

PUBLIC HEARING  
Proposed Budget for 2026/2027

As authorized via Board of Supervisor’s Resolution R2026-34, adopted on April 14, 2026, the Nelson County Board of Supervisors will conduct a public hearing on the proposed budget for the 2026/2027 fiscal year on **Tuesday, May 12, 2026** in the General District Courtroom within the County Courthouse located in Lovingson, Virginia to begin at **7:00 p.m.** or as soon thereafter as possible, pursuant to Section 15.2-2506 of the Code of Virginia of 1950, as amended. A brief synopsis of the proposed budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, is presented herein below. As of the submission of this advertisement, the School Division’s budget is based upon the original General Assembly recommended budget proposal. At the public hearing, comments from county citizens will be accepted on the General Fund budget, the Debt Service Fund budget, the Capital Fund budget, the School Division’s budget, the Textbook Fund budget, the Cafeteria Fund budget, the Piney River Water/Sewer budget, the Broadband budget, and the VPA Fund budget. A copy of these proposed budgets may be reviewed at the County Administrator’s Office during normal office hours or on the County’s website at:

<https://www.nelsoncounty-va.gov/departments-offices/finance/budget-financial-documents/>

The proposed 2026/2027 Fiscal Year budget herein is based upon the **Proposed** Real Estate Tax Rate (inclusive of manufactured/mobile homes taxed at the Real Estate Tax Rate), **Proposed** Personal Property Tax Rate, and the **Proposed** Machinery and Tools Tax Rate as shown below. The Board intends to establish its 2026 Tax Rates on April 27, 2026, via Board of Supervisor’s Resolution R2026-35. Any changes to these proposed rates that affect the proposed 2026/2027 budget will be considered following the public hearing and prior to its adoption. All **proposed** tax rates are as follows, are effective January 1, 2026 and are levied per \$100 of assessed value:

	<u>2025</u>	<u>Proposed 2026</u>
Real Property Tax	\$0.65	\$0.57
Tangible Personal Property	2.79	2.79
Machinery & Tools Tax	1.25	1.25
Manufactured Home (Mobile Home) Tax	0.65	0.57

**PROPOSED 26/27 GENERAL FUND BUDGET**

Anticipated Revenue (Local)

General Property Taxes	\$32,993,537
Other Local Taxes	8,698,224
Permits, Fees, and Licenses	532,195
Fines and Forfeitures	365,374
Interest and Rentals	1,280,186
Charges for Services	372,174
Expenditure Refunds	5,100
Miscellaneous	67,977

Recovered Costs 1,143,521

TOTAL ANTICIPATED LOCAL REVENUES \$45,458,288

Anticipated Revenues (State)

Non-categorical Aid \$2,841,475

Categorical Aid 2,531,642

TOTAL ANTICIPATED STATE REVENUES \$5,373,117

Anticipated Revenues (Federal)

Non-categorical Aid \$0

Categorical Aid 1,272,003

TOTAL ANTICIPATED FEDERAL REVENUES \$1,272,003

Year Ending Balance \$4,350,888

TOTAL AVAILABLE REVENUE \$56,454,296

Proposed Expenditures

General Government Administration \$2,904,897

Judicial Administration 1,611,708

Public Safety 10,111,548

Public Works 2,885,585

Health & Welfare 4,727,555

Education 21,520,918

Parks and Recreation 551,927

Community Development 940,754

Non-Departmental 2,043,126

Capital Outlay (General Fund) 2,560,990

Refunds 32,000

Contingency Reserves 3,238,004

Debt Service (Transfer to Debt Service) 3,325,284

TOTAL PROPOSED EXPENDITURES AND RESERVE \$56,454,296

**PROPOSED 26/27 DEBT SERVICE BUDGET**

TOTAL ANTICIPATED REVENUE \$ 6,943,990

TOTAL PROPOSED EXPENDITURES \$ 6,943,990

**PROPOSED 26/27 CAPITAL FUND BUDGET**

Department of Social Services Building Project	\$5,014,141	
Capital Fund Year Ending Balance	\$300,500	
TOTAL ANTICIPATED REVENUE		\$5,314,641
TOTAL PROPOSED EXPENDITURES		\$5,314,641

**PROPOSED 26/27 SCHOOL DIVISION BUDGET**

<u>Anticipated Revenue (Local)</u>		
Transfer from General Fund	\$21,518,914	
Transfer from General Fund (School Nursing)	164,935	
Transfer from General Fund (Buses)	600,000	
Other Local Funds	609,114	
TOTAL ANTICIPATED LOCAL REVENUE		<u>\$22,892,963</u>
<u>Anticipated Revenue (State)</u>		
State Aid	6,445,547	
State Sales Tax	2,629,795	
TOTAL ANTICIPATED STATE REVENUE		<u>\$9,075,342</u>
<u>Anticipated Revenue (Federal)</u>		
Categorical Aid	2,353,071	
Federal Covid-19 Stimulus Relief Funding	0	
TOTAL ANTICIPATED FEDERAL REVENUE		<u>\$2,353,071</u>
TOTAL ANTICIPATED REVENUES		<u>\$34,321,376</u>
<u>Proposed Expenditures</u>		
Major Categories Combined	<u>\$34,321,376</u>	
TOTAL PROPOSED EXPENDITURES		<u>\$34,321,376</u>

**PROPOSED 26/27 SCHOOL DIVISION CAPITAL BUDGET**

Nelson County High School Renovation Project	\$8,909,269	
TOTAL ANTICIPATED REVENUE		\$8,909,269
TOTAL PROPOSED EXPENDITURES		\$8,909,269

**PROPOSED 26/27 TEXTBOOK FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$241,085
TOTAL PROPOSED EXPENDITURES	\$241,085

**PROPOSED 26/27 CAFETERIA FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$537,411
TOTAL PROPOSED EXPENDITURES	\$537,411

**PROPOSED 26/27 PINEY RIVER WATER/SEWER BUDGET**

TOTAL ANTICIPATED REVENUE	\$526,422
TOTAL PROPOSED EXPENDITURES	\$526,422

**PROPOSED 26/27 BROADBAND BUDGET**

TOTAL ANTICIPATED REVENUE	\$283,638
TOTAL PROPOSED EXPENDITURES	\$283,638

**PROPOSED 26/27 VPA FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$2,144,252
TOTAL ANTICIPATED EXPENDITURES	\$2,144,252

**FY26/27 BUDGET SUMMARY AS PROPOSED**

**REVENUES BY FUND**

General Fund	\$56,454,296
Debt Service Fund	6,943,990
Capital Fund	5,014,141
School Division	34,321,376
School Division Capital	9,209,769
Textbook Fund	241,085
Cafeteria Fund	537,411
Piney River Water & Sewer Fund	526,422
Broadband Fund	283,638

VPA Fund	2,144,252
	<b>\$115,676,380</b>

EXPENDITURES BY FUND

General Fund	\$56,454,296
Debt Service Fund	6,943,990
Capital Fund	5,014,141
School Division	34,321,376
School Division Capital	9,209,769
Textbook Fund	241,085
Cafeteria Fund	537,411
Piney River Water & Sewer Fund	526,422
Broadband Fund	283,638
VPA Fund	2,144,252
	<b>\$115,676,380</b>

BY AUTHORITY OF NELSON COUNTY BOARD OF SUPERVISORS