Budget Calendar.

COUNTY ATTORNEY COMMENTS

BOARD MEMBER COMMENTS

COUNTY ADMINISTRATOR'S COMMENTS

OTHER BUSINESS

CLOSED SESSION(S)

1. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(29) to discuss the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body. The subject matter concerns a potential construction contract.
2. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(3) to discuss the possible acquisition of real property for a public purpose and to discuss the possible disposition of real property, where discussion in an open meeting would adversely affect the negotiating strategy of the County; the closed meeting will include consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel as authorized by Virginia State Code section 2.2-3711 (A)(8). The subject matter concerns the potential acquisition of a privately held parcel of property and the potential disposition of a parcel of property owned by Shenandoah County.
3. A closed session as authorized by Virginia State Code section 2.2-3711(A)(8) to consult with legal counsel employed or retained by the County regarding specific legal matters requiring the provision of legal advice by such counsel. The subject matter of the closed session is public utility matters.
4. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(1) to discuss the assignment and appointment of specific public officers, appointees, or employees. The subject matter of the closed session is the appointment of public officials to serve on the Planning Commission and Board of Equalization.

ADJOURNMENT

There are no documents to accompany the Special Presentations section of the agenda.

A1

County of Shenandoah  
Board of Supervisors

Agenda Item Summary

**AGENDA DATE:** January 13, 2026

**CONSENT:**                      **REGULAR:**                      X                      **CLOSED SESSION:**

**ACTION:**                              **INFORMATION:** X

**ITEM TITLE:** Discussion regarding re-appropriations for the second quarter of Fiscal Year 2026.

**RECOMMENDATION:** This is provided to the Board of Supervisors for information and will be placed on the January 27, 2026 Board agenda for action.

**BACKGROUND:**  
Re-appropriations are necessary to transfer unanticipated revenues to adjust the budgeted amount for specified expenditure line items. Typical re-appropriations include reimbursements from grants, reimbursements for incurred expenses, and donations. For additional background, departmental request memos are attached.

DEPARTMENT	TRANSFER FROM	TRANSFER TO	AMOUNT	DESCRIPTION
<b>Animal Shelter</b>	Donations -- Animal Shelter (3-100-1899-0097)	Spay and Neuter (4-100-35200-6099)	1,753.00	Donations
	Deposits -- Spay & Neuter Dog Fund (3-145-1899-0098)	Spay and Neuter (4-145-35200-6099)	680.00	Donations Spay/Neuter
	<b>Total Animal Shelter</b>		<b>\$2,433.00</b>	
<b>Landfill</b>	Litter Control Grant (3-100-2404-0007)	Litter Control Program (4-100-81600-5672)	328.57	Litter Control Grant
	<b>Total Landfill</b>		<b>\$328.57</b>	
<b>Parks &amp; Recreation</b>	Donations-Minor/Major Capital Projects (3-223-1609-0029)	Equipment (4-100-94000-8200)	10,000.00	Donation
	Transfer from Parks & Recreation Fund (3-100-4105-0223)	Transfer to General Fund (4-223-93200-0100)	N/A (Journal entry for above line)	Interfund Transfer
	<b>Total Parks &amp; Recreation</b>		<b>\$10,000.00</b>	

DEPARTMENT	TRANSFER FROM	TRANSFER TO	AMOUNT	DESCRIPTION
<b>Economic Development &amp; Tourism</b>	Gifts and Donations (3-100-1899-0003)	Support of New Industry (4-100-81500-5876)	400.00	Donation
	Professional Development Scholarship (3-100-1899-0107)	Travel (Convention & Education) (4-100-81500-5540)	750.00	Professional Development Scholarship
	Agriculture & Forestry Industries Development (AFID) Infrastructure Grant (VA Department of Agriculture) (3-100-2404-0081)	Support Existing Industry – Grant Match (4-100-81500-5875-001)	47,486.50	Agriculture & Forestry Industries Development (AFID) Infrastructure Grant (VA Department of Agriculture)
	<b>Total Economic Development &amp; Tourism</b>		<b>\$48,636.50</b>	

<b>Sheriff</b>	Freedom of Information Act (FOIA) Sheriff (3-100-1899-0009)	Salaries (Regular) (4-100-31200-1100)	282.87	Freedom of Information Act (FOIA) Payment(s)
	D.A.R.E. Fund Collections (3-750-1899-0098)	Police Supplies – D.A.R.E. (4-100-31200-6010-011)	500.00	D.A.R.E. Donation
	Transfer from D.A.R.E. Fund (3-100-004105-0750)	Transfer to General Fund (4-750-093200-0100)	N/A (Journal entry for above line)	Interfund Transfer
	Deposits – Project Lifesaver (3-132-1899-0098)	Police Supplies - Project Lifesaver (4-100-31200-6010-004)	320.00	Project Lifesaver Donation
	Transfer from Project Lifesaver Fund (3-100-004105-0132)	Transfer to General Fund (4-132-093200-0100)	N/A (Journal entry for above line)	Interfund Transfer
	Other Recovered Costs (3-100-1902-0098)	Salaries (Regular) (4-100-31200-1100)	9,084.43	Reimbursement(s)
	Restitution (3-100-1899-0023)	Salaries (Regular) (4-100-31200-1100)	3,620.24	Reimbursement(s)
<b>Total Sheriff</b>		<b>\$13,807.54</b>		

DEPARTMENT	TRANSFER FROM	TRANSFER TO	AMOUNT	DESCRIPTION
<b>Fire &amp; Rescue</b>	Rescue Squad Assistance Fund (RSAF) Grant (VA Department of Health) (3-100-2404-0015)	Ambulance Purchase (4-100-94000-9400-015)	85,520.00	Rescue Squad Assistance Fund (RSAF) Grant (VA Department of Health)
<b>Total Fire &amp; Rescue</b>			<b>\$85,520.00</b>	

**BUDGET IMPACT:**

As noted in the above background section

**STAFF CONTACTS:**

Amy R. Dill, Director of Finance  
 Jesse Cloyd, Finance Manager

**ATTACHMENT(S):**

Memorandums from respective departments

**REVIEWED BY:**

*Amy R. Dill*

**DATE:**

01/08/2026

  
**SHENANDOAH**  
 COUNTY  
 FINANCE

## RE-APPROPRIATION REQUEST FORM

Fiscal Year: 2026 Quarter: 1Q **X** 2Q 3Q 4Q  
 (JUL-SEP) (OCT-DEC) (JAN-MAR) (APR-JUN)

**NOTE:** Re-appropriations should only be submitted **ONCE PER QUARTER** by the due date provided by the Finance Department

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 1753	Expenditure Code: 4- <u>100 35200 6099</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>100 1899 0097</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	<del>Spay/Neuter</del> <b>Donations</b>
\$ 680	Expenditure Code: 4- <u>145 35200 6099</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>145 1899 0099</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	<b>Spay / Neuter</b>
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$ 2,433			

\*Copy of Treasurer's Office receipt required with supporting documentation

\_\_\_\_ ADDITIONAL PAGE(S) INCLUDED

Signature Peggy Lah

Title Manager

Date 1/2/26

# SHENANDOAH COUNTY FINANCE

## RE-APPROPRIATION REQUEST FORM

Fiscal Year: 2026 Quarter: 1Q X 2Q 3Q 4Q  
(JUL-SEP) (OCT-DEC) (JAN-MAR) (APR-JUN)

NOTE: Re-appropriations should only be submitted **ONCE PER QUARTER** by the due date provided by the Finance Department

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 328.57 ✓	Expenditure Code: 4- <u>100 8160 5672</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>100 2404 007</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/3/2025</u> ✓	Litter and Recycling Grant Award
\$	Expenditure Code: 4- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- _____ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	

**\$ 328.57** \*Copy of Treasurer's Office receipt required with supporting documentation

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Signature 

Title Director

Date 12/10/2025



# SHENANDOAH COUNTY FINANCE

## RE-APPROPRIATION REQUEST FORM

Fiscal Year: 2026 Quarter: 1Q  2Q 3Q 4Q  
(JUL-SEP) (OCT-DEC) (JAN-MAR) (APR-JUN)

**NOTE:** Re-appropriations should only be submitted **ONCE PER QUARTER** by the due date provided by the Finance Department

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 400 ✓	Expenditure Code: 4- <u>100</u> <u>81500</u> <u>5876</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>100</u> <u>001899</u> <u>0003</u> ✓✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>11/12/2025</u> ✓	Sponsorship for food at the Starting a Agribusiness 101 Workshop. We paid for food originally and Farm Credit Reimbursed
\$ 750 ✓	Expenditure Code: 4- <u>100</u> <u>81500</u> <u>5540</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>100</u> <u>001899</u> <u>0107</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/2/2025</u> ✓	Professional Development Scholarship for John to pursue his Entrepreneurial Certification
\$ 47486.50 ✓	Expenditure Code: 4- <u>100</u> <u>81500</u> <u>5875</u> <u>001</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- <u>100</u> <u>2404</u> <u>0081</u> ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/17/25</u>	AFID Infrastructure Grant from VDACS to County for Crazy Fox Coffee.
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$ 48 636.50			

*\*Copy of Treasurer's Office receipt required with supporting documentation*

ADDITIONAL PAGE(S) INCLUDED

Signature 

Title Director of Tourism & Economic Development

Date 12/18/2025

# SHENANDOAH COUNTY FINANCE

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## RE-APPROPRIATION REQUEST FORM

Fiscal Year: 2026 Quarter: 1Q **X** 2Q 3Q 4Q  
(JUL-SEP) (OCT-DEC) (JAN-MAR) (APR-JUN)

**NOTE:** Re-appropriations should only be submitted **ONCE PER QUARTER** by the due date provided by the Finance Department

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 2610.00 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0023 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/23/2025</u> ✓	Restitution
\$ 20.00 ✓	Expenditure Code: 100 31200 6010 004 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 132 1899 0098 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/18/2025</u> ✓	Project Lifesaver
\$ 500.00 ✓	Expenditure Code: 100 31200 6010 011 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 750 1899 0098 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/16/2025</u> ✓	D.A.R.E.
\$ 10.00 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0009 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>12/10/2025</u> ✓	FOIA
<b>\$ 3,140.00</b> ✓			

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3 ADDITIONAL PAGE(S) INCLUDED

Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: 01/02/2026

  
**SHENANDOAH**  
 COUNTY  
 FINANCE

**RE-APPROPRIATION REQUEST FORM –  
ADDITIONAL PAGE**

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 300.00 ✓	Expenditure Code: 100 31200 6010 004 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 132 1899 0098 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 12/09/2025 ✓	Project Lifesaver
\$ 2,583.60 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1902 0098 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 12/11/2025 ✓	Recover for Deputy Overtime
\$ 86.00 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0023 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 12/11/2025 ✓	Restitution
\$ 11.91 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0009 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 12/05/2025 ✓	FOIA
\$ 10.00 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0009 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 12/10/2025 ✓	FOIA
\$ 200.00 ✓	Expenditure Code: 100 31200 1100 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 1899 0009 ✓ <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 11/14/2025 ✓	FOIA
<b>\$ 3,191.51</b> ✓			

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**SHENANDOAH**  
 COUNTY  
 FINANCE

**RE-APPROPRIATION REQUEST FORM –  
ADDITIONAL PAGE**

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <i>(Note: last 3 digits of code are not applicable to all departments)</i>	REVENUE LEDGER CODE OF DEPOSIT <i>(Note: last 3 digits of code are not applicable to all departments)</i>	DESCRIPTION
\$ 720.07 ✓	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1899 0023 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/29/2025 ✓	Restitution
\$ 1938.00 ✓	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1902 0098 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/29/2025 ✓	Recover for Deputy Overtime
\$ 10.00 ✓	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1899 0009 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/17/2025 ✓	FOIA
\$ 1979.23 ✓	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1902 0098 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/14/2025 ✓	Recover for Deputy Overtime
\$ 10.00 ✓	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1899 0009 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/14/2025 ✓	FOIA
<del>\$ 10.00</del> 19.05	Expenditure Code: 4 - 100 31200 1100 <i>(3 digits) (5 digits) (4 digits) (3 digits)</i>	Revenue Code: 3 - 100 1899 0009 ✓ <i>(3 digits) (5 digits) (4 digits) (3 digits)</i> Date of Deposit*: 10/02/2025 ✓	FOIA

\$ 4,676.35

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**SHENANDOAH**  
COUNTY  
FINANCE

## RE-APPROPRIATION REQUEST FORM – ADDITIONAL PAGE

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 11.91 ✓	Expenditure Code: 4- 100 31200 1100 <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- 100 1899 0009 ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 11/25/2025 ✓	FOIA
\$ 204.17 ✓	Expenditure Code: 4- 100 31200 1100 <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- 100 1899 0023 ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 1/02/2026 ✓	Restitution
\$ 2583.60 ✓	Expenditure Code: 4- 100 31200 1100 <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- 100 1902 0098 ✓ <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: 1/02/2026 ✓	Recover for Deputy Overtime
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
<b>\$ 2,799.68</b>			

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**SHENANDOAH**  
 COUNTY  
 FINANCE

**RE-APPROPRIATION REQUEST FORM**

Fiscal Year: 2026 Quarter: 1Q  2Q 3Q 4Q  
(JUL-SEP) (OCT-DEC) (JAN-MAR) (APR-JUN)

**NOTE:** Re-appropriations should only be submitted **ONCE PER QUARTER** by the due date provided by the Finance Department

AMOUNT	REQUESTED APPROPRIATION LEDGER CODE <small>(Note: last 3 digits of code are not applicable to all departments)</small>	REVENUE LEDGER CODE OF DEPOSIT <small>(Note: last 3 digits of code are not applicable to all departments)</small>	DESCRIPTION
\$ 85,520	Expenditure Code: 100 94000 9400 015 <small>4- (3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 100 2404 0015 <small>3- (3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: <u>n/a</u>	Additional RSAF Grant Award
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
\$	Expenditure Code: 4- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>	Revenue Code: 3- - - - <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Date of Deposit*: _____	
<b>\$ 85</b>			

**\*Copy of Treasurer's Office receipt required with supporting documentation**

0 ADDITIONAL PAGE(S) INCLUDED

Signature 

Title Executive Assistant

Date January 5, 2026

A2

County of Shenandoah  
Board of Supervisors

Agenda Item Summary

**AGENDA DATE:** January 13, 2026

**CONSENT:** **REGULAR:** X

**ACTION:** **INFORMATION:** X

**ITEM TITLE:** Discussion and consideration to carry over capital projects and grant funds from Fiscal Year 2025 to Fiscal Year 2026.

**RECOMMENDATION:**

This is provided to the Board of Supervisors for information to carry over capital projects and grant funds from Fiscal Year 2025 to Fiscal Year 2026 and will be placed on the January 27, 2026 Board agenda for action.

**BACKGROUND:**

The items on the attached spreadsheet represent those capital improvement projects (CIP) and grants that remained in progress at the close of Fiscal Year 2025. Because most capital projects are long-term and many grants run over fiscal years, they may impact multiple budgets. As a result, the funding for these projects/grants need to be carried forward to Fiscal Year 2026 in order to continue and/or complete them.

**BUDGET IMPACT:**

As noted above.

**STAFF CONTACTS:**

Amy R. Dill, Director of Finance  
Jesse Cloyd, Finance Manager

**ATTACHMENT(S):**

Summary Sheet  
Department Requests

**REVIEWED BY:**

*Amy R. Dill*

**DATE:**

*01/08/2026*

## Fiscal Year 2025 to Fiscal Year 2026 - Capital Project and Grant Carry-Overs

Department	Project	Budget Code (DEBIT)	Original Appropriation	Carry Over Amount	CREDIT
<b>Community Development</b>	AARP Housing Grant Competition	4-100-081100-5875	16,800.00	16,800.00	3-100-004200-0001
	AARP Housing Grant Competition	4-100-081100-3321	3,200.00	3,200.00	3-100-004200-0001
<b>Total - General Fund</b>			<b>\$ 20,000.00</b>		
<b>Finance</b>	SCSO Storage Building	4-131-003120-0001	200,000.00	43,166.74	3-131-004200-0001
<b>Total - Fund 131</b>			<b>\$ 43,166.74</b>		



## Carry Forward Request

From Fiscal Year 2025 to Fiscal Year 2026

DEPARTMENT/DIVISION/AGENCY: Community Development

REQUEST TYPE: Grant DATE: 11/13/2025

REQUESTER NAME: Amy Dill, Director of Finance, on behalf of Comm Development

PROJECT NAME/DESCRIPTION	FY 2025 ORIGINAL BUDGET AMOUNT	FY 2025 AMOUNT TO CARRY FORWARD	GENERAL LEDGER BUDGET CODE <i>(Note: last 3 digits of code are not applicable to all departments)</i>
AARP Grant - Housing Competition (competition not completed until Nov 2025)	\$20,000	\$ 16,800.00	Expenditure Code: <u>4 - 100 - 081100 - 5875 -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Revenue Code: <u>3 - 100 - 001899 - 0071 -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>
AARP Grant (see above)	\$ 20,000	\$ 3,200.00	Expenditure Code: <u>4 - 100 - 081100 - 3321 -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Revenue Code: <u>3 - 100 - 001899 - 0071 -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>
	\$	\$	Expenditure Code: <u>4 - - - - -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Revenue Code: <u>3 - - - - -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>
	\$	\$	Expenditure Code: <u>4 - - - - -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small> Revenue Code: <u>3 - - - - -</u> <small>(3 digits) (5 digits) (4 digits) (3 digits)</small>

Please **submit** completed form **electronically** to Amy Dill at [adill@shenandoahcountyva.us](mailto:adill@shenandoahcountyva.us) | **Due: August 29, 2025**



**MINUTES OF THE SHENANDOAH COUNTY BOARD OF SUPERVISORS  
MEETING: DECEMBER 9, 2025, 7:00 PM**

The Board of Supervisors met in the Board Meeting Room, 600 North Main Street, Woodstock, Virginia, on December 9, 2025, at 7:00 p.m. The following members of the Board of Supervisors were in attendance: Chairman Josh Stephens, Supervisor David Ferguson, Vice Chairman Dennis Morris, Supervisor Steve Baker, Supervisor Tim Taylor, and Supervisor Karl Roulston.

Administrative Staff members in attendance: Mr. Evan Vass, County Administrator, Ms. Mandy Belyea, Deputy County Administrator, Ms. Amy Dill, Director of Finance, Mr. Jason Ham, County Attorney, and Ms. Allie Fauber, Administrative Assistant.

Chairman Stephens called the meeting to order at 7:00 p.m. and led an invocation followed by the Pledge of Allegiance.

**APPROVAL OF THE AGENDA:**

Vice Chairman Morris made a motion, seconded by Supervisor Roulston, to approve the agenda as presented. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

**SPECIAL PRESENTATIONS:**

Vice Chairman Morris presented resolutions recognizing Supervisor Roulston and Chairman Stephens service on the Board of Supervisors. He read both resolutions and Supervisor Taylor, Supervisor Baker, and Supervisor Ferguson thanked them for their time and collaboration over the years. Supervisor Roulston commented that he appreciates all the dialogue they have had and thanked the County staff. Chairman Stephens thanked his family for their support and said he was proud to represent the citizens of the County.

1. Presentation on county-wide broadband expansion project–Shentel.

Mr. Doug Culler provided history on the VATI project and introduced Mr. Bryan Bryd with Shentel. Mr. Bryd announced that the project has been completed and reviewed how it all began. He said that there were two grants awarded totaling \$47 million dollars with the County share being \$3.7 million and that a total of 6,586 unserved locations would receive broadband services. He stated that construction completed to date included 7,177 formerly unserved homes and businesses. Mr. Byrd shared a map of the County that marked newly served areas. Mr. Chandler Vaughn, the Associate Director of the Virginia Broadband Office, commended the Board and Shentel’s work and leadership on the project. Chairman Stephens said that the Board was thorough and took their time making decisions and thanked them for a job well done. Supervisor Taylor thanked Mr. Cullers for his work with this and mentioned that this project was brought up at the VACo conference. He appreciated that this project was done right. Vice Chairman Morris said they were excited to spend the ARPA funds on this project because of its enormous benefit for the citizens. Supervisor Roulston said that he was impressed with the project manager on this and he was proud to work with Shentel. Supervisor

Ferguson said he expected great things with this and said that Shentel is always ahead on bringing technology to the County. Supervisor Baker stated that it was a pleasure to work with Shentel and it was wonderful what they have done for the citizens.

**CONSIDERATION OF NON-ACTION ITEMS:**

*There were no non-action items presented for the December 9, 2025, regular meeting.*

**PUBLIC COMMENT (OTHER THAN MATTERS FOR WHICH A PUBLIC HEARING HAS BEEN OR WILL BE HELD):**

There were no public comments at the December 9, 2025, regular meeting.

**CONSIDERATION OF CONSENT AGENDA ITEMS:**

1. Consideration of the November 25, 2025, regular meeting minutes.
2. Consideration of the appointment of Nancy Barnett to serve on the Department of Social Services Board
3. Consideration of the appointment of Mike Liskey to serve on the Citizens Advisory Committee to the Comprehensive Plan (CAC).

Supervisor Taylor praised Ms. Barnett for her work on the DSS Board and he appreciates her knowledge and care.

Vice Chairman Morris made a motion, seconded by Supervisor Roulston to approve the item as presented. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

**PUBLIC HEARING(S):**

*There are no public hearings scheduled for the December 9, 2025 regular meeting.*

**OLD BUSINESS:**

1. Consideration of an ordinance enacting a county food and beverage tax.

Supervisor Roulston made a motion, to enact a 3% Meal Tax and to delay this to begin in the next fiscal year. The motion did not receive a second.

Supervisor Taylor made a motion, seconded by Vice Chairman Morris to approve the ordinance as presented.

Supervisor Roulston commented that a 6% meals tax seemed excessive to him and that they County was not in favor when it was previously on the ballot and their budget discussion was centered around a 4% tax. He clarified that he supported a meals tax and that it would be a tremendous benefit to their fire and rescue system. He stated that this was a burden on Bryce Resort and those going out to eat, and that they need to be considerate of businesses. Vice Chairman Morris said that over the last 20 years people have wanted to diversify the tax base and get more industry and that this is not a

new tax. He said that this leaves room for a choice if people want to go out to eat or how much they want to spend when they do. He added that this also includes tourists and other non-County citizens contributing to the fire and rescue system that they use when they are in our area. Supervisor Taylor stated that when he worked at the town level and this tax came up, they tried to look at taxes that included those visiting the area instead of increasing taxes that only citizens pay. He added that he has heard a lot of people who were opposed to this tax in 2019, understand it now and support it. Supervisor Baker stated that he does not like increasing taxes but we are the only County on the 81 corridor who do not have this implemented. He said that the cost of public safety has increased tremendously and he felt it was important to support them. Chairman Stephens said it was important and needed to support public safety, but he did appreciate Supervisor Roulston's input. He agreed that a gradual increase in this tax may be better than starting at 6%.

The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>no</b>
<b>Mr. Stephens</b>	<b>no</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

#### **CONSIDERATION OF PLANNING COMMISSION ITEMS:**

1. Consideration of a Comprehensive Plan Map Amendment allowing for the amendment of the Future Land Use Map designations of certain real property of 3.385 acres, more or less, zoned A-1 Agriculture, located at Old Valley Pike (Tax Map No. 034 A 003) and B-2 General Business located at Old Valley Pike (034 A 001, 034 A 002), a portion of which is currently designated within the Future Land Use Map as Agricultural Protection Areas.

Supervisor Taylor said that this strip of land is not farmable land and moving it to commercial makes sense.

Supervisor Taylor made a motion, seconded by Supervisor Roulston to approve the items as presented. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

2. Consideration of a Zoning Map Amendment pursuant to Section 165-17 of the County Code allowing a rezoning of 2.385 acres, more or less, of certain real property zoned A-1 Agriculture, located at Old Valley Pike (Tax Map No. 034 A 003), from A-1 Agriculture to B-2 General Business.

Vice Chairman Morris made a motion, seconded by Supervisor Taylor to approve the items as presented. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

3. Consideration of a Special Use Permit pursuant to Section 165-12B(3)(b) of the County Code allowing a Level II Home Business on 4.623 acres, more or less, on certain real property zoned A-1 Agriculture, located at 177 Cullers Lane (Tax Map 015 A 008A).

Vice Chairman Morris made a motion, seconded by Supervisor Taylor to approve the items as presented with the recommendations. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

4. Consideration of the renewal of the Wakemans Grove Agricultural and Forestal District (AFD).

Supervisor Baker made a motion, seconded by Supervisor Taylor to approve the items as presented. The motion was approved by a roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

#### **NEW BUSINESS:**

*There were no New Business items for consideration at the December 9, 2025, regular meeting.*

#### **COUNTY ATTORNEY COMMENTS:**

Mr. Ham wished everyone a Merry Christmas and said that he enjoyed his work with Supervisor Roulston and Chairman Stephens.

#### **BOARD MEMBER COMMENTS:**

Supervisor Taylor wished the Strasburg High School Football team good luck in the upcoming state championship game. He said that VACo passed the legislative program that they supported. He wished everyone a Merry Christmas and Happy New Year and said he was excited for the 250<sup>th</sup> celebration for our country.

Vice Chairman Morris congratulated Ms. Fauber on graduating the Chamber of Commerce's Leadership program. He thanked the staff for putting a reception together and wished Supervisor Roulston and Chairman Stephens the best.

Supervisor Baker said there are four companies controlling the country's food supply chain and he received a phone call related to this. He attended a meeting with other local processors and there were ideas for bringing it back locally. He also wished the SHS Football Team good luck and said that he has enjoyed working with Supervisor Roulston and Chairman Stephens.

Supervisor Ferguson said that he attended a planning work session with a housing study review. He stated the study has a lot of great information and he is excited to see where this is headed.

Supervisor Roulston said the best part of the job was the staff and appreciated them keeping things running. He wished everyone well.

Chairman Stephens said Stonewall Jackson's Scholastic Bowl has also been performing very well. He said he enjoyed working with everyone and hoped he helped to make some changes. He shared a belt buckle commemorating the 100<sup>th</sup> year of FFA.

**COUNTY ADMINISTRATOR'S COMMENTS:**

Ms. Belyea shared upcoming events for the Board. She said it was a pleasure working with Supervisor Roulston and Chairman Stephens. She wished everyone Merry Christmas and Happy New Year.

Mr. Vass said that his thoughts were memorialized in the resolutions and he enjoyed working with Supervisor Roulston and Chairman Stephens.

**OTHER BUSINESS:**

*There were no Other Business items for the December 9, 2025, regular meeting.*

**CLOSED SESSION(S):**

1. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(3) to discuss the possible acquisition of real property for a public purpose and to discuss the possible disposition of real property, where discussion in an open meeting would adversely affect the negotiating strategy of the County; the closed meeting will include consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel as authorized by Virginia State Code section 2.2-3711 (A)(8). The subject matter concerns the potential acquisition of a privately held parcel of property and the potential disposition of a parcel of property owned by Shenandoah County.

At 8:13 p.m. Vice Chairman Morris made a motion which was seconded by Supervisor Taylor to enter into a closed session as authorized by Virginia State Code section 2.2-3711 (A)(3) to discuss the possible acquisition of real property for a public purpose and to discuss the possible disposition of real property, where discussion in an open meeting would adversely affect the negotiating strategy of the County; the closed meeting will include consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel as authorized by Virginia State Code section 2.2-3711 (A)(8). The subject matter concerns the potential acquisition of a privately held parcel of property and the potential disposition of a parcel of property owned by Shenandoah County.

The motion was approved by a unanimous roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
<b>Mr. Stephens</b>	<b>aye</b>	<b>Mr. Ferguson</b>	<b>aye</b>
<b>Mr. Morris</b>	<b>aye</b>	<b>Mr. Baker</b>	<b>aye</b>

At 8:44 p.m. the Board reconvened into open session following a motion by Vice Chairman Morris and seconded by Supervisor Ferguson which was approved by a unanimous roll call vote as follows:

<b>Mr. Taylor</b>	<b>aye</b>	<b>Mr. Roulston</b>	<b>aye</b>
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**Mr. Stephens** aye  
**Mr. Morris** aye

**Mr. Ferguson** aye  
**Mr. Baker** aye

Mr. Vass read the certification that all members must certify that to the best of each member's knowledge (i) only public business matters lawfully exempted from open meeting requirement, under The Virginia Freedom Information Act 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 of the public body.

**Mr. Taylor** aye  
**Mr. Stephens** aye  
**Mr. Morris** aye

**Mr. Roulston** aye  
**Mr. Ferguson** aye  
**Mr. Baker** aye

### **ADJOURNMENT**

With no further business the meeting was adjourned at 8:45 p.m.

\_\_\_\_\_  
Tim Taylor, Chairman

ATTEST: \_\_\_\_\_  
Evan Vass, Clerk of the Board

**MINUTES OF THE SHENANDOAH COUNTY BOARD OF SUPERVISORS**  
**ORGANIZATIONAL MEETING**  
**JANUARY 6, 2026, 4:00 PM**

The Board of Supervisors met in the Board Meeting Room, 600 North Main Street, Woodstock, Virginia on January 6, 2026, at 4:00 p.m. The following members of the Board of Supervisors were in attendance: Vice Chairman Dennis Morris, Supervisor Mark Dotson, Supervisor David Ferguson, Supervisor Steve Baker, Supervisor Tim Taylor, and Supervisor Kyle Gutshall.

Administrative Staff members in attendance: Mr. Evan Vass, County Administrator, Ms. Mandy Belyea, Deputy County Administrator, Mr. Jason Ham, County Attorney, Ms. Amy Dill, Director of Finance, and Ms. Allie Fauber, Administrative Assistant.

Vice Chairman Morris called the meeting to order at 4:00 p.m.

**1. ELECTION OF OFFICERS 2026**

Vice Chairman Morris opened the floor for nominations for Board Chairman. Supervisor Ferguson nominated Supervisor Taylor to serve as Chairman. No other nominations for Chairman were presented. Supervisor Baker made a motion to appoint Supervisor Taylor as Chairman. The motion to appoint Supervisor Taylor as Chairman of the Board passed by a roll call vote of 5-1 as follows:

<b>Taylor</b>	<b>abstain</b>	<b>Gutshall</b>	<b>aye</b>
<b>Morris</b>	<b>aye</b>	<b>Ferguson</b>	<b>aye</b>
<b>Baker</b>	<b>aye</b>	<b>Dotson</b>	<b>aye</b>

Chairman Taylor opened the floor for nominations for Board Vice Chairman. Supervisor Dotson nominated Supervisor Ferguson as Vice Chairman. Supervisor Ferguson thanked Supervisor Dotson for the consideration, but declined the nomination. Supervisor Baker nominated Supervisor Morris for Vice Chairman. No other nominations for Vice Chairman were presented. Supervisor Baker made a motion to appoint Supervisor Morris to serve as Vice Chairman. The motion to appoint Supervisor Morris as Vice Chairman passed by a roll call vote of 5-1 as follows:

<b>Taylor</b>	<b>aye</b>	<b>Morris</b>	<b>abstain</b>
<b>Dotson</b>	<b>aye</b>	<b>Ferguson</b>	<b>aye</b>
<b>Gutshall</b>	<b>aye</b>	<b>Baker</b>	<b>aye</b>

**2. ADOPTION OF RULES AND PROCEDURES 2026**

Mr. Ham reviewed changes and updates made to the rules and procedures.

Supervisor Dotson made a motion, seconded by Supervisor Gutshall to adopt the rules and procedures for 2026 as presented in the packet. The motion to approve the rules and procedures as presented passed by a roll call vote of 6-0 as follows:

Taylor	aye	Morris	aye
Gutshall	aye	Ferguson	aye
Dotson	aye	Baker	aye

**3. ADOPTION OF 2026 MEETING SCHEDULE.**

Mr. Vass reviewed the schedule and said it maintains the current meeting schedule.

Vice Chairman Morris made a motion, seconded by Supervisor Baker to adopt the 2026 meeting schedule as presented. The motion to approve the 2026 meeting schedule was approved by a roll call vote of 6-0 as follows:

Taylor	aye	Morris	aye
Dotson	aye	Ferguson	aye
Gutshall	aye	Baker	aye

**4. DISTRIBUTION OF INFORMATION CONCERNING COMMITTEE ASSIGNMENTS.**

Chairman Taylor explained that he would like for Supervisor Dotson and Supervisor Gutshall to replace their former supervisors and if anyone had a desire to change their committee, to speak to the supervisor in its current place before approaching Mr. Vass and himself.

With no further business to come before the Board, the meeting was adjourned at 4:10 p.m.

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Tim Taylor, Chairman

ATTEST: \_\_\_\_\_  
Evan Vass, Clerk of the Board



# SHENANDOAH COUNTY, VIRGINIA FISCAL YEAR 2027 BUDGET CALENDAR

<u>DATE/TIME</u>	<u>ACTIVITY</u>	<u>LOCATION</u>
Friday, January 23 1:00 pm	Preliminary Budget Work Session (Outside Agencies)	Board Room
Tuesday, February 3 1:00 p.m.	Preliminary Budget Work Session (General Discussion)	Board Room
Tuesday, February 24 7:00 p.m. (Regular BOS meeting)	County Administrator Presents FY 2027 Proposed Budget and Capital Improvement Plan	Board Room
Tuesday, March 3 1:00 p.m.	Budget Work Session (General Discussion)	Board Room
Tuesday, March 10 (Following Regular BOS Meeting at 4:00 p.m.)	Budget Work Session (General Discussion)	Board Room
Monday, March 16 1:00 p.m.	Budget Work Session (Shenandoah County Public Schools and General Discussion)	Board Room
Tuesday, March 17 1:00 p.m.	Budget Work Session (General Discussion and Establish Tax Rate for Budget Advertisement)	Board Room
Friday, March 20 (before 4:00 p.m.)	Finance Director submits FY 2027 Proposed Budget, Tax Rate, and Public Hearing Notification to Press for Publication	N/A
Thursday, March 26 and Friday, March 27	FY 2027 Proposed Budget, Tax Rate, and Public Hearing Notification Advertised in Newspaper	N/A
Monday, April 6 7:00 p.m.	Public Hearing on FY 2027 Proposed Budget and Tax Rate	Peter Muhlenberg Middle School
Thursday, April 9 1:00 p.m.	Budget Work Session (as needed) (Discussion of Public Hearing comments)	Board Room
Tuesday, April 14 4:00 p.m.	Regular BOS Meeting (Adoption of FY 2027 Budget and Tax Rate)	Board Room

*All meetings will be held in the Shenandoah County Board of Supervisors Board Room and/or conference room unless otherwise noted  
600 North Main Street, Woodstock, VA 22664*