



NORTHERN VIRGINIA CIGARETTE TAX BOARD

Collecting and enforcing cigarette taxes for Northern Virginia – Counties of Fairfax, Fauquier, Loudoun, Prince William, Spotsylvania, Stafford, Cities of Alexandria, Fairfax, Falls Church, Fredericksburg, Manassas, Manassas Park, and the towns of Clifton, Dumfries, Haymarket, Herndon, Hillsboro, Leesburg, Lovettsville, Middleburg, Occoquan, Purcellville, Remington, Round Hill, Vienna, and Warrenton.

MEMORANDUM

TO: Members of the Northern Virginia Cigarette Tax Board (NVCTB)
FROM: Juan Rengel, Administrator
DATE: May 28, 2026
SUBJECT: Draft Board Meeting Agenda and Meeting Materials

Dear members:

We are looking forward to our first bi-annual meeting of 2026! The meeting will be at 11:am on June 4, 2026, in person at NVCTB Headquarters.

Please find attached the following:

1. Draft agenda for the Meeting of the Board;
2. Draft Minutes from the November 6, 2025 Board Meeting;
3. Arlington County Request to join the NVCTB;
4. Warren County Request to join the NVCTB;
5. Resolution to adopt NVCTB Pension Plan & Trust Agreement-Plan #001 changes;
6. Resolution to adopt use of funds from the Seized Cigarette Revenue Reserve Fund;
7. Resolution to adopt the FY2027 NVCTB Recommended Operating Budget

If you have any questions or require additional information, please feel free to contact me at 703-802-0373 or by email at jrengel@nvctb.org.

14150 Newbrook Drive, Suite 210
Chantilly, VA 20151
Phone: 703-802-0373
TTY: 711; Fax: 703-802-0375
<https://nvctb.org>

AGENDA

Northern Virginia Cigarette Tax Board (NVCTB)

Board Meeting: June 4th, 2026, 1100 a.m.

NVCTB Headquarters Conference Room

14150 Newbrook Drive, Suite 210

Chantilly, VA 22151

In Person Meeting

FOR VIRTUAL ATTENDANCE

Microsoft Teams meeting

Click [here](#) to join the meeting

Meeting ID: 218 245 772 021 288

Passcode: nA2ep6Nb

Or call in (audio only)

[+1 571-786-9500](#)

1. Occupancy for the meeting space is limited, so the NVCTB encourages members of the public to observe the meeting through the Microsoft Teams link provided above. Please contact Juan Rengel (jrengel@nvctb.org) for information on how to connect to the meeting using this method.
2. Members of the public viewing the meeting through the Microsoft Teams option are required to mute themselves during the meeting unless called upon by the NVCTB Chair to speak. The NVCTB reserves the right to remove from its virtual meetings anyone who does not abide by these rules.
3. Members of the public who wish to send comments may do so by email to the Administrator at jrengel@nvctb.org no later than 24 hours prior to the meeting.
4. Members of the public who wish to address the Board should give prior notice by contacting the Administrator at least 24 hours before the meeting at jrengel@nvctb.org.
5. Access to meeting materials for members of the public is available on [Commonwealth Calendar](#).

- I. **Call to Order** (Chair)
- II. **Roll Call/Verification of Quorum** (Secretary)
- III. **Administration**
 - a. Review/Approval of Agenda (Chair)
 - b. Review/Approval of Board Meeting Minutes - November 6, 2025 (Chair)
 - c. Public Comment Period (Chair)
 - d. NVCTB Officers Reports (Chair, Vice-Chair, Secretary)
- IV. **Regulatory Items**
 - a. Arlington County Request to Join the NVCTB (Administrator)
 - b. Warren County Request to join the NVCTB (Administrator)
 - c. Changes to the NVCTB Pension Plan & Trust Agreement-Plan #001 (Administrator)
 - d. Authorize use of Seized Cigarette Revenue Reserve Fund (Administrator)



NORTHERN VIRGINIA CIGARETTE TAX BOARD

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- | | | |
|--------------|---|-----------------|
| V. | FY2027 NVCTB Proposed Budget | (Administrator) |
| VI. | Appointment of NVCTB Officers for FY27 (July 1, 2026-June 30, 2027). | (Chair) |
| VII. | EXECUTIVE SESSION | (Secretary) |
| VIII. | RECONVENE TO OPEN SESSION | (Secretary) |
| IX. | ADJOURNMENT | (Chair) |

It is the policy of the Northern Virginia Cigarette Tax Board that public meetings are accessible to people with disabilities. Special assistance in participating due to a disability as defined in the Americans with Disabilities Act (ADA) may be requested by contacting the NVCTB by email at info@nvctb.org, or call 703-802-0373. Every reasonable effort will be made to meet requests.

MINUTES OF MEETING OF THE NORTHERN VIRGINIA CIGARETTE TAX BOARD

November 6, 2025

MEMBERS PRESENT:

P. Johnson, City of Fairfax
G. Bruch, County of Fairfax
K. Acoff, City of Alexandria
T. Demeria, City of Manassas
J. McNeal, City of Manassas Park
E. Maybach, Fauquier County
A. Templeton, Loudoun County
C. Hunter, Prince William County
J. Elliott, Spotsylvania County
S. Mayausky, Stafford County
R. Gonzalez, Town of Haymarket
J. Schulz, Town of Herndon
E. Windley, Town of Leesburg
A. Fletcher, Town of Middleburg
A. Linn, Town of Occoquan
C. LeMarr, Town of Purcellville
R. Brinson, Town of Reminton
C. Owens, Town of Round Hill

ALSO PRESENT:

J. Rengel, Administrator
J. Zottig, Deputy Administrator-Finance
T. Webber, Staff
K. Hampton, Staff
M. Aukamp, Auditor, Dunham, Aukamp & Rhodes PLC

I. Call to Order:

The meeting was called to order at 11:02 A.M.

II. Roll Call/Verification of Quorum:

Mr. G. Bruch, Vice-Chairman commenced with a Roll Call of each Jurisdiction. Upon completion of Roll Call, Mr. P. Johnson, Chairman, noted that a Quorum was present.

III. Administration:

a. Approval of Agenda:

As first order of business, Mr. P. Johnson requested a motion to approve the agenda. Mr. G. Bruch made the motion to approve the agenda and was seconded by Mr. T. Demeria. The motion passed unanimously.

b. Approval of the Minutes:

As the minutes of the June 5, 2025, meeting were previously distributed, Mr. P. Johnson requested a motion to dispense with the reading of the minutes. Mr. E. Maybach made the motion and was seconded by Mr. G. Bruch. The motion to dispense with the reading of the minutes passed unanimously. With no corrections or additions noted, Mr. P. Johnson requested a motion to approve the minutes as recorded. Ms. J. Elliott made the motion and was seconded by Mr. E. Maybach. The motion to approve the minutes passed unanimously.

c. Public Comment:

Mr. P. Johnson opened the floor for any members of the public who would like to speak. Mr. J. Rengel confirmed for Mr. P. Johnson that no requests from the public were received.

d. Officers Reports:

Mr. P. Johnson, Chairman, had no report other than to say Arlington is the one missing puzzle piece for NVCTB and perhaps the Administrator and the Board officers should reach out to Kim Klingler, the newly elected Commissioner of Revenue for Arlington County.

Mr. G. Bruch, Vice-Chairman, had no report, but agreed with discussion for Arlington to join NVCTB.

Mr. K. Greenlief, Secretary/Treasurer, absent.

IV. Regulatory Items:

Mr. J. Rengel, Administrator, had no Regulatory Items to discuss.

The Administrator advised he was going to include Arlington later in the agenda for discussion with the Board, but shared he had a meeting with Arlington's Commissioner of Revenue, Kim Klingler, on October 7, 2025. Response from this meeting was positive and she would look at moving forward on the process of joining NVCTB with an effective date of July 1, 2026. Mr. T. Demeria did inquire about the reason why Arlington County is not participating with NVCTB. Mr. P. Johnson advised that Arlington was previously with the Board and their decision to leave was due to issues back in the late 1970s or early 1980s, before anyone's tenure of the current Staff and Board members.

V. Review of the FY2025 Draft Audit:

Mr. P. Johnson welcomed Mr. Michael Aukamp with Dunham, Aukamp & Rhodes to present the draft audit report. Mr. Aukamp began his presentation by sharing it was a pleasure to be working with the Board again for this year's Audit. During the Audit, testing of assets, liabilities, and some internal controls were completed and was happy to report that no issues were noted during the Audit. Further stating there were no management disagreements or accounting issues noted and also extending thanks to NVCTB staff for their responsiveness for requested information, all went very smoothly.

Mr. Aukamp discussed the independent audit report and briefly highlighted sections of the report with required disclosures. This is a clean opinion with nothing necessary in the financial statements for presentation in accordance with generally accepted accounting principles as applied to governmental entities. Overall, very little changes in the figures and most are fairly consistent with prior year. For the Statements of Fiduciary Net Position, the Board is treated as a single fiduciary where all assets belong to the Board and all income collected, less necessary bills, is dispersed back to member jurisdictions. The Statements of Changes in Fiduciary Net Position included a new line item for Jurisdictional rate increase with overall an increase of about \$300,000 for distributions to jurisdictions and administrative expenses consistent from year to year. Nothing was unusual in the required explanatory footnotes. Mr. Aukamp was pleased to say no issues to note during the audit with any weaknesses concerning internal controls or compliance at the organizational level as stated in the Independent Auditor's Report. The last pages of the Audit provide explanatory information for distributions and budget versus actual expenses, overall expenses were under budget by about \$80,000, a testament to staff being good stewards of the Board funds.

With no questions for Mr. Aukamp from the members present regarding the Audit, Mr. P. Johnson requested a motion to accept the auditor's report dated June 30, 2025, as written. Mr. G. Bruch made the motion to accept, with second by Mr. E. Maybach and was unanimously approved.

Mr. Aukamp was thanked for his time and he exited the meeting.

VI. Administrator's Updates:

Mr. Rengel began by congratulating the officers who won their recent elections. He also wished to recognize Ms. Lois Jacob, the City of Fredericksburg's Commissioner of Revenue, who has served on the Board since 2013 with a certificate of appreciation as she is retiring at the end of the year and to congratulate Ms. Tamara Stuart who will be representing City of Fredericksburg as replacement.

Mr. Rengel advised that an overview document for the first quarter was previously provided to all members and if anyone has questions, please let him know. Next topic of discussion was regarding the independent audits. The current CPA firm has been completing NVCTB's audits for over 10 years. RFPs have gone out for last two years, with low responses and quotes in the range of \$25,000 to \$35,000 per year compared to the cost of \$10,400 charged by the current CPA firm. The Administrator's recommendation is to continue with the current CPA firm, with rotation of Partners every three years, but if the Board wishes for him to send out another RFP again for the next year, he will do so and is open to any comments or suggestions from the Board. The Chairman agreed that best practice would be to rotate CPA firms and suggested for any of the localities to share potential firms. The Administrator shared that he has heard from some localities but that the CPA firms they use typically do not do small organizations like NVCTB and the smaller CPA firms do more accounting work, not audit work. The Chairman then agreed with his recommendation of continuing with the current CPA firm, rotating senior partners, but to maybe continue to explore options with the smaller jurisdictions as well as a reasonable approach.

As Arlington County was discussed prior, the next topic is the City of Alexandria Public Health Advisory Commission. Mr. Richard Merritt, a member of this Commission and active in cigarette taxation, is seeking from legislators a change in the code to remove the \$0.40 per pack and the \$0.60 per pack State tax ceilings and additionally is recommending a ban on flavored cigarettes. So just wanted to make the Board aware prior to the next General Assembly meeting held in Richmond.

Mr. Rengel concluded with a reminder of the next scheduled Board meeting to be held on June 4, 2026, at NVCTB's office, not virtually.

The Chairman, while not aware of any significant movement in Richmond, asked if there was any noise about local taxation of menthol or vaping that the Administrator had come across. Mr. Rengel replied that while there has been movement allowing local jurisdictions to tax vaping and other tobacco products over the past two legislative sessions, both times the bills failed. Also, there are liabilities with the toxic nicotine liquid and enforcement challenges, in addition to sales of illegal products. While it is anticipated that something will come up during the next legislative session, it is questionable if anything will pass. The Chairman agreed with Mr. Rengel discussion and noted that the wholesalers have a pretty significant lobby.

There were no additional questions by the Board for the Administrator.

VII. Executive Session:

There were no items to discuss in Executive Session.

VIII. Reconvene to Open Session:

The Board did not move to Executive Session.

IX. Adjournment:

Mr. P. Johnson requested a motion to adjourn. Ms. J. Elliott made the motion to adjourn and was seconded by Ms. E. Windley. The motion was carried unanimously and the meeting adjourned at 11:36 A.M.

William Page Johnson, II
Chairman of the Board

May 12, 2026

Northern Virginia Cigarette Tax Board
Attn.: Juan R. Rengel, Administrator
14150 Newbrook Dr., Suite 210
Chantilly, VA 20151

Re: Request to Join the NVCTB

Dear Mr. Rengel:

Arlington County hereby requests to be considered for membership in the Northern Virginia Cigarette Tax Board at the June 4, 2026, meeting. In accordance with your instructions, please accept the following in support of our request to join:

1. Attached please find a copy of the Arlington ordinance imposing a tax on the sale, use, or distribution of cigarettes and participation in the NVCTB. This ordinance has already been adopted.
2. Kim Klingler will be the Arlington representative at all Board Meetings. Contact information is as follows: phone (702) 228-3033, email kklingler@arlingtonva.us.
3. Andres Lazaris will need to receive the monthly cigarette tax distribution report. Please email those reports to alazaris@arlingtonva.us.
4. Banking Information for Arlington County is as follows:

Wells Fargo Bank
Routing Number: 121000248
Checking Account Number: ****6004

5. The Arlington County business license information link is:

<https://www.arlingtonva.us/Government/Programs/Taxes/Business-License-and-Taxes> .

6. The Arlington County Board has reviewed the Northern Virginia Cigarette Tax Agreement and agrees to the said agreement. We will execute the appropriate signature line upon receipt.

Please let me know if you have any questions or need any further information.

Sincerely,



Kim E. Klingler
Arlington County Commissioner of Revenue

Administrator Considerations—Arlington County Request to Join the NVCTB

Arlington County:

Population: 244,300

Land Area: 25.8 square miles

Incorporated Town: Arlington County operates as a single unified jurisdiction with no incorporated towns or independent cities within its borders.

Administrative Considerations:

We expect the number of retail establishments selling cigarettes in Arlington to be approximately 130, spread into 4 areas (Rosslyn-Ballston, Richmond Hwy., Langston Blvd., and Columbia Pike). Initial work to compile retailer information, send out notifications to all retailers, canvass the area, visit all retailers, and entering information into our system has been completed. There will also be additional reports, monthly reports processing time for the additional member locality.

Conclusion: Additional work/time absorbed within existing capacity.

Compliance Considerations:

The NVCTB field agents made initial education/awareness visits to all retailers and there would be follow-up visits to retailers in the county to monitor compliance.

Conclusion: Additional work/time absorbed within existing capacity.

Note: NVCTB expenses are recovered from member localities monthly using the packs sold ratio for the given month.

Staff Recommendation: Approve the request; Arlington County adopted the necessary ordinance and signed the NVCTB agreement for their membership on the Board.



COUNTY OF WARREN

County Administrator's Office
Warren County Government Center
220 North Commerce Avenue, Suite 100
Front Royal, Virginia 22630
Phone: (540) 636-4600

Dr. David Martin –
Interim County
Administrator

MEMORANDUM

This memorandum is to request Warren County's membership to the Northern Virginia Cigarette Tax Board. At the April 22nd 2026 Special Meeting of the Warren County Board of Supervisors, the county agreed to approve the Ordinance to add to the Warren County Code Article XXIV in Chapter 160 to impose a cigarette tax effective July 1, 2026. Warren County further authorized the Northern Virginia Cigarette Tax Board to administer and enforce the tax.

The following, and alternate, may represent Warren County at the Northern Virginia Cigarette Tax Board meetings. Their contact information is below:

Sherry M. Sours, Commissioner of the Revenue
220 N. Commerce Ave. Suite 900
Front Royal, VA 22630
ssours@warrencountyva.gov
540-636-2651

Alisa Scott, Director of Finance
220 N. Commerce Ave. Suite 700
Front Royal, VA 22630
ascott@warrencountyva.gov
540-636-1604

The monthly cigarette tax distribution report may be sent to the Finance Director, Alisa Scott.

The banking information is as follows:

United Bank
Routing Number: 056004445
Account Number: [REDACTED] 1918

Sincerely,

Dr. J. David Martin
Interim County Administrator

Administrator Considerations—Warren County Request to Join the NVCTB

Warren County:

Population: 43,000

Land Area: 213.8 square miles

Incorporated Town: Warren County has only Front Royal as incorporated town and no independent cities within its borders. Front Royal does not currently levy a local cigarette tax.

Administrative Considerations:

We expect the number of retail establishments selling cigarettes in Warren County to be approximately 40 spread out in 2 areas (county and town). Initial work to compile retailer information, send out notifications to all retailers, canvass the area, visit all retailers, and entering information into our system has been completed. There will also be additional reports, monthly reports processing time for the additional member locality.

Conclusion: Additional work/time absorbed within existing capacity.

Compliance Considerations:

The NVCTB field agents made initial education/awareness visits to all retailers and there would be follow-up visits to retailers in the county to monitor compliance.

Conclusion: Additional work/time absorbed within existing capacity.

Note: NVCTB expenses are recovered from member localities monthly using the packs sold ratio for the given month.

Staff Recommendation: Approve the request; Warren County adopted the necessary ordinance and signed the NVCTB agreement for their membership on the Board.

NORTHERN VIRGINIA CIGARETTE TAX BOARD

Chantilly, Virginia

EXTRACT from MINUTES
of
MEETING of BOARD
Appointing
SUCCESSOR CO-TRUSTEE
under the
NORTHERN VIRGINIA CIGARETTE TAX BOARD
PENSION PLAN AND TRUST AGREEMENT

The undersigned, being the Chairperson of the NORTHERN VIRGINIA CIGARETTE TAX BOARD, with principal office located at 14150 Newbrook Drive, Suite 210, Chantilly, Virginia 20151, hereinafter referred to as "Employer," does hereby certify that the following Resolutions were adopted by the Employer at the scheduled Board meeting held on June 4, 2026, at which a quorum was present:

WHEREAS, the Employer maintains a Pension Plan and Trust Agreement for the benefit of its employees; and

WHEREAS, the Employer desires to remove Dillon T. Johnson as a Co-Trustee under the Plan, effective May 31, 2026; and

WHEREAS, the Employer desires to appoint Todd D. Webber to act as a Co-Trustee under the Plan with Juan B. Rengel and Joan L. Zottig, effective June 01, 2026; and

NOW, THEREFORE, the premises considered,

Be It

RESOLVED, That Dillon T. Johnson shall be, and he is, hereby removed as a Co-Trustee, effective May 31, 2026; and

Be It

FURTHER RESOLVED, That Todd D. Webber shall be, and he is, hereby appointed as a Co-Trustee with Juan B. Rengel and Joan L. Zottig, effective June 1, 2026; and

Be It

FURTHER RESOLVED, That Todd D. Webber shall be furnished with a copy of these Resolutions and that, if he accepts his appointment, he shall indicate said acceptance by signing the copy of the Resolutions presented to him and returning the same to the Employer.

Chairperson

ACCEPTANCE BY NEW CO-TRUSTEE

The undersigned does hereby accept his appointment as a Co-Trustee of the Northern Virginia Cigarette Tax Board Pension Plan and Trust Agreement, and does hereby acknowledge his fiduciary responsibilities under the aforesaid Plan, effective as of June 1, 2026. In addition, the undersigned does hereby acknowledge receipt of a copy of the Plan document, and does hereby agree that he will be bound by the same.

TODD D. WEBBER

Date Signed: _____

NORTHERN VIRGINIA CIGARETTE TAX BOARD

Chantilly, Virginia

EXTRACT from MINUTES
of
MEETING of BOARD
Containing
FIFTH AMENDMENT
to
PENSION PLAN AND TRUST AGREEMENT
Effective July 1, 2021

The undersigned, being the Chairperson of NORTHERN VIRGINIA CIGARETTE TAX BOARD, hereinafter referred to as the “Employer”, a governmental organization with principal office located at 14150 Newbrook Drive, Suite 210, Chantilly, Virginia 20151, does hereby certify that the following Resolutions were adopted by the Board at a meeting duly held on June 4, 2026, at which a quorum was present:

WHEREAS, the Employer maintains a Pension Plan and Trust Agreement (“Plan”) for the benefit of its Employees; and

WHEREAS, under the provisions of the revised Agreement and Declaration covering the Plan, effective July 1, 2021, the Employer retained the right to amend the Plan in any and all respects at any time and from time to time, which right has been exercised on four prior occasions; and

WHEREAS, the Employer now desires to amend further said Plan;

NOW, THEREFORE, the premises considered,

Be It

RESOLVED, That the aforesaid revised Agreement covering the Plan, as amended, be, and the same is, hereby further amended, effective July 1, 2026, in the following respect:

ARTICLE III

Section 3.02 – Amended by striking the first sentence and substituting in lieu thereof the following new sentence:

“Effective for Plan Years beginning on or after July 1, 2026, subject to the provisions of Section 4.01, the Employer shall contribute for each pay period an amount equal to thirty-three and ninety-one one hundredths percent (33.91%) of the Compensation paid to each Participant for that pay period.”

IN GENERAL

Any provision of the aforesaid revised Agreement, as amended, inconsistent with the foregoing change is hereby amended to be consistent therewith.

And Be It

FURTHER RESOLVED, That the Chairperson of the Employer be, and he or she is, hereby authorized and directed to notify the Participants under the Plan of the change made in the Plan by the foregoing Resolution.

Chairperson

RESOLUTION AUTHORIZING EXPENDITURE OF FUNDS FROM THE SEIZED CIGARETTE REVENUE RESERVE FUND

WHEREAS, it is the responsibility of the Board to manage financial reserves and ensure that organizational funds are utilized responsibly; and

WHEREAS, the Northern Virginia Cigarette Tax Board currently maintains a segregated fund known as the Seized Cigarette Revenue Reserve Fund with a current available balance of \$123,606.63; and

WHEREAS, there is a documented need to utilize a portion of these funds in the amount of \$4,188.28 to cover costs associated with unappropriated cigarette tracking system enhancements and the purchase of custom-made packaging for loose confiscated cigarette packs; and

WHEREAS, this proposed expenditure is in alignment with the original purpose and guidelines established for the Seized Cigarettes Fund;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby authorizes and directs the expenditure of \$4,188.28 from the Seized Cigarette Revenue Reserve Fund for the specific purpose of cigarette system enhancements and the purchase of packaging for loose confiscated cigarette packs as shown in attached documentation; and

BE IT FURTHER RESOLVED, that the Administrator is hereby authorized and directed to execute any documents, make necessary transfers, and take all actions required to facilitate this expenditure in accordance with the organization's financial policies.

Adopted by the Northern Virginia Cigarette Tax Board at its bi-annual meeting of June 4, 2026, in Chantilly, Virginia, a quorum being present.

Signed:

William Page Johnson, II, Chairman
Northern Virginia Cigarette Tax Board (NVCTB)

Change Request #	Title	Estimated Work Hours	Software Developer Sr	Functional Developer Mid	QA/ Tester	Technical Writer
94676	Add fields to the Jurisdiction Search Results section	3	0	2	1	0
94693	Update Authorized Agent Used section	3	0	2	1	0
94961	Inspection Administration - change the inspector drop down list to only show NVCTB staff	3	0	2	1	0
94962	Change usernames in UMT to uppercase	2	0	2	0	0
94963	Formatting Dates - Penalty eval, Lock Dates and Report Builder	2	0.5	0.5	1	0
94967	Retailers Address in Report Builder. - Add additional filter	8	4	2	2	0
95286	Make certain inspection fields "required" fields.	2	0	1	1	0
95727	Add Total Adjustment field to Close Out Summary	2	0	1	1	0
95728	Report Builder Issue with Inspection Fields	2	2	0	0	0
***	Create Release Notes for 1.19.0	2	0	0	0	2
Total Hours		29	6.5	12.5	8	2

Role	LCAT	Hours	Rate	Cost
Software Developer Sr	Software Design Engineer V	6.5	\$ 176.42	\$ 1,146.73
Functional Developer-Mid-Level	Functional Analyst IV	12.5	\$ 89.70	\$ 1,121.25
Database Developer Sr.	Database Specialist III	0	\$ 120.11	\$ -
QA Tester	Quality Assurance Analyst IV	8	\$ 119.83	\$ 958.64
Technical Writer	Technical Writer II	2	\$ 83.14	\$ 166.28
Project Lead	Project Manager III	0	\$ 162.26	\$ -
System Admin	Systems Administrator III	0	\$ 112.04	\$ -
Total Cost:		29		\$ 3,392.90

INVOICE



Hot Custom Boxes
Support@hotcustomboxes.com; Website:
<https://hotcustomboxes.com>

Invoice No# : #HCB-786777
Invoice Date : May 7, 2026
Due Date : May 7, 2026

\$795.38 USD

AMOUNT DUE

BILL TO

NVCTB
finance@nvctb.org

#	ITEMS & DESCRIPTION	PRICE	AMOUNT(\$)
1	Custom Boxes	\$795.38	\$795.38
	Subtotal		\$795.38
	TOTAL		\$795.38 USD

NOTES TO CUSTOMER

Product Detail:
Product: Custom Boxes
Box size 1: 28.3 x 10.3 x 5 CM
Box size 2: 28.3 x 8.5 x 5 CM
Print Type: Plain Brown color
Stock: Kraft
Thickness: 300 gsm
Add-on: -
Lamination: -
Quantity: 250 each size
Custom Boxes
Size 1: 250 Boxes = \$382.53
Size 2: 250 Boxes = \$352.85
Custom sample: \$60

Total amount = \$795.38

Address: 14150 Newbrook Drive, Suite 210, CHANTILLY, VA 20151-2288



NORTHERN VIRGINIA CIGARETTE TAX BOARD

Collecting and enforcing cigarette taxes for Northern Virginia – Counties of Arlington, Fairfax, Fauquier, Loudoun, Prince William, Spotsylvania, Stafford, Warren, Cities of Alexandria, Fairfax, Falls Church, Fredericksburg, Manassas, Manassas Park, and the towns of Clifton, Dumfries, Haymarket, Herndon, Hillsboro, Leesburg, Lovettsville, Middleburg, Occoquan, Purcellville, Remington, Round Hill, Vienna, and Warrenton.

RESOLUTION APPROVING THE FISCAL YEAR 2027

NORTHERN VIRGINIA CIGARETTE TAX BOARD

OPERATING BUDGET

WHEREAS, the Northern Virginia Cigarette Tax Board (NVCTB) is composed of the member localities of the Cities of Alexandria, Falls Church, Fairfax, Fredericksburg, Manassas, Manassas Park, the Counties of Arlington, Fairfax, Fauquier, Loudoun, Prince William, Spotsylvania, Stafford, Warren, and the Towns of Clifton, Dumfries, Haymarket, Herndon, Hillsboro, Leesburg, Lovettsville, Middleburg, Occoquan, Purcellville, Remington, Round Hill, Vienna and Warrenton; and

WHEREAS, the Administrator is preparing an operating budget for Board approval that contains a revenue summary and expenditure plan reflecting expected revenues and costs related to the NVCTB's administrative functions; and

WHEREAS, the Administrator recommends to the Board for Fiscal Year 2027 an Operating Budget of \$20,689,469 in revenues and \$1,331,525 in expenses; now, therefore be it

RESOLVED, by the Board, that it hereby approves the Fiscal Year 2027 Budget, which is attached hereto and which shall be included in the minutes of the NVCTB meeting of June 4, 2026.

Adopted by the Northern Virginia Cigarette Tax Board at its Bi-Annual Meeting of June 4, 2026, in Chantilly, Virginia, a quorum being present.

SIGNED: _____

William Page Johnson, II, Chairman
Northern Virginia Cigarette Tax Board (NVCTB)

NORTHERN VIRGINIA CIGARETTE TAX BOARD

FY 2027 BUDGET PRESENTATION



**14150 Newbrook Drive
Suite 210
Chantilly, VA 20151**

**Juan Rengel
Administrator**

BUDGET HIGHLIGHTS

- Revenue - \$20,672,369 (5.37% ↑ over FY26)

Fiscal Year	Tax Revenue	
	Amount	Change YOY
FY-2024	\$21,743,981	
FY-2025	\$21,761,688	0.08%
FY-2026 (Est.)	\$19,618,939	-9.85%
FY-2027 (Est.)	\$20,672,369	5.37%

Increase in the revenue is due to Arlington County and Warren County joining the NVCTB effective July 1.

- Expenditure - \$1,331,525 (3.30% ↓ over FY26).

Fiscal Year	Expenditures	
	Amount	Change YOY
FY-2024	\$1,420,900	
FY-2025	\$1,430,700	0.69%
FY-2026 (Est.)	\$1,376,900	-3.76%
FY-2027 (Est.)	\$1,331,525	-3.30%

The FY27 budget includes the following:

- New revenue from Arlington and Warren counties.
- 1% COLA for all employees effective July 1, 2026.
- 3% pay increase for all employees effective January 1, 2027.
- Increase in the retirement contribution from 33.71% to 33.91%.
- Increase in rent.
- Increase in fleet operating expenses.
- Increase in tax stamps.
- Decrease in personnel cost.
- Decrease in computer system cost.

Even though overall operating costs have been reduced for FY27, the following are the expense categories that are increasing:

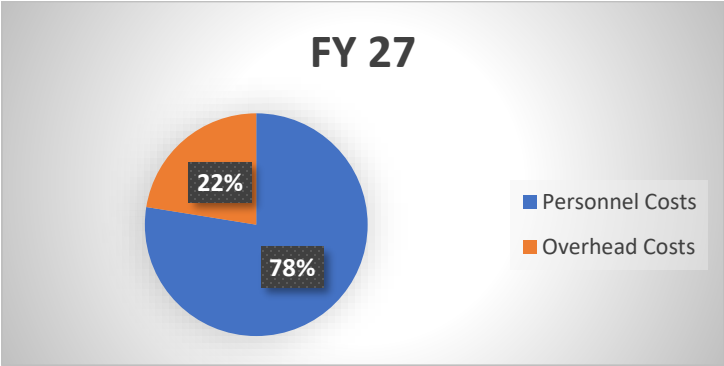
Exp Line Item	FY-2026	FY-2027
Automobile	\$8,000	\$10,000
Bond & Insurance	\$12,075	\$12,400
Miscellaneous	\$1,750	\$3,000
Office Equipment	\$6,000	\$6,200
Office Supplies	\$875	\$1,000
Postage	\$250	\$500
Rent	\$128,250	\$138,000
Ret. Plan Maint.	\$2,000	\$3,000
Tax Stamps	\$30,000	\$37,000
Technology Svcs.	\$37,000	\$47,500
Training/Develop	\$2,250	\$3,500
Travel	\$1,000	\$2,500
Total	\$229,450	\$264,600
Change YOY		13.28%

To offset some of the increases, the FY27 budget includes reductions in the following categories:

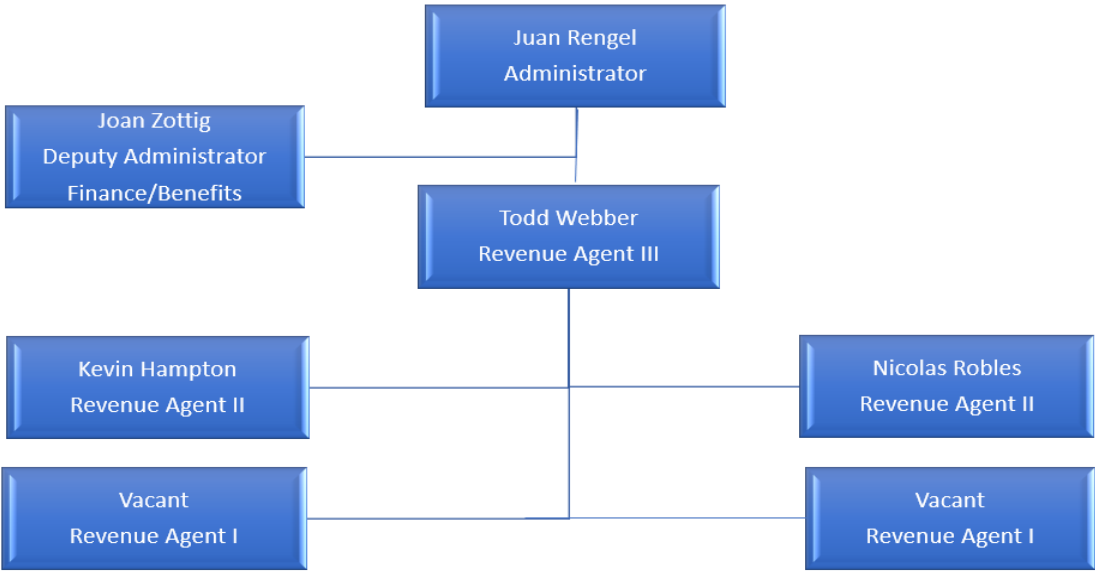
Exp Line Item	FY-2026	FY-2027
Computer Sys Maint	\$30,000	\$13,500
Disability	\$5,575	\$5,100
Life Insurance	\$1,100	\$1,000
Medical Insurance	\$92,000	\$90,250
Payroll	\$736,300	\$690,000
Retirement	\$247,300	\$233,000
Social Security	\$10,800	\$10,000
Telephone	\$6,300	\$6,000
Total	\$1,129,375	\$1,048,850
Change YOY		-7.68%

The following categories will remain unchanged for FY27:

Exp Line Item	FY-2026	FY-2027
Legal Services	\$0	\$0
Office Equip Maint	\$500	\$500
Printing	\$500	\$500
Professional Serv	\$12,000	\$12,000
Reserve for Veh Rep.	\$5,000	\$5,000
Unemployment Ins	\$75	\$75
Vehicle Purchase	\$0	\$0
Total	\$18,075	\$18,075
Change YOY		0.00%

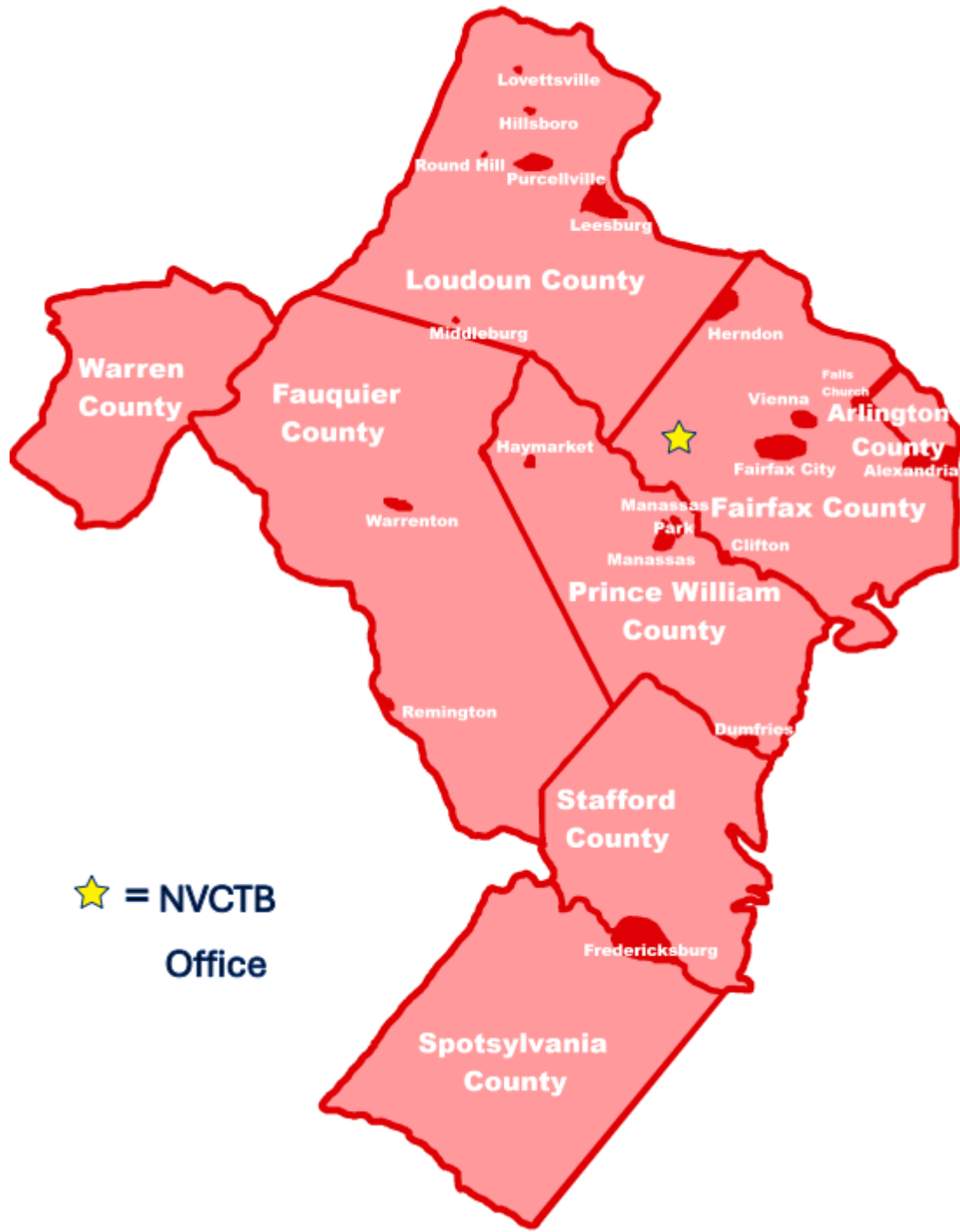


Organizational Chart



NVCTB Jurisdictional Map

Below is the current NVCTB jurisdictional map. We have a total of 28 member jurisdictions.

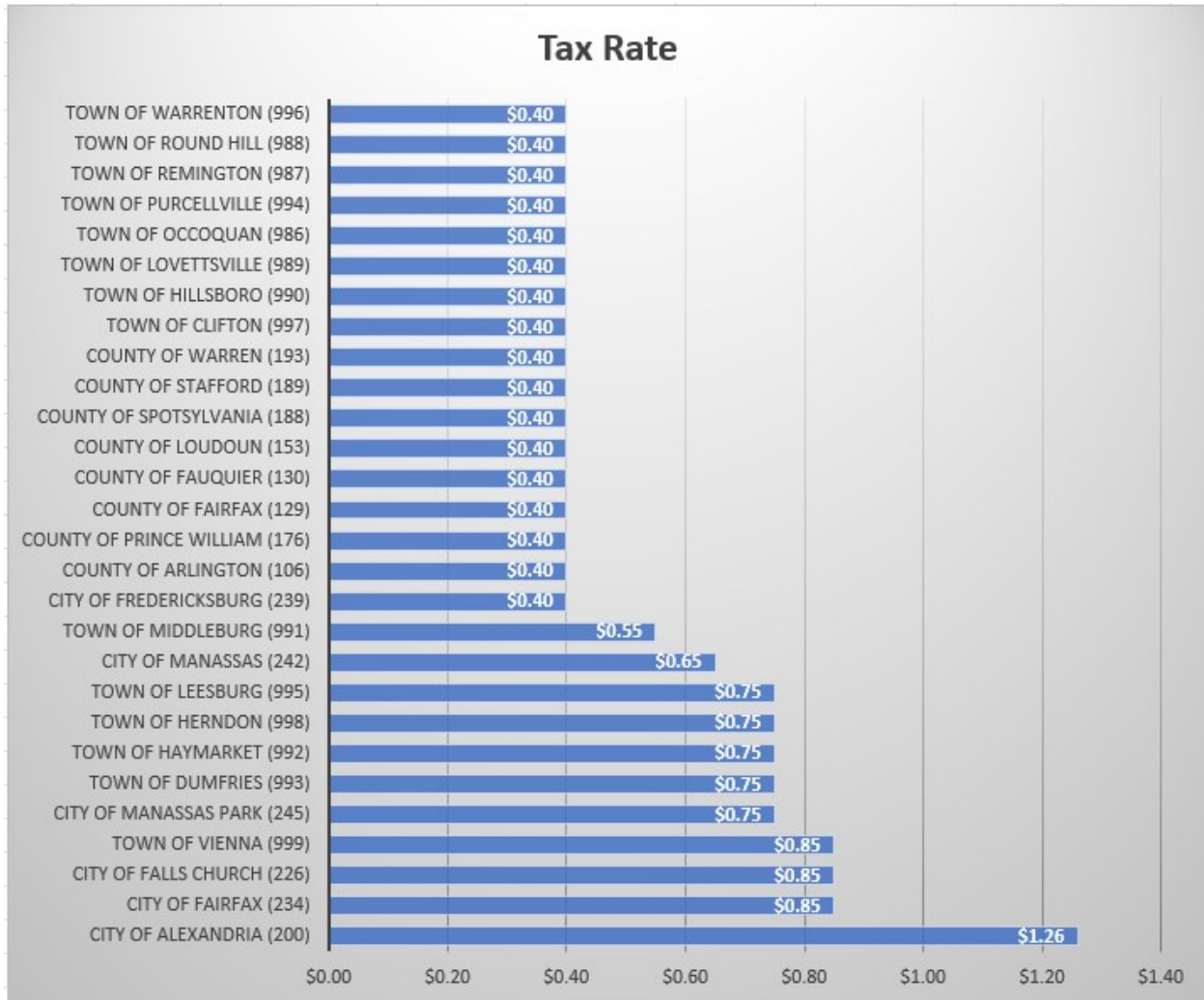


REVENUE OVERVIEW

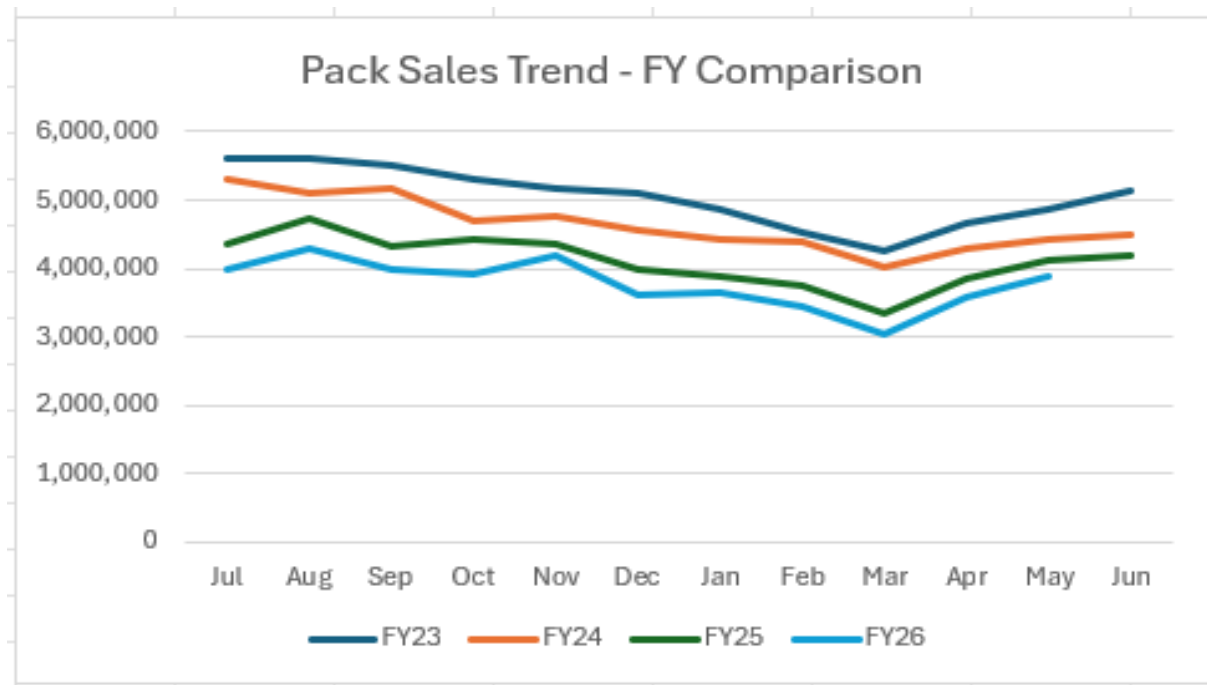
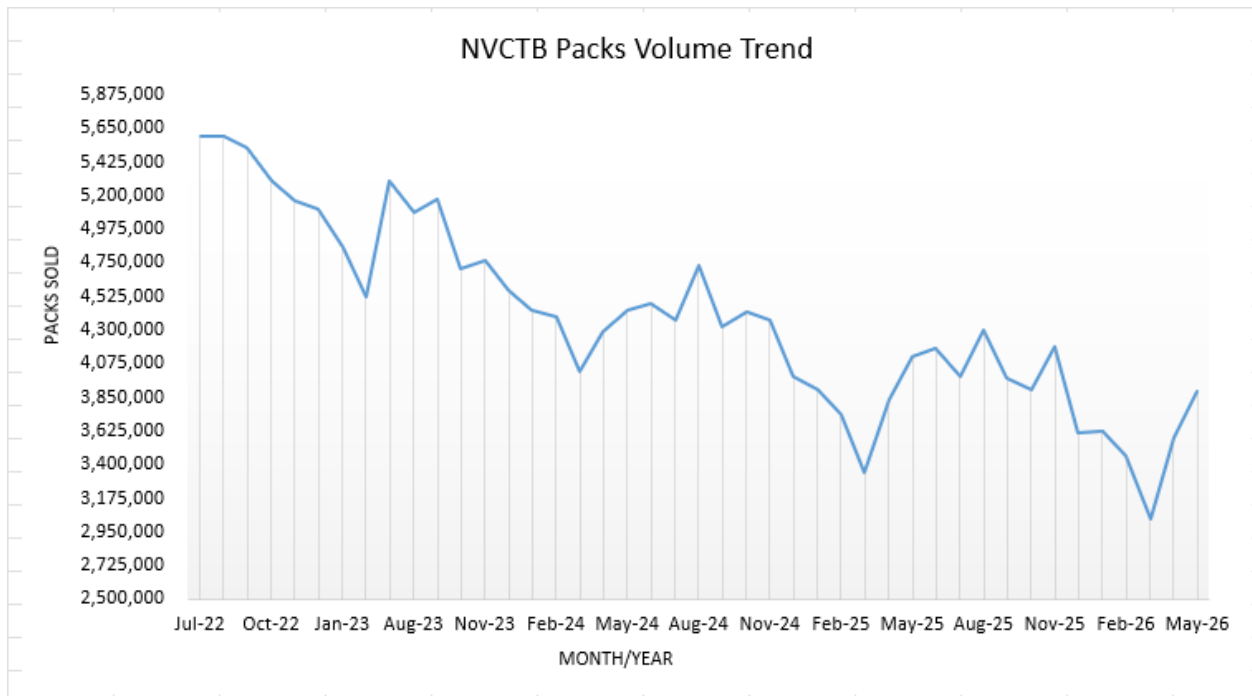
Tobacco Tax

Line Item	FY22	FY23	FY24	FY25	FY26	FY26	FY27
	Actuals	Actuals	Actuals	Actuals	Estimate	Actuals (5/25)	Estimate
Cigarette Tax	\$17,281,700	\$24,109,211	\$22,172,877	\$22,027,399	\$20,004,938	\$18,824,907	\$21,094,254
Locality Tax Rate Increase	\$ -	\$ -	\$ -	\$156,226	\$ -	\$2,717	\$0
Penalties Collected	\$ 5,493	\$ 21,533	\$ 6,089	\$10,909	\$ 7,000	\$21,398	\$10,000
Interest on Investments	\$ 316	\$ 677	\$ 665	\$790	\$ 700	\$634	\$700
Permits	\$ 8,200	\$ 7,000	\$ 7,250	\$6,600	\$ 6,400	\$6,600	\$6,400
Wholesaler Discount	(\$323,745)	(\$481,347)	(\$442,899)	(\$440,237)	(\$400,671)	(\$376,153)	(\$421,885)
Totals	\$16,971,964	\$23,657,074	\$21,743,981	\$21,761,688	\$19,618,367	\$18,480,103	\$20,689,469

Tobacco Tax Rates



As the following chart illustrates, pack sales volume is trending downward year over year. The increase in tax collections and distributions to jurisdictions since FY22 is due to the addition of 5 new jurisdictions to the NVCTB. We expect a bump up in FY27 due to Arlington and Warren counties joining the NVCTB.



The following is an estimate of the FY27 tax revenue allocation to all member jurisdictions:

Jurisdiction	FY27 Packs	FY27 Taxes	2% Discount	Net Taxes
City of Alexandria	1,343,977	\$1,693,411	(\$33,868)	\$1,727,279
City of Fairfax	538,502	\$457,727	(\$9,155)	\$448,572
City of Falls Church	135,750	\$115,388	(\$2,308)	\$113,080
City of Fredericksburg	643,426	\$257,370	(\$5,147)	\$252,223
City of Manassas	555,081	\$360,802	(\$7,216)	\$353,586
City of Manassas Park	227,292	\$170,469	(\$3,409)	\$167,059
County of Arlington	4,903,025	\$1,961,210	(\$39,224)	\$1,921,986
County of Fairfax	11,362,887	\$4,545,155	(\$90,903)	\$4,454,252
County Fauquier	1,047,223	\$418,889	(\$8,378)	\$410,512
County of Loudoun	7,761,388	\$3,104,555	(\$62,091)	\$3,042,464
County of Prince William	7,879,616	\$3,151,846	(\$63,037)	\$3,088,809
County of Spotsylvania	3,305,735	\$1,322,294	(\$26,446)	\$1,295,848
County of Stafford	2,757,697	\$1,103,079	(\$22,062)	\$1,081,017
County of Warren	2,527,800	\$1,016,957	(\$20,339)	\$996,618
Town of Clifton	983	\$393	(\$8)	\$385
Town of Dumfries	143,381	\$107,536	(\$2,151)	\$105,385
Town of Haymarket	186,616	\$139,962	(\$2,799)	\$137,163
Town of Herndon	175,830	\$131,872	(\$2,637)	\$129,235
Town of Hillsboro	20,651	\$8,260	(\$165)	\$8,095
Town of Leesburg	674,748	\$506,061	(\$10,121)	\$495,940
Town of Lovettsville	62,403	\$24,961	(\$499)	\$24,462
Town of Middleburg	13,024	\$7,163	(\$143)	\$7,020
Town of Purcellville	170,993	\$128,245	(\$2,565)	\$125,680
Town of Remington	31,852	\$12,741	(\$255)	\$12,486
Town of Round Hill	33,238	\$13,295	(\$266)	\$13,029
Town of Vienna	186,284	\$158,342	(\$3,167)	\$155,175
Town of Warrenton	440,677	\$176,271	(\$3,525)	\$172,745
Totals	47,130,078	\$21,094,254	(\$421,885)	\$20,672,369

EXPENDITURE OVERVIEW

The NVCTB proposed expenditures for FY27 are budgeted at \$1,331,525 allocated as follows:

Item	FY22	FY23	FY24	FY25	FY26 (Est)	FY26 (Act)	FY27 (Est)
703 · Automobile Expense	\$ 6,618	\$ 9,153	\$ 6,959	\$8,351	\$ 8,000	\$5,293	\$10,000
704 · Bond & Insurance	\$ 8,486	\$ 9,094	\$ 10,121	\$11,123	\$ 12,075	\$12,075	\$12,400
705 · Telephone	\$ 10,959	\$ 7,135	\$ 8,106	\$7,527	\$ 6,300	\$5,233	\$6,000
706 · Employer Life Insurance	\$ 1,777	\$ 2,434	\$ 2,560	\$982	\$ 1,100	\$867	\$1,000
707 · Employer Medical Insurance	\$ 62,500	\$ 75,051	\$ 77,801	\$99,112	\$ 92,000	\$72,231	\$90,250
708 · Employer Retirement	\$ 148,976	\$ 158,704	\$ 216,800	\$237,424	\$ 247,300	\$171,825	\$233,000
709 · Social Security	\$ 9,215	\$ 9,134	\$ 9,457	\$9,845	\$ 10,800	\$8,269	\$10,000
710 · Computer Services	\$ 30,093	\$ 34,836	\$ 31,341	\$35,682	\$ 37,000	\$33,191	\$47,500
711 · Payroll Expenses:709 · Social Security/Medicare	\$ 671,642	\$ 648,495	\$ 675,470	\$712,268	\$ 736,300	\$598,100	\$690,000
712 · Office Supplies	\$ 4,700	\$ 4,167	\$ 1,682	\$1,481	\$ 875	\$422	\$1,000
713 · Postage	\$ 1,530	\$ 89	\$ 480	\$210	\$ 250	\$356	\$500
714 · Printing	\$ 1,500	\$ 1,101	\$ 428	\$244	\$ 500	\$205	\$500
715 · Office Equipment	\$ 18,591	\$ 9,568	\$ 8,412	\$9,276	\$ 6,000	\$5,725	\$6,200
716 · Rent	\$ 61,767	\$ 55,946	\$111,149	\$122,106	\$ 128,250	\$119,362	\$138,000
717 · Professional Services	\$ 26,792	\$ 8,875	\$ 9,925	\$10,578	\$ 12,000	\$11,052	\$12,000
718 · Stamps	\$ 46,023	\$ 18,075	\$ 33,773	\$30,713	\$ 30,000	\$28,982	\$37,000
719 · Disability	\$ 3,028	\$ 3,529	\$ 4,009	\$4,949	\$ 5,575	\$4,593	\$5,100
720 · Travel	\$ -	\$ 3,944	\$ 1,331	\$883	\$ 1,000	\$2,509	\$2,500
721 · Unemployment Insurance	\$ 3,907	\$ 2,079	\$ 56	\$56	\$ 75	\$48	\$75
722 · Miscellaneous	\$ (14,514)	\$ 4,631	\$ 5,379	\$4,570	\$ 1,750	\$1,933	\$3,000
724 · Retirement Plan Maintenance	\$ 11,218	\$ 5,359	\$ 1,467	\$1,428	\$ 2,000	\$0	\$3,000
725 · Office Equip maint/Rep	\$ 220	\$ 722	\$ 743	\$743	\$ 500	\$480	\$500
726 · Purchase Tax Board Vehicle	\$ 73,118	\$ 31,901	\$ -	\$0	\$ -	\$0	\$0
727 · Reserve-Vehicle Repair/Replace	\$ 5,000	\$ 5,000	\$ 5,000	\$5,000	\$ 5,000	\$4,620	\$5,000
728 · Computer System Development	\$ -	\$ -	\$ 35,265	\$31,248	\$ 30,000	\$26,252	\$13,500
729 · Training and Development	\$ 4,330	\$ 7,538	\$ 6,744	\$5,545	\$ 2,250	\$2,896	\$3,500
730 · Legal Services	\$ 3,000	\$ 5,000	\$ 5,000	\$5,000	\$ -	\$0	\$0
Miscellaneous Receipts Uncollectable	\$ -	\$ 13,578	\$ -	\$0	\$ -	\$0	\$0
Totals	\$ 1,200,473	\$ 1,135,137	\$1,269,458	\$ 1,356,342	\$ 1,376,900	\$ 1,116,519	\$1,331,525

The following is an estimate of the FY27 expenditure allocated to all member jurisdictions:

Jurisdiction	FY27 Packs Estimate	Packs Ratio	Expense
City of Alexandria	1,343,977	2.8516%	\$ 37,970
City of Fairfax	538,502	1.1426%	\$ 15,214
City of Falls Church	135,750	0.2880%	\$ 3,835
City of Fredericksburg	643,426	1.3652%	\$ 18,178
City of Manassas	555,081	1.1778%	\$ 15,682
City of Manassas Park	227,292	0.4823%	\$ 6,421
County of Arlington	4,903,025	10.4032%	\$ 138,521
County of Fairfax	11,362,887	24.1096%	\$ 321,026
County of Fauquier	1,047,223	2.2220%	\$ 29,586
County of Loudoun	7,761,388	16.4680%	\$ 219,276
County of Prince William	7,879,616	16.7189%	\$ 222,616
County of Spotsylvania	3,305,735	7.0141%	\$ 93,394
County of Stafford	2,757,697	5.8512%	\$ 77,911
County of Warren	2,527,800	5.3635%	\$ 71,416
Town of Clifton	983	0.0021%	\$ 28
Town of Dumfries	143,381	0.3042%	\$ 4,051
Town of Haymarket	186,616	0.3960%	\$ 5,272
Town of Herndon	175,830	0.3731%	\$ 4,968
Town of Hillsboro	20,651	0.0438%	\$ 583
Town of Leesburg	674,748	1.4317%	\$ 19,063
Town of Lovettsville	62,403	0.1324%	\$ 1,763
Town of Middleburg	13,024	0.0276%	\$ 368
Town of Purcellville	170,993	0.3628%	\$ 4,831
Town of Remington	31,852	0.0676%	\$ 900
Town of Round Hill	33,238	0.0705%	\$ 939
Town of Vienna	186,284	0.3953%	\$ 5,263
Town of Warrenton	440,677	0.9350%	\$ 12,450
Totals	47,130,078	100.0000%	\$1,331,525