

BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District



CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**AGENDA**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**FEBRUARY 10, 2026**  
**THE REGULAR MEETING CONVENES AT 2:00 P.M. IN THE**  
**GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
  - A. Moment of Silence
  - B. Pledge of Allegiance
- II. PUBLIC COMMENTS**
- III. CONSENT AGENDA**
  - A. Resolution – **R2026-05** Minutes for Approval
  - B. Resolution – **R2026-06** Budget Amendment
- IV. PRESENTATIONS**
  - A. VDOT Report
  - B. 2026 Reassessment Analysis #2
  - C. FY27 Department Budget Requests
    - 1. Information Systems – Susan Rorrer
    - 2. Planning & Zoning – Dylan Bishop
    - 3. Animal Control – Kevin Wright
- V. NEW & UNFINISHED BUSINESS**
  - A. Nelson County Recreation Foundation Updates
  - B. Real Estate Tax Exemption Application – Synchronicity Foundation (**R2026-07**)
  - C. Authorization for Public Hearing to Amend Chapter 2, Article III, Sec. 2-74 Local Emergency (**R2026-08**)
- VI. REPORTS, APPOINTMENTS, DIRECTIVES AND CORRESPONDENCE**
  - A. Reports
    - 1. County Administrator’s Report
    - 2. Board Reports
  - B. Appointments
  - C. Correspondence
  - D. Directives
- VII. CLOSED SESSION PURSUANT TO §2.2-3711 (A) (1), (A)(7) & (A)(8)**

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

**IX. ADJOURN AND CONTINUE TO \_\_\_\_\_ . AN EVENING SESSION WILL NOT BE CONDUCTED.**



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

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

Approved: February 10, 2026

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

**Virginia:**

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 10:00 a.m. in the Former Board of Supervisors Room (#420) located on the fourth floor of the Nelson County Courthouse, in Lovingston, Virginia.

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

Absent: Thomas D. Harvey, North District Supervisor

**I. CALL TO ORDER**

Mr. Reed called the meeting to order at 10:00 a.m. with four (4) Supervisors present to establish a quorum. Mr. Harvey was absent.

**II. CORRECTED FY26 HEALTH INSURANCE RENEWAL (R2025-16C)**

Ms. McGarry stated that this update is to correct **Resolution R2025-16**, the Retiree Medicare plan premium for Advantage 65 dental and vision, from \$218 to \$232.

Dr. Ligon moved to approve **Resolution R2025-16C** as presented. Mr. Rutherford seconded the motion, which passed unanimously (4–0) by roll call vote, and the following resolution was adopted:

**RESOLUTION R2025-16C  
 NELSON COUNTY BOARD OF SUPERVISORS  
 FY26 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, 2025-June 30, 2026 is April 1, 2025, and

**WHEREAS**, premiums for the next plan year will remain the same 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 2025-2026 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, 2025:

Active Employees	FY26 (July 1, 2025-June 30, 2026)		
<u>Key Advantage 250</u>	Employee	County	Total
Single, Comprehensive	\$ 94.00	\$ 845.00	\$ 939.00
Dual, Comprehensive	\$ 616.00	\$ 1,122.00	\$1,738.00
Family, Comprehensive	\$ 1,167.00	\$1,369.00	\$2,536.00
Single, Preventative	\$ 92.00	\$ 826.00	\$ 918.00
Dual, Preventative	\$ 602.00	\$ 1,097.00	\$ 1,699.00
Family, Preventative	\$ 1,141.00	\$ 1,339.00	\$ 2,480.00

<u>Key Advantage 500</u>	Employee	County	Total
Single, Comprehensive	\$ 85.00	\$ 765.00	\$ 850.00
Dual, Comprehensive	\$ 557.00	\$ 1,015.00	\$ 1,572.00
Family, Comprehensive	\$ 1,056.00	\$ 1,239.00	\$ 2,295.00
Single, Preventative	\$ 83.00	\$ 746.00	\$ 829.00
Dual, Preventative	\$ 544.00	\$ 990.00	\$ 1,534.00
Family, Preventative	\$ 1,031.00	\$ 1,209.00	\$ 2,240.00

<b>High Deductible Health Plan</b>	<b>Employee</b>	<b>County</b>	<b>Total</b>
Single, Comprehensive	-	\$ 686.00	\$ 686.00
Dual, Comprehensive	\$ 402.00	\$ 867.00	\$ 1,269.00
Family, Comprehensive	\$ 803.00	\$ 1,047.00	\$ 1,850.00
Single, Preventative	-	\$ 665.00	\$ 665.00
Dual, Preventative	\$ 390.00	\$ 840.00	\$ 1,230.00
Family, Preventative	\$ 780.00	\$ 1,016.00	\$ 1,796.00

<b>Retirees Not Eligible For Medicare (Before County Supplement)</b>	
<b>Key Advantage 250</b>	<b>Retiree</b>
Single, Comprehensive	\$ 939.00
Dual, Comprehensive	\$1,738.00
Family, Comprehensive	\$2,536.00
Single, Preventative	\$ 918.00
Dual, Preventative	\$ 1,699.00
Family, Preventative	\$ 2,480.00

<b>Key Advantage 500</b>	<b>Retiree</b>
Single, Comprehensive	\$ 850.00
Dual, Comprehensive	\$ 1,572.00
Family, Comprehensive	\$ 2,295.00
Single, Preventative	\$ 829.00
Dual, Preventative	\$ 1,534.00
Family, Preventative	\$ 2,240.00

<b>High Deductible Health Plan</b>	<b>Retiree</b>
Single, Comprehensive	\$ 686.00
Dual, Comprehensive	\$ 1,269.00
Family, Comprehensive	\$ 1,850.00
Single, Preventative	\$ 665.00
Dual, Preventative	\$ 1,230.00
Family, Preventative	\$ 1,796.00
<b>Retiree Medicare Plans (Before County Supplement)</b>	
Advantage 65 (Dental & Vision)	\$232.00

### III. AGENCY REVIEW

#### A. MACAA – John Edwards, Interim Executive Director

Mr. John Edwards stated that he is a native of Jacksonville, Florida, and still resides there. He said that about 30 years ago, he became executive director of the Northeast Florida Community Action Agency—intending to stay two years but remaining for 21. He stated that after leaving in January 2014, he began consulting for community action agencies, nonprofits, and local governments in crisis. Mr. Edwards said he started his consulting business in March 2014 and, along with two colleagues, has served in interim executive director roles for troubled organizations.

Mr. Edwards stated that this was his eighth engagement as interim executive director for a community action agency, including one Urban League since leaving his full-time role. He said MACAA reached out to him and negotiated a six-month contract for him to help change the organization’s trajectory. He explained that his goal was to resolve issues internally, emphasizing that success or failure depended on leadership.

Mr. Edwards stated that MACAA’s Board of directors established policy and strategy, but daily progress relied on the executive director and staff. He highlighted his experience and expertise in leadership, working with

Boards and struggling organizations. He said agencies never call him when they are thriving—only when they need help.

Mr. Edwards said his role was to help MACAA sustain itself and prepare for its next full-time executive director. Mr. Edwards said change would not happen overnight, as “Rome wasn’t built in a day.” He said progress could be expected during his tenure and thanked the County for its contributions, noting that the \$36,000 went a long way to support the agency’s mission in helping low-income people achieve economic security.

He stated that MACAA provides several services in Nelson County, including an after-school program at Tye River and Rockfish, emergency services such as utility and rental assistance, and Project Discovery at the high school, which helps students become the first in their families to attend post-secondary education, offering tutoring and college tours, and exposure to college environments.

Mr. Edwards stated that statistics support their work, and the three main programs in Nelson County are the after-school program, emergency services, and Project Discovery. Mr. Edwards said there are plans to expand the after-school program in Nelson County for the next fiscal year. He stated that MACAA’s mission is to empower families to navigate systems for economic security, a goal shared by roughly a thousand community action agencies nationwide.

Mr. Edwards said he was available to answer questions and welcomed input on any issues raised at the last Board meeting.

Ms. McGarry asked how far into the six-month contract he was. Mr. Edwards responded that it had been six weeks.

Dr. Ligon expressed concern that he would not be here long enough to stay and train people, and his six-month contract ends before the school year starts. She commented that last year, she felt “downright lied to” in terms of where the money was going and what programs MACAA would be doing, and there have been problems now two years in a row.

Mr. Edwards stated that he cannot change the past but emphasized his current role in assisting MACAA’s Board of Directors with the search for a new executive director. He said this is part of the service provided, and he will help conduct a nationwide search to find a professional—someone who tells the truth and avoids exaggeration. Mr. Edwards said that while it would be ideal to hire someone locally, the outcome remains uncertain. He stated that this will be his fifth engagement assisting a board of directors in such a search, noting his prior experience serving on a community bank Board and many others.

Mr. Edwards said his role is to strengthen the organization from within and facilitate the onboarding and training of the new executive director. He stated that he cannot train the new executive director in their skills, as they must arrive prepared to work from day one—just as he did when he first conducted an internal organizational assessment.

Mr. Edwards said his focus is on identifying weaknesses and transforming them into strengths, acknowledging that progress takes time. He stated that two people have already resigned because they could not meet his expectations, leaving without notice. He said he will instill in the permanent executive director the importance of truthfulness: to fulfill commitments, admit when tasks cannot be completed, and transparently communicate failures with reasons and future plans.

Dr. Ligon asked if he had numbers of families served by MACAA, and a dollar amount reflected by those services.

Mr. Edwards said MACAA worked with 44 families, and he would get the Board the dollar amount.

Dr. Ligon said that with the after school program, she was under the impression that Nelson teachers were running around trying to fulfill the duties of the after-school program. She said hopefully that was not happening anymore and asked what MACAA is actively doing now, as well as what hurdles Mr. Edwards was seeing.

Mr. Edwards responded that the biggest hurdle currently is their reputation. He said one thing they do in his business is risk assessments, including reputational risk, which is hard to overcome once it is compromised but eventually will turn around. He noted that the agency he inherited in Jacksonville was on the front page of the newspaper, which is not a good place for a nonprofit, and it took five or six years to overcome that. He emphasized that with the right leadership, MACAA can do that as well, if given the opportunity.

Dr. Ligon suggested that it would be more successful as a smaller effort dedicated to a few things at fewer sites, developing something good then spreading out again.

Mr. Edwards stated that the programs currently being run by MACAA are central to the agency's mission, such as Hope House in Charlottesville. He said that Project Discovery is an essential program, aiming to serve around 60 participants and currently involving approximately 49, and that program has been very successful in its several years of operation. He said that Head Start was a massive responsibility for the agency and that the decision to relinquish the program was made collectively. Mr. Edwards stated that the agency is lighter now, with 15 employees, which is significantly fewer than when they managed the \$4 million Head Start program. He said that the current budget stands at just over \$1 million, which is manageable for the existing team. Mr. Edwards said additional staff may be added, or some may be let go, depending on whether they meet his expectations during the six-month tenure.

Mr. Reed said that MACAA's application last year under Dr. Hanks was for Project Discovery, emergency assistance, and Head Start. He noted that the Head Start program was no longer happening. He asked how the after-school program was running now.

Mr. Edwards responded that his understanding from his team is that it is operating well in the two schools in which it is located, but he has not yet visited them.

Ms. McGarry commented that Superintendent Hester has let her know that they have 9–10 kids participating in the after-school program and both elementary school principals feel that it is going well. Ms. McGarry said Dr. Hester also noted that the program did not start at the beginning of the year, which possibly impacted participation, and in the upcoming year they would probably have more participants if it starts on time.

Mr. Reed asked how many people were involved with the program. Mr. Edwards said there were two teachers serving the program per school, with substitutes as needed, and they had been able to keep it fully staffed.

Ms. McGarry asked Mr. Edwards to clarify the \$19,000 additional amount of their request, which makes the amount requested for FY26 a total of \$55,000. She noted that was up from last year's amount of \$36,000.

Mr. Edwards responded that it is most likely dedicated to growing the after-school program, as they are also doing in Charlottesville, which requires additional funding.

Mr. Reed commented that the budget explanation form stated that there was no significant projected differences between the two fiscal years, noting that did not line up with what the request was. He asked for clarity on what the agency really needs and what MACAA can do for Nelson County with that additional \$19,000.

Mr. Rutherford suggested they have more conversation at the joint School Board meeting on Thursday.

Dr. Ligon commented that Mr. Edwards has an interesting job, and six months seemed like a short timeframe.

Mr. Edwards agreed, noting that he is often extended beyond his initial six months.

Mr. Edwards also gave a brief explanation of the organization currently running Head Start, which is a national entity known as CDI. He commented that Head Start struggles to retain employees. He said to address that issue, the Head Start national office has allowed agencies to submit a plan to reduce enrollment but use level funding to pay Head Start teachers more competitive salaries—but for some reason, MACAA did not do that. He commented that it was best for MACAA to relinquish Head Start rather than have it taken from them, so that once they strengthened their organization, they could ask to be considered by Head Start's national office. He also confirmed that MACAA has a significant strategic planning effort underway, which will update their 2023 plan based on today's reality.

Mr. Reed emphasized that the County wants MACAA to be able to succeed at their mission, and he wants to know what it will take to help them do that. Mr. Edwards said he was surprised the agency did not reevaluate that when they relinquished Head Start, as that was a key component of their program offerings and a large focus of their funding.

Mr. Reed commented that CDI is not the permanent solution they would like to see for the program, and he looked forward to a positive outcome.

Mr. Edwards emphasized that they would do the best job they could to win back trust, and this is the third Board of Supervisors he has addressed, in addition to numerous community groups and partners. He added that they cannot survive as a dynamic organization without those collaborations.

Mr. Rutherford stated that it is hard to serve in an interim capacity, and MACAA has served an important role historically in the region; it is unclear at this point though how this might translate into dollars and cents—and he looked forward to more information about numbers served to see the return on investment. The Board was amenable to having Mr. Edwards provide further information through email.

#### B. Nelson County Community Development Foundation

NCCDF Executive Director Margaret Clair stated that the local request for the organization is \$25,000, stating that the home building project identified for this funding would be a great program for the high school. She explained that the allocation would be for materials to start the program, with a percentage in the future from the sale of the houses built. She confirmed that the home would go on one of the two acre lots on Jefferson Avenue in Arrington that NCCDF already owns. Mr. Rutherford commented that the \$52,000 foundation estimate seemed high, he noted he could help Ms. Clair with some contacts for foundation, block and waterproofing work. Ms. Clair stated that it would take the project team a year to build the home, so they would likely not be setting the house on a foundation until almost FY27.

Dr. Ligon said her family bought a few high school homes in the past, and she asked if the high school students were benefiting more from doing the houses this way versus building the homes and then auctioning it off.

Ms. Clair responded that she would need to talk with the CTE teacher, as the auction model was a while ago. She said the last 5 or 10 homes built were Habitat houses. Dr. Ligon noted there was a lot for kids to learn on what it takes to move the homes and set them up. Ms. Clair commented that the Memorandum of Understanding (MOU) welcomes students who want to learn and finish the home on site. She commented that if they did this home under the current model and it was a bust, they could always move to an auction model. She noted that the proceeds could possibly go into a fund to help do house flips. She emphasized that flips are money heavy, and she is just using cash that she can generate.

Dr. Ligon stated that she loves this path but would love to see the schools have other avenues to make money, and it would take doing this first to see what the best path is. Ms. Clair noted there had been some discussion on the cost, where the schools would get back 10 percent of the materials back. She commented that they could determine how that could work with consideration for a percentage of the proceeds from the house sale.

Mr. Reed commented that in addition to the person getting the house, they wanted the students and the NCCDF to benefit from this.

The Board briefly discussed with Ms. Clair the relationship with Habitat for Humanity. Ms. Clair noted that Habitat did not currently have any lots to put houses on.

Ms. McGarry confirmed that the \$25,000 being requested was currently in the budget, and Ms. Clair said that could be adjusted if the project did not move forward, which she hoped to have nailed down by August.

Mr. Rutherford commented that he really likes the high school house program, but it is not the most affordable way to build a 1,000-square-foot, 3 bedroom, 2 bath house. He said what makes it interesting to him is the benefit to the kids. He also offered to share his contacts with Ms. Clair to help reduce some of the costs.

Ms. Clair said she has not tapped into the local homebuilders association meetings, which would be beneficial. Mr. Rutherford confirmed that these are held on the third Monday of each month. Ms. Clair noted that the local builders could help mentor the students.

The Board also discussed funding for utility assistance and the organizations who provide that – Social Services and MACAA. Dr. Ligon asked where else they could send people for help. Ms. Clair noted that Unity in Community was another option. She noted that there were requirements such as a cutoff notice and then there was a limit to the amount of assistance provided. She commented that receiving a cutoff notice negatively impacted a person's credit score.

Ms. Clair stated that NCCDF spent \$60,000 over 12 months helping with mostly electric bills, filling fuel tanks, some medical bills, and some rent. She explained that not paying the electric bill was a bigger issue than they knew and one with far-reaching implications.

Ms. Clair also reported that to finish the apartments in Roseland, she would need to come up with \$65,000 because the Perry Foundation will not use a match from local, state, or federal funds.

Dr. Ligon asked how many houses needed to be added to County inventory to not have a housing crisis.

Ms. Clair said a recent metric used is 1% of the population, and she recalled a number for Nelson of approximately 150 homes per year. She said Nelson's demand on stock was fairly flat, and they would only need a five-year plan versus an annual plan. She commented that 150 homes in five years was more likely. Ms. Clair stated that they have been studying land banks and working with a land trust to establish the best way to make use of the land they have. She added that affordable rentals are not going to be very profitable right now.

#### **IV. FY26 DRAFT GENERAL FUND BUDGET INTRODUCTION**

Ms. McGarry reported that they were starting with a balanced budget, with revenues equaling expenditures at \$51,088,536.

Ms. McGarry said that historically, introduced budgets are based on the premise that annual expenditures will be funded by revenues generated from general property tax rates, which are set every four years with the County's reassessment cycle. She stated that the Board typically conducts a reassessment, reviews values and rates, makes any necessary adjustments, and distributes the resulting revenue each fiscal year until the next reassessment.

Ms. McGarry said this has long been the practice. She stated that the County's tax structure continues to prioritize agricultural land, businesses, the elderly, disabled, and veterans. Ms. McGarry said the budget maintains the use of previous fiscal year carryover, which are funds generated when anticipated end-of-year revenues exceed anticipated end-of-year expenditures. She said these carryover funds are typically used for non-recurring costs in the subsequent fiscal year budget. Ms. McGarry stated that, overall, this budget maintains current service levels while absorbing inflationary increases in all operational facets.

Ms. McGarry said funding priorities include completion of the 2026 local reassessment of real property, the zoning ordinance update, an economic development strategy plan with the EDA, law enforcement, Albemarle-Charlottesville Regional Jail operations and renovation, and emergency services for both volunteer and career agencies. She stated that also included in the budget is full funding of the school division's request for operations and buses, departmental fleet vehicle replacement, repairs and maintenance of County facilities and equipment at end of support or useful life, continued investments in cybersecurity and local election security compliance, investment in human capital through implementation of state and local employee compensation increases, continued use of grant funds, and software for inventorying and monitoring short-term rentals to optimize lodging tax revenue.

Ms. McGarry said an overview of how the FY26 introduced budget addresses support supervisors' priorities was provided in the packets as supplemental information for Board review. She said that the Board would not go through all of that information today. Ms. McGarry stated that in terms of FY26 General Fund revenues, no changes in tax rates or fees have been incorporated into the budget. She said the real estate mobile home tax remains at 65 cents per \$100 of value.

Ms. McGarry stated that the value of a penny in the FY26 budget real estate tax is \$326,652. She said a collection rate of about 99.9% would make the value of a penny \$326,325. She stated that personal property tax rates are \$2.79 per \$100 of value, machinery tools tax rate is \$1.25 per \$100 of value, and the transient occupancy tax as of July 1 was 7%. Ms. McGarry said that anticipated bond proceeds from the high school renovation and social services building project will be incorporated into each entity's Capital Fund budget, and not reflected in the General Fund. Mr. Rutherford commented on the Mobile Home Tax, noting that the term mobile home was pre-1976 homes, and now most mobile homes are now defined as manufactured homes.

Ms. McGarry reviewed the FY26 estimated revenues by category as compared to the FY25 amended budget through February 2025 and FY25 Budget projections:

	<b>FY26 Estimated Budget</b>	<b>FY25 Amended Budget</b>	<b>FY25 EOY Projected Budget</b>	<b>\$ Change FY25 Amended Budget</b>	<b>% Change</b>	<b>\$ Change FY25 EOY Projected Budget</b>	<b>% Change</b>
<b>Local</b>	<b>\$ 40,832,717</b>	\$ 39,960,576	\$ 40,684,225	\$ 872,141	2.18%	\$ 148,492	0.36%
<b>State</b>	<b>\$ 5,073,398</b>	\$ 5,338,377	\$ 5,416,737	\$ (264,979)	-4.96%	\$ (343,399)	-6.34%
<b>Federal</b>	<b>\$ 1,310,121</b>	\$ 1,518,880	\$ 1,518,958	\$ (208,759)	-13.74%	\$ (208,837)	-13.75%
<b>Other</b>	<b>\$ 0</b>	\$ 2,436	\$ 272,437	\$ (2,436)	-100.0%	\$ (272,437)	-100.0%
<b>YE Bal.</b>	<b>\$ 3,872,300</b>	\$ 4,056,072	\$ 4,056,072	\$ (183,772)	-4.53%	\$ (183,772)	-4.53%
<b>Total</b>	<b>\$ 51,088,536</b>	<b>\$ 50,876,341</b>	<b>\$ 51,948,429</b>	<b>\$ 212,195</b>	<b>0.42%</b>	<b>\$ (859,893)</b>	<b>-1.66%</b>

Ms. McGarry reported that the FY26 estimated local revenue budget is \$40,832,717, which is \$872,141 or 2.18% higher than the FY25 amended budget of \$39.9 million and only \$148,492 or 0.36% higher than the FY25 end-of-year projections. She stated that FY26 state dollars are estimated at \$5,073,398, a decrease of 4.96% from the amended budget and a 6.34% decrease, or \$343,399, from the end-of-year projection for the current fiscal year. Ms. McGarry said FY26 federal funds are projected at \$1.3 million, down \$208,759 or 13.74% from the amended FY25 budget, and \$208,837 or 13.75% less than the FY25 end-of-year budget. She noted other revenue items are minor, with the end-of-year budget for FY25 exceeding the amended budget due to a \$270,000 transfer from the reassessment fund to the General Fund for reassessment expenses.

She stated that the total FY26 estimated budget is \$51 million, \$212,195 more than the current amended budget or 0.42% more, but \$859,893 or 1.66% less than the FY25 projected end-of-year budget. Ms. McGarry said local revenues are expected to increase 2.18% or \$872,141 from the current amended budget, and \$148,492 from end-of-year projections, with a slight increase in real estate taxes due to natural growth amounting to \$321,007. She stated that the FY26 value of a penny in real estate is \$326,652, equating to \$50,254,154 of real estate value. Ms. McGarry noted FY26 real estate tax collections are based on the second half of 2025 and the first half of 2026, meaning any changes from the 2026 reassessment will impact collections. She said the public service tax is budgeted at \$1,058,861, matching FY25, until new SCC data arrives. She also noted an increase in personal property taxes is comprised of anticipated slight decline in 2025 personal property values per JD Power, with an offsetting increase for 2026 related to federal tariffs, resulting in a \$187,635 increase from the current year. She noted that the Commissioner’s office expected to have the actual 2025 vehicle data in early April, which could necessitate an adjustment to the estimate.

Ms. McGarry said that local sales and use taxes are expected to rise 6.3% from budgeted, or about \$139,000, and by 2.62% or \$59,041 from FY25 projections. Ms. McGarry said meals and lodging tax revenue is expected to increase by 14.1% and 0.2%, respectively, for a total increase of \$322,965, with meals tax projections remain flat and FY25 lodging tax projections higher than budgeted, despite the increase in the tax rate from 5% to 7% effective July 1, 2024. She stated that FY26 estimates are reduced by 5%, or about \$136,000, from FY25 projections, considering potential declines in short-term rentals or bookings.

Ms. McGarry said building permit fees are expected to increase by 4.6% or almost \$16,000, reflecting conservative assumptions due to economic conditions, mortgage rates, and material costs. She noted FY25 projections are 24.3% or \$117,660 higher than budgeted, due to high-value projects like the NCHS renovation permit, and current projections do not account for possible Renaissance Ridge development permitting.

Ms. McGarry stated that court fines are expected to increase 51.5% or \$114,287, and court fees by 54% or \$27,000, due to increased traffic enforcement and a new speed enforcement position. She said this is \$64,000 more than the FY25 estimate. She noted a projected decrease in interest earnings of about 18.3% or \$246,000 from the FY25 amended budget, and a slight decrease of about \$19,000 from the end-of-year projection, attributing this to the use of \$2.7 million in ARPA funds held in the General Fund and transferred to the School Division for the high school roof project in FY24, and stated that interest rates are expected to remain stable or drop slightly over the next year. She added there are no significant impacts to the General Fund balance anticipated that would affect interest earnings and said this will be monitored closely.

Ms. McGarry said an 8.1% or \$63,000 increase in EMS revenue recovery fees is anticipated, with a 5.24% or \$42,000 rise from FY25 projections due to a higher ambulance transport billing rate beginning January 2025. She stated that other miscellaneous revenues include a one-time \$120,594 health department overpayment, a \$93,000 Virginia Tourism Corporation grant, and nearly \$110,000 in Colleen water/sewer connection fees related to the high school renovation. She explained that \$11,500 in receipts relate to the

Sheriff's Department's MOU with UVA for special event staffing, with employees paid overtime reimbursed by UVA. She stated that state revenues are projected to be about 5% or \$265,000 lower than the amended budget and 6.34% or \$343,000 lower than FY25 end-of-year projections, as many grants are not received annually or budgeted until awarded. Ms. McGarry explained the General Assembly's recommended budget includes a 3% salary increase and a 1.5% bonus for state-supported local offices effective July 1, resulting in an approximate 4.5% increase in salary and benefit reimbursements that the County will receive from the State Compensation Board, with an additional 6% salary increase for state compensation Board-supported public safety communication operators, and these are included in state revenue estimates.

Ms. McGarry reported that no increases are currently anticipated for Children's Services Act reimbursements, with the state share at 68.68% and local share at 31.32%. She noted small increases are expected in reimbursements for Department of Social Services costs, with 40% state funding for the non-local portion. The General Assembly's recommended budget, she said, contains a 3% salary increase for state-supported local offices, including social services, but the actual reimbursement amount is undetermined and will offset the associated increase in expenditures. Ms. McGarry stated that other categorical state aid includes fluctuating grants such as fire funds, tourism and economic development funds, and library grants, with a decrease of \$450,212 or almost 78% at the start of the new fiscal year. She noted that those grants are typically appropriated within the budget when awarded or received.

Ms. McGarry stated that FY26 federal revenues are projected to be about 14% or \$209,000 lower than the FY25 amended budget and similarly lower than FY25 end-of-year projections due to the cyclical nature of many grants. She said a 1.5% or \$16,788 increase is expected in federal reimbursement for Department of Social Services costs, with the non-local portion funded by 60% federal funds. Ms. McGarry noted Department of Justice adult recovery court and victim witness grants are steady with FY25 and net reductions in federal revenue stem from other grant reductions. She stated that the main difference in other FY26 revenue is the absence of a \$270,000 transfer from the reassessment fund, which was used in FY25 and FY26 to cover related costs.

She stated that overall, to be FY26, Year-Ending Balance revenues are projected to be 4.53% or \$183,772 lower than the FY25 amended and projected budgets, as these balances fluctuate during the fiscal year as funds received from a previous fiscal year are utilized within the current budget year. She reported that the FY26 year-ending balance is \$3.8 million, including \$600,000 in general fund balance and \$3.2 million in FY25 carryover funds, with projected FY25 revenues of \$51,948,429 exceeding projected expenditures of \$48,676,129. Ms. McGarry detailed that projected net expenditure savings for FY25 amount to \$2.2 million, including \$553,728 in departmental operations, \$237,400 in non-departmental operations, \$359,030 in unspent capital outlay funds, and \$1,050,055 in unused contingency funds. She also noted \$1,072,088 in projected net increases in categorical revenue, with \$723,649 in local, \$78,360 in state, \$78 in federal, and \$270,001 in other revenues.

Ms. McGarry stated that on the expenditure side, the FY26 year-ending balance of \$3.8 million will be used as follows: \$2,125,109 for capital outlay, \$341,303 for non-recurring contingency, and \$699,406 for miscellaneous carryforward and non-recurring costs, including a \$106,482 bonus payout for full-time employees and \$200 for all regular part-time employees. Ms. McGarry said \$600,000 is allocated for four school buses, taken from the general fund balance, bringing the total year-ending balance revenues to \$3.8 million. She itemized \$699,406 in miscellaneous carryforward and non-recurring costs, including \$100,000 in unused ARPA LATCF funds, \$47,699 in unused direct opioid settlement funds, \$112,000 in unused solar siting agreement funds, \$128,138 in unused ARPA balance post-NCHS roof funding transfer to the School Division, \$70,321 in unused forest sustainability funds, \$17,000 in unused balance of Virginia Outdoors Foundation grant funds, \$212,248 in Lovington TAP grant local match, and \$12,000 in unspent FY25 Circuit Court AV replacement funds.

Ms. McGarry concluded by stating that some funds, such as \$100,000 LATCF and \$112,000 solar siting, are unrestricted by code. She said the ARPA funds of \$128,138 also have no spending restrictions, and these, along with the LATCF funds, are considered revenue replacement funds available for Board allocation, in addition to the \$343,000 non-recurring contingency, though tracked in separate budget lines.

Ms. Mawyer stated that the FY26 introduced budget is \$51,088,536 for expenditures, an increase of \$212,194 or 0.42% over the FY25 amended budget, with projected revenues estimated to match the increase from FY25, balancing the budget. She then reviewed changes to the Employee Salaries and Benefits. She said a new part-time shelter attendant position for Animal Control is proposed but not currently funded, with wages and FICA estimated at \$31,348. Ms. Mawyer stated that a 3% increase to salary and benefits for full-time and part-time employees totals \$247,948, with partial reimbursement by the Comp Board for certain employees, included in the biennial budget. She said an additional 6% increase to salary and benefits for all full-time dispatch employees totals \$41,453, also in the current biennial budget. She said that

effective July 1, 2025, the total salary and benefit adjustment—including the 3% increase—will total \$289,401.

Ms. Mawyer stated that there is a one-time 1.5% bonus for all full-time employees plus a \$200 bonus for regular part-time employees, totaling \$106,842. She said the 1.5% bonus for state-supported local employees is pending approval by the Governor on March 24. She stated that there is no health insurance increase for FY26, and the overall VRS employer contribution rate and short-term disability rates remain the same. She reported that \$15,669 was earmarked for estimated increases in workers' compensation. Ms. Mawyer said there are incremental increases in utilities, fuel, mileage, postage, telecommunications, maintenance service contracts, repairs and maintenance, and equipment.

Ms. Mawyer stated that there is year three of adult recovery court expenditures, covered by a four-year Department of Justice grant at the direction of the Commonwealth Attorney's Office. Ms. Mawyer said third-year funding for FY26 is \$192,000. She stated that there is a regional jail operational increase of \$120,508, which includes \$58,752 in interest-only debt service for the Grant Anticipation Note issued to cover architectural and engineering services and permanent financing interest related to the jail renovation project. She said the County's five-year average census increased slightly from 15.87% in FY25 to 16.32%, noting that the five-year average census determines the percentage share for each jurisdiction. Ms. Mawyer then reported that there was a paid EMS increase of \$118,297, which includes a 5% general labor cost increase of \$56,041 to salaries and wages, a 26% increase of \$56,313 to benefits, and an \$8,000 increase for repair and maintenance costs of older transport units.

Ms. Mawyer said the capital outlay of \$2,125,109 is covered by carryover funds from the Year-End Balance, including \$379,000 for emergency services vehicles, \$260,484 for four (4) law enforcement vehicles for the Sheriff's Office, \$40,000 for a motor pool vehicle and \$51,000 animal control truck, \$156,729 for animal shelter repairs and upgrades, \$86,000 for asphalt repair at the courthouse and collection sites, \$162,000 for a full telephone system upgrade, \$75,000 for fire and rescue pager replacement, \$60,000 for CAD and RMS server replacement, \$234,592 to replace the transfer station tipping floor, and \$40,000 for short-term rental software.

Ms. Mawyer stated that there is level funding for most agency requests for FY26 except the regional library, Nelson EMS Council, Health Department, and MACAA. Ms. Mawyer said there is a level transfer to debt service of \$3,325,284 as prescribed by the debt capacity strategy, and level funding of school nurses as requested by the School Division. She stated that there is an increase of \$1,014,298 over FY25 in funding in the operational budget for the School Division, totaling \$20,004,135 for FY26, as requested by the School Division.

Ms. Mawyer said the County's ARPA carryover funds total \$128,138, which is the balance of funds not required for the school roof project. She stated that the recurring contingency is currently zero, while the non-recurring contingency is \$341,303, making the total contingency funds for FY26 \$341,303.

Ms. McGarry pointed out that the \$0 recurring contingency is a bit eye-opening but is also typical of the historical funding strategy—whereby they banked money at the start of a reassessment, then it is used incrementally until the next one. She emphasized that it is not unusual for them to not have any recurring contingency as they get to the year prior to the reassessment being effective. She said with the non-recurring contingency, they have several other pots of money totaling a few hundred thousand dollars in separate budget lines, serving in a sense as an “additional contingency.” Mr. Reed asked Ms. McGarry if she would anticipate a large recurring contingency in next year's budget. Ms. McGarry commented that she would anticipate that, pending the Board's decisions based on the value results. She noted that the philosophical question is whether they want to see a large increase in taxes once every four years, or instead spread it out over those years. Mr. Rutherford noted the current situation with inflation and stated that he would not support any rate increase this year. Ms. McGarry indicated that the FY26 budget did not include any level of anticipated increase in values, other than a natural increase.

Ms. McGarry stated that reassessments would be completed by December 2025, with those values effective for January 2026—so whatever the Board decides will impact the FY26 budget a little.

The Board briefly discussed the math and state-enabled process behind rate equalization. They also noted the need to establish the Board of Equalization, which would be here about a year from now, and funding for that Board is in the budget.

## **V. FY26 BUDGET WORK SESSION**

Ms. McGarry explained that in their packets, there is the introduced general fund revenue and expenditure synopses that compare the amended budget for this year to the proposed budget for next year, with the dollar

increase or decrease in percentage changes. She said they also have the larger versions of the spreadsheets used to evaluate the dollar and percentage differences, as well as the financial system detail printouts in their packets. Ms. McGarry reviewed the expenditures first.

Ms. McGarry noted the expenditure line for Courts (all) Including CSA, Magistrate, Recovery Court. She indicated that there was a \$12,771 decrease, which was a staff change. She explained that amount was related to a salary increase that Judge Doucette had requested for his judicial assistant. Mr. Rutherford asked if the Comp Board covered that. Ms. McGarry noted that it was a fully funded local position, which was why it was highlighted and backed out of the budget line. She commented that it could be added back in if the Board decided to meet that request. Ms. McGarry noted that his assistant had in the past received the same percentage increases as all employees that are approved by the Board. Dr. Ligon asked if there was a reason for the requested salary increase. Ms. McGarry commented that there was not, but it could be asked.

Ms. McGarry indicated that one of the larger increases typically was for the Technology department, which had a \$66,758 increase, or 17.8%. She noted that the increase was primarily due to increases in maintenance service contracts.

Mr. Rutherford asked why the land use panel was jumping up so much, and Ms. McGarry replied that it was because it is a reapplication year so they have to go out and look at everything. Dr. Ligon asked what the path would be if they wanted to change their approach to proving land use. Ms. McGarry responded that the Commissioner of Revenue would have to agree to change it, which would involve changing the land use values that go into the system. Dr. Ligon said she meant the proof point aspect of it, which she has to do in Augusta and Bath counties every year, and she sees lots of vacant properties in Nelson where people are claiming land use but not farming it. She noted that she was not saying get rid of land use, she was just asking that the use be proven. Ms. McGarry reiterated that this is a Commissioner of Revenue role, as they are the ones that run the program. She added that they are likely just doing what has historically been done, but the Board could certainly make a request of that office.

Ms. McGarry continued with the line-item budget discussion, noting that there were not a lot of areas with significant changes. She explained that for employee salary adjustment benefit costs, they include all funds estimated to cover the proposed employee salary and benefits increase; then once it is approved, it gets transferred from that budget line out into the departments—so when it gets transferred, it makes the amended budget less. Ms. Mawyer noted that amount included the combined 3%, the 6% for Dispatch, and the one-time bonuses.

Dr. Ligon asked about the Economic Development line, noting that no increase was requested. Ms. McGarry explained that was a different line that some grants are put in, noting that it was not the EDA budget line. She noted it contained the AFID infrastructure grants that they received from the state, as well as the Historic District grants that come from the state. Ms. McGarry noted that they could change the description so that it reads Economic Development Grants

Dr. Ligon asked about the Anti-Litter grant, noting that litter was becoming a problem. Ms. McGarry noted that was a grant the County received and the funds were currently used to offset the Recycling Coordinator's expenditures.

The Board reviewed the Cooperative Extension's budget increase. Ms. McGarry noted that she thought the increase was related to salary and benefits.

Mr. Rutherford asked about the Opioid Abatement funds and whether the Jail was requesting that the County give their funds to them. Ms. McGarry noted that it was not related to the County's direct funds that are in the budget. She explained that the County has to submit an application to the Opioid Abatement Authority, which is estimated to be about \$21,000 of those total funds.

Dr. Ligon asked about Piney River water and sewer and if they ever increased rates to make it look more attractive to the Service Authority. Ms. McGarry noted that they had not. The Board was in agreement to circle back on the rates soon. Ms. McGarry noting that that the Piney River Water and Sewer budget is one of the other fund budgets the Board will review as part of the entire budget process once they get through the General Fund.

Ms. McGarry reported that they are carrying forward the balance of the transfer station tipping floor project because they plan to do that in September, which would fall into the next fiscal year. She noted that they were also carrying forward funds related to the Zoning and Subdivision Ordinance update.

Dr. Ligon stated that they had also previously discussed increasing building permit fees because they are actually quite low compared to neighboring counties. She asked when that discussion would take place.

Ms. McGarry noted they could discuss the water and sewer rates, as well as the building permit fees, whenever the Board wished to do so. She noted both subjects for future consideration.

She reported that one capital outlay requested was emergency management drones totaling \$27,089, but staff backed that out and suggested that grants may possibly cover that. She said they also backed out the ECC first response vehicle requested at \$71,527. She noted that the items were not backed out because they were not needed, they were backed out to balance the budget. She explained that the emergency services vehicle at \$379,000 is a NEMS ambulance, and that is included in Capital Outlay. She noted that for this fiscal year, they had the Faber truck budgeted. She said Danny Johnson had indicated that Piney River Fire Department has mentioned the need for a new fire truck, which would cost about \$700,000 and fall under the 80/20 split. She also noted that they agencies have typically borrowed their 20% share from the County's interest free loan program. She added that the request would likely fall under FY27 as the lead times on new trucks is lengthy, about 535 days.

Dr. Ligon asked staff to check into what the Roseland Rescue Squad ambulance responds to, as she does not see it going anywhere, yet it is a high-end vehicle.

Ms. McGarry noted that also included in capital outlay is the \$212,248 local match for the TAP grant in Lovingson.

Dr. Ligon asked staff to provide a breakdown of the Animal Control vehicles, as it seems they just got new ones. Ms. McGarry noted they could get that information.

Mr. Rutherford asked about the courthouse roof repair line. Ms. McGarry noted that they were still working to get an estimate for that. She indicated that there were leaks at various locations in the building.

Mr. Rutherford asked why the Lovingson pocket park had been backed out. Ms. McGarry noted that she had backed it out, commenting that she did want to do the project and they could utilize some of the forestry funds to pay for it.

Ms. McGarry commented that the Blue Ridge Tunnel security gates were a good idea and a bathroom facility would be nice there, but staff backed out things that were not seen as essential. Mr. Rutherford suggested that the Tunnel Foundation should be fundraising quite well, and Albemarle was trying to connect their Crozet trails to it and should provide some facilities as part of that.

Mr. Rutherford noted that they were basically using the entire \$587,438 in recurring revenue. Ms. McGarry noted that was correct for this year's budget, along with any additional local revenue. Mr. Rutherford asked how much of the recurring revenue was being used for non-recurring items. Ms. McGarry noted that they tried not to use any of it for non-recurring, but some things may have gone through. Ms. McGarry noted that the non-recurring contingency for this fiscal year started at around \$600,000, so they had used about \$200,000 of that in the current fiscal year.

Dr. Ligon asked about the wireless internet access point replacement/expansion. Ms. McGarry explained that was for the Courthouse, but also for the Registrar's office. She explained that the Registrar's wireless access points had to be ultra-secure. She noted that there were some wireless courthouse locations included.

Ms. McGarry noted they would circle back to the School budget after the joint meeting with the School Board later that week. It was also noted that the Board would need to determine the tax rates by the following Tuesday.

The Board took a recess for lunch.

The Board returned to session to discuss revenues.

Ms. McGarry reported that the real estate tax book value for 2025 showed 1.5% in growth from 2024 for a \$310,756 increase. She said she used a 2.5% estimated natural growth for 2026, combining the second half of 2025 and the first half of 2026 to produce an estimated FY26 amount of \$21,211,138, a 1.54% increase in real estate tax collection, and this was based on a 99.9% collection rate, which included some back taxes.

She stated that the public service tax remained unchanged from the FY25 projection of \$1,058,861 and noted that the SCC would provide actuals. For the personal property and manufactured housing tax, Ms. McGarry said the Commissioner's Office would have book numbers by early April, but she estimated 98%

of the 2024 book levy due to possible decreases from J.D. Power. For 2026, she said she used a 110% estimated increase, considering potential tariff impacts. Ms. McGarry stated these calculations produced \$6,201,403 for personal property and manufactured housing tax, which was an increase of \$187,635 for FY26, or 3.1%. She said the collection rate included about 11.3% estimated back taxes.

Ms. McGarry reported that she used a second half collection rate of 33.91% and a first half collection rate of 27.73%, then the 11.3% in back taxes for personal property. She noted that the County gets personal property tax relief revenue from the state, which amounts to about 27.5% of the total, or \$1,708,030. Ms. McGarry confirmed that the revenue from the state was included in the estimated \$6,201,403.

Ms. McGarry reported that tax penalty and interest did not change much. She commented that the late tax penalty had been slightly overestimated for FY25, noting that the projection was about \$30,000 less, so she dropped that back for FY26 to \$225,910, which was still a slight increase over projected FY25. She said the late tax interest is approximately \$162,000, which is fairly flat from this year. She reported that the projected number for local sales and use tax is \$138,716 higher than the amended budget. She explained that she built in an increase of 2.62% for FY26 local sales and use tax, and also indicated that a 5% increase was added for the electric consumer utility tax. She said that business licenses are still \$30 per business and will yield an estimated \$54,000. She stated that FY22 had almost \$555,000 in recordation taxes, and now that number is back in the \$360,000 range.

Ms. McGarry reported that the transient occupancy tax (TOT) increased because of the rate increase, but she built the FY26 numbers at \$2,587,193, based on some slowing down of bookings and the number of rental units. She said the meals tax revenue is projected to be slightly higher than budgeted, by just \$3,700, at \$1,592,798 for FY26.

Mr. Rutherford said if you analyze the TOT for FY26 at a 7% expectation, if you walk that number backwards just to see what the gross revenue is, he estimated that it should be about \$39 million in gross revenue related towards people staying in Nelson. He added that meals revenue would be \$31 million.

Ms. McGarry reported that the end of year building permit revenue for FY25 is expected to be a bit higher due to some higher-value projects, she noted that she increased the FY26 estimated revenue slightly from the FY25 amended budget. She also reported that court fines were also expected to be higher.

Mr. Rutherford asked why the well and septic fees were a negative. Ms. McGarry explained that they have not gotten anything to date on that and have not received for several years, so she just removed it. She clarified that the only thing that comes back to the General Fund is connection fees, and it may have been related to the health department at some point. Mr. Reed asked if that was through the Health Department. Ms. McGarry noted that she would have to check. Ms. Mawyer confirmed that the last time anything was logged under Well and Septic fees was in 2022, with \$16,775. Ms. Spivey commented that she thought that was money the County received when people paid for well and septic permits, possibly \$25 per permit. Dr. Ligon asked if that was something the County needed to request in order to receive it. Ms. McGarry noted that staff would look into it.

Ms. McGarry confirmed that the subdivision fees were related to Planning and Zoning fees.

Ms. McGarry noted that they would need to keep watch on interest on investments. She also confirmed that interest income was \$52,564 in 2022.

Ms. McGarry stated that real estate tax sale proceeds are appropriated as they come in, so she does not have anything budgeted for FY26 and will just appropriate it as it comes.

Ms. McGarry explained that most of the decreases they were seeing were from the projected amounts, and the projected amounts are based on what is historically happening and how it looks for the remainder of the fiscal year.

She reported that the Health Department refund was coming out, as was the Virginia Tourism Corporation grant. She noted that they had received the siting agreement from Wild Rose that week. She noted that the Colleen water and sewer connection fee was related to the new connection at the high school. Ms. McGarry noted that the estimated EMS revenue recovery is up slightly, due primarily to the increase in rates.

Dr. Ligon asked if they could get a quarterly update that shows interest earnings. Ms. McGarry noted that they should see that line in the monthly financial report. Dr. Ligon asked what the path would be if a correction were needed. Ms. McGarry responded that they could evaluate their investments in conjunction with the Treasurer, and there may be some offsetting increases through other revenues and midyear revenue enhancements.

Mr. Rutherford commented that the meals and lodging tax revenue is extremely cyclical.

Mr. Reed noted that the interest on investments is a 20% drop, and that should be monitored.

Ms. McGarry said they could also look at reducing expenditures on recurring business activities.

Ms. McGarry mentioned that state and federal revenue are more grant related, with most of the state revenue being Comp Board reimbursements for salaries and benefits, along with other grants and noncategorical state aid. She stated that she was uncertain as to whether the Forest Sustainability Fund money would be provided in FY26, so she did not include it. Ms. McGarry explained that it is a state-run program that has a pot of money, and applicants report how much money they are losing as a result of land use. She noted that the money was divided among the number of applicants who apply for it.

Ms. McGarry noted that the Spay and Neuter Fund was at \$100 and indicated that the amount had historically been under \$100. She commented that she would have to look into where those funds came from.

Ms. McGarry noted that the National Forest Payment in Lieu of Taxes (PILT) was not able to be estimated but would be appropriated as it was received. She noted the federal share for public assistance and welfare, which was being watched closely for any impacts to Medicaid.

Mr. Rutherford asked if insurance claims were a part of the budget, or if they were handled as they happened. Ms. McGarry confirmed that they dealt with as they happened. She explained that with vehicle insurance payments, they have been offsetting the expenditure line by the insurance claim payments so that budget line does not get out of order. She noted that technically it was an expenditure refund.

Mr. Reed asked about the bond financing proceeds from the Larkin property acquisition, which were shown as \$0. Ms. McGarry explained that was the initial \$2.6 million bond anticipation note that the County did for that purchase. She noted that when they did the permanent financings for the School project and the DSS building, those would be in the Capital Outlay budget. She commented that once they had done some water investigation at Larkin, they would need to look at future projects so they could wrap the repayment of the \$2.6 million bond into that permanent financing.

Mr. Rutherford noted that they had pretty much gone through the budget, with very few things to amend so far. He commented that the biggest item would be the School budget, which they did include 6 buses in the budget. Mr. Reed noted that they had included full funding of the Schools' request.

Dr. Ligon asked about the history of the buses. Mr. Rutherford noted it had been several years since a bus had been purchased. Ms. McGarry noted that they had gotten two (2) electric buses through grant funding. Dr. Ligon noted that she had been told that the electric buses had been an issue when it was cold and the buses were towed a lot. Ms. McGarry noted that at one point, the County did a lease program with the Schools for buses, which was pretty expensive and the Board decided to not do that again. She commented that at that point, the bus fleet was pretty decent, and from then to present, it has been hit or miss on whether buses were funded or not.

Dr. Ligon asked for additional statistics on the school bus fleet—age of vehicles, mileage, and routes.

Ms. McGarry noted that they had done a study on this, and the School Board was responsible for this expense in their budget except for certain lease arrangements where the County covers that, which are typically no longer done. She confirmed that the School Board had also provided a specific number as to when the bus was no longer worth repairing based on maintenance costs. She stated that the School Board's mindset now is that they have been including them in their capital budget planning—which they do not feel gets considered—so now they are including this in their annual operational request so it can be more in the forefront for consideration. Dr. Ligon commented that the Schools had just purchased several cars. Ms. McGarry explained that the cars were used to transport special needs students to day schools. Ms. Mawyer noted that the Schools had requested that if they County were to retire any vehicles, that they would consider them going to the Schools.

Ms. McGarry pointed out that they have a joint School Board meeting Thursday night, and she asked the Board to provide anything they would like for her to pass on prior to that, in addition to the school bus fleet information. She also mentioned that she had spoken with Superintendent Hester about space needs and the potential for a "space swap" with the Commonwealth Attorney's office. She said asked Dr. Hester if there may be some extra classroom space at Tye River Elementary that could be used at least in the short term, and Dr. Hester had expressed an interest in staying on this end of the County due to proximity to schools.

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

There was none presented.

**VII. ADJOURN AND CONTINUE TO MARCH 20, 2025 AT 6 P.M. FOR A JOINT MEETING WITH THE NELSON COUNTY SCHOOL BOARD.**

At 1:56 p.m., Mr. Reed adjourned and continued the meeting to March 20, 2025 at 6:00 p.m.

DRAFT

January 28, 2026

**Virginia:**

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 5:00 P.m. in the Thomas D. Harvey Meeting Room (#420) located on the fourth floor of the Nelson County Courthouse, in Lovingson, Virginia.

Present: Dr. Jessica L. Ligon, South District Supervisor  
Jesse N. Rutherford, East District Supervisor - Vice Chair  
J. David Parr, West District Supervisor  
A. Cameron Lenahan, North District Supervisor  
Candice W. McGarry, County Administrator  
Amanda B. Spivey, Administrative Assistant/Deputy Clerk

Absent: Ernie Q. Reed, Central District Supervisor – Chair

**I. CALL TO ORDER**

Dr. Ligon called the continued meeting to order at 5:02 p.m. with four (4) Supervisors present to establish a quorum. Mr. Reed was absent.

**II. CONFIRMATION AND END OF LOCAL EMERGENCY DECLARATION (R2026-04)**

Ms. McGarry explained the County declared a local emergency on January 25, 2026, and the Board needed to confirm that declaration within five (5) days of the declaration. She noted that staff was proposing that the declaration be confirmed, and also declare that said emergency has ended. She explained that proposed Resolution R2026-04 would confirm and end the emergency declaration.

Mr. Rutherford moved to approve **Resolution R2026-04** as presented. Mr. Parr seconded the motion and there being no further discussion, Supervisors approved the motion by vote of acclamation, and the following resolution was adopted:

**RESOLUTION R2026-04  
NELSON COUNTY, VIRGINIA BOARD OF SUPERVISORS  
DECLARING A LOCAL EMERGENCY TO EXIST IN  
NELSON COUNTY, VIRGINIA**

**PREAMBLE**

Pursuant to the provisions of §44-146.21 of the Code of Virginia, Nelson County’s Director of Emergency Services declared on January 25, 2026, the existence of a local emergency due to the extremely hazardous winter weather conditions that were impacting Nelson County and the inability of the Board of Supervisors, due to the extreme weather conditions, to convene in public session to formally declare the local emergency. Subsequent to the emergency declaration on January 25, 2026 and pursuant to §44-146.21 of the Code of Virginia and Nelson County Code Article III, Section 2-74, the Board of Supervisors has convened in a continued meeting to formally declare the local emergency and, to take similar action to end the declared emergency, as set forth hereinafter, as follows:

January 28, 2026

**AT A CONTINUED MEETING OF THE BOARD OF SUPERVISORS OF NELSON COUNTY, VIRGINIA, HELD AT THE NELSON COUNTY COURTHOUSE IN LOVINGSTON, VIRGINIA, ON JANUARY 28, 2026 AT 5:00 P.M...**

**RESOLUTION R2026-04 DECLARING A LOCAL EMERGENCY TO EXIST IN NELSON COUNTY, VIRGINIA**

**WHEREAS**, the Board of Supervisors of Nelson County, Virginia, does hereby find as follows:

1. That due to the occurrence on January 25, 2026 of extreme and severe winter weather conditions, Nelson County is facing a condition of extreme peril to the lives, safety and property of the residents of Nelson County;
2. That as a result of this extreme peril, the proclamation of the existence of an emergency is necessary to permit the full powers of government to deal effectively with this condition of peril.

**NOW, THEREFORE, BE IT HEREBY PROCLAIMED** by the Board of Supervisors of Nelson County, Virginia, that a local emergency now exists throughout Nelson County; and

**IT IS FURTHER PROCLAIMED AND ORDERED** that during the existence of this emergency the powers, functions, and duties of the Director of Emergency Services and the Emergency Services organization and functions of Nelson County shall be those prescribed by the Laws of the Commonwealth of Virginia and the Ordinances, Resolutions, and approved plans of Nelson County in order to mitigate the effects of said emergency.

**AND, IT IS LASTLY PROCLAIMED** by said Board of Supervisors, meeting in public session this 28<sup>th</sup> day of January, 2026 to formally declare a local emergency that began on January 25, 2026, that this Board now acts in accordance with §44-146.21 of the Code of Virginia and Nelson County Code Article III, Section 2-74 to formally establish that the herein declared emergency has now ended.

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

Mr. Rutherford asked if there was a reschedule date for the joint work session with the Planning Commission that was initially planned to take place that evening. Ms. McGarry noted that the initial purpose of that meeting was to bring Mr. Lenahan up to date on the Zoning ordinance updates and staff would now set up a time to meet with him to do that. She indicated that she did not think the joint meeting would be rescheduled. Ms. Spivey indicated that that next joint work session would take place on April 1, 2026, following public engagement.

Mr. Lenahan asked the Board and staff about updating the County Code to match the State Code regarding local emergency declarations which would change the timeframe of confirming a local emergency from five (5) days to forty-five (45) days. Ms. McGarry proposed that the Board could authorize a public hearing on that amendment at their next meeting.

**IV. ADJOURNMENT**

January 28, 2026

At 5:05 p.m., Mr. Rutherford moved to adjourn the meeting and Mr. Lenahan seconded the motion. There being no further discussion, Supervisors approved the motion by vote of acclamation and the meeting adjourned.

DRAFT



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHA  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

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

**I. Appropriation of Funds (General Fund)**

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

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

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

## EXPLANATION OF BUDGET AMENDMENT

- I. **Appropriations are the addition of unbudgeted funds received or held by the County for use within the current fiscal year budget. These funds increase the budget bottom line. The General Fund Appropriations of \$108,862.43** include requests of **(1) \$41,389.80** request to reappropriate the FY23 balance of Forest Sustainability Funds (from fund balance); **(2) \$66,000.00** appropriation requested for GO VA Wine Industry Implementation Grant funds from Central VA Partnership for Economic Development; and **(3) \$1,472.63** appropriation requested for Sheriff's DEA Task Force Grant funding for December 2025. *The total appropriation request for this period is below the 1% of expenditure budget limit of \$1,003,470.82 for February. Following approval of these expenditures, the balance of Recurring Contingency will be \$26,469.04. The balance of Non-Recurring Contingency will be \$424,285.03.*

**Forest Sustainability Funds (Virginia Department of Forestry)**

**Receipts:**

FY23	\$	41,389.38
FY24	\$	-
FY25	\$	95,321.42
<b>Total</b>	\$	<u>136,710.80</u>

**Expenses:**

	FY25	\$	(25,000.00)	(RVCC pickleball courts)
<b>Total available</b>		\$	<u>111,710.80</u>	
FY26 budgeted		\$	<u>70,321.00</u>	
Budget understatement		\$	<b>41,389.80</b>	<b>Appropriation Request (from fund Balance)</b>

3-100-009999-0001

4-100-71020-8004  
GM

Company No: 001 Account Number: 3100 1899 30  
Date: 2/05/26 VA Tourism Corp Grant  
Budget Amount Year To Date Encumbrances  
\$.00 \$86,000.00- \$.00

Period:  
Time: 1226  
Balance  
\$86,000.00

=====

Date	Source	Reference Number	PO#	Amount	Period	Description
09182025	CS	1 20250918		\$20,000.00	-202509	-TREASURER CASH REPORT-
01122026	CS	1 20260112		\$66,000.00	-202601	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$86,000.00-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
*****		A/R Holding File-				
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
*****		Budget Amount-				

3-100-1899-0030  
4-100-81020-7055

## Grace Mawyer

---

**From:** Neely Hull  
**Sent:** Wednesday, January 21, 2026 8:20 AM  
**To:** Sandy Neblett; Holly Henderson  
**Cc:** Grace Mawyer  
**Subject:** RE: DEA reimbursement amount for December

Good morning,

These funds have come in and will be posted today 

JAN 16 2026

015 TREAS 310/MISC PAY RMR\*IV\*11142025RB\*PI\*1472.63\ NELSON CO

**Amount: one thousand, four hundred seventy two dollars and sixty three cents \$1,472.63**

### **DEATF**

**From:** Sandy Neblett <sneblett@nelsoncounty.org>  
**Sent:** Tuesday, January 6, 2026 11:29 AM  
**To:** Neely Hull <nhull@nelsoncounty.org>; Holly Henderson <hhenderson@nelsoncounty.org>  
**Cc:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** DEA reimbursement amount for December

Neely/Holly-

Submitted the invoice to DEA today to receive reimbursement for Dec 2025. The amount is \$1,472.63. 11142025RB should be in the description – when the amount comes in please let Grace and I know

Thanks

Sandy Neblett  
Nelson County  
Human Resources and Finance Specialist  
PO Box 336, Lovington, VA 22949  
(P) 434-263-7137 (F) 434-263-7134  
[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)  
[www.nelsoncounty-va.gov](http://www.nelsoncounty-va.gov)



BOARD OF SUPERVISORS

THOMAS D. HARVEY  
North District

ERNIE Q. REED  
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Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

December 31, 2025

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

**From: County of Nelson  
PO Box 336  
Lovingsston, VA 22949**

**Subject: Overtime Reimbursement for period ending December 11, 2025**

**Invoice number: 11142025RB**

In accordance with the current State/Local Task Force agreement, the Nelson County Sheriff's Office hereby request reimbursement of \$1,472.63 for overtime incurred from 11/14/2025 to 12/11/2025 for the below listed law enforcement personnel from the County of Nelson Sheriff's Office. The officer received payment for these hours on 12/31/2025. Federal ID# 54-6001441.

Officer's Name: [REDACTED] worked 38.5 Overtime hours at \$38.25 an hour totaling \$1,472.63

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

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

Certified:

Resident Agent in Charge \_\_\_\_\_ Date

Certified:

*[Signature]* \_\_\_\_\_ Date  
Sheriff of County of Nelson

Certified:

*[Signature]* \_\_\_\_\_ Date  
Payroll Verification

**2026 REAL PROPERTY  
REASSESSMENT ANALYSIS #2**

February 10, 2026 Board of Supervisors Meeting

## 2026 INCREASE IN TAX LEVY, EQUIVALENT TAX INCREASE AND TAX VALUE OF 2026 PENNY

2026 Tax Levy at .65/\$100 Taxable Value	\$ 27,725,114	
2025 Tax Levy at .65/\$100 Taxable Value	<u>\$ 21,079,500</u>	<u>% Change</u>
<b>Increase in Tax Levy From 2025 to 2026</b>	<b>\$ 6,645,614</b>	<b>31.5%</b>
<b>Tax Equivalent Increase at .65/\$100 Value (Cents)</b>	<b>\$ 15.58</b>	
<b>2026 Tax Value of Penny</b>	<b>\$ 426,540</b>	

# COMPARISON OF % INCREASE RETAINED, EQUIVALENT REVENUE, AND RESULTING NEW TAX RATE

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

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

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

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

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

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

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

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

TAX EXAMPLES BY DISTRICT FOR 16% INCREASE:  
\$.57/\$100 VALUE REAL PROPERTY TAX RATE

# EXAMPLE I – EAST DISTRICT

Example 1 East District		2025 Property Value	2025 Tax Rate	2025 Taxes		2026 Property Value	2026 Tax Rate Retaining 16%	2026 Taxes	Tax Diff	% Change
	Land	\$138,100	0.65	\$897.65		\$112,100	0.57	\$638.97	-\$258.68	
	Improvements	\$323,500	0.65	\$2,102.75		\$411,700	0.57	\$2,346.69	\$243.94	
	<b>Total</b>	<b>\$461,600</b>		<b>\$3,000.40</b>		<b>\$523,800</b>		<b>\$2,985.66</b>	<b>-\$14.74</b>	<b>-0.49%</b>
					13.47%					

## EXAMPLE 2 – WEST DISTRICT

Example 2 West District		2025	2025	2025 Taxes	2026	2026 Tax	2026 Taxes	Tax Diff	% Change
		Property Value	Tax Rate		Property Value	Rate Retaining 16%			
	Land Market	\$67,000	0.65	\$435.50	\$67,000	0.57	\$381.90	-\$53.60	
	Land Use	\$36,200	0.65	\$235.30	\$36,200	0.57	\$206.34	-\$28.96	
	Improvements	\$463,200	0.65	\$3,010.80	\$570,100	0.57	\$3,249.57	\$238.77	
	Total	\$499,400		\$3,246.10	\$606,300		\$3,455.91	\$209.81	6.46%
	Discount	-\$30,800		-\$200.20	-\$30,800		-\$175.56	\$24.64	-12.31%
					23.08%				
					21.41%				

## EXAMPLE 3 – CENTRAL DISTRICT

Example 3		2025	2025	2025 Taxes	2026	2026 Tax	2026 Taxes	Tax Diff	% Change
		Property Value	Tax Rate		Property Value	Rate Retaining 16%			
Central District	Land	\$95,100	0.65	\$618.15	\$100,100	0.57	\$570.57	-\$47.58	
	Improvements	\$732,500	0.65	\$4,761.25	\$964,300	0.57	\$5,496.51	\$735.26	
	<b>Total</b>	<b>\$827,600</b>		<b>\$5,379.40</b>	<b>\$1,064,400</b>		<b>\$6,067.08</b>	<b>\$687.68</b>	<b>12.78%</b>
					28.61%				

# EXAMPLE 4 – NORTH DISTRICT

Example 4 North District		2025 Property Value	2025 Tax Rate	2025 Taxes	2026 Property Value	2026 Tax Rate Retaining 16%	2026 Taxes	Tax Diff	% Change
	Land	\$32,600	0.65	\$211.90	\$53,500	0.57	\$304.95	\$93.05	
	Improvements	\$202,600	0.65	\$1,316.90	\$299,300	0.57	\$1,706.01	\$389.11	
	<b>Total</b>	<b>\$235,200</b>		<b>\$1,528.80</b>	<b>\$352,800</b>		<b>\$2,010.96</b>	<b>\$482.16</b>	<b>31.54%</b>
					50.00%				

## EXAMPLE 5 – SOUTH DISTRICT

Example 5 South District		2025 Property Value	2025 Tax Rate	2025 Taxes	2026 Property Value	2026 Tax Rate Retaining 16%	2026 Taxes	Tax Diff	% Change
	Land	\$34,100	0.65	\$221.65	\$34,100	0.57	\$194.37	-\$27.28	
	Improvements	\$129,200	0.65	\$839.80	\$163,100	0.57	\$929.67	\$89.87	
	<b>Total</b>	<b>\$163,300</b>		<b>\$1,061.45</b>	<b>\$197,200</b>		<b>\$1,124.04</b>	<b>\$62.59</b>	<b>5.90%</b>
					20.76%				

## EXAMPLE 6 – LAND ONLY WITH LAND USE TAXATION

Example 6 Land Use		2025 Property Value	2025 Tax Rate	2025 Taxes	2026 Property Value	2026 Tax Rate Retaining 16%	2026 Taxes	Tax Diff	% Change
	Land Market	\$228,900	0.65	\$1,487.85	\$267,100	0.57	\$1,522.47	\$34.62	
	Land Use Value	\$34,300	0.65	\$222.95	\$34,300	0.57	\$195.51	-\$27.44	
	Total	\$34,300		\$222.95	\$34,300		\$195.51	-\$27.44	-12.31%
	Discount	-\$194,600		-\$1,264.90	-\$232,800		-\$1,326.96	-\$62.06	4.91%
					16.69%				
					0.00%				

BUDGET FORM 2: Line Item Narrative Justification

Department: Technology

Line Item Number	Line Item Description	FY26 Budget	FY26 Projected	FY27 Request	Change	Justification
2180-1001	salaries and wages				\$0	
2001	fica				\$0	
2002	retirement - vrs				\$0	
2005	hospital/medical plan				\$0	
2006	group insurance				\$0	
2011	workers compensation				\$0	
3002	professional services	\$2,500	\$2,500	\$2,500	\$0	Services required for network, telephone, GIS, and cybersecurity
3004	repairs and maintenance	\$3,000	\$3,000	\$3,000	\$0	repairs and/or maintenance services for network, phone and GIS system, upgrades to existing software, licensing fees
3005	maintenance service contract	\$170,270	\$170,270	\$171,000	\$730	Telephone, network, GIS maintenance contracts - Increase due to new positions, vendor price increases and new services.
						Johnson Control security system - \$6,550
						Johnson Control replacement cameras etc. - \$5,000
						UPS - \$9500
						MABC - Phone System - (Covered until FY29)
						MABC misc. \$3,000
						Cisco - Smartnet 8x5 - \$4000
						Firewall - \$1,120 (Covered until 1/25/28)
						Park Place VMWare Support - \$2,000
						CIS/Crowdstrike - \$7,800
						ESRI, AutoCAD - \$6000 + \$720
						Helix Support - \$4,000
						Microsoft 365 Exchange - \$5200
						Microsoft O365 - \$20,900
						Dropsuite Backup + Archiving - \$6535
						Secure Tide Spam Filtering - \$1800
						DUO Dual Factor Authentication - \$2850
						IronScales - \$4800
						DNS Hosting - \$600
						Know B4 - \$2700
						LaserVault - \$750
						SQL - \$900
						Red Spy (Penetration Testing) - \$13,500

						SIEM (Logging) and SOCaaS - CyberMaxx \$53,850
						Server warranties - parts and support \$2,000
						Misc. hardware and software charges (Backup, Server, SAN)- \$6,000
3160	Parcel Maintenance - GIS	\$8,500	\$11,500	\$11,500	\$3,000	Ongoing parcel maintenance expenses
3170	Data Development - GIS	\$3,500	\$3,500	\$3,500	\$0	Additional mapping data requirements, NG911 mapping data work requirements
5203	telecommunications - T-1	\$18,000	\$18,000	\$18,000	\$0	Internet Service
5204	telecommunications - PRI, OPX etc for operation of PBX	\$15,000	\$15,000	\$15,000	\$0	PRI, OPX and other charges for telephone system circuits
5205	telecommunications - web hosting	\$7,000	\$6,000	\$11,600	\$4,600	Web hosting fees (return to Timmons)
5207	books and subscriptions	\$200	\$200	\$200	\$0	subscriptions to professional journals, technical manuals
5401	office supplies	\$250	\$250	\$250	\$0	printer and backup supplies for network and telephone system
5413	other operating supplies	\$750	\$750	\$750	\$0	network hardware supplies
5414	software	\$3,500	\$3,500	\$3,500	\$0	Software upgrades and maintenance
5504	travel - convention and education	\$600	\$600	\$1,000	\$400	GIS and Technology conferences and training opportunities
5618	school long distance - reimbursement	\$150	\$150	\$150	\$0	school long distance charges - reimbursed by school board
5619	social services long distance - reimbursement	\$1,000	\$1,000	\$1,000	\$0	social services long distance charges - reimbursed by social services
5801	dues and assoc. memberships	\$200	\$200	\$350	\$150	membership fees for technology organizations - NACO Tech Exch.
7007	computer equipment	\$21,650	\$21,650	\$18,500	(\$3,150)	Computer equipment replacement - \$18,500
	<b>TOTAL</b>	<b>\$256,070</b>	<b>\$258,070</b>	<b>\$261,800</b>	<b>\$5,730</b>	

	REVENUE ESTIMATES CURRENT YEAR & FY24		
Department:	BUDGET FORM 3		
		Current Year	
Revenue Source	Estimated Revenue Computation	FY2022/2023	FY2023/2024
1	2	3	4
Local Sources			
Shentel Conduit Lease	\$1,050.00 per year	\$ 1,050.00	\$ 1,050.00
	Sub-Total Local	\$ 1,050.00	\$ 1,050.00
State Sources			
	Sub-Total State		
Federal Sources			
	Sub-Total Federal		
	<b>Total Revenue</b>	\$ 1,050.00	\$ 1,050.00

**BUDGET FORM 2: Line Item Narrative Justification**

Prepare a detailed narrative for **each** line item in your budget. **Please make sure that the FY26 Budget amounts are the approved amounts** rather than the amounts requested. Describe and explain in detail major expenditures per line item. Provide the current year budget, current year projected expenditures, next year's budget request, and the dollar amount of change will automatically calculate. List items on the form in **numeric line item order**. Payroll line items may be excluded unless you are requesting a change in part time or overtime wages. Line items without sufficient justification may not be funded!!

**Department: E-911**

Line Item Number	Line Item Description	FY26 Budget	FY26 Projected	FY27 Request	Change	Justification
2030-1001	salaries and wages				\$0	
2001	fica				\$0	
2002	retirement - vrs				\$0	
2005	hospital/medical plan				\$0	
2006	group insurance				\$0	
2011	workers compensation				\$0	
3002	professional services	\$1,500	\$1,500	\$1,500	\$0	professional services as required to provide ongoing support of system operations
3004	repairs and maintenance	\$7,000	\$7,000	\$7,000	\$0	signs and associated hardware, address plates, many faded signs need to be replaced, additional funding requested due to price increases
3005	maintenance service contract	\$438,500	\$438,500	\$457,400	\$18,900	Increases due to overall support service price increases
						\$45,000 - E-911 phone system, call accounting system
						\$223,470 - Radio System (annual, trouble response, maintenance and system upgrade support, increases annually. (estimated FY27 increase \$10,700)
						\$5,000 - radio system repairs not covered by contract
						\$41,500 - microwave network + \$8,000 DC plant
						\$54,865 - CAD/RMS system (includes Rave)
						\$1,500 ESRI ArcGIS Server License for CAD
						\$2,300 Veeam for CAD/RMS Server
						\$7,660- Applied Digital NICE Recorder
						\$3,100 -Trimble
						\$1,900 - GeoComm
						\$20,000 - Tower/antenna maintenance and repair
						\$18,000 - UPS (ECC, ECC Tower, Devils Knob, Sugarloaf, Rockfish)
						\$2,500 - other hardware/software (routers, switches)
						\$10,000 - Other support/repairs not covered under contracts
						\$0 - Emergency Notification System - included in CAD/RMS contract through 5/31/2029

						\$8,400 - Priority Dispatch EMD Software
						\$2,400 - Smart Net Coverage
						\$70 - Fire Extinguisher Inspection
3006	printing and binding	\$0	\$0	\$4,000	\$4,000	printing - E911 map books
3016	contractual services					NG911 services, fiber connection to Wintergreen, redundant microwave path for ECC. PSAP Grant funding may be available to cover a portion of these costs.
		\$63,300	\$63,750	\$63,750	\$450	
5101	electrical service - towers	\$6,200	\$6,200	\$6,200	\$0	charges for electricity at tower sites
5102	generator - fuel & maintenance					Increase due to increase in trouble calls and increase in service rates. Maintenance Service Contracts: \$25,000; Fuel and misc. repairs: \$11,500 ECC, ECC Tower, Courthouse, Sugar Loaf, Devils Knob Rockfish and Rockfish School.
		\$36,500	\$36,500	\$36,500	\$0	
5201	postal services	\$200	\$200	\$200	\$0	routine expenses
5203	telecommunications	\$3,200	\$3,200	\$3,200	\$0	routine expenses
5204	telecommunications - ECC Admi	\$9,500	\$8,750	\$7,000	(\$2,500)	fees for admin lines used in conjunction with E911 telephone system (Verizon)
5401	office supplies	\$200	\$200	\$200	\$0	office supplies for E911 office
5413	other operating supplies					mapping supplies including paper, ink cartridges etc. (replacement ink and printheads for large format printer - ink is ~ \$190/cartridge)
		\$250	\$250	\$250	\$0	
5501	travel - mileage	\$0	\$100	\$100	\$100	routine travel
5504	travel - convention and educatio					\$1500 local conferences, meetings and training opportunities. Meetings not held during COVID are back to in person. All staff are eager to participate in classes and professional development opportunities.
		\$1,500	\$1,500	\$1,500	\$0	
5801	dues and assoc. memberships	\$575	\$575	\$575	\$0	membership NENA, VAMLIS, URISA, APCO
7002	furniture and fixtures	\$1,600	\$1,600	\$1,600	\$0	replacement of existing items as required, chairs are approx. \$1,600 each, failing and need to be replaced
7003	communications equipment	\$13,000	\$13,000	\$13,000	\$0	Radio and pager batteries, accessories, programming and repair.
7007	e911 equipment	\$6,000	\$6,000	\$6,000	\$0	\$6,000 - Misc. equipment as required
8003	Tower site leases	\$12,731	\$12,731	\$13,113	\$382	Annual escalation per lease agreement
Total		\$601,756	\$601,556	\$623,088	\$21,332	

	REVENUE ESTIMATES CURRENT YEAR & FY24		
Department:	BUDGET FORM 3		
		Current Year	
Revenue Source	Estimated Revenue Computation	FY2022/2023	FY2023/2024
1	2	3	4
Local Sources			
August County Tower Lease	\$2800 per year	\$2,800	\$2,800
	Sub-Total Local	\$2,800	\$2,800
State Sources			
Virginia			
VA 911 Services Board PEP Grant	\$4000 per year	\$3,000	\$4,000
VA 911 Services Board NG911 Grant	Reimbursement of actual cost incurred for covered items	\$0	\$47,100.00
VA 911 Services Board Wireless 911 payments	County's allocation percentage of state collected funds	\$67,380	\$67,380
	Sub-Total State	\$70,380	\$118,480
Federal Sources			
	Sub-Total Federal		
	<b>Total Revenue</b>	\$73,180	\$121,280

**BUDGET FORM 2: Line Item Narrative Justification**

Prepare a detailed narrative for **each** line item in your budget. **Please make sure that the FY26 Budget amounts are the approved amounts** rather than the amounts requested. Describe and explain in detail major expenditures per line item. Provide the current year budget, current year projected expenditures, next year's budget request, and the dollar amount of change will automatically calculate. List items on the form in **numeric line item order**. Payroll line items may be excluded unless you are requesting a change in part time or overtime wages. Use Form 2A to request additional position(s). Line items without sufficient justification may not be funded!! **Please attach a separate sheet detailing vehicle budget requests including the justification of need.**

**Department: Planning & Zoning (81010)**

Line Item Number	Line Item Description	FY26 Budget	FY26 Projected	FY27 Request	Change	Justification
3002	Professional Service TJPDC	\$0	\$0	\$0	\$0	
3005	Maintenance Contracts - Copier	\$6,000	\$6,000	\$6,000	\$0	The projected expenditure for this line item includes the recurring annual fee for Planning & Zoning software (iWorQ) that was purchased in FY20-21. This line item also includes large format printer/scanner maintenance with a recurring annual fee, as well as purchase of toner for multiple machines throughout the fiscal year.
3006	Printing & Binding	\$1,000	\$1,000	\$1,000	\$0	An increased level of printing is required through the Zoning & Subdivision Ordinance updates, so this line item should remain intact.
3007	Advertising	\$4,500	\$4,000	\$4,500	\$0	This line item is completely dependent on how many requests for public hearings we receive, and how often ordinances are updated or revised. As we continue to update and revise the Zoning and Subdivision Ordinances and the Comprehensive Plan, this line item should remain intact.
5201	Postal Services	\$1,200	\$1,500	\$1,600	\$400	Postal services for public hearings, including those associated with Zoning & Subdivision Ordinance updates.
5203	Telecommunications	\$50	\$50	\$50	\$0	
5401	Office Supplies	\$1,500	\$1,500	\$1,500	\$0	
5411	Books & Subscriptions	\$500	\$400	\$500	\$0	This is a line item that is needed to procure resources to better understand new topics that may need to be considered in developing ordinance amendments/guiding policy decision-making.
5501	Travel (Mileage)	\$1,500	\$1,500	\$1,500	\$0	With additional meetings to be scheduled throughout the year for updates to Zoning & Subdivision Ordinances and zoning map updates, it is important this line is increased to compensate Planning Commissioners for their travel.

5503	Travel (Subsistence & Lodging)	\$2,500	\$2,200	\$2,500	\$0	With new staff, they will need to attend various trainings as needed. This also allows current staff to attend required conferences to maintain certifications.
5504	Travel (Convention & Education)	\$800	\$800	\$800	\$0	This line item is necessary to support continuing education that is required to maintain multiple certifications for two employees, so it is imperative that all Travel and Training line items remain intact.
5505	Training (PC/BZA)	\$2,200	\$2,200	\$2,200	\$0	This will cover training costs for new Planning Commission and Board of Zoning Appeals members/appointees should they choose to go through the state certification programs, as well as providing other training opportunities for existing members as opportunities arise.
5801	Dues & Association Membership	\$750	\$650	\$750	\$0	
	Junkyard Cleanup Grant Program		\$0	\$5,000	\$5,000	The P&Z Department enforces compliance with the Zoning Ordinance. The highest volume of complaints received and violations issued are for junkyards. Often times it can be extremely difficult to bring a property into compliance for a number of reasons. Typically, those who find themselves in violation are elderly, disabled, or experiencing some other hardship such as medical or financial, and simply do not have the resources or family/friends to assist them. Our goal is never to penalize or intimidate - simply property compliance and public health, safety, and welfare. This request is to establish a grant program that allows violators the opportunity to apply for funding to have their properties cleaned up. We would pursue an agreement with an established company that services Nelson County. They would come to the property and work with the owners and County staff to remove offending materials, and we would propose that the County waive its tipping fee at the transfer station. Our estimate is that with this amount, approximately 10-15 properties could be cleaned up and brought into compliance. Due to various factors, Planning & Zoning Department has not been able to utilize this program. Although this program has not been successfully utilized in the past, staff is requesting this line item be reinstated, as several cases have arisen where it could be beneficial.
					\$0	
					\$0	
	<b>TOTAL</b>	\$22,500	\$21,800	\$27,900	\$5,400	





	REVENUE ESTIMATES CURRENT YEAR & FY27		
Department:	BUDGET FORM 3		
		Current Year	
Revenue Source	Estimated Revenue Computation	FY2025/2026	FY2026/2027
1	2	3	4
Local Sources			
County License	Proceeds collected for Licesne \$5-\$7 per K9 Adoptions, ReclaimFees, ETC.	11675	11675
Misc. Fees		1820	1820
	Sub-Total Local	13495	13495
State Sources			
License Plates	DMV Grant	360	360
	Sub-Total State	360	360
Federal Sources			
	Sub-Total Federal		
	<b>Total Revenue</b>	13855	13855





Nelson County Recreation Foundation  
Initial Board of Directors

Recommended Appointees

**Andrew Hudson**

Andrew Hudson would be a strong addition due to his passion for youth recreation and his focus on long-term community impact. He brings volunteer experience, fundraising comfort, and a project-management mindset that aligns well with building a new foundation and supporting its growth.

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**Greg Mullins**

Greg Mullins brings his leadership as an Athletic Director at NCHS and his existing relationships with Nelson County businesses and community partners. His fundraising experience and commitment to expanding youth and adult programming make him well-suited for a mission-driven foundation role.

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**James Clinton Bibb**

James Clinton Bibb would benefit the foundation through his focus on underserved communities and his experience in project development, fundraising, and event coordination. He brings a practical, action-oriented approach to planning and building recreation access across the county.

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**Jessica Mauzy**

Jessica Mauzy would bring highly valuable expertise through her professional background in parks, trails, and recreation design, paired with decades of volunteer leadership. Her ability to help guide facility planning, feasibility, and community-based recreation projects would be a major asset to a foundation focused on long-term impact.

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**Ross Ruffing**

Ross Ruffing offers strengths in grant writing, strategic planning, and recreation-focused community development. His experience in revenue generation and his interest in expanding trails, parks, and tourism-related recreation would support both fundraising and mission outcomes.

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**Sonya Westervelt**

Sonya Westervelt would be a strong board candidate due to her background in fundraising, donor engagement, and nonprofit management concepts, along with professional experience in marketing and project management. She also brings a community-focused passion for athletics and trail development, paired with strong comfort in fundraising.

---

**Arianna Hartman**

Arianna Hartman offers skills in strategic planning, performance analysis, and collaborative leadership from her professional background. She is focused on helping NCRF build long-term credibility through sustainable fundraising and goals for facility improvements that benefit the greatest number of residents. She is also comfortable with donor outreach and wants NCRF to benefit from NCRF to better increase recreation programming.

---

**Jerry West**

The Director of Nelson County Parks and Recreation will have a permanent seat on the Nelson County Recreation Foundation Board of Directors.

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**Grace Mawyer**

Grace Mawyer will serve as the Treasurer of the Nelson County Recreation Foundation.

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

Subject: NCR Foundation Interest Application

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Interested individuals should complete the following questions stating their desire to be appointed to the inaugural board of the Nelson County Recreation Foundation.

Be sure to include your correct contact information including mailing address, phone and email. Applications will be reviewed and evaluated by Nelson County Parks and Recreation staff and Nelson County Administration before making recommendations for consideration of appointment to the Nelson County Board of Supervisors.

Please complete and mail this form to:

Nelson County Parks and Recreation  
Attention: Jerry West, Director  
Post Office Box 442  
Lovingston, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: Andrew Hudson

Home Address: 356 Rodgers Walker Ln Amherst, VA  
(Nelson County Resident)

Occupation: Superintendent Employed by: VDOT

Home Phone No. [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Do you live in Nelson County? Yes  No

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

If yes, list the Boards:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Why are you interested in serving as a NCR Foundation Director?

I'm passionate about creating supportive, fun and safe environment for youth and families in Nelson. A counties recreation department plays a critical role in shaping the youth and adults. Creates a sense of family amongst the community and helps the youth develop skills not only in sports but in life.

What do you love about our county facilities and programming and what would you want to work to improve?

I love that the county facilities and Rec programs have grown steadily and add value to the community. Looking ahead I'd like to help with long term planning for youth facilities/programs. Help with the improve of facilities for the youth such as more variety of athletic fields and rec activities.

What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management. Please list any other skills you feel would be beneficial.

Have volunteered for various youth sports/programs. Have helped with fundraising for high school/youth sports. Have a B.S. in Business - project management. I connect very well with youth and adults. Problem Solvers and Communication Skills.

The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?

Priorities should be: 1. Establish a strong and sustainable fundraising strategy.  
2. Focus on Infrastructure upgrades and a new rec center  
3. Focus on supporting the youth sports with building more variety of sports and areas or fields for them.

Are you comfortable asking individuals, organizations, or businesses for funds to benefit the Foundation? All Directors will be encouraged to assist in fundraising.

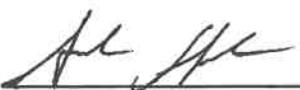
Yes, I have the skills and comfortability to assist in fundraising.

#### ATTENDANCE REQUIREMENTS

Nelson County Recreation Foundation plans to meet a minimum of 6 times and up to 12 times per calendar year. An agreed upon regular meeting time will be determined once the initial Directors are in place. We ask that all Directors be available to attend 75% of meetings during the calendar year.

Will you be able to attend at least 75% of the regular meetings of the Foundation if appointed?

Yes  No

Signature:  Andrew Hudson

Date: 12/12/25

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

Subject: NCR Foundation Interest Application

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Interested individuals should complete the following questions stating their desire to be appointed to the inaugural board of the Nelson County Recreation Foundation.

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Please complete and mail this form to:

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Attention: Jerry West, Director  
Post Office Box 442  
Lovingston, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: Greg Mullins

Home Address:

208 Quail Run, Amherst, VA 24521

Occupation: Athletic Director Employed by: Nelson County Public Schools

Home Phone No.: [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: gmullins@nelson.k12.va.us

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

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

If yes, list the Boards:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Why are you interested in serving as a NCR Foundation Director?

*In my role as Athletic Director at NCHS, I work closely with NCPR and I am invested in the recreation opportunities for Nelson County kids.*

What do you love about our county facilities and programming and what would you want to work to improve?

*I love our basketball, soccer, cheer youth programs as well as the youth camps provided in partnership with NCHS. I would love to see opportunities expand in tackle football, golf, running, tennis, volleyball.*

What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management. Please list any other skills you feel would be beneficial.

*One of the most important parts of my job as AD at NCHS is fundraising and I have successfully built relationships with Nelson County businesses. I have also led the Soccer & Golf Booster Club in the establishment of a non-profit.*

The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?

- Improving existing facilities*
- Establishing new programs for youth & adults*

Are you comfortable asking individuals, organizations, or businesses for funds to benefit the Foundation? All Directors will be encouraged to assist in fundraising.

*Absolutely.*

**ATTENDANCE REQUIREMENTS**

Nelson County Recreation Foundation plans to meet a minimum of 6 times and up to 12 times per calendar year. An agreed upon regular meeting time will be determined once the initial Directors are in place. We ask that all Directors be available to attend 75% of meetings during the calendar year.

Will you be able to attend at least 75% of the regular meetings of the Foundation if appointed?

Yes  No

Signature: *Megany L. Mullis*

Date: *1/13/2026*

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

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Post Office Box 442  
Lovingston, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: James Clinton Bibb

Home Address: 4141 phoenix road Arrington Va 22922

Occupation: Operations Director Employed by: Lockn LLC

Home Phone No.: [REDACTED] Business Phone No.: \_\_\_\_\_

E-Mail Address: [REDACTED]

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

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

If yes, list the Boards:

None at this time

Why are you interested in serving as a NCR Foundation Director?

i am interested in serving to assist in fostering the development of facilities and programs in Nelson County  
to benefit some of the more underserved areas of our community

What do you love about our county facilities and programming and what would you want to work to improve?

I enjoy the outdoor recreation aspect of Nelson County and feel we can do a lot to improve access and programming

What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management. Please list any other skills you feel would be beneficial.

I have some experience in fundraising, plenty in project development and personnel management  
Vast experience in working with large scale events and promoters

The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?

Create an approved plan of action and roadmap to see that vision through

Creation of a basic, economical park in a central area of the community

Better access to natural areas and development of various outdoor based recreation

Are you comfortable asking individuals, organizations, or businesses for funds to benefit the Foundation? All Directors will be encouraged to assist in fundraising.

Yes

#### ATTENDANCE REQUIREMENTS

Nelson County Recreation Foundation plans to meet a minimum of 6 times and up to 12 times per calendar year. An agreed upon regular meeting time will be determined once the initial Directors are in place. We ask that all Directors be available to attend 75% of meetings during the calendar year.

Will you be able to attend at least 75% of the regular meetings of the Foundation if appointed?

Yes  No

Signature: James C. Bibb

Date: 12/18/2025

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

Subject: NCR Foundation Interest Application

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Attention: Jerry West, Director  
Post Office Box 442  
Lovingston, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: Jessica Mauzy

Home Address: 295 Lodebar Estate, Nellysford Virginia 22958

Occupation: Landscape Architect Employed by: Kimley-Horn

Home Phone No.: [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Do you live in Nelson County? Yes  No

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

If yes, list the Boards:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Why are you interested in serving as a NCR Foundation Director?

I have a personal and professional desire to help create sustainable, attainable, inclusive and needed recreational facilities. Nelson County supports a variety of recreation pursuits, much of which is managed by private groups. Access to some of the recreation is limited. There are gaps in the offerings as well, which the County could fill (multi-use trails, aquatics, destination-quality play areas and sports fields, etc.)

What do you love about our county facilities and programming and what would you want to work to improve?

I love the cooperation between County Parks and Recreation and the private and non-profit groups that aim to offer inclusive and universally accessible recreation options.

What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management,. Please list any other skills you feel would be beneficial.

I founded and lead the Crozet Trails Crew (est 2009 in Crozet, VA). This involved managing numerous volunteers and events. Professionally, I have been managing planning and design projects and personnel for close to 20-years. I have volunteered and/or lead volunteer projects for over 20-years. As a landscape architect who specializes in recreation design, community spaces, parks, playgrounds, and trails, I hope to offer some design and planning insight when needed.

The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?

I would be interested in gauging the interest in and feasibility of a shared-use path along Route 151 between RVCC and Devils Backbone, which would likely require the County acquiring easements or portions of parcels (or working within VDOT ROW, when possible). I also think that the County could work on an economic feasibility study for the highest and best use of the Nelson County property adjacent to NCMS and NCHS. This may or may not result in pursuing the development of a County aquatics facility.

Are you comfortable asking individuals, organizations, or businesses for funds to benefit the Foundation? All Directors will be encouraged to assist in fundraising.

Yes, with adequate support and resources.

**ATTENDANCE REQUIREMENTS**

Nelson County Recreation Foundation plans to meet a minimum of 6 times and up to 12 times per calendar year. An agreed upon regular meeting time will be determined once the initial Directors are in place. We ask that all Directors be available to attend 75% of meetings during the calendar year.

Will you be able to attend at least 75% of the regular meetings of the Foundation if appointed?

Yes X No     

Signature: 

Date: Dec. 4, 2025

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

Subject: NCR Foundation Interest Application

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Please complete and mail this form to:

Nelson County Parks and Recreation  
Attention: Jerry West, Director  
Post Office Box 442  
Lovington, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: Ross Ruffing

Home Address: 777 Rhue Hollow Road, Roseland VA 22967

Occupation: Business/Operations Employed by: Ryzing Technologies

Home Phone No.: [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Do you live in Nelson County? Yes  No

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

If yes, list the Boards:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

Subject: NCR Foundation Interest Application

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Post Office Box 442  
Lovingston, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

Name: Sonya Westervelt

Home Address: 2680 Old Rose Mill Road, Arrington, VA 22922

Occupation: Sales Employed by: Saunders Brothers, Inc

Home Phone No.: [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Do you live in Nelson County? Yes  No

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

If yes, list the Boards:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Why are you interested in serving as a NCR Foundation Director?**

I have benefited from NCPR programming through adult classes, children's classes, and children's athletic programs. This organization would be an excellent way to get involved in and give back to the community I love and at a level that I feel comfortable with at this time in my life and career.

**What do you love about our county facilities and programming and what would you want to work to improve?**

Athletics and the Virginia Blue Ridge Railway Trail are the two areas I have the most experience with and love for. Expanded athletics offerings and Trail improvements are on my list in addition to expanded facilities in general.

**What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management,. Please list any other skills you feel would be beneficial.**

In my current role, I have experience with marketing and project management, as well as leadership of a team. I can interpret financial statements and ask questions (degree in Agricultural and Applied Economics), though am not a trained accountant. Previously, my masters thesis focused on the motivations of major gift donors and I spent about a year and a half as an Assistant Director of the Annual Fund for The Darden School of Business at UVA, so I have some first hand experience in fundraising and coursework concerning philanthropy and 501(c)(3) management. I have also served on other industry boards at committee and leadership levels.

**The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?**

I feel there has been a lot of work by staff and others to determine priorities, so I'd want to learn what others are already working on before stating my priorities. I have heard about a land acquisition and possibility of new facilities, so that would likely be high on my list, but in truth, I'm not sure what the possibilities are. This is a place I'd need some history and background.

**Are you comfortable asking individuals, organizations, or businesses for funds to benefit the Foundation? All Directors will be encouraged to assist in fundraising.**

Absolutely.

**ATTENDANCE REQUIREMENTS**

**Nelson County Recreation Foundation plans to meet a minimum of 6 times and up to 12 times per calendar year. An agreed upon regular meeting time will be determined once the initial Directors are in place. We ask that all Directors be available to attend 75% of meetings during the calendar year. Will you be able to attend at least 75% of the regular meetings of the Foundation if appointed?**

Yes  No

Signature: Sonya Westervelt

Date: 12/19/2025

NELSON COUNTY RECREATION FOUNDATION APPLICATION FORM

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Lovingson, VA 22949

Or email to [jwest@nelsoncounty.org](mailto:jwest@nelsoncounty.org)

Application submissions are due by December 19

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Name: Arianna Hartman

Home Address: 84 Shady Lane  
Piney River, VA 22964

---

Occupation: Senior Revenue Performance Partner Employed by: S&P Global Market Intelligence

Home Phone No.: [REDACTED] Business Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Do you live in Nelson County? Yes  No

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

If yes, list the Boards:

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## **Arianna Hartman - NCRF Submission Answers 12.10.25**

### **Why are you interested in serving as a NCR Foundation Director?**

I'm interested in serving on the NCR Foundation board because Nelson County is where I'm raising my family, building my career, and investing my energy, and I want to play an active role in shaping the recreational opportunities that make our community stronger. My children are deeply involved in local sports and activities, granting me the ability to see firsthand how important accessible, well-supported recreation is for families, youth development, and overall community wellbeing.

Professionally, I bring experience in strategic planning, data analysis, and collaboration from my role in a Fortune 500 organization, and I enjoy using those skills in ways that have a meaningful local impact. Personally, I care about making Nelson County a place where families can thrive — where our kids have safe places to play, where adults have opportunities to connect and stay active, and where community resources are built thoughtfully and sustainably.

Serving on this board feels like a natural extension of the commitment I already have to this county, and I would be proud to help move our recreational vision forward.

### **What do you love about our county facilities and programming and what would you want to work to improve?**

One of the things I appreciate most about Nelson County's recreational facilities and programming is how much heart goes into them. Our parks, fields, and activities give families a place to connect, and the staff and volunteers do an impressive job stretching limited resources to create meaningful opportunities for kids and adults. My own family has benefitted from that, and I'm grateful for what's already been built.

Where I see opportunity is in expanding our reach. Right now, so much of our programming is built around sports — which is wonderful for many families — but I also know there are children and adults in our community who don't identify as athletic and would benefit from recreational options designed with them in mind. I have several ideas for inclusive, non-sports programming that could help Parks & Recreation reach new segments of the community and strengthen engagement overall. While I won't outline those ideas here, I'm confident they could add meaningful value and broaden the department's impact if implemented thoughtfully.

Ultimately, I would love to help ensure that Nelson County's recreational offerings feel welcoming, accessible, and enriching for everyone — not just those who play on a field or court — while continuing to support the solid foundation we already have.

**What special skills would you bring to the board? We are actively recruiting individuals with backgrounds in accounting, fundraising, non-profit management, grant writing, project development, or volunteer management. Please list any other skills you feel would be beneficial.**

I would bring a strong blend of strategic, analytical, and organizational skills that come from working in a high-performing, data-driven environment. In my role as a Senior Revenue Performance Partner at a Fortune 500 company, I specialize in analyzing complex information, identifying opportunities for growth, and collaborating with cross-functional teams to drive measurable results. Those skills translate well to project development, long-term planning, and ensuring resources are used effectively.

I also excel at communication — both written and interpersonal. I regularly partner with executives, sales teams, and clients to align goals, clarify priorities, and move initiatives forward. I'm comfortable facilitating conversations, breaking down data into actionable insights, and helping groups stay focused and organized.

In addition, I bring:

- Experience supporting large-scale initiatives and tracking progress through measurable outcomes
- A collaborative working style, rooted in listening, problem-solving, and staying level-headed
- An understanding of community needs as a parent deeply involved in youth programming
- A strong ability to organize, plan, and prioritize, even under pressure
- A genuine commitment to volunteer service and strengthening our county

While I do not have formal nonprofit accounting or grant-writing experience, I do bring a high degree of professionalism, strategic thinking, and project-oriented discipline — the kind of

backbone skills that support committees, initiatives, and long-term planning. I'm confident these strengths would add meaningful value to the board.

**The Foundation will work to raise funds to support County Parks and Recreation. What would you see as a priority for the Foundation to focus on during its first 3 years?**

In the first three years, I believe the Foundation's priority should be establishing a strong, sustainable foundation for long-term impact. That includes three key areas:

**1. Building financial stability and a recognizable presence**

The Foundation needs early wins — consistent fundraising mechanisms, community visibility, and clear messaging about why this work matters. Establishing annual signature events, cultivating donor relationships, and creating transparent reporting on how funds are used will help build trust and momentum.

**2. Investing in core facility improvements that directly benefit the highest number of residents**

Early funding should focus on projects that address the most immediate needs within Parks & Recreation: improving field quality and maintenance, supporting multipurpose spaces, and ensuring our facilities are safe, accessible, and modernized. Visible improvements will reinforce community support and demonstrate the Foundation's value.

**3. Expanding programming to reach underserved segments of the community**

While sports are a strength in Nelson County, I believe it's equally important to begin creating or supporting programming for residents — youth and adults — who aren't drawn to athletics. Early steps could include feasibility studies, pilot programs, or partnerships that help diversify offerings and broaden community impact.

Overall, the first three years should be about establishing credibility, strengthening the infrastructure we already have, and laying the groundwork for inclusive, long-term growth. If the Foundation gets those pillars right, it will be positioned to make transformational improvements in the years that follow.

**Are you comfortable asking individuals, organizations, or businesses for funds?**

Yes. In my professional role, I'm very comfortable communicating with a wide range of people, building relationships, and discussing value in a clear and compelling way. I understand that fundraising is essential to the Foundation's mission, and I'm comfortable reaching out to individuals, organizations, and businesses when I believe in the purpose behind the request.

I also see fundraising as a team effort. When the message is clear and the impact is meaningful, asking for support becomes much more natural, and I'm confident in my ability to contribute to that process.



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

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North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

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

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

Approved: \_\_\_\_\_

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

**COUNTY OF NELSON  
Kimberly Taylor Goff  
COMMISSIONER OF REVENUE  
P.O.BOX 246  
LOVINGSTON, VA 22949**

---

**Telephone 434-263-7070  
Fax 434-263-7074**

January 6, 2026

*Ernie Reed, Chairman  
Nelson County Board of Supervisors  
P.O. Box 336  
Lovingston, Virginia 22949*

*Dear Nelson County Board of Supervisors,*

*This letter is to provide you with answers to the questions that were asked in the December meeting regarding exempt properties.*

- 1. Monroe Institute is not Tax Exempt.*
- 2. We have 3 that have to reapply every 3 years. They are Synchronicity Foundation, The Nature Foundation at Wintergreen and Piedmont Habitat for Humanity.*
- 3. There are 6 individuals that live at Synchronicity in 4 mobile homes that are 1985 and 14 x 65. There are 6 mobile homes that are on property.*

*Important Note: Please review the July 12,2002 Settlement Agreement and #1 answer on the Application for Tax exemption for Synchronicity Foundation.*

*Sincerely,  
Kimberly T Goff  
Kimberly T Goff  
Commissioner of Revenue*

**COUNTY OF NELSON  
Kimberly Taylor Goff  
COMMISSIONER OF REVENUE  
P.O.BOX 246  
LOVINGSTON, VA 22949**

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**Telephone 434-263-7070  
Fax 434-263-7074**

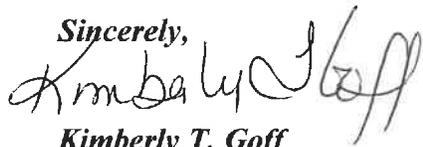
October 28,2025

*Ernie Reed, Chairman  
Nelson County Board of Supervisors  
P.O. Box 336  
Lovington, Virginia 22949*

*Dear Nelson County Board of Supervisors,*

*Synchronicity Foundation Inc has reapplied for real estate tax exemption for 2026. They have been granted this exemption by the Board of Supervisors for many years. A new application needs to be done every 3 years. Synchronicity is a Virginia non-stock(nonprofit) corporation. I visited the property on October 22,2025. They do Spiritual Holistic Meditation .They offer retreats, online consultations and zoom meetings. They have walking trails and buildings that are used for what they offer such as a chapel, dining hall and many other buildings. They are asking for the exemption to be for map #33 1 1,33 1 1B, 33 1 2A and 33 10 3.*

*I am asking that the exemption continue to stay on map #33 1 1,33 1 1B,33 1 2A and 33 10 3. This would be under Virginia Code 58.1-3651.*

*Sincerely,*  
  
**Kimberly T. Goff  
Commissioner of Revenue**

Map # 33(1) 1, 33(1)2A, 33(1)1B, 33(1)3

Owner's name as it appears on land book

**Synchronicity Foundation**

Mailing address: **PO Box 694  
Nellysford, VA 22958**

Telephone number: **434-326-5500**

1. How is the property used that would make it exempt?

**The property has the same usage as at the time of the July 12, 2002, Agreement between the Treasurer and the Commissioner of Revenue of Nelson County and the Applicant (the "Agreement"). See Agreement copy attached as Appendix 1.**

2. List the name of any organization, corporation, partnership, or other entity using or conducting affairs on the property that is claiming exemption.

**Synchronicity Foundation, Inc., a Virginia non-stock (non-profit) corporation.**

3. Please give an explanation of the nature of the use of the property claimed as exempt categorically by each user listed in response to (2) above.

**The nature of the use of the exempt property is the same as at the time of the Agreement.**

4. Date property was first classified as exempt, and copies of supporting documentation.

**June 18th, 1987. See Appendix 2.**

5. Documentation, if any, of Internal Revenue Code Section 501(c) tax exemption.

**Please see IRS recognition letter, copy attached as Appendix 3.**

6. Has the property's occupant filed a return for business taxable income pursuant to Section 512 of the Internal Revenue Code in any of the preceding three years? Copies should be attached.

**No.**

7. Has the entity filed a state tax return in any of the preceding three years? Copies should be attached.

**No.**

8. Has the entity collected Virginia retail sales taxes in any of the preceding three years?

**Yes.**

9. Does the entity pay either a food and beverage tax, or lodging tax, or both?

No.

10. Does the property's occupant have a Virginia ABC Board license that is used in connection with the property?

No.

11. Does the entity have either licenses or certificates, or both, for food preparation or overnight occupancy, or both, in connection with the property?

**No, the entity is not required by the Virginia Department of Health to have licenses or certificates for food preparation or overnight occupancy, as evidenced by May 30, 2003, letter from the State Health Commissioner. See Appendix 4, copy of letter to Applicant from State Health Commissioner.**

12. Is any part of the exempted property rented to another in return for either money or services, or both?

No.

13. How many people are employed by the owner of record and of that number, how many are performing any work on the property claimed as exempt?

**The Applicant has primarily all volunteer religious adherents, who donate their time and two employees who perform work on the exempt property.**

14. How much are the annual gross receipts, for each of the preceding three years, generated by sales of goods and services made on or solicited from the property claimed as exempt?

**2022 = \$160,125**

**2023 = \$201,850**

**2024 = \$225,516**

15. Do any earnings benefit any individual?

**The Applicant operates a monastery on the exempt property. Religious adherents, living at the monastery, or monastic retreat participants, receive only the subsistence-level benefits of a monastic lifestyle and spiritual benefits of no substantial value.**

Signature of person filling out application

Please print

*Michelle Marsh*

*Michelle Marsh*

Michelle Marsh, Director  
Synchronicity Foundation

PARCEL NUMBER 33 1 1  
Parent Parcel Number  
Property Address 2610 ADIAL ROAD  
Neighborhood 100 COMMERCIAL  
Property Class 76 76-religious  
TAXING DISTRICT INFORMATION  
Jurisdiction 60  
Area 001  
District 03

2610 ADIAL ROAD  
FABER, VA 22938  
GULLEYSVILLE

MSH Bk/Pg: 377, 25  
Date 01/01/1900

# EXEMPT

## VALUATION RECORD

Assessment Year	01/01/2007	01/14/2008	01/01/2009	01/01/2014	01/01/2018	01/01/2022	Worksheet
Reason for Change	Split	Reassessment	NC Compl	2014 Reval	2018	2022	
VALUATION	L 59400	243700	243700	243700	243700	258700	307400
0	B 551200	1042000	1210000	944600	1125000	1467000	1605100
	T 610600	1285700	1453700	1188300	1368700	1725700	1912500
VALUATION	L 0	0	0	0	0	0	0
0	B 551200	1042000	1210000	944600	1125000	1467000	1605100
	T 551200	1042000	1210000	944600	1125000	1467000	1605100

## LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
-or-	Soil ID	-or-	Depth	Rate	Rate	Value	Factor	
Actual	Effective	Effective	Square Feet	Rate	Rate	Value		
Frontage	Frontage	Depth						
1	1.0000	1.00	1.00	90000.00	90000.00	90000		90000
2	16.2400	1.00	1.00	10000.00	10000.00	162400		162400
3	1.0000	1.00	1.00	55000.00	55000.00	55000		55000

Land Type: 1 Secondary Comm/Indust Land, 2 Rural Underdeveloped, 3 Homesite

Supplemental Cards: MEASURED ACREAGE 18.2400, Supplemental Cards TRUE TAX VALUE 307400

Site Description: Topography: Rolling, Public Utilities: Electric, Street or Road: Paved, Neighborhood: Static, Zoning: 1 Secondary Comm/Indust Land, 2 Rural Underdeveloped, 3 Homesite

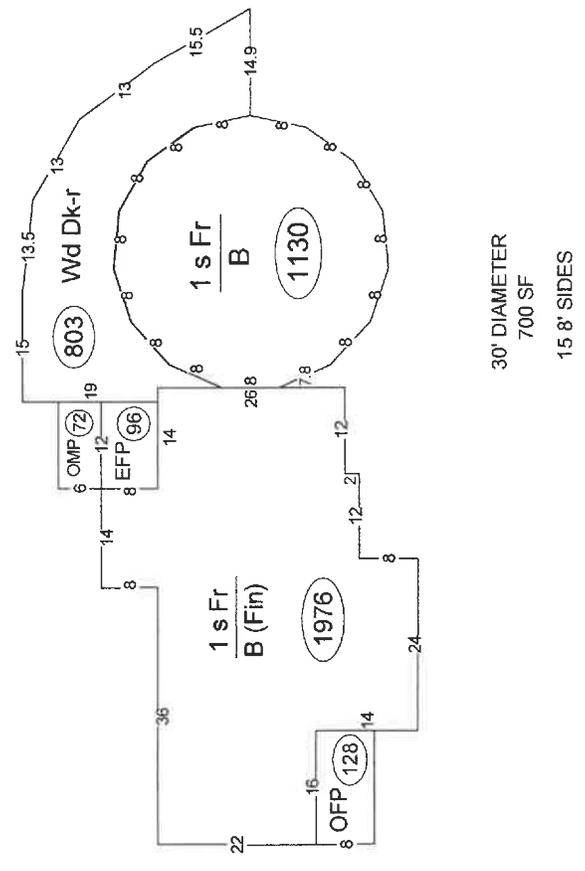
Legal Acres: 18.2400

BP: BUILDING PERMIT  
 BP #0000149-95  
 FELLOWSHIP HALL - 90% COMPLETE 10/3/96  
 BP #0000177-96  
 40 % COMPLETE 10/3/96  
 GEN::  
 GREAT VIEWS  
 PAVED DRIVE  
 MEMO: 4.95FR B FITCH  
 2/2007 INST 070000437 .102 FR THIS ADDED TO 33 10 8  
 PLAT W /INST  
 NC: NEW CONSTRUCTION  
 DINING HALL - 80% COMPLETE  
 BLDG UNDER CONSTRUCTION - FOUNDATION POURED

**IMPROVEMENT DATA**

Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	3106	1.0	3106	437950
6 Concrete	3106	Bsmt	1976	46590
		0 Crawl	----	0

**PEACE OF MIND SHOP**  
 01  
 31X32+46X43=2970  
 DECK CURVES AROUND 1-S FR



30' DIAMETER  
 700 SF  
 15 8' SIDES

**PHYSICAL CHARACTERISTICS**  
 Style: Other  
 Occupancy: Single family  
 Story Height: 1.0  
 Finished Area: 5082  
 Attic: None  
 Basement: Full

**ROOFING**  
 Material: Asphalt shingles  
 Type: Gable  
 Framing: Std for class  
 Pitch: Not available

**FLOORING**  
 Slab  
 Sub and joists 1.0  
 Carpet B, 1.0

**EXTERIOR COVER**  
 Poured concrete B  
 Wood siding 1.0

**INTERIOR FINISH**  
 Drywall B, 1.0

**ACCOMMODATIONS**

**HEATING AND AIR CONDITIONING**  
 Primary Heat: Heat pump  
 Lower Full Part /Bsmt 1 Upper: Upper  
 Air Cond 1976 3106 0 0

**PLUMBING**  
 #  
 2 Fixt. Baths 4 8  
 Kit Sink 1 1  
 Water Heat 1 1  
 TOTAL 10

**REMODELING AND MODERNIZATION**  
 Amount Date

**SPECIAL FEATURES**

Description	Value
D :SWL-PRIV	15000

**SUMMARY OF IMPROVEMENTS**

ID	Use	Stry Hgt	Const Year	Grade	Year Eff	Base Rate	Feat-ures	Adj Rate	Size of Area	Computed Value	Phys Obsol	Market Depr	Adj Comp	Value
D	DWELL	0.00	1995	B	1996	AV	0.00	Y	6212	718660	17	0	100	596500
01	MTLBIDG	0.00	2017	C	2017	AV	50.00	N	2970	148500	0	SV	100	148500

Exterior Features	Description	Value
Garages	OFF	3840
	EFP	4800
	OMP	2300
	WDDK-R	20080
Ext Features		31020
SUB-TOTAL ONE UNIT		567860
SUB-TOTAL 0 UNITS		567860
Quality Class/Grade		B
GRADE ADJUSTED VALUE		718660

(LCM: 100.00)

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards
RT 02/25/2025	RT 02/25/2025	Neigh 100 AV	TOTAL IMPROVEMENT VALUE 745000

Date

VALUATION RECORD

Assessment Year  
Reason for Change  
VALUATION

Site Description

LAND DATA AND CALCULATIONS

Land Type	Rating Soil ID -or- Actual Frontage	Measured Acreage -or- Effective Frontage	Table Effective Depth	Prod. Factor -or- Depth Factor Square Feet	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
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**PHYSICAL CHARACTERISTICS**

Style: Octagonal/round  
Occupancy: Single family  
Story Height: 1.0  
Finished Area: 6042  
Attic: None  
Basement: Full  
Roofing Material: Asphalt shingles  
Type: Gable  
Framing: Std for class  
Pitch: Not available

**FLOORING**  
Slab B  
Sub and joists 1.0 B, 1.0  
Carpet  
**EXTERIOR COVER**  
Conc block B  
Wood siding 1.0  
**INTERIOR FINISH**  
Drywall B, 1.0  
**ACCOMMODATIONS**  
Finished Rooms 4  
Bedrooms 3

**HEATING AND AIR CONDITIONING**  
Primary Heat: Heat pump  
Lower Full Part  
/Bsmt 1 Upper Upper  
Air Cond 3021 3021 0 0

**PLUMBING**  
#  
3 Fixt. Baths 2 6  
2 Fixt. Baths 2 4  
Kit Sink 1 1  
Water Heat 1 1  
TOTAL 12

**REMODELING AND MODERNIZATION**  
Amount Date

**IMPROVEMENT DATA**

Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	3021	1.0	3021	428350
4 Concrete block	3021	Bsmt	3021	45320
		0 Crawl	----	0

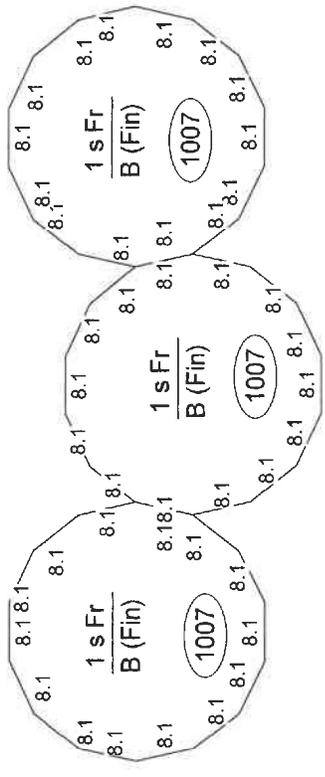
TOTAL BASE 473670  
Row Type Adjustment 1.00%  
SUB-TOTAL 473670

0 Interior Finish 0  
0 Ext Lvg Units 0  
0 Basement Finish 75530  
Fireplace(s) 0  
Heating 0  
Air Condition 12080  
Frame/Siding/Roof 0  
Plumbing Fixt: 12 14500  
Other Features 15000

Exterior Features Description Value  
Garages SUB-TOTAL ONE UNIT 590780  
SUB-TOTAL 0 UNITS 590780  
0 Integral 0  
0 Att Garage 0  
0 Att Carports 0  
0 Bsmt Garage 0  
Ext Features 0

Quality Class/Grade SUB-TOTAL 590780  
B+10  
GRADE ADJUSTED VALUE 768010

(LCM: 100.00)



**SPECIAL FEATURES**

Description	Value
D :SWL-PRIV	15000

**SUMMARY OF IMPROVEMENTS**

ID	Use	Stly Hgt	Const Type	Grade	Year	Eff Const	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %
D	DWELL	0.00	B+10	1997	1997	AV	0.00	0.00	0.00	6042	768010	15	0
										100	100		
													652800

Data Collector/Date RT 02/25/2025

Appraiser/Date RT 02/25/2025

Neighborhood Neigh 100 AV

Supplemental Cards TOTAL IMPROVEMENT VALUE 652800

TRANSFER OF OWNERSHIP

Date

VALUATION RECORD

Assessment Year  
Reason for Change  
VALUATION

Site Description

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Land Type	Base	Adjusted	Extended	Influence	Value
Soil ID	Acreage		-or-		Rate	Rate	Value	Factor	
Actual	Effective	Effective	Depth						
Frontage	Frontage	Depth	Square Feet						

**PHYSICAL CHARACTERISTICS**

Style: Conventional  
 Occupancy: Single family  
 Story Height: 1.0  
 Finished Area: 1176  
 Attic: None  
 Basement: Full  
**ROOFING**  
 Material: Asphalt shingles  
 Type: Gable  
 Framing: Std for class  
 Pitch: Not available

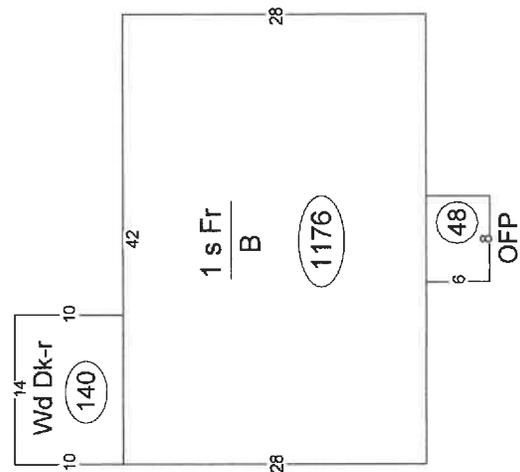
**FLOORING**  
 Slab B  
 Sub and joists 1.0  
 Carpet  
**EXTERIOR COVER**  
 Conc block B  
 Wood siding 1.0  
**INTERIOR FINISH**  
 Drywall 1.0  
**ACCOMMODATIONS**  
 Finished Rooms 4  
 Bedrooms 1

**HEATING AND AIR CONDITIONING**  
 Primary Heat: Heat pump  
 Lower Full Part  
 /Bsmt 1 Upper Upper  
 Air Cond 0 1176 0 0

**PLUMBING**  
 #  
 3 Fixt. Baths 1 3  
 Kit Sink 1 1  
 Water Heat 1 1  
 TOTAL 5

**REMODELING AND MODERNIZATION**  
 Amount Date

**IMPROVEMENT DATA**



Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	1176	1.0	1176	185480
4 Concrete block	1176	Bsmt	0	17640
		Crawl	----	0

Row	Type	Adjustment	Value
TOTAL BASE			203120
SUB-TOTAL			203120
SUB-TOTAL ONE UNIT			222820
SUB-TOTAL 0 UNITS			222820
Garages			
0	Integral		0
0	Att Garage		0
0	Att Carports		0
0	Bsmt Garage		0
Ext Features			
			4940
Other Features			15000

Description	Value
WDDK-R	3500
OFF	1440
SUB-TOTAL	
Quality Class/Grade	C
GRADE ADJUSTED VALUE	227760

(LCM: 100.00)

**SPECIAL FEATURES**

ID	Use	Stry Hgt	Const Year	Grade	Year Eff	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %
D	DWELL	0.00	2008	C	2008	AV	0.00	Y	0.00	2352	227760	9
									0	100	100	207300

**SUMMARY OF IMPROVEMENTS**

ID	Use	Stry Hgt	Const Year	Grade	Year Eff	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %
D	DWELL	0.00	2008	C	2008	AV	0.00	Y	0.00	2352	227760	9
									0	100	100	207300

Data Collector/Date  
RT 02/25/2025

Appraiser/Date  
RT 02/25/2025

Neighborhood  
Neigh 100 AV

Supplemental Cards  
TOTAL IMPROVEMENT VALUE

207300

PARCEL NUMBER  
 33 1 1B  
 Parent Parcel Number  
 33 1 1A  
 Property Address  
 Neighborhood  
 32 SCHUYLER/FABER  
 Property Class  
 76 76-religious

OWNERSHIP  
 SYNCHRONICITY FOUNDATION INC  
 2610 ADIAL ROAD  
 FABER, VA 22938  
 GULLEYSVILLE

# EXEMPT

## VALUATION RECORD

Assessment Year	10/01/2011	01/01/2014	01/01/2018	01/01/2022	Worksheet
Reason for Change	Split	2014 Reval	2018	2022	
VALUATION	L 150000	150000	150000	150000	155300
0	E 0	0	0	0	0
	T 150000	150000	150000	150000	155300
VALUATION	L 0	0	0	0	0
0	E 0	0	0	0	0
	T 0	0	0	0	0

## LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence
Soil ID	Acreage		-or-	Rate	Rate	Value	Factor
Actual	Effective	Effective	Depth	Rate	Rate	Value	
Frontage	Frontage	Depth	Square Feet				
1	30.0000	1.00	4500.00	4500.00	1350000	7	15%

Land Type  
 1 Rural Undeveloped

Zoning:  
 Legal Acres:  
 30.0000

gen: gen  
 10/2011, SPLIT OFF OFF 33 A 1A

Supplemental Cards  
 MEASURED ACREAGE 30.0000

Supplemental Cards  
 TRUE TAX VALUE 155300

Supplemental Cards  
 TOTAL LAND VALUE 155300

**ADMINISTRATIVE INFORMATION**  
 PARCEL NUMBER 33 1 2A  
 Parent Parcel Number  
 Property Address 2610 ADIAL ROAD  
 Neighborhood 32 SCHUYLER/FABER  
 Property Class 76 76-religious  
 TAXING DISTRICT INFORMATION  
 Jurisdiction 60  
 Area 001  
 District 03

**OWNERSHIP**  
 SYNCHRONICITY FOUNDATION INC  
 2610 ADIAL ROAD  
 FABER, VA 22938

**TRANSFER OF OWNERSHIP**  
 Date 01/01/1900 MSH Bk/Fg: 377, 25 \$0

# EXEMPT

**VALUATION RECORD**

Assessment Year	01/01/2003	01/14/2008	01/01/2014	01/01/2018	01/01/2022	Worksheet
Reason for Change	Reassessment	Reassessment	2014 Reval	2018	2022	
VALUATION	L 62500	L 176000	L 176000	L 176000	L 206000	222000
0	E 212000	E 265900	E 302900	E 262000	E 262000	262000
	T 274500	T 441900	T 478900	T 438000	T 468000	484000
VALUATION	L 0	L 0	L 0	L 0	L 0	0
0	E 212000	E 265900	E 302900	E 262000	E 262000	262000
	T 212000	T 265900	T 302900	T 262000	T 262000	262000

**LAND DATA AND CALCULATIONS**

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	Acreage	Effective	Depth	Rate	Rate	Value	Factor	
-or- Actual Frontage	-or- Frontage	-or- Depth	-or- Square Feet					
1	3.0000		1.00	60000.00	60000.00	180000		180000
2	7.0000		1.00	60000.00	60000.00	42000		42000

**Site Description**  
 Topography:  
 Level  
 Public Utilities:  
 Electric  
 Street or Road:  
 Paved  
 Neighborhood:  
 Zoning:  
 Legal Acres:  
 10.0000

MEMO: RETREAT HOUSE SWITCHED TO LOT IN SUBDIVISION

Supplemental Cards  
 MEASURED ACREAGE 10.0000  
 Supplemental Cards  
 TRUE TAX VALUE 222000

Supplemental Cards  
 TOTAL LAND VALUE 222000

**PHYSICAL CHARACTERISTICS**

**IMPROVEMENT DATA**

12	1988 BROWN MH-14x65
13	1970's BROWN MH-12x66
14	1980's BROWN MH-10x33
15	1970's BROWN MH-12x66
16	1970's BROWN MH-8x24
17	1985 BROWN MH-14x65
18	1985 BROWN MH-14x65
19	1985 BROWN MH-14x65
20	1985 BROWN MH-14x65

11	09
10	10

01

06

02 04

03

(LCM: 100.00)

**SPECIAL FEATURES**

Description	Value	ID	Use	Sty Hgt	Const Type	Year	Eff Grade	Const Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market Adj	% Comp	Value	
01	CHAPEL	01		0.00	1	D	1985	1985	AV	0.00	N	50.00	1481	74050	25	SV	100	100	55500
02	WOODSHED	02		0.00	1	D	1996	1996	AV	0.00	N	18.00	309	5560	25	SV	100	100	4200
03	CB/ER OB	03		0.00	1	D	1996	1996	F	0.00	N	0.00	24x 24	0	0	SV	100	100	2500
04	FR OB	04		0.00	1	D	1996	1996	F	0.00	N	0.00	16x 32	0	0	SV	100	100	3500
06	OFFICES	06		0.00	1	D	1996	1996	G	0.00	N	100.00	1440	144000	10	SV	100	100	129600
07	DECKS	07		0.00	1	D	1996	1996	G	0.00	N	10.00	1710	17100	10	SV	100	100	15400
09	MHEP	09		0.00	1	D	1996	1996	AV	0.00	N	0.00	0	0	0	NV	100	100	0
10	MHHOOKUP	10		0.00	1	D	1996	1996	AV	0.00	N	0.00	0	0	0	SV	100	100	22500
11	MTL SHED	11		0.00	1	D	1996	1996	G	0.00	N	12.00	40x 60	28800	0	SV	100	100	28800
12	MHEP	12		0.00	1	D	1988	1988	AV	0.00	N	0.00	0	0	0	NV	100	100	0
13	MHEP	13		0.00	1	D	1970	1970	AV	0.00	N	0.00	0	0	0	NV	100	100	0
14	MHEP	14		0.00	1	D	1960	1960	AV	0.00	N	0.00	0	0	0	NV	100	100	0
15	MHEP	15		0.00	1	D	1970	1970	AV	0.00	N	0.00	0	0	0	NV	100	100	0
16	MHEP	16		0.00	1	D	1970	1970	AV	0.00	N	0.00	0	0	0	NV	100	100	0
17	MHEP	17		0.00	1	D	1985	1985	AV	0.00	N	0.00	0	0	0	NV	100	100	0
18	MHEP	18		0.00	1	D	1985	1985	AV	0.00	N	0.00	0	0	0	NV	100	100	0
19	MHEP	19		0.00	1	D	1985	1985	AV	0.00	N	0.00	0	0	0	NV	100	100	0
20	MHEP	20		0.00	1	D	1985	1985	AV	0.00	N	0.00	0	0	0	NV	100	100	0

**SUMMARY OF IMPROVEMENTS**

Neighborhood	Supplemental Cards
Neigh 32 AV	TOTAL IMPROVEMENT VALUE
	262000

Data Collector/Date

RT 02/26/2025

Appraiser/Date

RT 02/26/2025

Neighborhood

Neigh 32 AV

Supplemental Cards

TOTAL IMPROVEMENT VALUE

OWNERSHIP SYNCHRONICITY FOUNDATION INC 2610 ADIAL ROAD FABER, VA 22938 HIGHLANDS LOT 3

OWNERSHIP Tax ID 14250 TRANSFER OF OWNERSHIP Date 07/05/2001 07/21/1999 04/26/1999 10/31/1996

DOWNY DEVELOPMENT LLC Doc #: 10002267 DOWNY DAVID Bk/Pg: 444, 792 DOWNY DAVID & TASHI ANNE FOWERS Bk/Pg: 439, 813 SYNCHRONICITY FOUND INC Bk/Pg: 390, 491

Printed 10/14/2025 Card No. 1 of 1

EXEMPT

VALUATION RECORD table with columns: Assessment Year, Reason for Change, Reassessment, 2014 Reval, 2018, 2022, Worksheet

LAND DATA AND CALCULATIONS

Table with columns: Rating, Measured Acreage, Effective Frontage, Depth, Prod. Factor, Depth Factor, Square Feet, Base Rate, Adjusted Rate, Extended Value, Influence Factor, Value

1 Homesite 1.0000 1.00 30000.00 30000.00 30000 30000
2 Rural Undeveloped 1.8240 1.00 7000.00 7000.00 12800 12800

gen: gen 3/2008 INST 080000935 ALL INST AND LIFE ESTATE FR DOWNY DEVELOPMENT & DAVID DOWNY TO SYNCHRONICITY PLAT: 2-723

Supplemental Cards MEASURED ACREAGE 2.8240 Supplemental Cards TRUE TAX VALUE 42800

Supplemental Cards TOTAL LAND VALUE 42800

**PHYSICAL CHARACTERISTICS**

Style: Conventional  
Occupancy: Single family  
Story Height: 2.0  
Finished Area: 4934  
Attic: None  
Basement: 1/2  
Roofing Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12-8/12  
Flooring Slab B  
Sub and joists 1.0, 2.0  
Carpet 1.0, 2.0  
Exterior Cover Cinder block B  
Vinyl siding 1.0, 2.0  
Interior Finish Drywall 1.0, 2.0  
Accommodations Finished Rooms 17  
Bedrooms 6  
Formal Dining Rooms 1

**HEATING AND AIR CONDITIONING**

Primary Heat: Heat pump  
Lower Full Part  
Upper Upper  
/Bsmt 1  
Air Cond 0 3254 1680 0

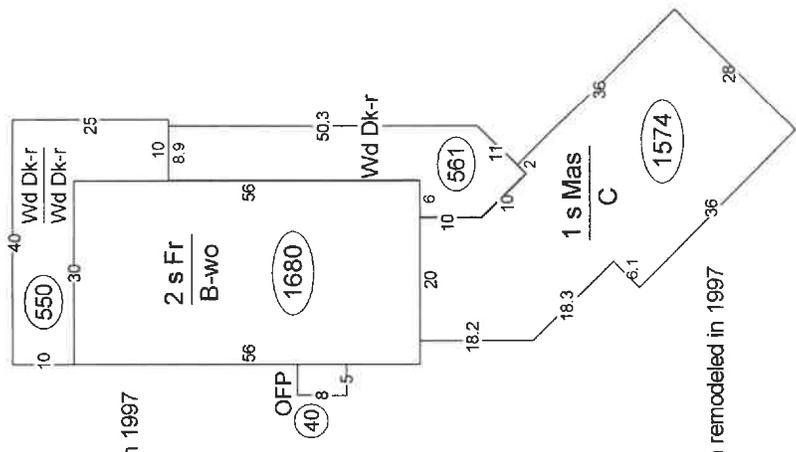
**PLUMBING**

# 5  
3 Fixt. Baths 5 15  
2 Fixt. Baths 2 4  
Kit Sink 1 1  
Water Heat 1 1  
TOTAL 21

**REMODELING AND MODERNIZATION**

Amount Date

**IMPROVEMENT DATA**



Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	3254	1.0	3254	458810
1 Wood frame	1680	2.0	1680	0

Construction	Base Area	Floor Area	Sq Ft	Value
4 Concrete block	1680	Bsmt	0	33600
	1574	Crawl	----	0

TOTAL BASE 492410

Row Type Adjustment 1.00%  
SUB-TOTAL 492410

Row	Type	Adjustment	Value
0	Interior Finish		148700
0	Ext Lvg Units		0
0	Basement Finish		0
0	Fireplace(s)		0
0	Heating		0
0	Air Condition		18060
0	Frame/Siding/Roof		0
0	Plumbing Fixt: 21		37000
	Other Features		15000

SUB-TOTAL ONE UNIT 711170  
SUB-TOTAL 0 UNITS 711170

Description	Value
Garages	0
WDDK-R	13750
WDDK-R/	13750
WDDK-R	14030
OFF	1200
Ext Features	42730

SUB-TOTAL 753900  
Quality Class/Grade C+10

GRADE ADJUSTED VALUE 829290

(LCM: 100.00)

**SPECIAL FEATURES**

Description	Value
D : Remod 1997 SWL-PRIV	15000

**SUMMARY OF IMPROVEMENTS**

ID	Use	Stry	Hgt	Const	Year	Grade	Const	Year	Cond	Rate	Feat-ures	Adj	Size	or	Computed	Phys	Obsol	Market	Value
D	DWELL	0.00		C+10	1947	1990	AV	0.00	Y	0.00	6614	20	0	115	100	762900			

**Data Collector/Date**

RT 02/26/2025

**Appraiser/Date**

RT 02/26/2025

**Neighborhood**

Neigh 32 AV

**Supplemental Cards**

TOTAL IMPROVEMENT VALUE 762900

## SETTLEMENT AGREEMENT

This SETTLEMENT AGREEMENT is made the 12<sup>th</sup> day of July, 2002 by and between Erma D. Harris, Treasurer for the County of Nelson and Jean W. Payne, Commissioner of Revenue of the County of Nelson, (collectively, "the County"), and Synchronicity Foundation, Inc., a Virginia non-stock corporation, ("Synchronicity") and provides:

1. **Recitals and Reason for Agreement.** Synchronicity owns, or previously owned, the following parcels of land in Nelson County, Virginia ("the Parcels"):
  - (i) a 10 acre parcel shown on the Tax Maps of the County as Tax Map Parcel 33-1-2A;
  - (ii) a 2.82 acre parcel shown on the Tax Maps of the County as Tax Map Parcel 33-10-3; *guest house*
  - (ii) a 104.44 acre parcel shown on the Tax Maps of the County as Tax Map Parcel 33-1-1;
  - (iii) until a sale to a third party on or about March 23, 2002, Synchronicity was also the owner of Lot 16, Lakeland Subdivision, shown on the County tax maps as Parcel 33-9-16.

In 2001, the County assessed local real estate taxes, for the years 1998 through 2002, on all of parcel 33-1-2A and a portion of parcel 33-1-1. Previously during Synchronicity's ownership of these two parcels they were treated as exempt from local real estate taxes. The County has assessed local real estate taxes, for the years 1999 through 2002, on all of parcel 33-9-16. The County has assessed local real estate taxes for the second half of 2001 and all of 2002 on parcel 33-10-3.

Synchronicity disputes the validity of the present assessments on the Parcels by the County, claiming that the Parcels are in fact exempt from taxation pursuant to Virginia Code §§ 58.1-3606 and 3617.

The parties desire to avoid the time, expense and uncertainty of litigation to determine the extent of exemptions from local real estate taxation on the Parcels. Accordingly, the parties have agreed to the terms set forth in this Agreement.

2. **Acknowledgement and Payment by Synchronicity.** Synchronicity acknowledges and agrees to the assessment by the County as to Tax Map Parcel 33-9-16 for the years 1999 through 2002, until it sold the parcel on or about March 23, 2002. Accordingly, Synchronicity shall pay the unpaid applicable taxes on Tax Map Parcel 33-9-16, exclusive of penalties and interest, on or before August 30, 2002.

Synchronicity further acknowledges and agrees to the assessment by the County as to 86.1 acres of undeveloped land in Tax Map Parcel 33-1-1 for the years 1998-2002, and shall pay the unpaid applicable taxes exclusive of penalties and interest on or before August 30, 2002. The 86.1 acres of undeveloped land was calculated by taking the 104.44 acres of total acreage in Tax Map Parcel 33-1-1, and deducting therefrom 17.9 acres as computed by surveyor Steven L. Key from a Site Overview Plan of September 21, 1994 filed by Synchronicity

with the County. A copy of the calculation by Key and the applicable portion of the Site Overview Plan are attached hereto as Exhibit A.

Synchronicity further agrees that the sum of \$4,687.84 is the amount of tax due after calculation of the exoneration as provided in Paragraph 3 below.

3. **Exoneration by the County.** The County agrees to exonerate from local real estate assessment and/or taxation all penalties and interest to date as to the Parcels during ownership by Synchronicity.

The County further agrees to exonerate from local real estate assessment or taxation for the years 1998 through 2002 all of Tax Map Parcels 33-1-2A and 33-10-3.

The County further agrees to exonerate from local real estate assessment or taxation for the years 1998 through 2002 that portion of Tax Map Parcel 33-1-1 outside of the 86.1 acres of undeveloped land referenced in paragraph 2 as shown on Exhibit A.

The County agrees to accept the payments by Synchronicity pursuant to paragraph 2 as full satisfaction of local real estate taxes due on the Parcels through 2002.

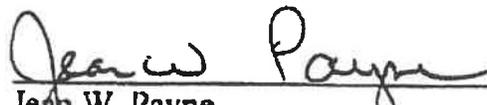
4. **Acknowledgement by the County.** The County acknowledges Synchronicity's position that the present uses of parcel 33-1-2A, 33-10-3 and the portion of parcel 33-1-1 exonerated by the County from assessment and/or taxation for the years 1998-2002, are as follows:

- (i) residence for M.C. Canon, Synchronicity's head monastic cleric ;
- (ii) conference center;
- (iii) full-time monastic community dormitories, dining facility and administration building; and
- (iv) adjacent lands reasonably necessary for the convenient use of the above buildings.

This Agreement addresses the Parcels' assessments for tax years 1999 through 2002, inclusive, and nothing in these acknowledgements shall bind either party as to any future determination regarding either the taxation or use of the Parcels.

5. **Entire Agreement.** This Settlement Agreement is the entire agreement between the parties respecting the subject matter of the Agreement, superceding any prior or contemporaneous negotiations or agreement. This Agreement may only be modified in writing signed by both parties.

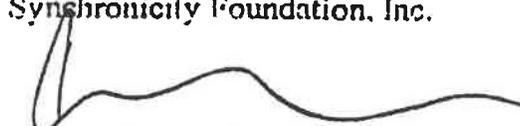
WITNESS the following signatures and seals:

  
\_\_\_\_\_  
Jean W. Payne  
Commissioner of Revenue

  
\_\_\_\_\_  
Erma D. Harris  
Treasurer

Synchronicity Foundation, Inc.

By:

  
\_\_\_\_\_  
Alan M. Scherr, President

Appendix 3

COUNTY OF NELSON  
COMMISSIONER OF REVENUE  
BARBARA M. WRIGHT  
P. O. BOX 246  
LOVINGSTON, VIRGINIA 22949  
TELEPHONE 804-253-4009

June 18, 1987

M. S. H. Association  
Rt. 1 Box 192B  
Faber, Virginia

Dear Sir:

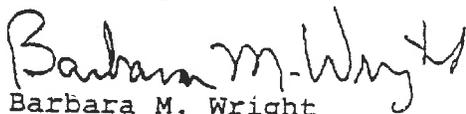
With reference to the Real Estate and Personal Property taxes on M.S.H. Association.

After my review and discussion of the property in question, I concluded the complex within 10 acres is used exclusively for religious and educational purposes. The residue does not qualify for an exemption. Also, included in the exemption would be the Mobile Homes and Buildings. In order to exempt the remaining acreage my suggestion would be to see that a bill is introduced in the 1987 General Assembly.

As for the Personal Property taxes, Virginia Code Section 58.1-3617 has been amended to allow vehicles carrying less than ten passengers to be exempt after July 1, 1987, however, any taxes on your vehicles prior to this date cannot be exempt.

An exoneration will be made and a corrected bill mailed to you.

Sincerely,



Barbara M. Wright  
Commissioner of Revenue

BMW/edh

cc: Andrew Slater, Attorney At Law

Internal Revenue Service

Department of the Treasury

District  
Director

Baltimore District

31 Hopkins Plaza  
Baltimore, Maryland 21201

▷ Synchronicity  
M.S.A. Association  
Rt. 1, Box 192-B  
Faber, Virginia 22938

Person to Contact:  
EP/EO Tax Examiner  
*Ms. V. Honaker*  
Telephone Number:  
(301) 962-6058

Refer Reply to:  
EP/EO:TPA  
Room 1613

Date: *November 21, 1989*

• EIN: 52-1056632  
FFN: 520047082

Dear Sir/Madam:

This is in response to your inquiry dated *November 1, 1989*, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective *July 31, 1983*. We have also determined that the organization is not a private foundation because it is described in section(s) *170 (b) (1) (A) (vi)*.

Donors may deduct contributions to you under section 170 of the Code.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

ATTEST: As Secretary of the above-referenced corporation, I hereby attest on this 25<sup>th</sup> day of February, 2000 that this letter from the Internal Revenue Service dated November 21, 1989 is, to the best of my knowledge, a true and valid representation of our corporate status, both then (11/21/89) and now (2/25/00). I further attest that I was the Secretary who originally applied for and received the tax exemption in 1983. CORPORATE SEAL INSCRIBED.

*Sydney Jane Miller*

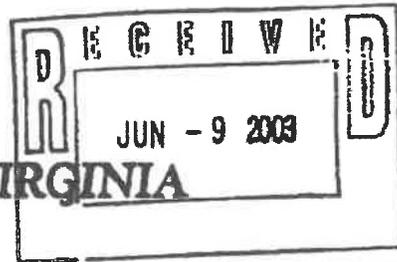
Sydney Jane Miller, February 25, 2000  
Secretary, Synchronicity Foundation, Inc.  
2610 Adial Road. Faber. Virginia 22938

Sincerely yours,

*Phil Brand*

Phil Brand  
District Director

Appendix 4



# COMMONWEALTH of VIRGINIA

Department of Health

P O BOX 2448  
RICHMOND, VA 23218

TTY 7-1-1 OR  
1-800-828-1120

May 30, 2003

Certified Mail

James M. Johnson, Esquire  
McGuireWoods LLP  
P.O. Box 1288  
Charlottesville, Virginia 22902-1288

Dear Mr. Johnson:

I reviewed your request for variances for your client, Synchronicity Foundation, Inc. You are requesting variances to 12 VAC 5-421-10 of the *Food Regulations* and 12 VAC 5-431-10 of the *Sanitary Regulations for Hotels*. 12 VAC 5-421-10 defines what a food establishment is under the *Food Regulations* and 12 VAC 5-431-10 defines what a hotel is under the *Sanitary Regulations for Hotels*.

Synchronicity Foundation operates a monastery in Nelson County. The approximately 20 full-time residents reside in monastic quarters and share in the daily duties of the monastery, including preparing meals in a communal kitchen. The facility is not open to the public but does host approximately 8 retreats a year. The retreat participants are adherents of the Vedic tradition principles lived-out at the monastery. Retreat participants spend their time performing service work or engaged in spiritual activities during their stay.

Based on the information provided with your request, I believe that the monastery operated by Synchronicity Foundation, Inc. is not the type of operation the General Assembly intended to be regulated under the *Food Regulations* or the *Sanitary Regulations for Hotels*. I also believe that granting the variance will not subject the public to unreasonable health risks. Therefore, I am granting variances to 12 VAC 5-421-10 and 12 VAC 5-431-10. As a result of these variances, Synchronicity Foundation Inc.'s monastery is neither a food establishment nor a hotel that is to be regulated by the Department of Health.

These variances are effective immediately.

Sincerely,

Robert B. Stroube, M.D., M.P.H.  
State Health Commissioner

pc: Susan McLeod, M.D.  
Donald Hackler

Owner	Tax Map #	2025 Value	2025 Taxes	2026 Value	2026 Taxes if \$0.65 rate	Property Acreage/Description
Synchronicity Foundation Inc.	33 1 1B	\$ 150,000.00	\$ 975.00	\$ 155,300.00	\$ 1,000.45	30 acres
Synchronicity Foundation Inc.	33 1 2A	\$ 468,000.00	\$ 3,042.00	\$ 484,000.00	\$ 3,146.00	10 acres w/ structure
Synchronicity Foundation Inc.	33 10 3	\$ 682,400.00	\$ 4,435.60	\$ 805,700.00	\$ 5,237.05	2.82 acres w/ structure
Synchronicity Foundation Inc.	33 1 1	\$ 1,725,700.00	\$ 11,217.05	\$ 1,912,500.00	\$ 12,431.25	18.24 acres w/ structure
<b>Total</b>			<b>\$ 19,669.65</b>		<b>\$ 21,814.75</b>	

**Non-Exempt Properties that Synchronicity owns and pays taxes on:**

Owner	Tax Map #	2025 Value	2025 Taxes	2026 Value	2026 Taxes if \$0.65 rate	Property Acreage/Description
Synchronicity Foundation Inc.	33 10 7	\$ 46,300.00	\$ 300.96	\$ 51,300.00	\$ 333.45	2.41 acres
Synchronicity Foundation Inc.	33 10 4	\$ 46,300.00	\$ 300.96	\$ 51,300.00	\$ 333.45	2.41 acres
Synchronicity Foundation Inc.	33 1 1A	\$ 280,500.00	\$ 163.80	\$ 280,500.00	\$ 163.80	56.10 acres in Land Use



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

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

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

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

Approved : \_\_\_\_\_

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

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## Sec. 2-74. Declaration of local emergency.

- (a) A local emergency as defined in Section 44-146.16(6), Code of Virginia, as may be declared by the director of emergency services with the consent of the board of supervisors. If the board of supervisors cannot convene due to the disaster, the director or any member of the board of supervisors, in the absence of the director, may declare the existence of a local emergency, subject to confirmation by the ~~entire board of supervisors at a special meeting within five (5) days of the declaration~~ **board of supervisors at its next regularly scheduled meeting or at a special meeting within 45 days of the declaration, whichever occurs first.** The board of supervisors, when in its judgment all emergency actions have been taken, shall take appropriate action to end the declared emergency.
- (b) A declaration of a local emergency shall activate the response and recovery programs of all applicable local and interjurisdictional emergency operations plans and authorize the furnishing of aid and assistance thereunder.
- (c) The director, following such declaration, shall notify the state department of emergency services that all local resources have been committed in the disaster and that assistance may be requested from the state.

(Ord. of 6-8-76(1), § 3)

State law reference(s)—Similar provisions, Code of Virginia, § 44-146.21.

## § 44-146.21. Declaration of local emergency

A. A local emergency may be declared by the local director of emergency management with the consent of the governing body of the political subdivision. In the event the governing body cannot convene due to the disaster or other exigent circumstances, the director, or in his absence, the deputy director, or in the absence of both the director and deputy director, any member of the governing body may declare the existence of a local emergency, subject to confirmation by the governing body at its next regularly scheduled meeting or at a special meeting within 45 days of the declaration, whichever occurs first. The governing body, when in its judgment all emergency actions have been taken, shall take appropriate action to end the declared emergency.

B. A declaration of a local emergency as defined in § 44-146.16 shall activate the local Emergency Operations Plan and authorize the furnishing of aid and assistance thereunder.

C. Whenever a local emergency has been declared, the director of emergency management of each political subdivision or any member of the governing body in the absence of the director, if so authorized by the governing body, may control, restrict, allocate or regulate the use, sale, production and distribution of food, fuel, clothing and other commodities, materials, goods, services and resource systems which fall only within the boundaries of that jurisdiction and which do not impact systems affecting adjoining or other political subdivisions, enter into contracts and incur obligations necessary to combat such threatened or actual disaster, protect the health and safety of persons and property and provide emergency assistance to the victims of such disaster, and proceed without regard to time-consuming procedures and formalities prescribed by law (except mandatory constitutional requirements) pertaining to the performance of public work, entering into contracts, incurring of obligations, employment of temporary workers, rental of equipment, purchase of supplies and materials, and other expenditures of public funds, provided such funds in excess of appropriations in the current approved budget, unobligated, are available. Whenever the Governor has declared a state of emergency, each political subdivision affected may, under the supervision and control of the Governor or his designated representative, enter into contracts and incur obligations necessary to combat such threatened or actual disaster beyond the capabilities of local government, protect the health and safety of persons and property and provide emergency assistance to the victims of such disaster. In exercising the powers vested under this section, under the supervision and control of the Governor, the political subdivision may proceed without regard to time-consuming procedures and formalities prescribed by law pertaining to public work, entering into contracts, incurring of obligations, employment of temporary workers, rental of equipment, purchase of supplies and materials, levying of taxes, and appropriation and expenditure of public funds.

D. No interjurisdictional agency or official thereof may declare a local emergency. However, an interjurisdictional agency of emergency management shall provide aid and services to the affected political subdivision authorizing such assistance in accordance with the agreement as a result of a local or state declaration.

E. None of the provisions of this chapter shall apply to the Emergency Disaster Relief provided by

the American Red Cross or other relief agency solely concerned with the provision of service at no cost to the citizens of the Commonwealth.

1973, c. 260; 1974, c. 4; 1975, c. 11; 1976, c. 594; 1986, c. 24; 1990, c. 945; 1994, c. 75; 2000, c. 309; 2016, c. 555.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



NELSON COUNTY LIBRARY ADVISORY COMMITTEE

NAME, ADDRESS & PHONE

TERM :4 Years, July-June

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

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

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

July 1, 2023 - June 30, 2027

VACANT- **East District**

July 1, 2022 – June 30, 2026

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

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

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

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

Membership: 5 Members by Election District.

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

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

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

NELSON COUNTY BOARDS AND COMMISSIONS APPLICATION FORM

Subject: Appointments - Statement of Interest Form

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

Please complete and mail this form to:

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

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

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Date January 25, 2026

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

Name: Erin Loving

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

1. Library Advisory Committee
2. \_\_\_\_\_
3. \_\_\_\_\_

Home Address:

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1330 Craigtown Road, Shipman VA 22971

Occupation: Ecommerce Manager Employed by: Rose City Works

Home Phone No.: \_\_\_\_\_ Business Phone No.: \_\_\_\_\_

Fax No.: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Do you live in Nelson County? Yes  No

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

If yes, list the Board(s):

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

Please see attached.

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

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

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

**ATTENDANCE REQUIREMENTS**

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

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

Yes  No

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

I have 20+ years of experience in communication, project management, and relationship building. As the daughter of two Nelson County educators, the parent of a 17-year-old, and former member of the Massies Mill Ruritan Club and its scholarship committee, I am deeply invested in education, youth development, and community service. My professional background allows me to offer thoughtful, practical input on programs, outreach, and digital access, while my volunteer involvement keeps my perspective grounded in the real needs of local families. I would bring a collaborative, detail-oriented, and service-driven approach to the Library Advisory Committee, with a genuine commitment to serving residents of all ages.

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

I bring a grounded, down-to-earth perspective shaped by living in Nelson County since 1988, along with a broader worldview from extensive travel and diverse professional experiences. I listen carefully, value different viewpoints, and enjoy working collaboratively to find solutions that truly serve the community. I'm comfortable asking thoughtful questions, doing behind-the-scenes work, and helping turn ideas into action. I care deeply about creating welcoming, inclusive library spaces for families, students, and lifelong learners. I take seriously the responsibility of representing community voices while also bringing in fresh ideas and perspectives.

## Contact

[www.linkedin.com/in/erinloving](https://www.linkedin.com/in/erinloving)  
(LinkedIn)

[www.musictoday.com](https://www.musictoday.com) (Company)  
[www.livenation.com](https://www.livenation.com) (Company)

## Top Skills

Onboarding  
Client Accounts  
Product Strategy

## Certifications

Introduction to Private Markets and  
Alternative Investments  
Meditation Practitioner / Teacher  
Certification

# Erin Loving

Results-Driven Leader & Strategic Relationship Builder | Expert in  
Building High-Impact Partnerships & Driving Business Growth  
Greater Charlottesville Area

## Summary

Authentic, results-driven leader with 15+ years of experience in client relations, digital commerce, and event design, known for delivering innovative solutions that enhance customer experiences and drive business growth. Skilled in developing and leading high-performing teams, scaling client service operations, and optimizing digital strategies to boost revenue and engagement. Possess a unique blend of strong organizational, communication, and problem-solving skills, with exceptional attention to detail and the ability to multitask efficiently. Renowned for fostering positive relationships through humor, compassion, and rigorous effort in understanding and aligning individual needs with organizational goals. Passionate about building meaningful connections and empowering others to achieve personal and professional success.

## Areas of Expertise

Relationship Management | Digital Commerce | Digital Marketing & Advertising | Expert Project Management & Optimization | Content Management | Customer Acquisition & Engagement | Merchandise Conception & Production | Training & Development

## Technical Skills

MS Office | Shopify | Salesforce | Adobe Creative Suite | Jira | Zendesk | HubSpot | Canva

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## Experience

### Rose City Works

Ecommerce

April 2025 - Present (10 months)

Charlottesville, Virginia

## Loving Ceremonies

### Owner/Wedding Officiant

September 2017 - Present (8 years 5 months)

Nelson County, Virginia, United States

## Markets Group

### Program Manager and Investor Relations

January 2025 - March 2025 (3 months)

New York, New York

## Kayo Conference Series

### Director of Community Engagement

January 2024 - January 2025 (1 year 1 month)

Charlottesville, Virginia

Curate speaker lineups for private equity finance events. Collaborate with research team to identify program topics and fill speaker gaps, ensuring vibrant event agendas. Proactively conduct clear and concise email outreach, leverage CRM technology for efficient follow-up. Manage speaker relationships, represent Kayo at industry events and celebrate alumni achievements. Demonstrate initiative, strong judgment, and meticulous attention to detail in all aspects of speaker coordination.

## Legends

### Ecommerce Manager

May 2023 - January 2024 (9 months)

Indianapolis, Indiana

Oversee overall success of international ecommerce websites. Analyze data to influence buying, stock management, and merchandising decisions. Manage website optimization plans and execution of online use cases.

## Musictoday

### Merchandise & Digital Sr. eCommerce Manager

November 2006 - May 2023 (16 years 7 months)

Crozet, Virginia

(Musictoday acquired by LiveNation in June 2009, LiveNation acquired by Delivery Agent in June 2014) Coordinated development of highly engaging and persuasive digital content showcasing brands' core essence, encompassing optimized imagery, marketing tiles, e-commerce sites, merchandising initiatives, email and social media marketing, and ratings and reviews. Provided training to diverse teams on e-commerce marketing and management.

## Teachstone

### Client Success Manager

February 2016 - November 2017 (1 year 10 months)

Charlottesville, Virginia, United States

Cultivated client relationships as strategic advisor, proactively identifying potential risks, delivering viable solutions, boosting adoption rates, ensuring retention, and enhancing overall client satisfaction.

- Championed effective onboarding and implementation of Teachstone SaaS online services by conducting impactful product demonstration webinars. Achieved maximum conversion rates through adept utilization of communication tools within specified budgets.
- Generated and presented analytical reports highlighting customer successes, providing continuous recommendations for optimization, and contributing to ongoing success of client engagement.
- Collaborated with Regional Directors to sustain post-sale client relationships, maximizing opportunities for additional products and services. Demonstrated proven track record of creating fast-paced and dynamic environments, showcasing results-driven approach, and unwavering commitment to achieving successful marketing operations outcomes.

## Piedmont Virginia Community College

### Program Coordinator - Division of Workforce Services

January 2006 - November 2006 (11 months)

Charlottesville, Virginia

Provided strategic leadership to the delivery of programs aimed at enhancing the productivity of school's Workforce Services.

- Introduced substantial improvements to school's departmental marketing programs and training engagements by providing customer support and assistance.
- Expanded coverage of marketing initiatives by designing and overseeing production of highly effective department marketing materials and tools.

## C-VILLE Weekly

### Advertising Account Executive

August 2003 - January 2006 (2 years 6 months)

Charlottesville, Virginia, United States

## **Granton Marketing**

5 years 1 month

### **Regional Sales Manager**

May 1999 - May 2003 (4 years 1 month)

Falls Church, VA; Denver, CO; Augusta, GA; Laurel, MD

Established outside & B2B advertising sales offices in Colorado, Georgia, Virginia, and Maryland. Negotiated contracts for each location. Implemented sales strategy, hired, and trained over 200 sales representatives.

### **Outside Sales Representative**

May 1998 - May 1999 (1 year 1 month)

Falls Church, VA

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## **Education**

### **Mary Baldwin University**

Bachelor of Arts, Communications

### **American University in Bulgaria**

Study Abroad

### **Brave Thinking Institute**

Professional Training & Coaching

**Closed Session Form Motion**

## 1. Motion to Convene in Closed Session

**FORM MOTION FOR CONVENING CLOSED MEETING**

**“I move that the Nelson County Board of Supervisors convene in closed session to discuss the following as permitted by Virginia Code Sections 2.2-3711-**

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

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

**(A)(8) - "Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter."**

## 2. Conduct Closed Session

## 3. Motion to Reconvene in Public Session

## 4. Motion to Certify Closed Session

**CERTIFICATION MOTION AFTER RECONVENING IN PUBLIC SESSION:**

**(Requires recorded roll call vote)**

**“I move, pursuant to the requirements of Chapter 37, Virginia Freedom of Information Act and Section 2.2-3712 of the Code of Virginia, that the Nelson County Board of Supervisors certify that to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under this chapter and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting by the public body.”**