**The County of Sussex**

**Notice of Public Hearings on Fiscal Year 2027 Proposed County Budget**

**& the Calendar Year 2026 Proposed Tax Rates**

**The County Administration's recommended FY 2027 budget is published for information and fiscal planning purposes only. Included budget items do not constitute a commitment or obligation to appropriate funds for that item or purpose by the Board of Supervisors. The budget is presented on the basis of the estimates and requests submitted to the Administrator by Constitutional Officers, Outside Agencies, the Director of Social Services, School Superintendent and County Departments. There is no designation or allocation of any Sussex County funds until there has first been an appropriation for that purpose by the Board of Supervisors. The budget is for informative and fiscal planning purposes and will not be approved, adopted, or ratified by the Board of Supervisors on May 21, 2026. Comments will be received during the public hearing at the Board of Supervisors' May 21, 2026 regular scheduled meeting at 6:00PM. FY 2027 budget copies are**

| | Calendar Year 2025 | Calendar Year 2026 |
|---|---|---|
| Public Service | R.E. $0.53/$100 | R.E. $0.51/$100 |
| | P.P. $4.85/$100 | P.P. $4.85/$100 |
| Real Estate | $0.53/$100 | $0.51/$100 |
| Mobile Homes | $0.53/100 | $0.51/100 |
| Machinery & Tools | $2.43/$100 | $2.43/$100 |
| Merchants Capital | $1.00/$100 | $1.00/$100 |
| Fire & Rescue | $0/$100 | $0/$100 |
| Personal Property | $4.85/$100 | $4.85/$100 |

**Pursuant to Va. Code Section 58.1-3523 et seq.:**
Includes 35% PPTRA tax relief $1,093,152 for Calendar Year Ending 2026

**REVENUE SUMMARY**

| | FY2026 | FY2027 | Difference |
|---|---|---|---|
| **LOCAL** | | | |
| General property taxes, Penalty & Int. | 14,019,183 | 15,150,757 | 1,131,574 |
| Other local Taxes | 2,118,032 | 2,348,551 | 230,519 |
| Permits, Privilege Fees, Reg. Licenses | 6,543,200 | 6,195,700 | (347,500) |
| Fines and Forfeitures | 767,000 | 641,000 | (126,000) |
| Misc. Revenue & Recovered Costs | 1,050,856 | 1,100,321 | 49,465 |
| Charges for Services | 168,615 | 157,615 | (11,000) |
| Use of Money & Property | 231,000 | 223,400 | (7,600) |
| **TOTAL LOCAL REVENUES** | **24,897,886** | **25,817,344** | **919,458** |
| | | | |
| **INTERGOVERNMENTAL** | | | |
| **County** | | | |
| Commonwealth of Virginia & Federal Govt. | 9,150,277 | 9,337,201 | 186,924 |
| **School Board** | | | |
| Commonwealth of Virginia | 13,512,940 | 13,899,953 | 387,013 |
| Federal Government | 2,352,205 | 2,828,209 | 476,004 |
| **TOTAL INTERGOVERNMENTAL** | **25,015,422** | **26,065,363** | **1,049,941** |
| | | | |
| **OTHER REVENUES AND OTHER SOURCES** | | | |
| School Funds | 493,065 | 280,525 | (212,540) |
| Other Sources | | - | 0 |
| Designated Funds | | | 0 |
| **TOTAL OTHER REVENUES** | **493,065** | **280,525** | **(212,540)** |
| | | | |
| **TOTAL FISCAL YEAR REVENUES** | **50,406,373** | **52,163,232** | **1,756,859** |

**EXPENDITURE SUMMARY**

| | FY2026 | FY2027 | Difference |
|---|---|---|---|
| Legislative | 204,443 | 175,991 | (28,452) |
| Administrative | 1,413,772 | 1,126,232 | (287,540) |
| Legal | 111,000 | 111,000 | - |
| Financial | 988,456 | 1,030,784 | 42,328 |
| Board of Election | 304,489 | 299,166 | (5,323) |
| Judicial Administration | 1,547,698 | 1,516,041 | (31,657) |
| Fire, Rescue & Emergency Operations | 2,940,869 | 2,936,132 | (4,737) |
| Sheriff's Operations & Jail | 7,338,161 | 7,969,437 | 631,276 |
| Public Works | 2,507,709 | 2,248,048 | (259,661) |
| Health & Human Services | 5,445,279 | 5,627,116 | 181,837 |
| | | | |
| Public Education | 24,855,316 | 25,505,793 | 650,477 |
| Libraries, Recreation, & Culture | 241,156 | 338,666 | 97,510.00 |
| Planning & Community Development | 563,901 | 758,388 | 194,487 |
| Debt Services | 1,502,029 | 1,858,038 | 356,009 |
| Non-Departmental & Contingency | 442,095 | 662,400 | 220,305 |
| Capital Improvements | 0 | 0 | 0 |
| Non-General Funds - Other | 0 | 0 | 0 |
| **TOTAL DEPARTMENT EXPENDITURES** | **50,406,373** | **52,163,232** | **1,756,859** |

**BY ORDER OF THE SUSSEX COUNTY BOARD OF SUPERVISOR**
**Steve White, Board Chair**