



BOARD OF SUPERVISORS

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Director of Finance and
Human Resources

**RESOLUTION 2026-48
ADOPTION OF BUDGET
FISCAL YEAR 2026-2027
(JULY 1, 2026 - JUNE 30, 2027)
NELSON COUNTY, VIRGINIA**

WHEREAS, pursuant to the applicable provisions of Chapter 25, Budgets, Audits and Reports of Title 15.2 of the Code of Virginia, 1950, the Board of Supervisors of Nelson County, Virginia has prepared a budget for informative and fiscal planning purposes only and has also established tax rates, as applicable, for Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027); and

WHEREAS, the completed Fiscal Year 2026-2027 Budget is an itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowing; and

WHEREAS, the Board of Supervisors has published a synopsis of the budget, giving notice of a public hearing in a newspaper having general circulation in Nelson County and, subsequent thereto, convened a public hearing on the Fiscal Year 2026-2027 Budget on May 12, 2026.

WHEREAS, the Board of Supervisors reconvened on May 26, 2026, to finalize the FY2026-2027 budget as included herein,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Nelson County, Virginia that the Fiscal Year 2026-2027 Budget be hereby adopted in the total amount (all funds, revenues and expenditures) of **\$115,523,283**. The individual fund totals are denoted as follows:

<u>Fund</u>	<u>Budget</u>
General	\$ 55,916,516.00
VPA(DSS)	\$ 2,144,252.00
Debt Service	\$ 6,943,990.00
Capital	\$ 5,014,141.00
School	\$ 33,721,376.00
School Capital	\$ 10,194,452.00
Textbook	\$ 241,085.00
Cafeteria	\$ 537,411.00
Piney River Water/Sewer	\$ 526,422.00
Broadband	\$ 283,638.00

- 1) The General Fund includes \$28,078,133 in local funding transferred to: The Debt Service Fund \$3,325,284, The Reassessment Fund \$105,000, The Capital Fund (School Capital Carryover) \$984,683, and the School Fund \$21,518,914 (\$20,753,979 for general operations, \$600,000 allocated for the purchase of buses, and \$164,935 allocated for school nurses). Also included is \$2,144,252 in local, state, and federal funds transferred to the VPA Fund (DSS) and contingency/reserve funds of: Recurring Contingency \$1,104,698, Non-Recurring Contingency \$411,300, and School Capital Reserve \$300,500. Permanent Financing for NCHS Renovation Project at \$8,909,269 and \$5,014,141 for DSS Building Project are included in the School Division Capital Fund and the Capital Fund, respectively.
- 2) The School Fund includes a transfer of \$217,085 to the Textbook Fund.

BE IT LASTLY RESOLVED, that adoption of the Fiscal Year 2026-2027 Budget shall not be deemed to be an appropriation and no expenditures shall be made from said budget until duly appropriated by the Board of Supervisors of Nelson County, Virginia.

Adopted: June 9, 2026

Attest:  Clerk,
Nelson County Board of Supervisors