



BOARD OF  
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East District

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South District

A. CAMERON LENAHAN  
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County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**AGENDA  
NELSON COUNTY BOARD OF SUPERVISORS  
MARCH 18, 2026**

**THE CONTINUED MEETING CONVENES AT 1:00 P.M. IN THE  
THOMAS D. HARVEY MEETING ROOM AT THE COURTHOUSE IN LOVINGSTON**

**I. CALL TO ORDER**

**II. FY27 BUDGET WORK SESSION**

- A. 3/11 Work Session Follow-up
  - 1. Region Ten
  - 2. Nelson SPCA
  - 3. Virginia Career Works
- B. Other Funds
  - 1. Piney River Water and Sewer
  - 2. Broadband Fund
  - 3. Cafeteria Fund
  - 4. Textbook Fund
  - 5. Debt Service Fund
  - 6. Capital Fund
  - 7. VPA Fund
- C. Parks and Recreation Afterschool Program (R2026-23)
- D. School Funding Request

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

- A. Registrar's 2026 Officer of Election Compensation Schedule
- B. Opposition to Mandatory Collective Bargaining Legislation (R2026-24)

**IV. ADJOURN AND CONTINUE TO \_\_\_\_\_**



**From:** [SHANNON WRIGHT](#)  
**To:** [Candy McGarry](#); [Kelly Crickenberger](#)  
**Cc:** [Amanda Spivey](#); [Grace Mawyer](#)  
**Subject:** RE: Nelson County Budget Request - Additional Information Requested  
**Date:** Tuesday, March 17, 2026 4:56:22 PM

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Good afternoon all,

Here is the additional information requested. Please let me know if you need anything else.

1. The requested amount of \$216,479 is the minimum request based on the formula. The total local percent shares for all six localities we serve (for FY27 it is \$2,544,127) is 10% of our state funding. The request to Nelson is 8.5% of the total percent shares (based on an average of the percent of services provided and the population percentage).
2. If a lesser amount was received from the county than requested, we would continue to be invested in providing the services that we can afford through braiding our complex mixture of funds, but face the reality that we cannot expand service capacity or continue to provide services that would not be fiscally sustainable without additional local support.

Thank you,

Shannon

**From:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Sent:** Tuesday, March 17, 2026 1:11 PM  
**To:** SHANNON WRIGHT <SHANNON.WRIGHT@regionten.org>; Kelly Crickenberger <Kelly.Crickenberger@regionten.org>  
**Cc:** Amanda Spivey <aspivey@nelsoncounty.org>; Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** Nelson County Budget Request - Additional Information Requested  
**Importance:** High

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Good Afternoon Shannon and Kelly,

We have a budget work session with the BOS tomorrow and I am hoping you can provide me with some more information to share:

- The minimum amount of funding from Nelson that meets the 10% State Code locality match requirement and the number in dollars and a description of the total amount that this minimum amount is based upon, and
- How Region Ten's services in the County would be impacted if a lesser amount than the total of \$216,479 (including \$66,479) in new funding was received from the County.

Please let me know if you need any clarification on what I am asking for and thank you for all of your assistance in providing us with information that is vital to the Board in making funding decisions!

Best,

Candy

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**From:** Candy McGarry  
**Sent:** Thursday, March 12, 2026 3:18 PM  
**To:** 'SHANNON WRIGHT' <[SHANNON.WRIGHT@regionten.org](mailto:SHANNON.WRIGHT@regionten.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>  
**Cc:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>  
**Subject:** RE: budget workshop follow up

Shannon,

Thank you so much for the clarification on both items; really appreciate it!

Best,

Candy

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**From:** SHANNON WRIGHT [<mailto:SHANNON.WRIGHT@regionten.org>]  
**Sent:** Thursday, March 12, 2026 1:35 PM  
**To:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>  
**Cc:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>  
**Subject:** RE: budget workshop follow up

Hello again and good afternoon,

I should have spelled out the acronym! ID/DD means intellectual disability/developmental disability.

See below for additional information on how the regional restricted funds work relative to Region Ten:

The regional restricted funds are dollars we cannot touch and are not allocated to benefit individual localities, rather the region as a whole, inclusive of all of the citizens in the 9 CSBs' catchment area.

Each category of regional dollars that are managed by Region Ten have specific rules outlined in how they can be spent, and the rules differ from category to category. An example of this is REACH dollars, which serves individuals with ID/DD through a crisis therapeutic home, regional training for staff who serve people with ID/DD, and mobile crisis response for people with ID/DD in the region.

What is accurate for regional funds across every category is that 1. The 9 Regional Executive Directors must agree on how the money is spent in each category, consistent with the restrictions put upon the category by the state 2. the funds must be used to benefit all 9 CSBs in the region, and 3. All retained earnings must be re-invested in regional services consistent with the restrictions. From an accounting standpoint, we show those dollars as we are responsible for them, are audited each year by our accounting firm and by the state to ensure that we have managed them appropriately, but they are different and separate from Region Ten available funds.

Please let me know if you have other questions.

Thank you,

Shannon

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**From:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>

**Sent:** Thursday, March 12, 2026 9:59 AM

**To:** SHANNON WRIGHT <[SHANNON.WRIGHT@regionten.org](mailto:SHANNON.WRIGHT@regionten.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>

**Cc:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>

**Subject:** RE: budget workshop follow up

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good Morning and thank you for the response below!

I have a follow up question on #2 related to the surplus. Can you explain what the “prescribed manner outlined in the contract with the state” allows this funding to be used for please. Also in #3, what does ID/DD stand for? Thank you so much!

Best,

Candy

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**From:** SHANNON WRIGHT [<mailto:SHANNON.WRIGHT@regionten.org>]

**Sent:** Thursday, March 12, 2026 9:40 AM

**To:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>

**Subject:** budget workshop follow up

Good morning Candy and Grace,

I hope you are well. I am following up on the questions raised during the budget workshop last week.

1. The difference between the number served on the Local Shares Report versus the PB-2 Table: the Local Shares report counts the number of people served per service, and some people receive more than one service at the same time, making it a duplicated count. Program Beneficiaries by Locality (PB-2 table) is an unduplicated count of the total number of people who received any service in the county.
2. Surplus: The large surplus noted and questioned for FY25 were carryover regional funds. Region Ten serves as the regional hub for the 9 community services boards in region 1. This means that Region Ten serves as the fiscal, administrative and programmatic lead for these funds and services and the surplus is almost entirely the regional funds. These regional funds are restricted to use for regional programs and services only. They are not able to be spent by Region Ten outside of the prescribed manner outlined in the contract with the state for use in the region. The small remaining Region Ten funds are part of our Performance Contract expectations with the state to meet the operational reserves requirement.
3. Do we anticipate an increase in beneficiaries and if so in what service? This is difficult to predict. We could see a slight increase in individuals receiving ID/DD case management if waivers were to be awarded to Nelson residents. We have seen an uptick in our substance use disorders treatment, both case management and outpatient, secondary to partnership with Nelson Recovery Court.

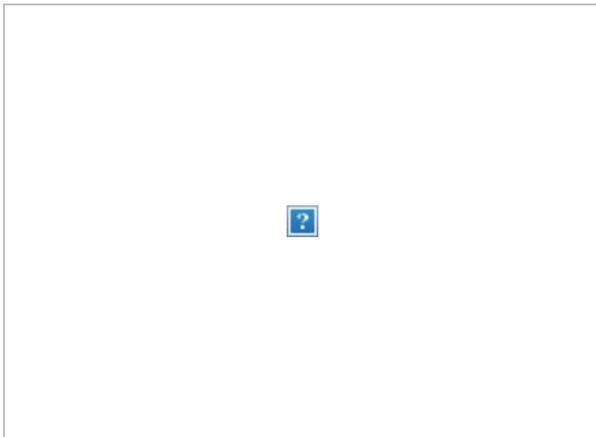
Please let me know if you have any other questions.

Thank you,

Shannon

Shannon Wright, LCSW (she/her/hers)  
Senior Director of Rural and Community-Based Services  
500 Old Lynchburg Road  
Charlottesville, VA 22903  
434-981-5791 (cell)  
[shannon.wright@regionten.org](mailto:shannon.wright@regionten.org)  
[www.regionten.org](http://www.regionten.org)

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**From:** [Denise Merricks](#)  
**To:** [Candy McGarry](#)  
**Cc:** [Amanda Spivey](#); [Jessica Ligon](#); [Grace Mawyer](#); [Rose Fariss](#)  
**Subject:** Re: Request for Time - Next BOS Meeting  
**Date:** Thursday, March 12, 2026 10:20:42 AM  
**Attachments:** [NSPCA- BOS Meeting - Talking Points.pdf](#)

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Please see attached.

Let me know if you have any questions.

*Denise Merricks*

President | [president@nelsonspca.org](mailto:president@nelsonspca.org)

434-202-4009

Nelson SPCA | Operating the Almost Home Pet Adoption Center  
29 Stagebridge Rd, Lovingson, VA 22949



[www.nelsonspca.org](http://www.nelsonspca.org)



Virus-free. [www.avast.com](http://www.avast.com)

On Thu, Mar 12, 2026 at 10:04 AM Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)> wrote:

Good Morning and thank you for this response and your report at our meeting on Tuesday – do you happen to have your report in writing that you could share with us? We will reach out if the Board has any further questions, thank you!

**From:** Denise Merricks [mailto:[president@nelsonspca.org](mailto:president@nelsonspca.org)]

**Sent:** Thursday, March 12, 2026 7:38 AM

**To:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>

**Cc:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>; Jessica Ligon <[jligon@nelsoncounty.org](mailto:jligon@nelsoncounty.org)>;  
Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>; Rose Fariss <[sheltermanager@nelsonspca.org](mailto:sheltermanager@nelsonspca.org)>

**Subject:** Re: Request for Time - Next BOS Meeting

Good morning,

Following up on our presentation on Tuesday are the numbers Dr. Ligon requested:

Dogs pulled from Animal Control

2025 - 14

2024 - 15 and 8 cats from a hoarding/abuse case

2023 - 40 dogs

In 2025 there were several closures of AC where they were not taking in dogs due to parvo or the Shell Case. We were not allowed access at that time. Our main goal with our budget request is any assistance the County can provide for community spay/neuter and/or cat care.

Thank you for your consideration.

*Denise Merricks*

President | [president@nelsonspca.org](mailto:president@nelsonspca.org)

434-202-4009

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On Fri, Mar 6, 2026 at 10:39 AM Denise Merricks <[president@nelsonspca.org](mailto:president@nelsonspca.org)> wrote:

Thank you for the update, Amanda. I look forward to presenting next Tuesday.

Enjoy the beautiful weather!

Denise

On Fri, Mar 6, 2026 at 9:57 AM Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)> wrote:

Denise,

Thanks for delivering the budget request. After some thought, we would like to include you on the agenda under Presentations instead of having you speak during Public Comments. This will allow the Board to interact and ask questions about your request while you are here. This will still be during the 2:00 meeting, so we will see you then.

Best,

Amanda

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**From:** Denise Merricks <[president@nelsonspca.org](mailto:president@nelsonspca.org)>

**Sent:** Tuesday, March 3, 2026 3:39 PM

**To:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>

**Cc:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>; Jessica Ligon <[jligon@nelsoncounty.org](mailto:jligon@nelsoncounty.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>; Rose Fariss <[sheltermanager@nelsonspca.org](mailto:sheltermanager@nelsonspca.org)>

**Subject:** Re: Request for Time - Next BOS Meeting

Good afternoon,

Thank you for reaching out. We will plan to attend the 2:00 pm meeting and speak during public comments. If there is anything else we need to do, let me know. I dropped off 10 copies of our budget request this afternoon.

*Denise Merricks*

President | [president@nelsonspca.org](mailto:president@nelsonspca.org)

434-202-4009

Nelson SPCA | Operating the Almost Home Pet Adoption Center

29 Stagebridge Rd, Lovington, VA 22949

On Tue, Mar 3, 2026 at 1:56 PM Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)> wrote:

Denise,

I am reaching out to see which time the Nelson SPCA plans to attend the March 10<sup>th</sup> Board meeting (2pm or 7pm). If attending the 2pm, we will have you all speak during public comments, if attending the 7pm meeting, we will add you to the agenda with the other agencies attending that evening. Please let me know which time is best.

Thank you,

Amanda Spivey

Administrative Assistant/Deputy Clerk

Nelson County Administrator's Office

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**From:** Denise Merricks <[president@nelsonspca.org](mailto:president@nelsonspca.org)>

**Sent:** Friday, February 27, 2026 11:05 AM

**To:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>

**Cc:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>; Jessica Ligon <[jligon@nelsoncounty.org](mailto:jligon@nelsoncounty.org)>; Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>

**Subject:** Re: Request for Time - Next BOS Meeting

Thank you, Candy.

We would like to fill out the FY27 Agency Budget Request form. Where do I find those?

Additionally, we will attend the March 10 meeting and address the Board during the Public Comments section. Is it acceptable to only attend one of the two meetings for those comments?

Denise

On Fri, Feb 27, 2026 at 10:48 AM Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)> wrote:

Good Morning,

The next Board of Supervisors meeting agenda (March 10<sup>th</sup>) has been set; however, as a representative of an Organization, you may have 5 minutes to address the Board under Public Comments. There are 2 public comment sessions, one at the start of the 2pm session and one at the start of the 7pm session. If the assistance you are seeking is financial in nature, the timeframe for submitting these requests for the FY27 fiscal year budget has passed. You may however immediately complete and return the required FY27 Agency Budget Request Forms and the Board may decide whether or not to consider this submission in their upcoming budget deliberations. I am copying Grace Mawyer, our Finance Director for provision of these forms to you. If you have any questions about completing them, we are happy to help!

Best,

Candy

**From:** Denise Merricks [mailto:[president@nelsonspca.org](mailto:president@nelsonspca.org)]

**Sent:** Friday, February 27, 2026 10:18 AM

**To:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>

**Cc:** Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>

**Subject:** Request for Time - Next BOS Meeting

Good morning,

The Nelson SPCA (operating the Almost Home Pet Adoption Center) requests time at the next Board of Supervisors meeting to discuss our operations and request the County consider assisting us with specific community support programs such as spay/neuter.

Please let me know the next steps and when we can address the Board during their budget discussions.

Best regards,

*Denise Merricks*

President | [president@nelsonspca.org](mailto:president@nelsonspca.org)

434-202-4009

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29 Stagebridge Rd, Lovingson, VA 22949



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## Board of Supervisors Meeting

March 10, 2026 @ 2:00 PM

### Nelson SPCA - FY 2027 Budget Request - Talking Points

- Thank you for the opportunity to present our Budget Request this afternoon.
- Introduction - I am Denise Merricks and have held the President position since July 2025. Previously I held the Vice President position. Two other Board members are present, Treasurer, Jennifer Shingler, and Director, Rone Cote.
- Nelson SPCA was founded in 1981 as a foster based rescue. The Almost Home Pet Adoption center (AHPAC), located north of Lovington off of Rt. 29 opened in 2004. We have worked in the community to rehome adoptable cats and dogs pulled from Animal Control and from owner surrenders for over 20 years. Our adoption center is open seven days a week, 11:00 am to 6:00 pm.
- Nelson SPCA is a 501c3 charitable organization. AHPAC is considered a private shelter. As such we are subject to all applicable Virginia Code requirements for animal shelters. We are not an “open intake” facility and cannot accept stray animals into our center.
- In 2025 we cared for **89 dogs** and **267 cats**. Of those animals, **241 were adopted**, **41** transferred, and **12 humanely euthanized** for untreatable medical reasons.
- We are the only resource for community residents to get assistance with cats as animal control does not intake cats. As we are not an open intake shelter. By law, we can only accept “owner surrendered” cats, not strays. We work with the community to have them care for stray cats (in their custody) for a period of time and get a rabies shot (majority of the time we pay for) before surrendering them to us (as the owner surrender).
- In 2025 we spent **\$143,000 on general veterinary expenses, including \$3,000 for heartworm treatment for a Great Pyrenees pulled from animal control.**
- We spayed and neutered **62 dogs** and **179 cats** within our adoption program (NSPCA custody). All dogs and cats that enter our program, whether from Animal Control or Owner Surrender are spayed or neutered prior to adoption (excepting

young puppies and kittens who are altered when they are old enough through our partner veterinarians and clinics).

- **Virginia law (VA Code Section 3.2-6574) requires that dogs and cats adopted from public or private releasing agencies be sterilized by a licensed veterinarian within 30 days of adoption if mature, or by six months of age if immature.**
  
- We facilitated low-cost spay and neuter clinic access for **123 community member dogs** and **196 community member cats**. When needed we provided financial assistance to community members. **Financial assistance for community members was just under \$44,000 for calendar year 2025.**
  
- We budget on a calendar year basis. **Our budget for 2026 includes \$420,000 in expected donations (\$270,000 collected in our winter fund drive). This amount covers half of our expected \$540,000 total expenses.**
  
- Of this amount, \$115,800 is for direct veterinary care and is budgeted for spay/neuter of program animals. \$24,000 is budgeted for community spay/neuter support. We have received a small grant of \$1,000 from the Virginia Federation of Humane Societies to help offset some of the community spay/neuter expenses.
  
- Currently do not receive any funding from County sources. Not affiliated with Animal Control except to pull adoptable dogs from them.
  
- In January we invited all Supervisors for tours of our shelter and operations. We also invited Sheriff Embrey for a tour. This outreach is to strengthen our partnership with the Sheriff's office and their connections with the community and to make the county government aware of what we do. If you have not stopped by, we encourage you to do so.
  
- During these conversations it was suggested we approach the County for whatever funds may be available to support our shelter and mission as it benefits county residents. As such, we have submitted a budget proposal for funding to help specifically with community spay/neuter and care for Nelson cats in our custody.

**From:** [Maureen A Kelley](#)  
**To:** [Candy McGarry](#)  
**Cc:** [Amanda Spivey](#); [Grace Mawyer](#)  
**Subject:** RE: Virginia Career Works Piedmont  
**Date:** Tuesday, March 17, 2026 2:19:17 PM

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This was discussed at the ED partners meeting last week. We all believe in the importance of the agency for our workforce. Their funding has been cut significantly by the feds and subsequently the state, so local support is critical to their efforts. Hopefully Mr. Lenahan has a good meeting with Sarah. They do good work in Nelson and have a strong relationship with the schools as well.

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**From:** Candy McGarry  
**Sent:** Tuesday, March 17, 2026 1:23 PM  
**To:** Maureen A Kelley <makelley@nelsoncounty.org>  
**Cc:** Amanda Spivey <aspivey@nelsoncounty.org>; Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** Virginia Career Works Piedmont  
**Importance:** High

Maureen,

The BOS would like your input on the continued/increased funding requested by Virginia Career Works Piedmont for tomorrow's BOS budget meeting. The last 2 fiscal years they were funded at \$2,942 and for FY27, they have requested \$5,915 based on .40 per capita. I believe Mr. Lenahan has his first meeting with them today. Any input you can provide is appreciated!

Candy



## FY26-27 General Fund Budget Overview-Other Funds

Within the General Fund there are other funds that are maintained either as Audited Proprietary Funds or as Assigned Funds. These funds are adopted and appropriated by the Board of Supervisors as part of the overall General Fund.

***Audited Proprietary Funds within the General Fund include: Piney River Water and Sewer Fund and the Broadband Authority Fund.***

### **Piney River Water and Sewer Fund:**

The County owns the portion of the water and sewer system in Piney River, which is operated by the Nelson County Service Authority. This system is typically self-sufficient. Due to multiple equipment failures and repairs within one of the pump stations over the past four years, a full replacement of that pump station has been recommended as soon as possible. A transfer of \$350,000 was included from the General Fund to the Capital Outlay line in the Piney River Water and Sewer fund for this purpose in the FY25 budget. Work totaling \$26,875 was expensed for this purpose in FY25, and the remaining \$323,125 was carried forward to FY26 for the remaining work needed for this project. This project remains ongoing, and none of those budgeted funds have been expensed so far in FY26, so the remaining \$323,125 is being carried forward to FY27. **The FY27 Piney River Water and Sewer Fund budget is balanced at \$526,422;** an increase of \$318,125 or 152.73% from the FY26 projected budget largely due to the carry forward of those pump station repair funds that will not be expensed in FY26. As of March 17, 2026, this system serves 206 total customers. Of this total, 5 are water service only, 101 are sewer service only, and 100 have both water and sewer services. The sewer only base rate per month is \$38.60 (\$29.60 sewer + \$9.00 grinder pump fee). Not all sewer service customers have grinder pumps. The base rate for water only customers is \$29.90 per month. The combined water and sewer base rate per month is \$68.50 (\$29.90 water + \$29.60 sewer + \$9.00 grinder pump fee). On December 16, 2025, the Board approved an ordinance increasing these rates by 7% effective July 1, 2026. The sewer only base rate per month will be \$41.30 (\$31.67 sewer + \$9.63 grinder pump fee). The base rate for water only customers will be \$31.99 per month. The combined water and sewer base rate per month will be \$73.29 (\$31.99 water + \$31.67 sewer + \$9.63 grinder pump fee).

Delinquent accounts are subject to the County's collection policy established in 2016. Accounts considered delinquent are those 90 or more days overdue and have a balance of \$300 or more. Delinquent accountholders are sent notices and given 10 business days to return full payment to avoid legal action. Next steps for accounts remaining 90 days in arrears for which no payment plan has been established, is turn-over to the Treasurer for collection procedures. Accounts considered uncollectible by the Treasurer will have a lien filed with the Circuit Court Clerk against the property to include 8% interest on the delinquent charges until paid in full.

**Expenditures:**

FY27 expenditures are proposed at **\$526,422**. Notable proposed increases in expenditure projections for FY27 include: Finalizing replacement of the pump station in FY27 estimated at \$323,125, rising cost of postage, and rising costs of customer grinder pump repairs and replacements as the system ages.

**Revenues:**

FY27 revenues are proposed at **\$526,422**, utilizing a Year Ending Balance of \$336,422 which is attributed to carry-over funds from FY25. Of these, \$323,125 are associated with FY26 unused funds for the pump station replacement, and \$13,297 are general carry-over funds. Even though the rates will be increasing by 7%, collection of water and sewer service fees are anticipated to remain unchanged from FY26 due to the overbudgeting of revenues for FY26 as well as potential ebbs and flows of uncollectible accounts. There have been no transfers from the General Fund needed in FY26 thus far.

**Broadband Fund:**

Prior to FY21, Nelson County owned and operated a middle mile fiber Broadband network which was Governed by the Nelson County Broadband Authority. In mid-FY20, the fiber network assets were transferred to Central Virginia Services Inc., a subsidiary of Central Virginia Electric Cooperative, as part of their fiber deployment project within their service areas of the County. The County retained ownership of tower and related assets for continued operation. This network is self-sufficient and in FY27 does not require support from the General Fund for operations. **The FY27 Fund budget is**

**balanced at \$283,638; an increase of \$10,000 or 3.65% from FY26;** largely attributed to reduced expenditure projections for equipment and a healthy fund balance.

**Expenditures:**

FY27 Expenditures are proposed to be \$283,638 with a Contingency Reserve of \$236,638. All expenditure categories have seen decreases in the last two years due to the Authority's expenses only being related to maintaining its wireless network operations (towers). Not including the Contingency, operational expenditures are anticipated to be \$47,000.

The Contingency Reserve of \$236,638 consists of carry-over of the unspent FY26 Contingency of \$226,638 and Carry-Over of \$10,000 in anticipated FY26 Revenues > Expenditures.

**Revenues:**

FY27 Revenues are proposed to be \$283,638, utilizing a Year-Ending Balance of \$123,638. Network Access Charges and Fiber and Tower leases (including colocation charges) are expected to remain stable. Not including the Year-Ending Balance, FY27 operational revenues are anticipated to be \$160,000.

***Assigned Funds within the General Fund include: Debt Service Fund, Capital Fund, School Textbook Fund, and School Cafeteria Fund.***

**Debt Service Fund:**

The County pays principal and interest for both County and School related debt out of the Debt Service Fund. A corresponding transfer from the General Fund to the Debt Service Fund is made at the beginning of each Fiscal Year in order to facilitate these payments. **Total School and County debt service payments for FY27 will be \$3,615,340 and total debt balances at the beginning of FY27 will be \$37,585,000.** Total Debt Service payments for FY27 are an increase of \$558,560 or 18.3% from FY26 payments. The FY27 Debt Service Fund contains Debt Service Reserve of \$3,328,649. This reserve includes an additional \$159,916 from Debt Service Fund balance as reported in the FY25 audit.

**The FY27 payments for County Debt Service total \$1,762,723**, an increase of \$271,968 or 18.2% from FY26. This net increase is associated with the start of principal and interest payments on the DSS Building Project. **County debt balances at the beginning of FY27 total \$13,960,000** and consist of debt for the 2013 and 2015 additions/renovations for the Judicial/Sheriff/Courts wing and the Circuit Court/Administration areas of the County Courthouse, the 2018 Nelson Memorial Library Expansion project, the Larkin property Lease Revenue Bond Anticipation Note, and the DSS Building Project.

**The FY27 payments for School Debt Service total \$1,852,617**, a net increase of \$286,592 or 18.3% from FY26 largely due to the first full year of interest payments for the VPSA bond issued for the NCHS Renovation Project. **School debt balance at the beginning of FY27 is \$23,625,000**, consisting of the 2012 VPSA loan balance of \$1,670,000 (Middle and High School renovation – refinanced in FY21) and the full \$21,955,000 balance of the 2025 VPSA bond (NCHS Renovation Project).

#### **Capital Fund:**

The Capital Fund was created to segregate larger capital projects from the General Fund. It currently provides a holding place for **capital reserves of \$300,500**, which has been set-aside by the Board of Supervisors for remediating the building envelope at Tye River Elementary School if needed.

#### **Expenditures:**

FY27 Expenditures are proposed to be \$14,223,910 including the Capital Reserve of \$300,500. Also included are expenditures related to the NCHS and DSS projects which were financed through VPSA and VRA bonds, respectively. Expenditures related to the NCHS Project are estimated at \$8,909,269 and expenditures related to the DSS Building Project are estimated at \$5,014,141 for FY27.

#### **Revenues:**

FY27 Revenues are proposed to be \$14,223,910, utilizing a Year-Ending Balance of \$300,500. Also included are bond proceeds related to the permanent financing of the NCHS and DSS projects.

This fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance.

Should this fund not be appropriated in FY27, these funds would become unassigned within the General Fund Balance.

**School Textbook Fund:**

**Shannon Irvin, Assistant Superintendent, has requested an appropriation of the FY27 School Textbook Fund in the amount of \$241,085** inclusive of \$24,000 in Textbook Fund balance as of March 17, 2026.

The FY27 School Textbook Fund is balanced at **\$241,085**, a decrease of \$315,783 from FY26 or 56.7% from FY26. Expenditures are anticipated to be \$241,085 in School Textbook Payments and Related Technologies with Revenues being primarily a supplement from School Operations of \$217,085 and anticipated FY26 Carryover Funds of \$24,000.

**School Cafeteria Fund:**

Ms. Irvin has requested an appropriation of the Cafeteria Fund balance of **\$537,411**. **This fund is proposed to be appropriated pending any adjustments as requested with \$537,411** in Food Services Equipment expenditures.

**PINEY RIVER WATER/SEWER FUND**

3/18/2026

<b>EXPENDITURE SYNOPSIS - Introduced Budget</b>						
<b>Expenditure by Dept.</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>	
Engineering Services	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%	
New Connection Installation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Maintenance and Repairs	\$62,000.00	\$92,000.00	\$81,000.00	-\$11,000.00	-11.96%	
Electrical Services	\$12,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%	
Billing/Postal Services	\$7,800.00	\$6,700.00	\$6,800.00	\$100.00	1.49%	
Water and Sewer	\$40,200.00	\$39,400.00	\$40,400.00	\$1,000.00	2.54%	
Telecommunications	\$1,400.00	\$1,382.00	\$1,400.00	\$18.00	1.30%	
Permit Fees	\$315.00	\$315.00	\$315.00	\$0.00	0.00%	
Maintenance Supplies/Equipment	\$63,693.00	\$55,000.00	\$59,882.00	\$4,882.00	8.88%	
Refunds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Capital Improvements (Pump Station)	\$323,125.00	\$0.00	\$323,125.00	\$323,125.00	0.00%	
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Reserve for Contingency	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
<b>Total</b>	<b>\$513,033.00</b>	<b>\$208,297.00</b>	<b>\$526,422.00</b>	<b>\$318,125.00</b>	<b>152.73%</b>	
<b>REVENUE SYNOPSIS - Introduced Budget</b>						
<b>Revenues</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>	
<b>Piney River Water/Sewer</b>						
Fees for Water/Sewer	\$150,000.00	\$140,000.00	\$150,000.00	\$10,000.00	7.14%	
Connection/Installation Fees	\$20,000.00	\$55,000.00	\$40,000.00	-\$15,000.00	-27.27%	
Transfer from General Fund (Op)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Transfer from General Fund (Cap)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Transfer from Genral Fund (Debt)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Year Ending Balance	\$343,033.00	\$13,297.00	\$336,422.00	\$323,125.00	2430.06%	
<b>Total</b>	<b>\$513,033.00</b>	<b>\$208,297.00</b>	<b>\$526,422.00</b>	<b>\$318,125.00</b>	<b>152.73%</b>	

# BROADBAND FUND

3/18/2026

<b>BROADBAND FUND</b>						
<b>EXPENDITURE SYNOPSIS - INTRODUCED BUDGET</b>						
Expenditure by Dept.	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	%	% Change
<b>Network Operations</b>						
Network Operator	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00		0.00%
Director Fees & Mileage	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Repair & Maintenance	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00		0.00%
Professional Services	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00		0.00%
Advertising	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Insurance	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Utilities including locates	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00		0.00%
Equipment	\$20,000.00	\$10,000.00	\$20,000.00	\$10,000.00		100.00%
Installations	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Service Contracts	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Contribution to Industry-CVSI	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Tower Lease	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00		0.00%
Contingency	\$226,638.00	\$226,638.00	\$236,638.00	\$10,000.00		4.41%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
<b>Total</b>	<b>\$273,638.00</b>	<b>\$263,638.00</b>	<b>\$283,638.00</b>	<b>\$20,000.00</b>		<b>7.59%</b>
<b>REVENUE SYNOPSIS - INTRODUCED BUDGET</b>						
Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	%	% Change
<b>Network Operations</b>						
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Network Access Charges	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00		0.00%
Fiber Leases	\$8,000.00	\$25,000.00	\$8,000.00	-\$17,000.00		-68.00%
Tower Leases	\$135,000.00	\$118,000.00	\$135,000.00	\$17,000.00		14.41%
Installation Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Year Ending Balance	\$113,638.00	\$113,638.00	\$123,638.00	\$10,000.00		8.80%
<b>Total</b>	<b>\$273,638.00</b>	<b>\$273,638.00</b>	<b>\$283,638.00</b>	<b>\$10,000.00</b>		<b>3.65%</b>

**SCHOOL CAFETERIA FUND**

3/18/2026

<b>EXPENDITURE SYNOPSIS- Introduced Budget</b>					
<b>Expenditures</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>Cafeteria Fund Expenditures</b>					
Food Services Equipment	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
<b>Total</b>	<b>\$391,628.00</b>	<b>\$391,628.00</b>	<b>\$537,411.00</b>	<b>\$145,783.00</b>	<b>37.22%</b>

<b>REVENUE SYNOPSIS - Introduced Budget</b>					
<b>Revenues</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>Cafeteria Fund Revenues</b>					
Carryover Funds	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
<b>Total</b>	<b>\$391,628.00</b>	<b>\$391,628.00</b>	<b>\$537,411.00</b>	<b>\$145,783.00</b>	<b>37.22%</b>

# SCHOOL TEXTBOOK FUND

3/18/2026

## EXPENDITURE SYNOPSIS- Introduced Budget

Expenditures	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Textbook Fund Expenditures</b>					
School Textbook Payments	\$556,868.00	\$556,868.00	\$241,085.00	-\$315,783.00	-56.71%
<b>Total</b>	<b>\$556,868.00</b>	<b>\$556,868.00</b>	<b>\$241,085.00</b>	<b>-\$315,783.00</b>	<b>-56.71%</b>

## REVENUE SYNOPSIS - Introduced Budget

Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Textbook Fund Revenues</b>					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sale of Used Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supplement School Operations	\$226,918.00	\$226,918.00	\$217,085.00	-\$9,833.00	-4.33%
Carryover Funds	\$329,950.00	\$329,950.00	\$24,000.00	-\$305,950.00	-92.73%
<b>Total</b>	<b>\$556,868.00</b>	<b>\$556,868.00</b>	<b>\$241,085.00</b>	<b>-\$315,783.00</b>	<b>-56.71%</b>

# DEBT SERVICE FUND

3/18/2026

EXPENDITURE SYNOPSIS - Introduced Budget					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditures by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>County Debt Service</b>					
Trustee Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$260,000.00	\$260,000.00	\$270,000.00	\$10,000.00	3.85%
Principal (Judicial Center)	\$475,000.00	\$475,000.00	\$500,000.00	\$25,000.00	5.26%
Principal (VRA Library)	\$215,000.00	\$215,000.00	\$225,000.00	\$10,000.00	4.65%
Principal (VRA DSS Bldg)	\$0.00	\$0.00	\$170,000.00	\$170,000.00	0.00%
Principal (BAN - Larkin Property)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$55,222.00	\$55,222.00	\$34,169.00	-\$21,053.00	-38.12%
Interest (Courthouse-Phase 2)	\$63,694.00	\$63,694.00	\$51,838.00	-\$11,856.00	-18.61%
Interest (VRA Library)	\$42,153.00	\$42,153.00	\$30,878.00	-\$11,275.00	-26.75%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$81,120.00	\$0.00	0.00%
Interest (VRA - DSS Bldg)	\$298,567.00	\$298,567.00	\$399,719.00	\$101,152.00	33.88%
*Debt Service Reserve	\$3,727,293.00	\$3,727,293.00	\$3,328,649.00	-\$398,644.00	-10.70%
<b>Total County Debt Service</b>	<b>\$5,218,049.00</b>	<b>\$5,218,049.00</b>	<b>\$5,091,373.00</b>	<b>-\$126,676.00</b>	<b>-2.43%</b>
<b>County Debt for Schools</b>					
Principal VPSA Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002/2012/2021	\$817,000.00	\$817,000.00	\$831,000.00	\$14,000.00	1.71%
Interest VPSA Bonds	\$719,302.00	\$719,302.00	\$1,003,678.00	\$284,376.00	39.53%
Interest Lease Rev. 2002/2012/2021	\$29,723.00	\$29,723.00	\$17,939.00	-\$11,784.00	-39.65%
Interest (BAN - NCHS Reno)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total County Debt for Schools</b>	<b>\$1,566,025.00</b>	<b>\$1,566,025.00</b>	<b>\$1,852,617.00</b>	<b>\$286,592.00</b>	<b>18.30%</b>
<b>Total Debt Service</b>	<b>\$6,784,074.00</b>	<b>\$6,784,074.00</b>	<b>\$6,943,990.00</b>	<b>\$159,916.00</b>	<b>2.36%</b>
*DS Reserve = \$3,727,293 + \$159,916 (Fund Balance) - \$558,560 increase in DS pmts					
REVENUE SYNOPSIS - Introduced Budget					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Transfers from General Fund	\$3,325,284.00	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Transfers</b>	<b>\$3,325,284.00</b>	<b>\$3,325,284.00</b>	<b>\$3,325,284.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Year Ending Balance</b>	<b>\$3,458,790.00</b>	<b>\$3,458,790.00</b>	<b>\$3,618,706.00</b>	<b>\$159,916.00</b>	<b>4.62%</b>
<b>Total</b>	<b>\$6,784,074.00</b>	<b>\$6,784,074.00</b>	<b>\$6,943,990.00</b>	<b>\$159,916.00</b>	<b>2.36%</b>
			<b>\$0.00</b>		

**FY27 BEGINNING DEBT BALANCES**

		<b>Principal Bal.</b>	
		<b>7/1/2026</b>	
<b>General Fund Debt:</b>	<b>Last Payment</b>		
BAN 2022 (EDA LR Bond-Larkin Property)	8/2027 (FY28)	\$ 2,600,000	Larkin Property purchase; BAN due in full 8/1/27 (FY28)
VRA 2013A (Courthouse Judicial Ph 1)	10/2027 (FY28)	\$ 1,015,000	Judicial/Sheriff wing (J&D, General District Courts)
VRA 2018C (Nelson Mem. Library)	10/2028 (FY29)	\$ 715,000	Nelson Memorial Library Expansion and Renovation
VRA 2015 (Courthouse Ph 2)	10/2030 (FY31)	\$ 1,485,000	Current Courthouse renovation (Circuit Court,Administration)
VRA 2025B (DSS Building Project)	10/2050 (FY51)	\$ 8,145,000	New DSS Building Construction
	<b>Total</b>	<b>\$ 13,960,000</b>	
		<b>Principal Bal.</b>	
		<b>7/1/2026</b>	
<b>School Debt:</b>	<b>Last Payment</b>		
BB&T Truist (NCHS/NMS)	08/2027 (FY28)	\$ 1,670,000	Middle School & High School renovation -Refinanced 2021
VPSA (NCHS Renovation)	07/2049 (FY50)	\$ 21,955,000	High School renovation
	<b>Total</b>	<b>\$ 23,625,000</b>	
<b>Total Debt Balances at 6/30/2026</b>	<b>\$ 37,585,000</b>		
<b>Total Debt Balances at 6/30/2025</b>	<b>\$ 31,207,000</b>		
<b>Difference</b>	<b>\$ 6,378,000</b>		

## FY27 DEBT SERVICE PAYMENTS

### County Related Debt

<b>Courthouse PH1</b>	4-108-95100-9113	Courthouse-Pr	<b>\$500,000.00</b>	VRA2013A Refinance
	4-108-95100-9113	Principal prepayment October 2026	\$0.00	of 2009 RD
	4-108-95100-9123	Courthouse-Int October 2026	\$22,521.88	
	4-108-95100-9123	Courthouse-Int April 2027	\$11,646.88	
Pay Check US Bank or Wire	4-108-95100-9150	RD Reserve	N/A	14 Year Term
		<b>Subtotal</b>	<b>\$534,168.76</b>	<b>Last Payment 10/2027</b>
<b>Courthouse PH2</b>	4-108-95100-9115	Courthouse Ph2-Pr October 2026	<b>\$270,000.00</b>	
	4-108-95100-9125	Courthouse Ph2-Int October 2026	\$28,953.13	
Pay Check US Bank or Wire	4-108-95100-9125	Courthouse Ph2-Int April 2027	\$22,884.38	15 Year Term
		<b>Subtotal</b>	<b>\$321,837.51</b>	<b>Last Payment 10/2030</b>
<b>Library Project</b>	4-108-95100-9116	VRA2018C Library-Pr October 2026	<b>\$225,000.00</b>	
	4-108-95100-9126	VRA2018C Library-Int October 2026	\$18,321.88	
Pay Check US Bank or Wire	4-108-95100-9126	VRA2018C Library-Int April 2027	\$12,556.25	10 Year Term
		<b>Subtotal</b>	<b>\$255,878.13</b>	<b>Last Payment 10/2028</b>
<b>EDA LR Bond</b>	4-108-95100-9117	BAN2022 Larkin Property-Pr August 2027 (refi 2.6 mil.)	<b>\$0.00</b>	Bond Principal
	4-108-95100-9127	BAN2022 Larkin Property-Int August 2026	\$40,560.00	
Pay by Wire First National Bank	4-108-95100-9127	BAN2022 Larkin Property-Int February 2027	\$40,560.00	5 Year Term
		<b>Subtotal</b>	<b>\$81,120.00</b>	<b>Last Payment 8/1/2027</b> (must refi principal)
<b>DSS Building Project</b>	4-108-95100-9112	VRA2025B DSS-Pr October 2026	<b>\$170,000.00</b>	
	4-108-95100-9122	VRA2025B DSS-Int October 2026	\$202,037.51	
	4-108-95100-9122	VRA2025B DSS-Int April 2027	\$197,681.26	25 Year Term
		<b>Subtotal</b>	<b>\$569,718.77</b>	<b>Last Payment 10/1/2050</b>
		<b>Total Gen.Fund Debt</b>	<b>\$1,762,723.17</b>	

### School Related Debt

<b>NCHS/NMS</b>	4-108-95200-9116	LR2002/2012/2021 (Suntrust/Truist )-Pr August 2026	<b>\$831,000.00</b>	Refinanced Debt Svc
	4-108-95200-9126	LR2002/2012/2021(Suntrust/Truist)-Int August 2026	\$11,940.50	
Pay Check BB&T/Truist	4-108-95200-9126	LR2002/2012(Suntrust)-Int February 2027	\$5,998.85	15 Year Term
		<b>Subtotal</b>	<b>\$848,939.35</b>	<b>Last Payment 6/2028</b>
<b>NCHS Reno</b>	4-108-95200-9112	VPSA-NCHS-Pr	\$0.00	
	4-108-95200-9122	VPSA-NCHS-Int July 2026	\$501,838.75	
	4-108-95200-9122	VPSA-NCHS-Int January 2027	\$501,838.75	25 Year Term
		<b>Subtotal</b>	<b>\$1,003,677.50</b>	<b>Last Payment 07/2049</b>
		<b>Total School Fund Debt</b>	<b>\$1,852,616.85</b>	
		<b>TOTAL ALL DEBT</b>	<b>\$3,615,340.02</b>	
		<b>FY26 Debt Service Transfer</b>	<b>\$3,325,284.00</b>	
		<b>FY27 Additional Revenue for Debt Service Transfer</b>	<b>\$0.00</b>	
		<b>FY27 Debt Service</b>	<b>\$3,615,340.02</b>	
		<b>Change (+/-)</b>	<b>\$290,056.02</b>	

**VRA Debt - US Bank** Pay debt due 4/1 in March and debt due 10/1 in September - Pay by Wire  
**BB&T/Truist** Pay debt due 2/15 in January and debt due 8/15 in July  
**VPSA** Payment due July 15 and January 15 - confirm with Union First Bank that they are initiating wire transfer  
[Sabrina.Carroll@atlanticunionbank.com](mailto:Sabrina.Carroll@atlanticunionbank.com)

**Note:** Davenport debt analysis includes required 2013 Equipment Lease amortized payments (not paid from Debt Service fund).

# CAPITAL FUND

3/18/2026

<b>EXPENDITURE SYNOPSIS- Introduced Budget</b>					
Expenditures by Dept.	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Capital Projects</b>					
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (NCHS Project)	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
Capital Reserve (DSS Project)	\$7,157,642.75	\$1,640,683.00	\$5,014,141.00	\$3,373,458.00	205.61%
Capital Reserve (Unallocated)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$29,523,469.75</b>	<b>\$15,097,241.00</b>	<b>\$14,223,910.00</b>	<b>-\$873,331.00</b>	<b>-5.78%</b>
<b>REVENUE SYNOPSIS - Introduced Budget</b>					
Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Capital Projects</b>					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (NCHS Project)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (DSS Proj BAN)	\$543,501.75	\$40,683.00	\$0.00	-\$40,683.00	-100.00%
Perm Financing-DSS Project	\$6,614,141.00	\$1,600,000.00	\$5,014,141.00	\$3,414,141.00	213.38%
Perm Financing-NCHS Project	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
<b>Total</b>	<b>\$29,523,469.75</b>	<b>\$15,097,241.00</b>	<b>\$14,223,910.00</b>	<b>-\$873,331.00</b>	<b>-5.78%</b>
<p>The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY27, these funds would become unassigned within the General Fund Balance. The \$300,500 in School Capital Reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. The balance of Permanent Financing for both the Nelson County High School (NCHS) and DSS Building Projects are included in the expenditures above.</p>					

<b>EXPENDITURE SYNOPSIS- INTRODUCED BUDGET</b>					
<b>Expenditures</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>VPA Fund Expenditures</b>					
Fund Expenditures	\$1,460,412.00	\$1,460,412.00	\$1,493,429.00	\$33,017.00	2.26%
General Relief	\$650,823.00	\$650,823.00	\$650,823.00	\$0.00	0.00%
<b>Total</b>	<b>\$2,111,235.00</b>	<b>\$2,111,235.00</b>	<b>\$2,144,252.00</b>	<b>\$33,017.00</b>	<b>1.56%</b>
<b>REVENUE SYNOPSIS - INTRODUCED BUDGET</b>					
<b>Revenues</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>VPA Fund Revenues</b>					
Transfer from General Fund	\$2,111,235.00	\$2,111,235.00	\$2,144,252.00	\$33,017.00	1.56%
<b>Total</b>	<b>\$2,111,235.00</b>	<b>\$2,111,235.00</b>	<b>\$2,144,252.00</b>	<b>\$33,017.00</b>	<b>1.56%</b>

DSS

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

Prepare a detailed narrative for **each** line item in your budget. **Please make sure that the FY25 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: \_\_\_\_\_

Line Item Number	Line Item Description	FY26 Budget	FY26 Projected	FY27 Request	Change	Justification
1000	Salaries	\$930,688	\$930,688	\$949,302	\$18,614	Projected 2% salary increase 7/1/26
2001	FICA	\$64,222	\$64,222	\$66,149	\$1,927	Projected 2% salary increase 7/1/26
2002	Retirement	\$80,786	\$80,786	\$83,210	\$2,424	Projected 2% salary increase 7/1/26
2005	Health/Medical Plans	\$158,256	\$158,256	\$167,532	\$9,276	
2006	Group Life	\$10,696	\$10,693	\$11,473	\$777	
2010	Workman's Compensation	\$1,776	\$1,776	\$1,776	\$0	
3002	Professional Services	\$50,000	\$50,000	\$50,000	\$0	
3005	Maintenance Service Contracts	\$50,000	\$50,000	\$50,000	\$0	
3007	Advertisement	\$3,500	\$3,500	\$3,500	\$0	
5101	Electrical Services	\$15,000	\$15,000	\$15,000	\$0	
5103	Water and Sewer	\$1,154	\$1,154	\$1,154	\$0	
5201	Postal Services	\$7,265	\$7,265	\$7,265	\$0	
5203	Telecommunications	\$12,500	\$12,500	\$12,500	\$0	
5304	Insurance Fire/Property	\$348	\$348	\$348	\$0	
5305	Insurance Vehicle	\$3,000	\$3,000	\$3,000	\$0	
5306	Surety Insurance	\$916	\$916	\$916	\$0	
5307	Insurance Professional Liability	\$2,195	\$2,195	\$2,195	\$0	
5308	Insurance General Liability	\$828	\$828	\$828	\$0	
5333	Computer Software Maintenance	\$0	\$0	\$0	\$0	
5401	Office Supplies	\$30,000	\$30,000	\$30,000	\$0	
5405	Janitorial Supplies	\$1,200	\$1,200	\$1,200	\$0	
5408	Vehicle Supplies	\$4,632	\$4,632	\$4,632	\$0	
5411	Books and Subscriptions	\$1,000	\$1,000	\$1,000	\$0	
5415	Gen Services Office Supplies	\$0	\$0	\$0	\$0	
5501	Travel (mileage)	\$2,000	\$2,000	\$2,000	\$0	
5503	Subsistence and Lodging	\$10,000	\$10,000	\$10,000	\$0	
5504	Convention	\$500	\$500	\$500	\$0	
5801	Dues	\$200	\$200	\$200	\$0	
7001	Office Equipment	\$750	\$750	\$750	\$0	
7002	Furniture and Fixtures	\$4,000	\$4,000	\$4,000	\$0	
8001	Lease/Rental of Equipment	\$2,500	\$2,500	\$2,500	\$0	
8003	Lease/Rental of Land	\$10,500	\$10,500	\$10,500	\$0	
	<b>Total:</b>	<b>\$1,460,412</b>	<b>\$1,460,409</b>	<b>\$1,493,429</b>	<b>\$33,017</b>	

Department: 53210

Line Item Number	Line Item Description	FY26 Budget	FY27 Projected	FY27 Request	Change	Justification
5702	Auxillary Grants; Aged (BL804)	\$0	\$0	\$0	\$0	
5704	Auxillary Grants; Disabled (BL804)	\$82,806	\$82,806	\$80,199	(\$2,607)	Aligned with FY26 Budget Allocation
5706	Foster Care (AFDC) (BL811 & 814)	\$184,399	\$184,399	\$384,408	\$200,009	Aligned with FY26 Budget Allocation
5711	Other Purchased Services (BL 829,830)	\$47,925	\$47,925	\$47,925	\$0	
5714	Subsidized Adoption (BL812 and 817)	\$335,693	\$335,693	\$138,291	(\$197,402)	Aligned with FY26 Budget Allocation
	<b>Total:</b>	<b>\$650,823</b>	<b>\$650,823</b>	<b>\$650,823</b>	<b>\$0</b>	

→ 2,114,252 ✓  
 ↳ 82,111,232







FUND #-150 VPA FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
General Relief									
053210-5706 Foster Care (AFDC)	191,016	86,247	7,486	384,408	384,408	49,661	384,408	384,408	384,408
053210-5707 Emergency Assistance									
053210-5708 State and Local Hospitalizat									
053210-5710 Day Care									
053210-5711 Other Purchased Services	25,039	10,305	6,432	47,925	47,925	2,336	47,925	47,925	47,925
053210-5712 Other									
053210-5714 Subsidized Adoption	252,952	270,015	320,445	138,291	138,291	348,538	138,291	138,291	138,291
--TOTAL DEPARTMENT--	<u>573,959</u>	<u>443,690</u>	<u>410,791</u>	<u>650,823</u>	<u>650,823</u>	<u>482,183</u>	<u>650,823</u>	<u>650,823</u>	<u>650,823</u>
053500-3001 At Risk Youth & Family Servi									
053500-3002 CSA Administration									
053500-3003 CSA Local Administration									
053500-3004 Safe & Stable Families Grant	2,709	3,656	3,165			45			
--TOTAL DEPARTMENT--	<u>2,709</u>	<u>3,656</u>	<u>3,165</u>			<u>45</u>			
VPA FUND EXPENDITURES	<u>1,759,480</u>	<u>1,590,125</u>	<u>1,725,499</u>	<u>2,111,235</u>	<u>2,111,235</u>	<u>1,814,836</u>	<u>2,143,346</u>	<u>2,111,235</u>	<u>2,111,235</u>
093100-0100 Transfer to General Fund									
-TOTAL FOR FUND	<u>1,759,480</u>	<u>1,590,125</u>	<u>1,725,499</u>	<u>2,111,235</u>	<u>2,111,235</u>	<u>1,814,836</u>	<u>2,143,346</u>	<u>2,111,235</u>	<u>2,111,235</u>



FUND #-501 REVENUES-PINEY RIVER WAT/SEW

	FY/2023	FY/2024	FY/2025	AMENDED	2026/03	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999											
001000											
001501											
001501-0001											
001501-0002											
001608											
001608-0002	129,404-	129,846-	135,270-	150,000-	104,844-	140,000-	150,000-				
001608-0003	65,773-	983-	20,483-	20,000-	54,552-	55,000-	40,000-				
--TOTAL DEPARTMENT--	195,177-	130,829-	155,753-	170,000-	159,396-	195,000-	190,000-				
001803											
001803-0001											
	195,177-	130,829-	155,753-	170,000-	159,396-	195,000-	190,000-				
004100											
004105											
004105-0001	76,442-		350,000-								
004105-0108											
--TOTAL DEPARTMENT--	76,442-		350,000-								
	76,442-		350,000-								
009999-0001											
Year Ending Balance				343,033-		13,297-	336,422-				
--TOTAL DEPARTMENT--				343,033-		13,297-	336,422-				
Year Ending Balance				343,033-		13,297-	336,422-				
-TOTAL FOR FUND	271,619-	130,829-	505,753-	513,033-	159,396-	208,297-	526,422-				
- FINAL TOTAL	271,619-	130,829-	505,753-	513,033-	159,396-	208,297-	526,422-				

FUND #-501 EXPENDITURES-PIN.RIV.WAT/SEW

	FY/2023	FY/2024	FY/2025	AMENDED	2026/03	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 EXPENDITURES-PIN.RIV.WAT/SEW											
042040 ***Operations***											
042040-1001 Salary & Benefits											
042040-3001 Engineering Services	980	340	1,444	2,500	1,863	2,500	2,500				
042040-3002 Professional Services-Instal											
042040-3003 Professional Services-Legal		192									
042040-3004 Maintenance & Repairs	89,809	62,611	75,699	62,000	83,786	92,000	81,000				
042040-3005 Pump & Haul Septic Tanks											
042040-5100 Electrical Services	9,635	11,594	10,574	12,000	7,266	11,000	11,000				
042040-5103 Water Service	13,158	13,466	12,575	13,800	10,066	13,400	14,000				
042040-5104 Sewer Service	22,322	22,999	23,837	26,400	20,488	26,000	26,400				
042040-5201 Postal Services & Billing	5,785	6,182	7,711	7,800	4,832	6,700	6,800				
042040-5203 Telecommunications	2,308	1,307	1,360	1,400	1,038	1,382	1,400				
042040-5401 Office Supplies		75									
042040-5407 Maintenance Supplies/Equipme	59,216	40,947	94,293	63,693	31,986	55,000	59,882				
042040-5840 Permit Fees	309	315	315	315	315	315	315				
042040-5841 Meter Reading Service											
042040-5842 Water & Sewer											
042040-8003 Capital Outlay-Disinfectant		1,833									
042040-8004 Capital Outlay-Pump Station	73,838		26,875	323,125			323,125				
042040-8010 Depreciation Expense											
042040-9201 Refunds	1,477	816									
042040-9901 Reserve For Contingency											
--TOTAL DEPARTMENT--	<u>278,837</u>	<u>162,677</u>	<u>254,683</u>	<u>513,033</u>	<u>161,640</u>	<u>208,297</u>	<u>526,422</u>				
***Operations***	<u>278,837</u>	<u>162,677</u>	<u>254,683</u>	<u>513,033</u>	<u>161,640</u>	<u>208,297</u>	<u>526,422</u>				
095501 ***Debt Service***											
095501-9110 Principal Payments											
095501-9120 Interest Payments											
095501-9150 Debt Service Reserve											
-TOTAL FOR FUND	<u>278,837</u>	<u>162,677</u>	<u>254,683</u>	<u>513,033</u>	<u>161,640</u>	<u>208,297</u>	<u>526,422</u>				
- FINAL TOTAL	<u>278,837</u>	<u>162,677</u>	<u>254,683</u>	<u>513,033</u>	<u>161,640</u>	<u>208,297</u>	<u>526,422</u>				

FUND #-114 \*\*\*Revenues-Broadband Networ

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999	***Revenues-Broadband Networ										
001502	***Revenue from Use of Prope										
001502-0020	Fiber Leases	9,202-	5,602-	11,204-	8,000-	19,803-	25,000-	8,000-			
001502-0030	Tower Leases	133,799-	142,867-	91,272-	135,000-	42,215-	118,000-	135,000-			
001502-0031	Lease Revenue Offset										
001502-0032	Lease Revenue (GASB87)										
001502-0033	Interest Revenue										
001502-0040	Rents/Rental of Real Propert										
	--TOTAL DEPARTMENT--	143,001-	148,469-	102,476-	143,000-	62,018-	143,000-	143,000-			
001620	***Charges for Services***										
001620-0001	Network Access Charges	3,000-	2,750-	3,000-	3,000-	2,250-	3,000-	3,000-			
001620-0100	Other Network Charges	13,252-	14,313-	11,250-	14,000-	7,500-	14,000-	14,000-			
001620-0110	Lump Sum Credit-Acct Reconci										
001620-0999	Pending Allocation to Rev. S										
	--TOTAL DEPARTMENT--	16,252-	17,063-	14,250-	17,000-	9,750-	17,000-	17,000-			
001803-0001	Expenditure Refunds										
001899	***Installation Reimbursemen										
001899-0001	Miscellaneous Revenue			458-							
001899-0110	Installation Upfront Payment										
001899-0115	Installation Amortized Payme										
	--TOTAL DEPARTMENT--			458-							
	***Revenue from Use of Prop	159,253-	165,532-	117,184-	160,000-	71,768-	160,000-	160,000-			
003201	***Grants & Transfers***										
003201-0006	CDBG										
003201-0007	NTIA (ARRA)										
004101	***Non-Revenue Receipts***										
004101-0005	Canceled Checks			167-		250					
	--TOTAL DEPARTMENT--			167-		250					
004105	***Transfers***										
004105-0100	Transfer from General Fund										
004105-0110	Transfer from Capital Fund										
004105-0503	Transfer from CDBG Fund										
	***Non-Revenue Receipts***			167-		250					
009999	***Year Ending Balance***										
009999-0001	Year Ending Balance				113,638-		113,638-	123,638-			
	--TOTAL DEPARTMENT--				113,638-		113,638-	123,638-			
	***Year Ending Balance***				113,638-		113,638-	123,638-			
	-TOTAL FOR FUND	159,253-	165,532-	117,351-	273,638-	71,518-	273,638-	283,638-			

- FINAL TOTAL

159,253-

165,532-

117,351-

273,638-

71,518-

273,638-

283,638-

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FUND #-114 \*\*\*Broadband Network\*\*\*

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
094100	***Broadband Network***										
094100-3002	Administrative & Legal Servi										
094100-3140	Engineering										
094100-3160	Construction										
094100-3170	Project Inspection Fees										
094100-8203	Equipment										
094100-8204	Misc. Supplies										
094100-8212	Land, Rights-of-way, Leases,										
094100-9999	Contingency										
094200	***Network Operations***										
094200-1011	825	975	75								
094200-3002	4,600	6,600	7,672	7,000	2,550	7,000	7,000				
094200-3003		1,643	279	1,000		1,000	1,000				
094200-3004	1,014		1,038	3,000	1,000	3,000	3,000				
094200-3005		2,267	296								
094200-3006	4,576	4,687	4,906	5,000	3,351	5,000	5,000				
094200-3007	Advertising										
094200-3008	Installation Expense (Misc.)										
094200-3009	Installation Expense (Discou										
094200-3010	Installation Expense (Upfron										
094200-3011	Installation Expense (Amorti										
094200-3012		269-									
094200-3013	Contribution to Industry										
094200-3170	Permit Fees										
094200-5401			750								
094200-5501	129	153									
094200-7007	12,013			20,000		10,000	20,000				
094200-8010	Depreciation Expense										
094200-8112	10,674	10,674	10,674	11,000		11,000	11,000				
094200-8500	Network Strategic Plan										
094200-8900	Amortization Expense										
094200-9201	Refunds										
094200-9999	Forgiven NCBA Connection Fee										
--TOTAL DEPARTMENT--	33,831	26,730	25,690	47,000	6,901	37,000	47,000				
094300	***NCBA, VA LEASES***										
094300-9999	Expend: Lease Financing Prin										
094500	***FIREFLY FIBER EXPANSION 2										
094500-3140	Design Drawings										
094500-3160	Construction										
094500-3170	Permit Fees & Misc.										
094500-8203	Materials										
094600	***TRANSFERS***										
094600-9101		300,000									
--TOTAL DEPARTMENT--		300,000									
***Broadband Network***	33,831	326,730	25,690	47,000	6,901	37,000	47,000				



FUND #-207 CAFETERIA FUND

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 CAFETERIA FUND											
001501-0001 Interest on Investments											
001602-0004 Cafeteria Sales											
001803-0001 Miscellaneous											
002402-0015 School Food Program-State											
002402-0016 Breakfast After the Bell											
002403-0047 School Breakfast Incentive											
003302-0012 School Breakfast Program 10.											
003302-0013 School Food Program-Federal											
003302-0014 Summer Feeding Program											
003302-0015 USDA Commodities Received											
003302-0016 Pandemic EBT Payments 10.649											
003302-0017 CACFP-Child/Adult Care Feedi											
003302-0018 SNP Equipment Grant											
003302-0019 SNP SCA Funds											
003302-0020 Team Nutrition Grants 10.574											
003302-0021 Federal CARES Act Funds CFDA											
003302-0055 USDA Commodities Revenue											
004105-0002 Transfers from School Fund											
004105-0205 Transfer from School Fund				391,628-		391,628-	537,411-				
--TOTAL DEPARTMENT--				391,628-		391,628-	537,411-				
Transfers from School Fund				391,628-		391,628-	537,411-				
-TOTAL FOR FUND				391,628-		391,628-	537,411-				
- FINAL TOTAL				391,628-		391,628-	537,411-				

FUND #-207 CAFETERIA FUND

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 CAFETERIA FUND											
065100 SCHOOL CAFETERIA FUND EXPEND											
065100-6000 School Food Services											
065100-9402 School Cafeteria Payments											
651000-1000 Salaries and Wages											
651000-2000 Fringe Benefits											
651000-3000 Purchased Service											
651000-5000 Other Charges											
651000-8000 Capital Outlay				391,628		391,628	537,411				
--TOTAL DEPARTMENT--				391,628		391,628	537,411				
Salaries and Wages				391,628		391,628	537,411				
-TOTAL FOR FUND				391,628		391,628	537,411				
- FINAL TOTAL				391,628		391,628	537,411				

FUND #-206 SCHOOL TEXTBOOK FUND

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 SCHOOL TEXTBOOK FUND											
001501-0001 Interest on Investments	41-	51-	42-		29-						
--TOTAL DEPARTMENT--	41-	51-	42-		29-						
001502-0007 Sale of Used Books											
001612-0003 Supplement from Sch. Operatin	192,546-	184,803-	229,001-	226,918-	226,923-	226,918-	217,085-				
--TOTAL DEPARTMENT--	192,546-	184,803-	229,001-	226,918-	226,923-	226,918-	217,085-				
Interest on Investments	192,587-	184,854-	229,043-	226,918-	226,952-	226,918-	217,085-				
004101-0001 Cancelled Checks											
009999-0001 Carryover Funds				329,950-		329,950-	24,000-				
--TOTAL DEPARTMENT--				329,950-		329,950-	24,000-				
Carryover Funds				329,950-		329,950-	24,000-				
-TOTAL FOR FUND	192,587-	184,854-	229,043-	556,868-	226,952-	556,868-	241,085-				
- FINAL TOTAL	192,587-	184,854-	229,043-	556,868-	226,952-	556,868-	241,085-				

FUND #-206 TEXTBOOK FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 TEXTBOOK FUND EXPENDITURES											
061100 Textbook Fund Expenditures											
061100-9401 School Textbook Paymnts-Inst	89,320	76,884	421,591	556,868	117,054	556,868	241,085				
--TOTAL DEPARTMENT--	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>117,054</u>	<u>556,868</u>	<u>241,085</u>				
Textbook Fund Expenditures	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>117,054</u>	<u>556,868</u>	<u>241,085</u>				
068000-9406 School Textbook Payments-Tec											
-TOTAL FOR FUND	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>117,054</u>	<u>556,868</u>	<u>241,085</u>				
- FINAL TOTAL	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>117,054</u>	<u>556,868</u>	<u>241,085</u>				

FUND #-108 REVENUES-DEBT SERVICE FUND

	FY/2022	FY/2023	FY/2024	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999	REVENUES-DEBT SERVICE FUND										
001899	***Miscellaneous Revenue***										
001899-0001	VPSA Savings Credit										
004100	***Non-Revenue Receipts***										
004104	***Bond Proceeds***										
004104-0001	Additional Proceeds - Bond I										
004104-0002	Premium on Issuance										
004104-0003	DSS Building Project (VRA202										
004104-0012	NCHS Renovation Project (VPS										
			1,515,536-								
			1,515,536-								
004105	***Transfers from Other Fund										
004105-0100	6,341,318-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-				
004105-0110											
004105-0205											
	6,341,318-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-				
	6,341,318-	3,325,284-	4,840,820-	3,325,284-	3,325,284-	3,325,284-	3,325,284-				
009999	***Year Ending Balance***										
009999-0001	Year Ending Balance										
				3,458,790-		3,458,790-	3,618,706-				
				3,458,790-		3,458,790-	3,618,706-				
				3,458,790-		3,458,790-	3,618,706-				
	6,341,318-	3,325,284-	4,840,820-	6,784,074-	3,325,284-	6,784,074-	6,943,990-				
	6,341,318-	3,325,284-	4,840,820-	6,784,074-	3,325,284-	6,784,074-	6,943,990-				

FUND #-108 EXPENDITURES-DEBT SERV.FUND

	FY/2022	FY/2023	FY/2024	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027		
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST		
000999	EXPENDITURES-DEBT SERV.FUND												
093100	***Transfers***												
093100-9106	Transfer to Courthouse Proje						_____	_____	_____	_____	_____	_____	
093100-9205	Transfer to School Fund						_____	_____	_____	_____	_____	_____	
093100-9501	Transfer to Piney River Wate						_____	_____	_____	_____	_____	_____	
095000	***Debt Service***												
095100	***County Debt Service***												
095100-3002	Trustee and Other Fees						_____	_____	_____	_____	_____	_____	
095100-3003	Bond Issuance Costs						_____	_____	_____	_____	_____	_____	
095100-9110	Principal (IBM AS400)						_____	_____	_____	_____	_____	_____	
095100-9111	Principal (DSS/Phones)						_____	_____	_____	_____	_____	_____	
095100-9112	Principal (VRA2025B DSS Bldg						_____	170,000	_____	_____	_____	_____	
095100-9113	415,000	435,000	455,000	475,000	475,000	475,000	500,000	_____	_____	_____	_____		
095100-9114	190,000	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____		
095100-9115	225,000	235,000	245,000	260,000	260,000	260,000	270,000	_____	_____	_____	_____		
095100-9116	185,000	195,000	205,000	215,000	215,000	215,000	225,000	_____	_____	_____	_____		
095100-9117	Principal (BAN2022) Larkin P						_____	_____	_____	_____	_____	_____	
095100-9118	Principal (BAN2024-B) DSS Bl						_____	43,929	_____	_____	_____	_____	
095100-9120	Interest(IBM AS400)						_____	_____	_____	_____	_____	_____	
095100-9121	Interest (DSS/Phones)						_____	_____	_____	_____	_____	_____	
095100-9122	Interest (VRA2025B DSS Bldg)						298,566	96,529	298,567	399,719	_____	_____	
095100-9123	115,647	95,166	75,047	55,222	32,700	55,222	34,169	_____	_____	_____	_____		
095100-9124	4,594	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____		
095100-9125	99,847	88,059	75,759	63,694	34,741	63,694	51,838	_____	_____	_____	_____		
095100-9126	72,903	63,166	52,916	42,153	23,831	42,153	30,878	_____	_____	_____	_____		
095100-9127	38,081	81,120	81,120	81,120	81,120	81,120	81,120	_____	_____	_____	_____		
095100-9128	Interest (BAN2024-B) DSS Bld						_____	15,010	_____	_____	_____	_____	
095100-9150	Debt Service Reserve-Cap Imp						3,727,293	_____	3,727,293	3,328,649	_____	_____	
	--TOTAL DEPARTMENT--						1,346,072	1,192,511	1,201,989	5,218,048	1,277,860	5,218,049	5,091,373
095200	***County Debt for Schools**												
095200-3002	Trustee Fees						_____	_____	_____	_____	_____	_____	
095200-3003	Bond Issuance Costs						_____	_____	_____	_____	_____	_____	
095200-9110	Principal (Capital Leases)						_____	_____	_____	_____	_____	_____	
095200-9111	Principal (Literary Loans/VR						_____	_____	_____	_____	_____	_____	
095200-9112	1,055,000	1,110,000	_____	_____	_____	_____	_____	_____	_____	_____	_____		
095200-9113	Principal (VRS Refinancing)						_____	_____	_____	_____	_____	_____	
095200-9114	Principal (Lease Rev 2001A)						_____	_____	_____	_____	_____	_____	
095200-9115	Principal (Lease Rev 2002)						_____	_____	_____	_____	_____	_____	
095200-9116	777,000	782,000	797,000	817,000	817,000	817,000	831,000	_____	_____	_____	_____		
095200-9117	Principal (BAN2024-A) NCHS R						_____	_____	_____	_____	1,559,464	_____	
095200-9120	Interest (Capital Leases)						_____	_____	_____	_____	_____	_____	
095200-9121	Interest (Literary Loans/VRA						_____	_____	_____	_____	_____	_____	
095200-9122	83,513	28,305	_____	719,302	719,302	719,302	1,003,678	_____	_____	_____	_____		
095200-9123	Interest (VRS Refinancing)						_____	_____	_____	_____	_____	_____	
095200-9124	Interest (Lease Rev 2001A)						_____	_____	_____	_____	_____	_____	
095200-9125	Interest (Lease Rev 2002)						_____	_____	_____	_____	_____	_____	
095200-9126	63,699	52,553	41,263	29,723	29,723	29,723	17,939	_____	_____	_____	_____		

FUND #-108 EXPENDITURES-DEBT SERV.FUND

	FY/2022	FY/2023	FY/2024	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***County Debt for Schools**											
095200-9127 Interest (BAN2024-A) NCHS Re			12,219								
--TOTAL DEPARTMENT--	1,979,212	1,972,858	2,409,946	1,566,025	1,566,025	1,566,025	1,852,617				
***Debt Service***	3,325,284	3,165,369	3,611,935	6,784,073	2,843,885	6,784,074	6,943,990				
-TOTAL FOR FUND	3,325,284	3,165,369	3,611,935	6,784,073	2,843,885	6,784,074	6,943,990				
- FINAL TOTAL	3,325,284	3,165,369	3,611,935	6,784,073	2,843,885	6,784,074	6,943,990				





FUND #-110 EXPENDITURES-CAPITAL FUND

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***DSS 2024 Bldg Project***											
094200-8324				305,191			305,192				
094200-8325											
094200-8326											
094200-8340			3,000		6,576	6,576					
094200-8350				6,364,820			4,288,020				
094200-8390			779,680								
--TOTAL DEPARTMENT--			1,592,242	7,157,642	834,160	1,640,683	5,014,141				
***School Capital Projects***											
			3,107,777	29,222,969	9,604,865	14,796,741	13,923,410				
***Capital Reserve***											
999000											
999000-9901				300,500		300,500	300,500				
999000-9902											
999000-9903											
--TOTAL DEPARTMENT--				300,500		300,500	300,500				
***Capital Reserve***											
				300,500		300,500	300,500				
-TOTAL FOR FUND											
			3,611,835	29,523,469	9,604,865	15,097,241	14,223,910				
- FINAL TOTAL											
			3,611,835	29,523,469	9,604,865	15,097,241	14,223,910				

FUND #-150 VPA FUND REVENUE

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999 VPA FUND REVENUE											
001803-0011 VPA Refunds											
002401-0002 Public Assistance & Welfare											
004101-0006 VPA Cancelled Checks		6,344-									
--TOTAL DEPARTMENT--		6,344-									
004105-0001 Transfer from General Fund	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-				
--TOTAL DEPARTMENT--	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-				
VPA Cancelled Checks	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-				
-TOTAL FOR FUND	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-				
- FINAL TOTAL	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-				

FUND #-150 VPA FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
053010	VPA FUND EXPENDITURES										
053010-9404	VPA Fund Expenditures										
053110-1000	Salaries	738,349	805,321	868,599	930,688	688,271	930,688	949,302			
053110-2001	FICA	49,493	59,517	63,978	64,222	50,523	64,222	66,149			
053110-2002	Retirement	71,970	82,227	91,792	80,786	68,299	80,786	83,210			
053110-2005	Health/Medical Plans	113,072	107,517	124,571	158,256	99,649	158,256	167,532			
053110-2006	Group Life	8,287	9,249	9,211	10,696	6,804	10,696	11,473			
053110-2010	Workman's Compensation	2,592	1,671	1,765	1,776	1,112	1,776	1,775			
053110-3000	Local Board Members Remunera										
053110-3002	Professional Services	41,974	65,701	78,412	50,000	55,895	50,000	50,000			
053110-3003	Respite Care										
053110-3004	Repair/Maintenance										
053110-3005	Maintenance Service Contract	35,061	1,359	1,737	50,000	1,280	50,000	50,000			
053110-3007	Advertisement				3,500		3,500	3,500			
053110-5101	Electrical Services	12,757	15,349	16,795	15,000	10,389	15,000	15,000			
053110-5102	Heating Fuel										
053110-5103	Water and Sewer	1,307	1,603	1,441	1,154	2,269	1,154	1,154			
053110-5201	Postal Services		10,617	3,914	7,265	18	7,265	7,265			
053110-5203	Telecommunications	14,335	14,626	14,502	12,500	6,799	12,500	12,500			
053110-5304	Insurance - Fire/Property	240	220	168	348	112	348	348			
053110-5305	Insurance - Vehicle	2,688	696	3,146	3,000	2,152	3,000	3,000			
053110-5306	Surety Insurance			1,226	916		916	916			
053110-5307	Insurance - Professional Lia	126			2,195		2,195	2,195			
053110-5308	Insurance - General Liabilit	1,386	2,677	1,529	828	992	828	828			
053110-5333	Computer Software Maintenanc	1,250	1,200	1,360		500					
053110-5401	Office Supplies	17,382	23,185	18,026	30,000	11,524	30,000	30,000			
053110-5405	Janitorial Supplies	2,293	2,585	2,606	1,200	1,051	1,200	1,200			
053110-5407	Repair and Maintenance Suppl	5									
053110-5408	Vehicle Supplies	4,419	78,589	3,631	4,632	3,376	4,632	4,632			
053110-5411	Books and Subscriptions				1,000		1,000	1,000			
053110-5412	Education/Recreation Supplie		22								
053110-5415	Gen.Services Office Supplies	979	381	254							
053110-5501	Travel (Mileage)	828	858	1,026	2,000	224	2,000	2,000			
053110-5502	Fares										
053110-5503	Subsistence and Lodging	1,391	6,729	5,742	10,000	3,024	10,000	10,000			
053110-5504	Convention & Education	890	1,340	460	500	220	500	500			
053110-5801	Dues	420	135	310	200		200	200			
053110-7001	Office Equipment	899	3,917		750		750	750			
053110-7002	Furniture & Fixtures	3,152	395	91	4,000	254	4,000	4,000			
053110-8001	Lease/Rental of Equipment	2,898	3,037	2,924	2,500	1,993	2,500	2,500			
053110-8002	Lease/Rental of Buildings										
053110-8003	Lease/Rental of Land	12,336	10,820	13,392	10,500	9,104	10,500	10,500			
053110-8111	Capital Expense-Replacement										
	--TOTAL DEPARTMENT--	1,142,779	1,311,543	1,332,608	1,460,412	1,025,834	1,460,412	1,493,429			
053210-5701	General Relief										
053210-5702	Auxiliary Grants-Aged	11,501	11,172	13,453		9,784					
053210-5704	Auxiliary Grants-Disabled	65,622	65,256	68,195	80,199	37,842	80,199	80,199			

FUND #-150 VPA FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
General Relief											
053210-5705 Aid to Dependent Children											
053210-5706 Foster Care (AFDC)	86,247	7,486	49,661	384,408	24,617	384,408	384,408				
053210-5707 Emergency Assistance											
053210-5708 State and Local Hospitalizat											
053210-5710 Day Care											
053210-5711 Other Purchased Services	10,305	6,432	2,336	47,925	816	47,925	47,925				
053210-5712 Other											
053210-5714 Subsidized Adoption	270,015	320,445	348,538	138,291	246,688	138,291	138,291				
--TOTAL DEPARTMENT--	<u>443,690</u>	<u>410,791</u>	<u>482,183</u>	<u>650,823</u>	<u>319,747</u>	<u>650,823</u>	<u>650,823</u>				
053500-3001 At Risk Youth & Family Servi											
053500-3002 CSA Administration											
053500-3003 CSA Local Administration											
053500-3004 Safe & Stable Families Grant	3,656	3,165	45								
--TOTAL DEPARTMENT--	<u>3,656</u>	<u>3,165</u>	<u>45</u>								
VPA FUND EXPENDITURES	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>1,345,581</u>	<u>2,111,235</u>	<u>2,144,252</u>				
093100-0100 Transfer to General Fund											
-TOTAL FOR FUND	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>1,345,581</u>	<u>2,111,235</u>	<u>2,144,252</u>				
- FINAL TOTAL	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>1,345,581</u>	<u>2,111,235</u>	<u>2,144,252</u>				



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

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West District

DR. JESSICA LIGON  
South District

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CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-23  
NELSON COUNTY BOARD OF SUPERVISORS  
APPROVAL OF PARKS AND RECREATION  
AFTERSCHOOL PROGRAM**

**BE IT RESOLVED**, that the Nelson County Board of Supervisors hereby authorizes Parks and Recreation to proceed with the advertisement of its afterschool program at both Tye River and Rockfish Elementary Schools for 2026-2027 as well as the hiring of staff to facilitate the afterschool program.

**BE IT FURTHER RESOLVED**, that staff is hereby directed to include the funding request as presented in the advertised FY27 proposed budget; with the understanding that final funding approval is pending adoption of the FY27 budget including these funds.

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

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

Mrs. Shannon Powell, Chair  
West District

Mr. Joe Richardson, Trustee  
North District

Dr. Stacy Rush, Trustee  
Central District



Mr. Ceaser Perkins, Vice Chair  
South District

Mr. Joe Kennedy, Trustee  
East District

Dr. Amanda C. Hester  
Division Superintendent

## Nelson County Public Schools

### Nelson County Board of Supervisors

84 Courthouse Square  
Lovingson, Virginia 22949

**Subject:** Request for Approval of Fiscal Year 2026/27 School Budget

Dear Members of the Nelson County Board of Supervisors,

On behalf of the Nelson County School Board, I am writing to respectfully request your approval of the proposed fiscal year 2026/27 school budget in the amount of **\$34,976,942**. This budget request reflects our commitment to maintaining and enhancing educational services for all students while addressing critical operational needs.

Key components of the proposed budget include:

- **Personnel Compensation:** The budget utilizes the Senate version for both revenue and expenditure projections, which includes a **3% salary increase for Standards of Quality (SOQ) positions** each year of the biennium.
- **Health Insurance:** Funding to **offset the increase in health insurance premiums** for all division personnel, ensuring continued access to quality benefits.
- **Instructional Support:** Funding for the addition of a **Virginia Preschool Initiative (VPI) partially funded teacher and instructional assistant** to strengthen early childhood education opportunities.
- **Extracurricular Programs:** Inclusion of funds to support a **middle school sports program**, promoting student engagement and wellness.
- **School Health Services:** \$164,935 to continue to support our School Nurse Program in cooperation with Blue Ridge Medical Center.
- **School Transportation:** \$600,000 allocated for the purchase of four new school buses to ensure safe and reliable transportation for our students.

This budget reflects a careful balance between fiscal responsibility and our dedication to providing a high-quality education to every student in Nelson County. We respectfully request that the Board of Supervisors approve the proposed fiscal year 2026/27 budget to allow us to continue advancing our educational programs and services without interruption.

We greatly appreciate your ongoing support of Nelson County Schools and your consideration of this request. Please do not hesitate to contact us should you need additional information or wish to discuss any aspect of the proposed budget in further detail.

Thank you for your attention and commitment to our students and community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Amanda Hester", with a long horizontal flourish extending to the right.

Amanda Hester, Division Superintendent

Nelson County Public Schools  
 Fiscal Year 2026/2027  
 School Board Requested Budget Operational Budget Synopsis  
 Based Upon Enrollment of 1361.8 Funded ADM

EXPENDITURES		Budgeted Expenditures FY 25/26	Requested Expenditures FY 26/27	Dollar Change	Percentage Change	REVENUE	Source Code	Budgeted Revenue FY 25/26	Requested Revenue FY 26/27	Dollar Change	Percentage Change
Pages 1- 13	Classroom Instruction	17,115,732	\$17,612,088	\$496,356	2.90%	Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
Pages 13 - 14	Guidance	\$950,459	\$1,013,905	\$63,446	6.68%	Basic Aid	S	\$3,428,687	\$2,875,317	-\$553,370	-16.14%
Page 16	School Social Work	\$0	\$0	\$0	0.00%	Textbooks	S	\$76,131	\$59,286	-\$16,845	-22.13%
Page 17	Homebound Instruction	\$31,607	\$32,432	\$825	2.61%	Vocational Ed SOQ	S	\$307,111	\$180,747	-\$126,364	-41.15%
Pages 17 - 21	Instructional Improvement	1,177,060.27	\$1,308,217	\$131,156	11.14%	Vocational Ed Lottery Funded	S	\$43,337	\$44,798	\$1,461	3.37%
Pages 21 - 23	Media Services	\$454,320	\$481,656	\$27,336	6.02%	Gifted Education SOQ	S	\$29,950	\$24,918	-\$5,032	-16.80%
Pages 23 - 25	Office of the Principal	\$1,946,410	\$2,015,818	\$69,408	3.57%	Special Education Add-On	S	\$426,912	\$378,602	-\$48,310	-11.32%
Page 25	Board Services	\$52,409	\$53,909	\$1,500	2.86%	English as a Second Language	S	\$49,492	\$46,679	-\$2,813	-5.68%
Page 26	Executive Administration	\$395,998	\$403,184	\$7,186	1.81%	Remedial Education - Summer School	S	\$92,215	\$67,930	-\$24,285	-26.34%
Pages 26 - 27	Personnel Administration	\$386,000	\$386,055	\$55	0.01%	Homebound Instruction (SPED)	S	\$40,522	\$29,152	-\$11,370	-28.06%
Pages 27 - 28	Fiscal Administration	\$318,458	\$326,500	\$8,042	2.53%	At Risk	S	\$7,212	\$2,910	-\$4,302	-59.65%
Page 28	Attendance Administration	\$47,104	\$49,289	\$2,185	4.64%	Early Reading Intervention	S	\$914,950	\$884,673	-\$30,277	-3.31%
Pages 28 - 29	Health Administration	\$347,527	\$357,763	\$10,235	2.95%	Virginia Retirement Program	S	\$27,136	\$24,481	-\$2,655	-9.78%
Page 29	Psychological Administration	\$137,886	\$142,971	\$5,085	3.69%	Group Life Insurance	S	\$431,666	\$298,642	-\$133,024	-30.82%
Pages 30 - 33	Transportation	\$3,917,010	\$4,148,493	\$231,483	5.91%	Social Security	S	\$12,360	\$8,926	-\$3,434	-27.78%
Page 33	Mgt. Of Operations & Maint.	\$152,625	\$159,351	\$6,726	4.41%	ISAEP - GED 16 Grant	S	\$200,620	\$160,292	-\$40,328	-20.10%
Pages 33 - 35	Building Services	\$2,948,621.75	\$2,981,777	\$33,155	1.12%	K-3 Reduced Class Size Incentive Program	S	\$16,054	\$16,054	\$0	0.00%
Page 35	Grounds Services	\$85,785	\$109,985	\$24,200	28.21%	Project Graduation	S	\$98,528	\$107,887	\$9,359	9.50%
Page 35	Equipment Services	\$12,000	\$12,000	\$0	0.00%	FOSTER CARE	S	\$3,371	\$3,186	-\$185	-5.49%
Page 36	Security Services	\$85,178	\$85,178	\$0	0.00%	SPED Regional Tuition Reimbursement	S	\$56,928	\$58,107	\$2,062	3.66%
Pages 36 - 37	Food Services	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	Algebra Readiness	S	\$14,606	\$11,247	-\$3,359	-23.00%
Page 37	Facilities	\$0	\$0	\$0	#DIV/0!	VPSA Technology Grants	S	\$154,000	\$154,000	\$0	0.00%
Page 38	Debt Service	\$0	\$0	\$0	#DIV/0!	Virginia Preschool Initiative	S	\$149,520	\$203,718	\$54,198	36.25%
Pages 38 - 35	Technology*	1,617,612.54	\$1,717,490	\$99,878	6.17%	Infrastructure and Operations Per Pupil Fund	S	\$200,000	\$200,000	\$0	0.00%
Page 38	Fund Transfer	\$226,918	\$217,085	-\$9,833	-4.33%	GROCERY HOLD HARMLESS	S	\$369,878	\$373,834	\$3,956	1.07%
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	Compensation Supplement	S	\$298,243	\$116,175	-\$182,068	-61.05%
By Major Category:						Mentor Teacher Program	S	\$1,002	\$1,081	\$79	7.88%
Instruction	61000	\$21,675,589	\$22,464,117	\$788,528	3.64%	Carl Perkins Vocational Equipment Grant	F	\$38,878	\$40,232	\$1,354	4.02%
Administration	62000	\$1,685,381	\$1,719,669	\$34,288	2.03%	Title I	F	\$502,890	\$540,057	\$37,167	7.39%
Transportation	63000	\$3,917,010	\$4,148,493	\$231,483	5.91%	Title II	F	\$73,348	\$78,112	\$4,764	6.50%
Maintenance	64000	\$3,284,210	\$3,348,291	\$64,081	1.95%	TITLE III	F	\$4,251	\$7,741	\$3,490	82.09%
Food Services	65000	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	TITLE IV	F	\$37,374	\$36,461	-\$913	-2.44%
Facilities	66000	\$0	\$0	\$0	#DIV/0!	Title VI-B	F	\$455,885	\$477,435	\$21,550	4.73%
Debt Service	67000	\$0	\$0	\$0	#DIV/0!	Title VI-B Pre-K	F	\$13,820	\$14,554	\$734	5.31%
Technology	68000	\$1,617,613	\$1,717,490	\$99,878	6.17%	Federal Land Use	F	\$3,864	\$3,864	\$0	0.00%
Fund Transfer	67000	\$226,918	\$217,085	-\$9,833	-4.33%	Reimb. (Field Trips, Cust.Svc)	O	\$97,355	\$97,355	\$0	0.00%
TOTAL REQUES		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	E-rate Telecommunications Rebate	O	\$112,400	\$112,400	\$0	0.00%
						Dual Enrollment Reimbursement	O	\$31,482	\$31,482	\$0	0.00%
						County Support of School Nurses	O	\$164,935	\$164,935	\$0	0.00%
						Food Services - Self Supporting Program	F; S; O	\$1,387,539	1,361,797.57	-\$25,741	-1.86%
						Federal Carryover Funds:					
						Title VI-B	F	\$297,695	\$117,193	-\$180,503	-60.63%
						Title I	F	\$30,343	\$13,324	-\$17,019	-56.09%
						Title II	F	\$10,000	\$31,005	\$21,005	210.05%
						Title III	F	\$5,812	\$7,741	\$1,929	33.19%
						Title IV	F	\$16,475	\$12,718	-\$3,757	-22.80%
						Title VI-B Pre-K	F	\$22,247	\$21,554	-\$693	-3.12%
						Subtotal of Revenue		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
										\$0	#DIV/0!
						Total State, Federal & Other from Calc Tool		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
						County Contribution		\$20,518,914	\$20,518,914	\$0	0.00%
						TOTAL GEN FUND & CAFÉ REV		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
										\$0	#DIV/0!
						Total Recommended Expenditures		\$33,794,259	\$34,976,942	\$1,182,684	3.50%
						less: Total Estimated Revenue		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
						Surplus/Deficit		\$0	-\$2,255,566	-\$2,255,566	
						Source of funds:					
						State SOQ, Incentive, Cat & Lottery	S	\$7,533,948	6,445,547	-\$1,088,401	-14.45%
						State Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
						Federal Revenue	F	\$2,467,682	2,353,071	-\$114,611	-4.64%
						Other Revenue	O	\$811,239	774,049	-\$37,190	-4.58%
						Total Without County Funds:		\$13,275,345	12,202,462	-\$1,072,883	-8.08%
						Required Funds from County not inclusive of Nursing Program			\$22,774,480		

Nelson County Public Schools  
School Board Requested Operational Budget  
Fiscal Year 2026/2027

3/13/26

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST	
6100	1120	INSTRUCTIONAL SALARIES	3,333,670.77	3,494,030.73	3,525,246.07	3,734,719.92	3,946,818.24	3,881,712.00	3,799,391.00	-2.12%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS READING SPECIALISTS (4) EARLY READING INTERVENTION (PALS TUTORS) * ESL moved to PRGM 12	400	\$5,436,921 \$287,470.00 \$75,000.00	
	1130	OTHER PROFESSIONAL SAL	0.00	0.00	740.10	1,584.65	1,010.99	0.00	0.00	#DIV/0!			\$177,255.00	
	1151	TECHNICAL SALARIES	141,059.80	185,288.81	199,199.55	184,343.05	213,235.96	174,355.00	177,255.00	1.66%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS			\$57,456.53 \$105,060.00 \$76,449.69
	1520	SUBSTITUTES SAL & WAGES	101,985.00	105,197.17	163,561.62	200,454.43	128,034.14	215,290.41	238,966.22	1.56%	REGULAR SUBSTITUTES ERIP PARTICIPANTS Daily Subs (2-67)			\$75,498.68
	1620	SUPPLEMENTAL SALARIES	59,672.67	46,893.40	58,739.97	57,956.56	63,766.17	74,018.31	75,498.68	2.00%	ELEMENTARY TEACHER STIPENDS			\$300,541.03 \$21,991.46 \$5,737.50
	1660	BONUS	69,430.88	6,639.16	71,160.00	0.00	67,389.98	0.00	0.00	#DIV/0!				
	2100	FICA	251,779.36	277,393.95	291,889.98	304,646.38	324,487.67	333,951.24	328,269.98	-1.70%	7.65% OF SALARIES TITLE I FICA EARLY READING INTERVENTION (PALS TUTORS FICA) * ESL moved to PRGM 12	400	\$202,785.26 \$26,616.55	
	2210	VRS BENEFITS	410,076.40	414,011.60	386,727.22	383,545.72	346,465.51	382,625.06	229,401.61	-40.05%	VRS Plan 1 or Plan 2 - 12.2% of covered payroll TITLE I VRS - 12.2% of Covered Payroll * ESL moved to PRGM 12	400	\$398,291.32 \$10,775.09	
	2220	VRS HYBRID RETIREMENT	144,714.60	179,811.46	220,888.40	248,922.92	253,728.37	296,884.70	309,066.41	4.10%	Hybrid VRS TITLE I Hybrid VRS * ESL moved to PRGM 12	400	\$31,804.75 \$2,529.74	
	2250	RETIREE HEALTH INS CREDIT	40,391.30	43,232.95	44,236.97	46,046.13	48,679.13	48,261.66	34,334.48	-28.86%	88% OF VRS RETIREE HEALTH INS. 88% TITLE I VRS RETIREE HEALTH INS * ESL moved to PRGM 12	400	\$1,003,786.96 \$78,912.95	
	2300	GROUP HEALTH INSURANCE	780,715.08	755,496.30	798,297.86	809,794.43	816,024.49	954,815.14	1,082,699.92	13.93%	GROUP HEALTH INSURANCE TITLE I GROUP HEALTH INSURANCE * ESL moved to PRGM 12	400	\$4,800.00	
	2310	Health Savings Account	1,950.00	3,500.00	3,600.00	3,600.00	4,700.00	4,800.00	4,800.00	0.00%	Health Savings Account Contribution @ \$100/ mo per participant			\$9,799.39 \$681.17
	2510	DISABILITY INSURANCE	4,092.40	5,084.95	6,247.00	7,038.87	7,131.92	7,457.52	10,480.56	40.91%	48% of Hybrid Retirement Employees Salaries TITLE I Hybrid VRS * ESL moved to PRGM 12	400	\$38,310.27 \$31,047.18	
	2400	GLI BENEFITS	44,730.20	47,876.21	48,989.63	50,993.54	47,471.68	47,065.09	41,157.45	-12.13%	1.06% of Covered Payroll 1.06% TITLE I GLIP * ESL moved to PRGM 12	400	\$8,576.88 \$632.43 \$165.80	
	2700	WORKERS COMPENSATION	10,128.63	8,416.00	3,062.80	7,131.41	0.00	9,704.70	9,374.31	-3.40%	22% of covered payroll TITLE I WORKERS COMP INSURANCE EARLY READING INTERVENTION (PALS TUTORS WC) * ESL moved to PRGM 12	400	\$1,950.00	
	2800	SICK LEAVENAC/PAYOUT	0.00	14,340.95	5,228.70	11,900.67	11,900.05	0.00	0.00	#DIV/0!				
	2820	TUITION ASSISTANCE	750.00	0.00	6,781.70	675.00	1,899.44	7,500.00	2,500.00	-56.67%	Tuition Reimbursement Title II for Prev. Lic Teachers	420	\$2,500.00	
	2891	UNEMPLOYMENT	2,025.33	0.00	-1,453.36	288.00	0.00	2,025.00	2,025.00	0.00%	UNEMPLOYMENT INSURANCE			\$2,025.00
	3000	PURCHASED SERVICES	12,822.07	5,462.08	9,092.58	134.00	85,075.51	21,401.60	21,401.60	0.00%	ROCKFISH ALLOCATION IVE RIVER ELEM TEXTBOOK REPAIR NMS REGULAR PROGRAM ALLOCATION	1 2 3	\$10,746.60 \$8,500.00 \$1,955.00 \$200.00	
	5400	LEASES	13,590.86	49,927.00	20,951.16	14,975.58	57,674.18	0.00	0.00	#DIV/0!				
	5501	TRAVEL (MILEAGE)	686.16	2,756.68	3,672.82	1,483.03	997.48	1,200.00	0.00	-100.00%	* ESL moved to PRGM 12			250



3/13/26		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027										PROJ CODE	COMPONENT COST
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANCE	JUSTIFICATION		
	2700	WORKERS COMPENSATION	2,544.00	0.00	0.00	329.31	0.00	2,822.13	2,995.51	6.14%	22% of salaries & wages	430	\$2,995.51
	2800	SICK LEAVE/VACATION PAYOL	0.00	5,549.74	0.00	5,000.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	1,845.90	0.00	0.00	#DIV/0!			\$0.00
	3000	PURCHASED SERVICES	8,815.80	24,105.54	38,031.22	28,485.81	182,136.62	73,785.71	66,515.43	-9.85%	MEDICAL EXAMINATIONS - CHILD STUDY REFERRALS STAFF DEV. - SPECIAL STUDENTS IN REG. CLASSROOMS DEAF AND HARD OF HEARING SERVICES VISION, ORIENTATION & MOBILITY SERVICES Contracted Speech Pathologist	430	\$2,500.00 \$3,000.00 \$10,000.00 \$24,000.00 \$7,015.43
	4000	INTERNAL SERVICES	0.00	0.00	0.00	74.03	0.00	0.00	0.00	#DIV/0!			\$0.00
	5501	TRAVEL (MILEAGE)	605.10	3,891.88	7,462.54	1,510.24	48.42	6,665.00	4,564.72	-31.51%	INSTRUCTIONAL TRAVEL FOR ITINERANT TEACHERS MILEAGE FOR DEAF & HARD OF HEARING SVCS	117	\$665.00
	5504	CONFERENCES	0.00	28.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%	CONFERENCES FOR SPECIAL ED TEACHERS/STAFF	116	\$1,000.00
	5800	DUES & SUBSCRIPTIONS	654.00	819.66	1,582.00	700.00	650.00	0.00	0.00	#DIV/0!			\$0.00
	6000	MATERIALS & SUPPLIES	66,686.59	14,139.63	29,809.94	23,879.32	14,565.66	37,367.00	37,408.00	0.11%	NMS ALLOCATION TYE RIVER ELEMENTARY PRE SCHOOL HANDICAPPED GRANT & CARRYOVER	3	\$700.00
	6020	TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$600.00
	7000	PAYMENT TO JOINT OPERATIO	185,347.95	109,841.39	170,182.23	108,661.87	0.00	136,245.40	172,685.61	-26.75%	PREP RELATED SERVICE COSTS PREP IVY CREEK COST (1 SLOT) (increase in Prep Cost)		\$97,194.87 \$75,490.74
	8100	CAPITAL OUTLAY - REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
<b>TOTAL FOR SPECIAL ELEMENTARY INSTRUCTION</b>													<b>\$146,948.00</b>
6100 - VOC. ELEM. CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SALARIES	121,898.76	110,335.03	110,989.92	128,750.59	132,793.70	138,921.00	146,948.00	5.78%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		\$146,948.00
	1520	SUBSTITUTE TEACHER	6,875.00	8,885.79	5,809.98	5,932.47	15,918.51	9,643.58	9,836.45	2.00%			\$9,836.45
	1620	STIPENDS/SUPPLEMENTAL PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	1660	EMPLOYEE BONUS	2,239.97	283.00	1,820.00	0.00	1,980.00	0.00	0.00	#DIV/0!			\$0.00
	2100	PICA	9,320.05	8,839.71	8,725.96	10,292.20	11,397.54	11,365.19	11,994.01	5.53%	7.65% OF SALARIES *change in staffing		\$11,994.01
	2210	VRS	19,113.73	5,575.90	10,501.34	6,429.45	5,662.51	6,998.85	5,531.36	-20.97%	VRS Plan 1 or Plan 2 - 12.2% of covered payroll		\$5,531.36
	2220	VRS- HYBRID	5,752.90	13,277.49	7,945.44	14,975.26	15,988.80	17,786.81	15,396.41	-13.44%	HYBRID VRS RETIREMENT		\$15,396.41
	2250	Retiree Health Ins Credit	2,435.52	1,372.69	1,343.11	1,558.33	1,607.14	1,680.94	1,293.14	-23.07%	88% of Covered Payroll		\$1,293.14
	2300	GROUP HEALTH INSURANCE	16,421.61	15,566.20	18,851.58	6,303.24	8,148.79	10,825.58	12,440.41	15.00%	GROUP HEALTH INSURANCE		\$12,440.41
	2400	GLI	1,550.29	1,519.95	1,487.26	1,725.88	1,639.27	1,557.65	1,557.65	-4.98%	1.06% of Covered Payroll		\$1,557.65
	2510	VLDP	585.72	375.47	224.64	423.45	418.39	195.00	487.72	150.11%	VLDP - Hybrid Retirement Plan		\$487.72
	2700	WORKERS COMPENSATION	312.00	0.00	0.00	0.00	0.00	326.84	344.93	5.53%	22% of covered payroll		\$344.93
	2800	SICK/VACATION PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	3000	PURCHASED SERVICES	45.00	487.50	0.00	0.00	0.00	300.00	300.00	0.00%	NMS ALLOCATION	3	\$300.00

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027											
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	REQUESTED	%	PROJ. COMPONENT CODE
			FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	CHANGE		
	5400	LEASES/RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	5501	TRAVEL (MILEAGE)	0.00	0.00	763.79	0.00	332.50	332.50	332.50	0.00% INST. TRAVEL FOR CTE TEACHERS	117
	5504	TRAVEL (CONFERENCE)	0	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	6000	MATERIALS & SUPPLIES	419.69	5,064.99	9,267.84	6,483.06	1,000.00	1,000.00	1,000.00	0.00% NMS ALLOCATION	3
	8200	CAPITAL OUTLAY ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL FOR VOC ELEM INSTRUCTION			171,581.72	173,808.40	186,423.50	201,965.73	201,035.56	207,471.58	207,471.58	3.21%	
6100 - GIFTED ELEM.	1120	INSTRUCTIONAL SALARIES	60,245.56	57,215.03	61,668.72	89,194.65	91,752.37	81,334.15	81,334.15	-11.35% GIFTED RESOURCE PERSON (10 MO CONTRACT)	480
										GIFTED RESOURCE PERSON - ERIP	480
										SUMMER ENRICHMENT TEACHERS	480
1620		SUPPLEMENTAL SALARIES	10,282.98	3,192.76	694.97	1,488.62	9,160.24	8,128.94	8,128.94	-11.35% 10 EXTRA DAYS FOR GIFTED TEACHER - ENRICHMENT PROC	480
										GIFTED COORDINATOR STIPENDS	480
1660		EMPLOYEE BONUS	880.01	500.01	880.00	880.00	0.00	0.00	0.00	#DIV/0!	
2100		FICA	3,873.36	4,662.18	4,876.46	5,232.41	7,720.50	6,843.93	6,843.93	-11.35% 7.65% OF SALARIES	480
2210		VRS RETIREMENT	9,056.30	9,509.10	10,249.48	9,854.68	10,150.34	0.00	0.00	-100.00% 12.2% of Covered Payroll	480
2220		VRS Hybrid Retirement	0.00	0.00	0.00	0.00	0.00	0.00	9,671.57	#DIV/0!	480
2250		Retiree Health Insurance Credit	659.30	692.30	791.40	839.21	1,031.08	657.05	657.05	-36.28% .88% of Covered Payroll	480
2300		GROUP HEALTH INSURANCE	11,042.52	7,318.36	8,436.00	8,467.68	9,697.19	11,151.76	11,151.76	15.00% Group Health Insurance	480
2310		HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	480
2400		GROUP LIFE INSURANCE	730.10	766.70	825.30	876.40	1,005.52	652.98	652.98	-35.06% 1.06% of Covered Payroll	480
2510		VLDP - Hybrid Retirement	0.00	0.00	0.00	0.00	0.00	0.00	295.69	#DIV/0!	480
2700		WORKERS COMPENSATION	0.00	0.00	0.00	0.00	222.03	196.82	196.82	-11.35% 22% salaries & wages	480
2800		SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2820		TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
3000		PURCHASED SERVICES	9,499.99	7,146.01	3,116.67	2,161.67	9,500.00	9,500.00	9,500.00	0.00% GIFTED & TALENTED PROGRAM SERVICES	480
5501		TRAVEL (MILEAGE)	1,525.00	2,766.62	2,510.70	1,539.52	1,850.00	1,850.00	1,850.00	0.00% TRAVEL FOR GIFTED RESOURCE PERSON	480
5504		TRAVEL (CONF)	2,000.00	75.56	102.90	49.87	2,000.00	2,000.00	2,000.00	0.00% CONFERENCES & STATE & REGIONAL MEETINGS	480
5800		DUES & SUBSCRIPTIONS	9,381.37	196.67	313.33	185.00	10,000.00	10,000.00	10,000.00	0.00% DUES & SUBSCRIPTIONS	480
6000		MATERIALS & SUPPLIES	8,259.20	5,188.65	1,227.59	336.25	1,250.00	1,250.00	1,250.00	0.00% MATERIALS & SUPPLIES FOR GIFTED PROGRAM	480
7000		TUITION	0.00	250.00	300.00	333.33	0.00	0.00	0.00	#DIV/0!	
TOTAL FOR GIFTED ELEMENTARY INSTRUCTION			127,435.69	99,479.95	95,532.88	128,389.42	155,946.26	143,532.88	143,532.88	-7.61%	
ESL - PRGM 12	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	21,812.43	0.00	0.00	85,194.00	#DIV/0!	250
										MOVE FROM REG ED PER DOE RECLASSIFICATION	250
1660		EMPLOYEE BONUS	0.00	0.00	0.00	1,450.00	0.00	0.00	0.00	#DIV/0!	
2100		FICA	0.00	0.00	0.00	1,746.11	0.00	6,517.34	6,517.34	#DIV/0!	250
2220		VRS HYBRID PLAN	0.00	0.00	0.00	1,704.43	0.00	12,312.02	12,312.02	#DIV/0!	250
										MOVE FROM REG ED PER DOE RECLASSIFICATION	250
2250		Retiree Health Insurance Credit	0.00	0.00	0.00	105.57	0.00	749.71	749.71	#DIV/0!	250
										.88% ESL RETIREE HEALTH INSURANCE	250
										MOVE FROM REG ED PER DOE RECLASSIFICATION	250

EDUCATION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL EY 2022/23	ACTUAL EY 2023/24	ACTUAL EY 2024/25	BUDGETED EY 2025/2026	REQUESTED EY 2026/2027	CHANGE #DIV/0!	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24	ACTUAL EY 2024/25									
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	3,488.13	0.00	15,337.50	15,337.50	ESL TEACHER MOVE FROM REG ED PER DOE RECLASSIFICATION	250	\$15,337.50	
	2310	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	2400	GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	102.95	0.00	0.00	903.06	903.06	1.06% ESL CLIP MOVE FROM REG ED PER DOE RECLASSIFICATION	250	\$903.06	
	2510	VRS HYBRID DISABILITY	0.00	0.00	0.00	0.00	39.26	0.00	0.00	408.93	408.93	ESL Hybrid VRS MOVE FROM REG ED PER DOE RECLASSIFICATION	250	\$408.93	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187.43	187.43	ESL TEACHER MOVE FROM REG ED PER DOE RECLASSIFICATION	250	\$187.43	
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	87.04	0.00	0.00	0.00	0.00				
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	45.44	0.00	0.00	1,200.00	1,200.00	ESL Teacher Internet Travel MOVE FROM REG ED PER DOE RECLASSIFICATION	250	\$1,200.00	
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	7000	TUITION	0.00	0.00	0.00	0.00	30,581.36	0.00	0.00	122,809.98	122,809.98				
6100 - REG. SEC.	1120	INSTRUCTIONAL SALARIES	2,126,296.00	2,207,225.13	2,430,349.69	2,250,724.39	2,698,390.00	2,655,869.00	-1.58% SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS	2,655,869.00	2,655,869.00			\$2,655,869.00	
	1130	OTHER PROFESSIONAL SERVI	0.00	0.00	221.30	479.86	138.17	0.00	0.00	0.00	0.00			\$0.00	
	1151	TECHNICAL SALARIES	25,177.44	45,823.13	57,272.69	68,276.42	45,173.13	86,151.00	88,860.00	88,860.00	3.14% IN-SCHOOL SUSPENSION ASST - NCHS INSTRUCTIONAL ASSISTANT - ALT ED (Local) INSTRUCTIONAL ASSISTANT - ALT ED (Grant) IN-SCHOOL SUSPENSION ASST - NMS (Local) Title IV Alt Ed Salary Portion (grant)	450	\$26,832.00 \$15,370.00 \$9,762.67 \$19,525.33		
	1500	SUBSTITUTES SALARIES	72,941.25	81,344.86	137,474.37	108,406.17	83,867.15	150,016.45	153,016.78	153,016.78	2.00% REGULAR SUBSTITUTES ERIP PARTICIPANTS Daily Subs (L33)	450	\$59,516.49 \$5,418.61 \$38,081.68		
	1620	SUPPLEMENTAL SALARIES	70,555.07	45,203.49	52,081.94	32,493.07	85,126.20	58,596.58	60,354.48	60,354.48	3.00% SECONDARY STIPENDS			\$60,354.48	
	1660	EMPLOYEE BONUS	42,100.96	4,632.29	39,140.00	0.00	30,110.00	0.00	0.00	0.00	0.00			\$0.00	
	2100	FICA	206,698.97	175,605.08	186,175.90	186,213.37	226,120.16	223,381.42	-1.21% 7.65% OF COVERED PAYROLL Title IV FICA	223,381.42	223,381.42			\$220,711.93 \$2,669.49	
	2210	VRS BENEFITS	242,244.35	241,051.54	259,823.67	232,342.03	177,878.28	190,433.36	196,824.06	196,824.06	3.36% 12.2% of Covered Payroll Title IV VRS - 12.2% of covered payroll	450		\$193,708.03 \$3,116.03	
	2220	VRS - HYBRID	107,588.80	126,377.09	113,620.80	164,029.23	157,087.67	156,690.10	164,115.99	164,115.99	4.87% HYBRID VRS RETIREMENT			\$164,115.99	
	2250	Retiree Health Insurance Credit	25,472.50	26,764.44	27,100.54	28,858.23	35,513.19	24,018.36	-28.33% 88% of Covered Payroll	24,018.36	24,018.36			\$24,018.36	
	2300	GROUP HEALTH INSURANCE	423,112.44	362,387.75	391,581.76	412,328.75	418,734.71	478,056.05	14.17% GROUP HEALTH INSURANCE	478,056.05	478,056.05		REG	\$478,066.05	
	2310	Health Savings Account	1,200.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Health Savings Account Contribution @ \$100/mo per participant		\$0.00	
	2350	COBRA INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00	
	2800	OTHER EMPLOYEE BENEFITS	1,149.39	4,561.27	1,234.98	9,393.30	3,654.94	1,150.00	1,150.00	1,150.00	0.00% PCORI FEE			\$1,150.00	

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027														
FUNCTION	OBJECT	ACCOUNT	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	CHANGE	%	JUSTIFICATION	PROJ. COMPONENT CODE	COST
	2400	GLI BENEFITS	28,208.80	29,640.14	30,012.30	31,958.56	26,295.28	32,682.29	28,931.21	-11.48%	1.06%	Covered Payroll		\$28,931.21
	2510	VLDP PROGRAM	6,642.50	3,579.39	3,213.22	4,639.35	4,394.57	6,549.00	5,628.94	-14.05%	-48%	HYBRID DISABILITY PROGRAM - 48% of covered payroll		\$6,549.00
	2700	WORKERS COMPENSATION	7,465.85	0.00	0.00	5,532.74	0.00	6,584.94	6,413.10	-2.61%	-23%	COVERED PAYROLL		\$6,413.10
	2820	TUITION ASSISTANCE	0.00	0.00	13,909.50	11,316.80	14,225.86	7,500.00	2,500.00	-66.67%		Tuition Assistance for Prov. Licensed Teachers	420	\$2,500.00
	2891	UNEMPLOYMENT INSURANCE	39,373.95	0.00	941.09	1,437.52	0.00	26,849.03	1,500.00	-94.41%				\$1,500.00
	3000	PURCHASED SERVICES	15,767.70	19,035.49	10,306.08	9,917.72	4,163.56	1,650.00	1,650.00	0.00%		NCHS REGULAR PROGRAM ALLOCATION NNS ALLOCATION	4	\$1,650.00
	3810	DUAL ENROLLMENT	65,000.00	83,802.05	103,451.30	30,622.65	38,306.09	84,000.00	64,000.00	-23.81%		DUAL ENROLLMENT & ONLINE COURSES	3	\$64,000.00
	5400	LEASES	6,795.43	28,956.44	14,493.82	7,241.16	28,837.06	0.00	0.00	#DIV/0!				
	5501	TRAVEL (MILEAGE)	0.00	87.98	858.10	1,158.77	504.74	3,440.84	2,940.84	-14.53%		TRAVEL FOR TEACHERS	117	\$2,940.84
	5504	CONFERENCE TRAVEL	0.00	239.91	74.49	0.00	180.00	0.00	0.00	#DIV/0!				
	5800	MEMBERSHIPS & SUBSCRIPTI	3,855.80	1,625.00	5,224.25	3,904.90	2,794.84	50.00	50.00	0.00%		NNS ALLOCATION	3	\$50.00
	6000	MATERIALS & SUPPLIES	74,453.98	102,636.88	61,896.37	21,577.26	39,348.09	35,974.91	35,974.91	0.00%		NCHS REGULAR PROGRAM ALLOCATION FINE ARTS PROGRAM SUPPLIES/MATERIALS FAMILY LIFE MATERIALS DRY ERASE MARKERS DIPLOMAS TESTING MATERIALS NNS ALLOCATION EMPLOYEE RECOGNITION - SERVICE PIN PROGRAM COPY PAPER TITLE II MATERIALS & SUPPLIES	4 221 229 120 120 230 3 124 120 420	\$8,867.56 \$2,800.00 \$250.00 \$2,500.00 \$4,000.00 \$966.28 \$250.00 \$13,156.50 \$2,484.57
	6020	TEXTBOOKS	0.00	0.00	14,880.35	9,311.16	10,149.12	0.00	0.00	#DIV/0!				
	7000	OUT OF DISTRICT TUITION	0.00	25,300.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	8100	CAPITAL OUTLAY - REPLACEN	7,500.00	0.00	0.00	0.00	0.00	1,365.00	1,365.00	0.00%		NCHS REGULAR PROGRAM ALLOCATION	4	\$1,365.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	1,365.00	1,365.00	0.00%		NCHS REGULAR PROGRAM ALLOCATION	4	\$1,365.00
<b>TOTAL FOR REG SECONDARY INSTRUCTION</b>														
			3,597,610.18	3,616,982.35	3,765,878.13	3,821,742.05	3,569,362.01	4,227,606.55	4,197,975.14	-0.70%				
6100 - SPEC SEC.	1120	INSTRUCTIONAL SALARIES	519,257.04	527,906.91	522,622.40	611,388.41	528,206.59	676,957.00	629,198.00	-7.05%		SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS TITLE VI-B TEACHERS	430	\$489,355.50 \$159,842.50
	1130	OTHER PROF SALARIES	0.00	0.00	0.00	52.11	93.01	0.00	0.00	#DIV/0!				
	1151	TECHNICAL SALARIES	119,923.99	120,879.79	153,745.84	180,240.95	171,111.81	171,347.00	177,229.00	3.43%		SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		\$177,229.00
	1520	SUBSTITUTE SALARIES	6,452.00	23,981.41	27,623.16	30,248.52	10,945.73	20,600.00	21,218.00	3.00%		SUBSTITUTE TEACHER WAGES		\$21,218.00
	1620	TEACHER STIPENDS	0.00	1,523.50	0.00	637.60	0.00	1,687.63	1,738.26	3.00%		CHILD STUDY CHAIRPERSON		\$1,738.26
	1660	EMPLOYEE BONUS	16,430.02	1,150.01	16,090.00	0.00	12,200.00	0.00	0.00	#DIV/0!				\$0.00
	2100	FICA	45,344.52	48,658.61	52,677.81	61,058.71	53,174.82	56,501.61	52,749.87	-6.64%		7.65% OF SALARIES TITLE VI-B FICA	450	\$42,051.92 \$10,697.95

3/13/26

Nelson County Public Schools  
School Board Requested Operational Budget  
Fiscal Year 2026/2027

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY2021/22	ACTUAL FY2022/23	ACTUAL FY2023/24	ACTUAL FY2024/25	BUDGETED FY2025/26	REQUESTED FY2026/27	CHANGE %	JUSTIFICATION	PROJ CODE	COMPONENT COST
	2210	VRS BENEFITS	53,865.60	38,499.90	32,145.85	34,221.01	45,335.63	36,291.93	-19.95%	VRS Plan 1 or Plan 2 - 12.2% of covered payroll TITLE VLB VRS - 12.2% of covered payroll	430	\$26,337.37 \$10,154.56
	2220	VRS - HYBRID	60,785.70	72,520.22	102,194.91	74,185.08	75,797.81	100,893.90	32.71%	HYBRID VRS RETIREMENT	430	\$87,658.26 \$13,535.64
	2250	Retiree Health Insurance Credit	8,442.90	8,118.60	9,780.33	8,464.76	10,264.48	7,463.24	-27.29%	88% of Covered Payroll TITLE VLB RETIREE HEALTH INSURANCE CREDIT - 88% of p	430	\$5,665.94 \$1,397.30
	2500	GROUP HEALTH INSURANCE	170,984.16	144,380.51	151,274.97	132,123.27	165,439.92	190,255.90	15.00%	Group Health Insurance Group Health Insurance - Title VLB	430	\$173,171.51 \$17,084.39
	2310	HEALTH SAVINGS ACCOUNT	348.80	238.00	0.00	0.00	0.00	0.00	#DIV/0!	Health Savings Account Contribution @ \$100/mo per participant		\$0.00
	2400	GLI BENEFITS	9,199.00	8,991.08	10,831.23	8,255.40	10,009.89	8,623.40	-13.85%	1.06% of Covered Payroll	430	\$7,065.80 \$1,557.60
	2510	VLDP	1,717.40	2,050.61	2,889.85	2,065.13	2,145.28	3,743.27	74.49%	vldp - 48% of covered payroll TITLE VLB VLDP - 48% of covered payroll	430	\$3,463.02 \$39.25
	2700	WORKERS COMPENSATION	1,845.00	0.00	404.69	0.00	1,624.88	1,516.99	-6.64%	.22 per \$100		\$1,516.99
	2800	OTHER EMPLOYEE BENEFITS	0.00	0.00	154.16	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	3000	PURCHASED SERVICES	659.16	5,267.86	5,641.82	79,474.91	111,964.29	91,964.29	-17.80%	MEDICAL EXAMS NCHS REGULAR PROGRAM ALLOCATION DEAF & HARD OF HEARING SERVICES VISION SERVICES ORIENTATION & MOBILITY SERVICES CONTRACTED SPEECH SERVICES	430 4 430 430 430	\$900.00 \$250.00 \$6,500.00 \$18,000.00 \$1,000.00 \$65,714.29
	3830	TUITION PD PRIVATE SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	4000	INTERNAL SERVICES	0.00	0.00	74.03	0.00	0.00	0.00	#DIV/0!			
	5501	TRAVEL (MILEAGE)	63.15	2,109.49	1,065.50	38.37	100.00	100.00	0.00%	MILEAGE FOR DEAF & HARD OF HEARING SVCS	430	\$100.00
	5504	TRAVEL (CONFERENCE)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	5800	DUES & SUBSCRIPTIONS	307.00	234.84	330.00	0.00	500.00	500.00	0.00%	NMS REGULAR PROGRAM ALLOCATION NCHS REGULAR PROGRAM ALLOCATION	3 4	\$300.00 \$200.00
	6000	MATERIALS & SUPPLIES	28,606.58	2,547.96	7,040.86	4,438.60	1,900.00	1,900.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION NMS REGULAR PROGRAM ALLOCATION	4 3	\$1,200.00 \$700.00
	7000	PAYMENT TO JOINT OPERATIO	112,890.38	74,178.39	24,134.36	81,792.60	197,361.40	248,176.35	25.75%	PREP RELATED SERVICE COSTS IVY CREEK 2 SLOTS 2 Ivy Creek Slots		\$97,194.87 \$150,981.48
	8200	CAPITAL OUTLAY ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
TOTAL FOR SPECIAL SECONDARY INSTRUCTION												
	1120	CLASSROOM INSTRUCTION	1,157,122.40	1,083,655.29	1,084,089.93	1,319,865.58	1,549,556.80	1,573,482.39	1.53%			
	1151	CLASSROOM INSTRUCTION	606,430.08	492,472.96	580,560.75	651,904.34	677,580.00	708,745.00	4.60%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		\$708,745.00
	1520	SUBSTITUTE TEACHERS	21,650.00	7,972.51	18,362.92	14,904.77	21,521.09	22,166.72	3.00%	SUBSTITUTE WAGES ERIP PARTICIPANTS		\$0.00 \$3,832.85 \$18,333.87
	1620	STIPENDS	3,617.59	4,233.23	471.50	1,400.00	6,323.65	6,513.36	3.00%	Perkins Stipends	126	\$5,071.36 \$1,442.00
	1660	EMPLOYEE BONUS	9,760.04	641.98	9,680.00	9,520.00	0.00	0.00	#DIV/0!			\$0.00

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget				ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/26	REQUESTED FY 2026/27	CHANGE %	JUSTIFICATION	PROJ. COMPONENT CODE	COMPONENT COST
			ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24										
2100	FICA		46,199.40	38,818.76	47,214.45	50,490.92	51,838.89	53,964.99	56,413.02	58,900.00	58,900.00	4.54%	7.65% OF SALARIES Perkins FICA	126	\$110.31	
2210	VRS		75,877.40	55,436.20	53,386.40	54,400.81	39,635.65	51,636.12	37,182.18	37,182.18	37,182.18	-27.99%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll		\$37,182.18	
2220	VRS - HYBRID		29,008.20	26,321.44	42,518.68	51,028.73	61,854.07	70,338.54	60,856.98	60,856.98	60,856.98	-13.48%	VRS HYBRID RETIREMENT		\$60,856.98	
2250	Retiree Health Insurance Credit		8,012.44	5,952.25	6,982.10	7,675.57	7,884.10	8,198.72	6,236.96	6,236.96	6,236.96	-23.95%	.88% of Covered Payroll		\$6,236.96	
2300	GROUP HEALTH INSURANCE		98,600.18	77,497.08	75,047.90	91,861.29	82,312.91	98,687.20	113,490.28	113,490.28	113,490.28	15.00%	GROUP HEALTH INSURANCE		\$113,490.28	
2310	HEALTH SAVINGS ACCOUNT		1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Health Savings Account Contribution @ \$100/mo per participant		\$0.00	
2400	GLI		9,017.29	6,591.68	7,732.31	8,500.45	7,688.50	7,995.44	7,512.70	7,512.70	7,512.70	-6.04%	1.06% of Covered Payroll		\$7,512.70	
2510	VLDP		901.50	744.32	1,202.47	1,443.06	1,676.77	1,939.53	1,939.07	1,939.07	1,939.07	-0.02%	vfp - .48% of covered payroll		\$1,939.07	
2700	WORKERS COMPENSATION		1,792.00	0.00	0.00	0.00	0.00	1,559.58	1,629.99	1,629.99	1,629.99	4.51%	.22% of covered payroll Perkins Workers Comp - .22% of covered payroll	126	\$1,622.34	
2800	SICK LEAVE/VAC. PAYOUT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
2820	TUITION REIMBURSEMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
3000	PURCHASED SERVICES		340.00	3,447.24	2,365.60	1,659.00	3,386.00	15,700.00	15,700.00	15,700.00	15,700.00	0.00%	NCHS VOCATIONAL ALLOCATION NMS VOCATIONAL ALLOCATION Perkins Grant	5 3 126	\$3,900.00 \$300.00 \$11,500.00	
4000	INTERNAL SERVICES		0.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00%	Perkins Grant	126	\$1,200.00	
5400	LEASES/RENTALS		0.00	154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
5501	TRAVEL (MILEAGE)		500.00	949.64	398.58	245.89	256.13	505.92	505.92	505.92	505.92	0.00%			\$505.92	
5504	CONFERENCE TRAVEL		150.00	4,308.41	2,112.21	4,021.96	2,998.91	5,100.00	5,100.00	5,100.00	5,100.00	0.00%	VOCATIONAL CONFERENCE CARL PERKINS CONFERENCE TRAVEL	5 126	\$2,100.00 \$3,000.00	
5800	DUES & SUBSCRIPTIONS		3,322.00	127.50	224.00	1,287.00	130.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
6000	MATERIALS & SUPPLIES		42,704.33	33,511.29	32,045.90	54,104.24	52,846.13	21,607.44	43,063.09	43,063.09	43,063.09	99.30%	NCHS VOCATIONAL ALLOCATION NMS VOCATIONAL ALLOCATION CARL PERKINS	5 3 126	\$20,407.44 \$1,000.00 \$21,465.65	
6020	TEXTBOOKS/MATERIALS		0.00	0.00	0.00	0.00	3,254.62	20,000.00	20,000.00	20,000.00	20,000.00	0.00%	K-TECH CLASSES EMS AND FIREFIGHTER		\$20,000.00	
7000	PAYMENT TO JOINT OPERATIO		0.00	0.00	0.00	0.00	0.00	28,765.00	6,780.00	6,780.00	6,780.00	-76.43%	NCHS VOCATIONAL ALLOCATION	5	\$6,780.00	
8100	CAPITAL OUTLAY - REPLACES		0.00	0.00	11,066.55	6,700.00	0.00	6,380.00	6,380.00	6,380.00	6,380.00	0.00%	NCHS VOCATIONAL ALLOCATION	5	\$6,380.00	
8200	CAPITAL OUTLAY - ADDITION		0.00	0.00	0.00	0.00	0.00	1,099,403.23	1,121,815.26	1,121,815.26	1,121,815.26	2.04%		5	\$6,780.00	
<b>TOTAL FOR VOC. SECONDARY INSTRUCTION</b>																
61100 - GIFTED SEC.			982,096.20	784,616.49	918,291.32	1,012,610.87	1,008,142.73	9,019,000	7,700.00	7,700.00	7,700.00	-14.62%	GIFTED RESOURCE PERSON (10 MONTH CONTRACT)	480	\$7,700.00	
1620	SUPPLEMENTAL SALARIES		0.00	0.00	0.00	0.00	744.31	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
1660	EMPLOYEE BONUS		119.99	0.00	120.00	0.00	120.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
2100	FICA		528.12	597.89	657.74	692.37	791.05	689.95	589.05	589.05	589.05	-14.62%	7.65% OF SALARIES	480	\$589.05	
2210	VRS		1,235.00	1,296.70	1,397.64	1,482.25	1,343.80	1,384.11	0.00	0.00	0.00	-100.00%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll	480	\$0.00	
2220	VRS HYBRID RETIREMENT		0.00	0.00	0.00	0.00	0.00	1,208.35	1,208.35	1,208.35	1,208.35	#DIV/0!	VRS HYBRID RETIREMENT	480	\$1,208.35	
2250	Retiree Health Insurance Credit		89.90	94.40	101.70	107.90	114.41	109.13	67.76	67.76	67.76	-31.91%	.88% of Covered Payroll	480	\$67.76	
2300	GROUP HEALTH INSURANCE		1,305.76	989.99	1,093.56	1,150.32	1,154.64	1,322.29	1,520.63	1,520.63	1,520.63	15.00%	GROUP HEALTH INSURANCE	480	\$1,520.63	

3/13/26		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027											
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT CODE
	2400	GROUP LIFE INSURANCE	99.60	104.50	112.70	119.50	111.60	106.42	81.62	-23.31%	1.06% of Covered Payroll	480	801.62
	2510	VLDP - VRS HYBRID PLAN	0.00	0.00	0.00	0.00	0.00	0.00	36.96	#DIV/0!		480	\$16.96
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	19.84	16.94	-14.62%	.19 per \$100	480	\$16.94
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	3000	PURCHASED SERVICES	2,000.00	1,123.34	258.33	958.33	900.00	2,000.00	2,000.00	0.00%	PROGRAM SVCS. FOR GIFTED & TALENTED STUDENTS	480	\$2,000.00
	5501	TRAVEL (MILEAGE)	825.00	278.60	111.02	260.56	5.25	500.00	500.00	0.00%	TRAVEL FOR GIFTED RESOURCE PERSON	480	\$500.00
	5504	TRAVEL (CONF)	1,000.00	9.44	56.61	5.30	6.24	1,000.00	1,000.00	0.00%	Group Travel	480	\$1,000.00
	5800	DUES & SUBSCRIPTIONS	13.34	68.33	71.67	0.00	0.00	0.00	0.00	#DIV/0!		480	
	6000	MATERIALS & SUPPLIES	1,550.84	514.86	35.55	979.02	16.99	600.00	600.00	0.00%	MAT & SUPPLIES FOR GIFTED PROGRAM	480	\$600.00
	7000	OUT OF DISTRICT TUITION	1,500.00	1,450.00	100.00	166.67	200.00	1,500.00	1,500.00	0.00%	GOVERNOR'S SCHOOL	480	\$1,500.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
<b>TOTAL FOR GIFTED SECONDARY INSTRUCTION</b>			<b>17,898.07</b>	<b>14,330.09</b>	<b>12,525.88</b>	<b>14,864.10</b>	<b>14,927.60</b>	<b>18,250.75</b>	<b>16,821.31</b>	<b>-7.83%</b>			
6100 - OTHER SEC CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SALARIES	130,697.04	120,492.35	134,110.46	148,723.33	162,852.48	162,856.00	175,739.00	7.91%	ATHLETIC DIRECTOR ATHLETIC TRAINER		\$98,437.00
	1520	SUBSTITUTE SALARIES	0.00	0.00	0.00	294.00	0.00	0.00	0.00	#DIV/0!		\$77,902.00	
	1620	SUPPLEMENTAL SALARIES	171,624.62	186,312.61	176,597.74	188,836.96	193,970.55	203,729.58	239,841.46	17.73%	NCHS COACHING SUPPLEMENTS NMS COACHING SUPPLEMENTS NEW MIDDLE SCHOOL SPORTS		\$195,955.55
	1660	EMPLOYEE BONUS	2,211.41	309.01	2,000.00	0.00	2,000.00	0.00	0.00	#DIV/0!			\$13,885.92
	2100	FICA	21,311.25	22,653.46	23,317.19	25,287.89	26,577.53	28,043.80	31,791.91	13.37%	7.65% OF SALARIES		\$30,000.00
	2210	VRS	7,313.64	12,495.60	13,591.56	14,483.16	13,001.18	13,391.19	12,009.35	-10.32%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll		\$1,791.91
	2220	VRS - HYBRID	6,704.17	7,040.66	7,302.88	7,977.30	9,354.35	10,585.77	10,590.33	0.04%	VRS HYBRID RETIREMENT - 14.7% of covered payroll		\$12,009.35
	2250	Retiree Health Insurance Credit	1,398.84	1,422.21	1,527.75	1,635.22	1,830.92	1,970.56	1,546.50	-21.52%	88% of Covered Payroll		\$1,546.50
	2300	GROUP HEALTH INSURANCE	10,277.88	23,791.15	30,701.29	30,983.14	40,740.96	46,656.55	46,656.55	0.00%	GROUP HEALTH INSURANCE		\$46,656.55
	2310	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Health Savings Account Contributions @ \$100/mo per participant		
	2400	GROUP LIFE INSURANCE	1,549.20	1,575.23	1,691.93	1,810.92	1,804.94	1,921.70	1,862.83	-3.06%	1.06% of covered payroll		\$1,862.83
	2510	VLDP	189.64	199.10	209.11	225.58	276.60	313.39	371.05	18.40%	48% of covered payroll		\$371.05
	2700	WORKERS COMPENSATION	435.45	0.00	0.00	0.00	0.00	806.49	914.28	13.37%	27% of covered payroll		\$914.28
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	2891	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
3000 - RECALIBRATION OF EQUIPMENT	3000	PURCHASED SERVICES	675.00	24,666.46	25,081.00	33,585.60	30,653.94	7,483.00	12,485.00	67.25%	NCHS REGULAR PROGRAM ALLOCATION New Middle School Sports	4	\$7,460.00
	5400	LEASES/RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$375.00
													\$5,000.00

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027													
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
31326	5501	TRAVEL (MILEAGE)	3,000.00	441.22	315.67	552.08	0.00	3,000.00	3,000.00	0.00%	0.00% ATHLETIC DIRECTOR'S & TRAINER'S TRAVEL	117	\$3,000.00
	5504	TRAVEL (CONFERENCE/COMP)	3,000.00	0.00	2,333.33	2,000.00	2,000.00	3,000.00	3,000.00	0.00%	0.00% CO-CURRICULAR TRAVEL SUPPLEMENT	116	\$3,000.00
	5800	DUES & MEMBERSHIPS	0.00	0.00	0.00	2,462.50	3,447.80	3,447.80	3,447.80	0.00%	0.00% NATA MEMBERSHIP FEE		\$3,447.80
	6000	MATERIALS & SUPPLIES	4,175.63	25,166.54	1,739.08	4,157.98	12,034.07	4,200.00	15,561.00	270.50%	ATHLETIC EQUIPMENT		\$4,200.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	16,133.00	36,307.40	0.00	0.00	0.00	0.00	#DIV/0!	NEW MIDDLE SCHOOL SPORTS		\$11,361.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
<b>TOTAL FOR OTHER SECONDARY INSTRUCTION</b>			<b>364,567.77</b>	<b>446,639.80</b>	<b>456,914.39</b>	<b>460,551.16</b>	<b>499,580.02</b>	<b>491,357.82</b>	<b>558,767.06</b>	<b>13.72%</b>			
ESL - PRG 12	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	8729.85	0.00	44,760.00	44,760.00	#DIV/0!	ESL SEC TEACHERS	250	\$44,760.00
	1520	SUBSTITUTE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	1620	SUPPLEMENTAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	550	0.00	0.00	0.00	#DIV/0!			
	2100	FICA	0.00	0.00	0.00	695.62	0.00	3,424.14	3,424.14	#DIV/0!	ESL TEACHER FICA	250	\$3,424.14
	2210	VRS	0.00	0.00	0.00	0	0.00	0.00	0	#DIV/0!			
	2220	VRS - HYBRID	0.00	0.00	0.00	743.32	0.00	6,825.14	6,825.14	#DIV/0!	ESL Hybrid VRS	250	\$6,825.14
	2250	Retiree Health Insurance Credit	0.00	0.00	0.00	42.26	0.00	393.89	393.89	#DIV/0!	.88% ESL RETIREE HEALTH INSURANCE	250	\$393.89
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	1323.03	0.00	15,337.50	15,337.50	#DIV/0!	ESL TEACHER	250	\$15,337.50
	2310	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	2400	GROUP LIFE INSURANCE	0.00	0.00	0.00	41.21	0.00	474.46	474.46	#DIV/0!	1.06% ESL GLIP	250	\$474.46
	2510	VLDP	0.00	0.00	0.00	15.71	0.00	214.85	214.85	#DIV/0!	ESL TEACHER	250	\$214.85
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0	0.00	98.47	98.47	#RBF	ESL TEACHER	250	\$98.47
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	2891	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	3000	PURCHASED SERVICES	0.00	0.00	0.00	107.52	0.00	0.00	0.00	#DIV/0!			
	5400	LEASES/RENTALS	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	1327.44	0.00	0.00	0.00	#DIV/0!			
	5504	TRAVEL (CONFERENCE/COMP)	0.00	0.00	0.00	0	0.00	1,200.00	1,200.00	#DIV/0!	ESL Teacher Inherent Travel	250	\$1,200.00
	5800	DUES & MEMBERSHIPS	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!			
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	1111	0.00	0.00	0.00	#DIV/0!			
		<b>TOTAL ESL PRG 12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,587.07</b>	<b>0.00</b>	<b>72,728.45</b>	<b>72,728.45</b>	#DIV/0!			
	1120	TEACHER SALARIES	6.00	0.00	0.00	15855.93	0.00	0.00	0.00				
	2100	FICA	0.00	0.00	0.00	1212.46	0.00	0.00	0.00				
	2210	VRS	0.00	0.00	0.00	901.25	0.00	0.00	0.00				
	2250	RHC	0.00	0.00	0.00	76.74	0.00	0.00	0.00				
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	1420	0.00	0.00	0.00				



FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2024/2027				ACTUAL EY 2024/2024	BUDGETED EY 2024/2024	REQUESTED EY 2024/2027	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24								
	5800	DUES & SUBSCRIPTIONS	92.57	108.90	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	0.00	2,343.80	1,627.96	1,007.07	1,500.00	3,000.00	100.00%			455	\$3,000.00	
	8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%	0.00%	VPI PRE-K EQUIPMENT	455	\$3,500.00	
	8200	CAPITAL OUTLAY ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR NON-REGULAR DAY SCHOOL INSTRUCTION			106,466.49	265,139.06	256,928.47	304,490.65	267,054.00	358,477.44	73.23%					
NON LEA PROGRAM			107,316.00	64,685.26	60,623.04	113,497.04	67,812.00	134,248.00	4.71%	4.71%	ISAEPP Teacher Governor Pride School Teacher	471 463	\$72,951.00 \$67,621.00	
	1130	OTHER PROFESSIONAL SAL	9,442.24	330.81	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	1151	TECHNICAL SALARIES	0.00	6,279.92	0.00	4,560.00	0.00	0.00	0.00	#DIV/0!				
	1520	SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	3,510.16	3,580.37	2.00%			471 463	\$1,790.18 \$1,790.18	
	1620	SUPPLEMENTAL SALARIES	0.00	0.00	0.00	1,680.23	0.00	0.00	0.00	#DIV/0!				
	1660	EMPLOYEE BONUS	999.98	500.01	1,000.00	0.00	1,000.00	0.00	0.00	#DIV/0!				
	2100	FICA	8,244.71	5,406.19	4,699.36	8,990.20	5,272.70	10,538.50	11,027.66	4.64%	ISAEPP Teacher Governor Pride School Teacher	471 463	\$5,710.70 \$5,500.96	
	2210	VRS	8,888.10	0.00	0.00	0.00	0.00	9,894.93	8,249.70	-16.69%	Governor Pride Teacher - 12.2% of covered payroll	463	\$8,249.70	
	2220	VRS - HYBRID	8,888.10	11,121.80	10,075.50	10,735.85	11,175.48	11,289.37	10,723.79	-5.01%	ISAEPP Teacher - 12.2%+ of covered payroll	471	\$10,723.79	
	2250	Retiree Health Insurance Credit	1,294.20	809.70	733.50	781.65	820.51	1,624.40	1,237.03	-23.85%	ISAEPP Teacher - 88% of covered payroll Governor Pride School Teacher - 88% of covered payroll	471 463	\$641.97 \$595.06	
	2300	GROUP HEALTH INSURANCE	24,760.56	10,710.75	9,113.32	9,586.32	9,623.32	11,019.48	12,672.40	15.00%	ISAEPP Teacher	471	\$12,672.40	
	2400	GLJP	1,433.20	896.70	812.30	865.60	800.20	1,384.13	1,490.06	-5.94%	ISAEPP Teacher - 1.06% of covered payroll Governor Pride School Teacher - 1.06% of covered payroll	471 463	\$773.28 \$716.78	
	2510	VLDP	502.60	314.50	284.90	303.60	305.20	314.36	350.16	11.39%	ISAEPP Teacher - 48% of covered payroll	471	\$350.16	
	2700	WORKERS COMPENSATION	28.00	0.00	0.00	0.00	0.00	303.07	317.14	4.64%	ISAEPP Teacher - 22% of covered payroll Governor Pride School Teacher - 22% of covered payroll	471 463	\$164.43 \$152.70	
	2891	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	UNEMPLOYMENT BENEFITS		\$0.00	
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	9,433.23	9,433.23	-2.88%	TITLE III CONSORTIUM *Title III carryover less than previous year	492	\$9,433.23	
	5801	MILEAGE	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%		471	\$500.00	
	5594	CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	3,413.98	13,432.31	0.00	3,597.01	0.00	0.00	0.00	#DIV/0!				
	8100	CAPITAL OUTLAY REPAIR & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8300	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR NON LEA CLASSROOM INSTRUCTION			175,211.67	114,487.95	87,341.92	151,360.19	96,808.41	194,539.49	200,153.50	2.89%				

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027													
FUNCTION	OBJECT	ACCOUNT	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT CODE
PRGM 10 NON REG DAY PRGM	1120	TEACHER SALARIES	0.00	0.00	0.00	0.00	31,890.00	0.00	0.00	0.00			
TOTAL PRGM 10	2100	FICA	0.00	0.00	0.00	0.00	2,571.47	0.00	0.00	0.00			
			0.00	0.00	0.00	0.00	36,361.47	0.00	0.00	0.00			
PRGM 11 REMEDIAL SUMMER PRGM	1120	TEACHER SALARIES	0.00	0.00	0.00	0.00	115,090.50	0.00	0.00	0.00			
	1151	IA SALARIES	0.00	0.00	0.00	0.00	16,075.00	0.00	0.00	0.00			
	2100	FICA	0.00	0.00	0.00	0.00	10,050.21	0.00	0.00	0.00			
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	3,281.52	0.00	0.00	0.00			
			0.00	0.00	0.00	0.00	144,477.30	0.00	0.00	0.00			
(TOTAL FOR CLASSROOM INSTRUCTION)			14,149,318.30	14,291,620.78	15,114,113.53	15,455,153.92	16,337,135.93	17,115,733.24	17,612,888.32	2.90%			
6120 - REGULAR ELEMENTARY GUIDANCE	1120	INSTRUCTIONAL SALARIES	141,640.56	102,864.22	171,334.69	169,994.84	145,875.68	175,261.00	181,078.00	3.32%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		502
	1130	BEHAVIOR SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	1150	CLERICAL SALARIES	23,648.29	25,929.91	20,001.09	31,013.62	32,413.44	32,430.00	33,570.00	3.52%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		502
	1151	BEHAVIOR ASSISTANTS	0.00	0.00	0.00	0.00	23,980.41	0.00	0.00	0.00			
	1520	SUBSTITUTE SALARIES	0.00	23,847.50	240.00	419.99	192.75	2,562.68	2,409.93	2.00%	SUBSTITUTE WAGES		502
	1620	STIPENDS/SUPPLEMENTAL PA	0.00	0.00	0.00	0.00	0.00	10,611.32	10,772.04	1.51%	VTSS STIPENDS RRES		502
													502
													502
	1660	EMPLOYEE BONUS	3,319.99	285.72	3,320.00	0.00	4,320.00	0.00	0.00	0.00			
	2100	FICA	12,628.50	11,526.98	15,436.18	15,193.23	15,623.47	16,880.87	17,428.99	3.25%	7.65% OF SALARIES		502
													502
													502
	2210	VRS	19,521.42	17,162.39	24,403.00	23,097.16	13,965.24	12,682.72	10,533.04	-16.95%	VRS Plan 1 or Plan 2		502
	2220	VRS - Hybrid	8,513.70	4,715.16	9,386.50	10,001.15	15,885.70	4,819.66	20,144.91	317.97%	VRS Hybrid Plan		502
	2250	Retiree Health Insurance Credit	2,041.06	1,593.57	2,460.01	2,409.68	2,317.74	2,513.06	1,888.90	-24.84%	.88% of Covered Payroll		502
	2300	GROUP HEALTH INSURANCE	23,330.04	10,375.33	15,077.32	15,889.56	25,565.24	35,992.45	41,391.32	15.00%	GROUP HEALTH INSURANCE		502
													502
													502
	2310	Health Savings Account	0.00	3,675.00	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00%	Health Savings Account Contribution @ \$100/mo per participant		502
	2800	SICK LEAVE PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			502
	2400	OLI	2,260.29	1,764.62	2,724.30	2,668.74	2,560.26	2,450.75	2,275.27	-7.16%	1.06% of Covered Payroll		502
	2510	VLP	240.80	113.63	265.40	282.80	420.21	589.88	615.90	4.41%	VLP - .48% of covered payroll		502
													502
	2700	WORKERS COMPENSATION	8.40	0.00	0.00	0.00	0.00	483.46	501.23	3.25%	2.2% of covered payroll		502
													502
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			502
	3000	PURCHASED SERVICES	0.00	16,829.25	0.00	46,305.00	16,152.50	0.00	0.00	0.00			502
													502
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	37.01	0.00	200.00	200.00	0.00%	VTSS MILEAGE		502

Nelson County Public Schools  
School Board Requested Operational Budget  
Fiscal Year 2026/2027

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL		ACTUAL		BUDGETED	REQUESTED	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT CODE
			2021	2022	2023	2024	2025	2026							
	5504	CONFERENCE TRAVEL	491.68	400.00	194.28	0.00	0.00	0.00	2,000.00	2,000.00	0.00%	0.00%	VTSS GRANT TRAVEL	502	\$2,000.00
	5800	DUES & SUBSCRIPTIONS	119.21	381.66	0.00	5,250.00	0.00	30.00	30.00	30.00	0.00%	0.00%	NMS GUIDANCE ALLOCATION	3	\$30.00
	6000	MATERIALS & SUPPLIES	1,442.56	668.44	658.18	848.26	1,335.53	1,500.00	1,500.00	1,500.00	0.00%	0.00%	ELEMENTARY GUIDANCE MATERIALS NMS GUIDANCE ALLOCATION	180	\$1,000.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR REGULAR ELEM GUIDANCE			239,206.48	222,065.38	274,500.95	325,415.04	301,568.17	302,009.86	327,539.53	327,539.53	8.45%				
	1130	OTHER PROFESSIONAL SALARY	42,000.00	34,484.04	36,207.60	31,998.60	47,246.05	37,342.50	47,338.80	47,338.80	26.77%		ELEM BEHAVIOR SPECIALIST - 8713	430	\$47,338.80
	1151	TECHNICAL SALARIES	0.00	0.00	0.00	0.00	24,079.20	50,468.00	62,158.00	62,158.00	23.16%		BEHAVIOR ASSISTANTS IN LIEU OF BEHAVIOR SPECIALIST POSITION		\$62,158.00
	1660	EMPLOYEE BONUS	0.00	100.00	550.00	0.00	300.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	3,215.00	2,626.91	2,792.78	2,434.15	5,309.35	6,717.50	8,376.51	8,376.51	24.70%		FICA FOR BEHAVIOR SPECIALIST	430	\$4,755.09
	2210	VRS	0.00	5,731.33	6,017.77	5,801.60	8,455.06	8,514.70	9,688.65	9,688.65	13.79%		VRS Plan 1 or Plan 2 - 12.2% of Covered Payroll VRS FOR BEHAVIOR SPECIALIST	430	\$5,719.26
	2220	HYBRID RETIREMENT	0.00	0.00	0.00	0.00	1,716.71	2,178.88	3,948.19	3,948.19	81.20%		HYBRID VRS RETIREMENT		\$3,948.19
	2250	RETIREEB HEALTH CARE CRED.	0.00	417.34	438.13	422.40	851.73	1,062.51	963.57	963.57	-9.31%		PHCC - 88% OF COVERED SALARIES RHCC FOR BEHAVIOR SPECIALIST	430	\$546.99
	2300	GROUP HEALTH INSURANCE	0.00	4,575.48	5,012.41	3,949.42	14,794.44	18,182.30	20,990.64	20,990.64	15.00%		GROUP HEALTH INSURANCE		\$20,990.64
	2400	GROUP LIFE INSURANCE	0.00	462.22	485.21	467.70	830.48	1,056.16	1,160.67	1,160.67	12.02%		GLIP for covered employees - 1.06% of covered payroll GLIP FOR BEHAVIOR SPECIALIST		\$658.87
	2510	VLDPP	0.00	0.00	0.00	0.00	48.99	0.00	142.19	142.19	#DIV/0!		VLDPP FOR HYBRID RETIREMENT		\$142.19
	2700	WORKERS COMP	117.60	0.00	0.00	0.00	193.18	367.88	367.88	367.88	90.43%		22% of covered payroll WORKERS COMP FOR BEHAVIOR SPECIALIST		\$136.75
	5504	CONFERENCE TRAVEL	491.66	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00%				\$500.00
	5800	MISCELLANEOUS	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	360.63	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00%				\$500.00
TOTAL FOR SPECIAL ELEM GUIDANCE			46,182.89	48,397.32	51,593.90	48,823.87	103,632.91	136,695.74	156,054.10	156,054.10	23.17%				
	6120 - REGULAR SECONDARY GUIDANCE	INSTRUCTIONAL SALARIES	194,359.20	184,705.75	215,318.28	221,503.75	239,293.21	244,681.00	253,789.00	253,789.00	3.72%		SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		\$253,789.00
	1130	BEHAVIOR SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1150	CLERICAL SALARIES	50,647.68	50,318.10	54,835.44	58,846.37	59,461.83	61,036.00	63,129.00	63,129.00	3.43%		SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		\$63,129.00
	1520	SUBSTITUTE SALARY	0.00	1,314.64	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1620	TEACHER STIPENDS	0.00	5,000.00	0.00	5,000.00	0.00	5,253.77	5,307.35	5,307.35	1.02%		NMS VTSS STIPEND (1/3) NCHS VTSS STIPENDS	502	\$1,639.41
	1660	EMPLOYEE BONUS	4,680.04	674.96	4,680.00	0.00	4,680.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	2100	FICA	18,419.09	17,738.37	20,179.66	21,003.52	22,257.77	23,789.26	24,650.24	24,650.24	3.62%		7.65% OF SALARIES VTSS FICA	502	\$34,344.23
	2210	VRS	44,381.76	26,314.15	28,716.37	20,265.43	18,096.25	15,818.53	16,489.74	16,489.74	4.24%		VRS PLAN 1 or PLAN 2		\$16,489.74

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027												
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	CHANGE %	JUSTIFICATION	PROJ CODE	COMPONENT COST
2250	VRS - HYBRID	0.00	12,759.55	16,138.14	25,271.16	26,364.10	30,307.46	25,202.31	-16.65%	VRS Hybrid Plan		\$25,202.31
2250	Refine Health Insurance Credit	3,231.12	2,844.67	3,265.57	3,315.20	3,671.10	3,699.18	2,788.88	-24.61%	88% of Covered Payroll		\$2,788.88
2300	GROUP HEALTH INSURANCE	39,386.64	39,249.04	43,642.41	55,043.17	56,526.42	66,106.16	76,022.08	15.00%	GROUP HEALTH INSURANCE		\$76,022.08
2310	HEALTH SAVINGS ACCOUNT	1,200.00	1,200.00	1,100.00	1,100.00	0.00	1,086.96	1,086.96	0.00%			\$1,086.96
2800	SICK LEAVACATION PAY	0.00	0.00	1,238.26	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
2400	G/L	3,578.40	3,150.46	3,616.32	3,671.32	3,527.45	3,607.46	3,359.33	-6.88%	1.06% of Covered Payroll		\$3,359.33
2510	VLDP PLAN	0.00	360.90	456.42	714.67	0.00	913.90	872.60	-4.52%	48% of covered payroll		\$872.60
2700	WORKERS COMPENSATION	14.00	0.00	0.00	772.03	692.16	716.97	716.97	3.58%	22% of covered salaries & wages VTSS WORKERS COMP - 22% of salaries & wages	502	\$765.29
2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
3000	PURCHASED SERVICES	0.00	2,670.00	14,546.00	400.00	6,364.00	10,085.00	10,085.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION COLLEGE GUIDE	4	\$85.00
5501	TRAVEL (MILEAGE)	0.00	271.94	0.00	18.51	0.00	2,077.00	2,077.00	0.00%	TRAVEL FOR GUIDANCE COUNSELORS TRAVEL FOR VTSS	117	\$77.00
5504	TRAVEL (PROFESSIONAL CON)	245.84	90.00	0.00	0.00	0.00	2,686.33	2,686.33	0.00%	CONFERENCE TRAVEL FOR VTSS	502	\$2,686.33
5800	DUES & SUBSCRIPTIONS	59.79	56.34	0.00	2,500.00	0.00	30.00	30.00	0.00%	NMS REGULAR PROGRAM ALLOCATION	3	\$30.00
6000	MATERIALS & SUPPLIES	221.29	0.00	227.99	330.10	464.32	1,460.00	1,460.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION NMS REGULAR PROGRAM ALLOCATION	4	\$960.00
8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
TOTAL FOR REG SEC. GUIDANCE		360,424.84	348,718.87	406,822.60	418,221.46	443,424.48	473,330.17	489,812.78	3.48%			\$489,812.78
SPEC. SEC GUIDANCE		0.00	28,214.04	29,624.40	25,768.54	25,616.99	37,342.50	29,566.75	-20.77%	51.3 OF BEHAVIOR SPECIALIST POSITION	430	\$29,566.75
1660	EMPLOYEE BONUS	0.00	0.00	450.00	0.00	700.00	0.00	0.00	#DIV/0!			\$0.00
2100	FICA	0.00	2,142.97	2,284.79	1,959.98	1,939.31	2,856.70	2,263.39	-20.77%	7.65% OF SALARIES	430	\$2,263.39
2210	VRS	0.00	4,689.08	4,923.49	4,746.80	3,623.77	3,393.13	3,574.54	5.35%	12.2% of Covered Payroll	430	\$3,574.54
2250	RETIREE HEALTH CARE CRED	0.00	341.33	358.49	345.60	308.51	451.84	260.36	-42.38%	88% of Covered Payroll	430	\$260.36
2300	GROUP HEALTH INSURANCE	0.00	3,732.87	4,100.91	3,231.32	3,648.34	3,856.67	4,435.17	15.00%	GROUP HEALTH INSURANCE	430	\$4,435.17
2400	GROUP LIFE INSURANCE	0.00	377.96	396.39	382.80	300.96	440.64	315.62	-28.83%	1.06% of Covered Payroll	430	\$315.62
2700	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	82.15	65.09	-20.77%	22% of salaries & wages	430	\$65.09
5504	CONFERENCE TRAVEL	245.82	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
5800	MISCELLANEOUS	0.00	0.00	0.00	3,250.00	0.00	0.00	0.00	#DIV/0!			\$0.00
TOTAL FOR SPEC SEC. GUIDANCE		245.82	39,498.25	43,139.07	40,188.04	36,137.92	48,423.64	40,498.91	-16.57%			\$40,498.91
(TOTAL FOR GUIDANCE)		646,068.03	658,677.82	774,966.52	832,663.41	884,702.58	950,459.40	1,013,905.33	6.88%			\$1,013,905.33

Nelson County Public Schools School Board Requested Operational Budget													
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year 2026/2027				ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	%	JUSTIFICATION	PROJ COMPONENT CODE	COST
			ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025							
61220 - REGULAR ELEMENTARY SCHOOL VISITING TEACHER	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
		CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2250	RETIREE HEALTH CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2800	RETIREE HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2400	GLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
<b>TOTAL REG ELEM SCHOOL VISITING TEACHER</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
61230 - REGULAR SECONDARY SCHOOL VISITING TEACHER	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	1150	CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2250	RETIREE HEALTH CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2800	RETIREE HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2400	GLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2700	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
<b>TOTAL FOR REG SEC SCHOOL VISITING TEACHER</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
<b>(TOTAL FOR SCHOOL SOCIAL WORKER SERVICES)</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
61230 - REGULAR ELE HOMEBOUND INSTRUCTION	1120	INSTRUCTIONAL SALARIES	2,526.00	3,887.15	966.00	468.90	757.26	1,030.00	1,030.00	3.00%	ELEM HOMEBOUND INSTRUCTORS	\$1,030.00	
	1620	STIPENDS	0.00	0.00	0.00	260.50	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2100	FICA	193.23	296.15	73.34	53.57	438.41	78.50	78.50	3.00%	7.65% OF SALARIES	\$78.50	
	2700	WORKERS COMPENSATION	32.77	0.00	0.00	0.00	2.20	2.27	2.27	3.00%	22% of wages	\$2.27	
	5501	MILEAGE	500.00	89.22	63.27	583.65	1,200.00	1,200.00	1,200.00	0.00%		\$1,200.00	
<b>TOTAL FOR REG ELEM HOMEBOUND INSTRUCTION</b>													
			3,252.00	4,272.59	1,102.61	1,366.63	2,278.70	2,311.06	2,311.06	1.42%		\$2,311.06	
61230 - SPECIAL ELEM HOMEBOUND INSTRUCTION	1120	INSTRUCTIONAL SALARIES	2,052.00	2,233.06	1,875.38	3,295.33	292.28	3,500.00	3,605.00	3.00%	ELEM SPED HOMEBOUND INSTRUCTORS SALARIES	\$3,605.00	

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL EY 2024/2025	ACTUAL EY 2023/24	ACTUAL EY 2022/23	ACTUAL EY 2021/22	ACTUAL EY 2020/21	BUDGETED EY 2025/2026	REQUESTED EY 2026/2027	% CHANGE #DIV/0!	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24											
	1630	SUPPLEMENTAL SALARIES	0.00	0.00	0.00	586.13					0.00	0.00					
	2100	FICA	157.00	162.69	135.72	274.50					267.75	275.78		3.00%		\$275.78	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00					7.70	7.93		3.00%		\$7.93	
	5501	MILEAGE	775.00	102.41	23.63	809.54					1,000.00	1,000.00		0.00%		\$1,000.00	
TOTAL FOR SPEC ELEM HOMEBOUND INSTRUCTION			2,984.00	2,498.16	2,084.73	4,965.50					4,775.45	4,888.71		2.37%			
61230 - REGULAR SEC			13,547.00	10,869.82	9,841.37	18,143.87					18,500.00	19,055.00		3.00%		\$19,055.00	
	2100	FICA	1,036.00	762.61	686.16	1,352.66					1,415.25	1,457.71		3.00%		\$1,457.71	
	2700	WORKERS COMPENSATION	90.00	0.00	0.00	0.00					40.70	41.92		3.00%		\$41.92	
	5501	MILEAGE	700.00	290.21	231.87	813.62					1,000.00	1,000.00		0.00%		\$1,000.00	
TOTAL FOR REGULAR SECONDARY HOMEBOUND INSTRU			15,373.00	12,863.14	10,759.40	20,310.20					20,955.95	21,554.63		2.86%			
SPECIAL SECONDARY HOMEBOUND INSTRUCTION - 61230			7,563.00	5,529.47	6,757.97	0.00					2,955.93	2,500.00		3.00%		\$2,575.00	
	2100	FICA	563.00	388.85	470.82	0.00					191.25	196.99		3.00%		\$196.99	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00					5.50	5.67		3.00%		\$5.67	
	5501	MILEAGE	3,572.00	1,328.04	814.96	651.72					200.00	200.00		0.00%		\$200.00	
TOTAL FOR SPECIAL SECONDARY HOMEBOUND INSTRUC			11,500.00	7,246.36	8,043.75	651.72					3,596.75	3,677.65		2.25%			
(TOTAL FOR HOMEBOUND INSTRUCTION)			33,110.00	26,400.25	21,990.49	27,294.05					31,606.85	32,432.06		2.61%			
61310 REGULAR ELEM INSTRUCTIONAL			130,555.80	128,930.80	145,640.52	161,472.16					122,727.31	128,580.05		4.77%		\$86,670.64	
	1110	ADMINISTRATIVE SALARIES	12,891.12	13,535.88	15,567.60	28,409.93					82,213.00	87,239.00		6.11%		\$69,791.20	
	1130	PROFESSIONAL SALARIES	0.00	0.00	0.00	0.00					0.00	0.00		#DIV/0!		\$17,447.80	
	1141	TECHNICAL SALARIES	0.00	0.00	0.00	0.00					0.00	0.00		#DIV/0!			
	1150	CLERICAL SALARIES	40,771.76	37,623.61	41,706.25	35,368.47					58,304.00	60,348.00		3.51%		\$34,942.00	
	1620	INSTRUCTIONAL SUPPLEMEN	56,805.50	23,380.97	19,450.68	8,467.07					40,579.77	41,797.16		3.00%		\$13,444.71	
	1660	EMPLOYEE BONUS	2,449.96	487.51	2,200.00	2,660.00					0.00	0.00		#DIV/0!		\$0.00	
	2100	FICA	14,954.62	14,676.86	16,373.87	17,035.56					23,242.54	24,324.26		4.65%		\$16,985.24	
	2210	VRS BENEFITS	30,238.56	27,238.26	31,795.87	31,896.84					30,612.29	33,692.38		10.06%		\$25,177.85	
	2550	Refiree Health Insurance Credit	2,201.52	1,983.12	2,314.92	2,322.21					2,430.27	2,430.27		-23.70%		\$1,816.11	
TOTAL			302,510.00	282,110.00	311,000.00	331,000.00					316,000.00	322,000.00		-88%		\$614.16	

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027												
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	CHANGE %	JUSTIFICATION	PROJ COMPONENT CODE COST
2300		GROUP HEALTH INSURANCE	36,833.64	31,467.27	34,272.98	36,138.88	37,126.76	40,767.04	46,882.10	15.00%	GROUP HEALTH INSURANCE	400 \$41,634.08
											TITLE I	\$5,848.01
2400		GLI BENEFITS	2,438.04	2,196.08	2,563.60	2,571.71	2,382.02	3,106.28	2,927.37	-5.76%	1.06% of Covered Payroll	400 \$2,187.58
											TITLE I - 1.06% of covered payroll	\$739.79
2700		WORKERS COMPENSATION	58.20	0.00	0.00	0.00	0.00	609.78	601.87	-1.30%	22% of Covered Payroll	400 \$545.98
											TITLE I - 22% of covered payroll	\$55.89
2800		SICK LEAVE/VACATION PAYOL	0.00	0.00	233.37	0.00	18,203.40	0.00	0.00	#DIV/0!		
2820		TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
2891		UNEMPLOYMENT COMPENSA	1,735.30	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
3000		PURCHASED SERVICES	3,212.50	12,187.50	17,069.16	92,913.96	39,493.47	15,874.38	9,893.71	-37.67%	AUGUST OPENING SESSION - (SPEAKER, REFRESHMENTS, DOOR PRIZ NEW TEACHER ORIENTATION	\$2,500.00
											Title II PD	\$300.00
											Title IV PD	\$3,844.64
5501		TRAVEL (MILEAGE)	1,029.72	875.11	2,210.16	2,819.43	927.56	1,615.38	1,615.38	0.00%	DIR OF ELEM INSTRUCTION MILEAGE	117 \$1,000.00
											TESTING DIRECTOR MILEAGE	230 \$615.38
5504		TRAVEL (CONF)	19,936.95	19,459.89	25,984.73	16,972.76	25,278.13	15,819.24	15,819.24	0.00%	SITE BASED STAFF DEVELOPMENT - ROCKFISH (\$50 per teach SITE BASED STAFF DEVELOPMENT - TYE RIVER (\$50 per teach	116 \$1,400.00
											CONFERENCE TRAVEL - ELEM DIR OF INSTRUCTION	116 \$1,600.00
											CONFERENCE TRAVEL - SCHOOL SUPPLEMENT - RRES	116 \$850.00
											CONFERENCE TRAVEL - SCHOOL SUPPLEMENT - NMS	1 \$2,000.00
											ADMINISTRATIVE RETREAT STAFF DEVELOPMENT	3 \$1,750.00
											TESTING DIRECTOR CONFERENCE	134 \$5,000.00
											TITLE I PD FOR CONF, TRGS & Wshps & FAM ENGAGEMENT	230 \$900.00
											TITLE I PD FOR CONF, TRGS & Wshps & FAM ENGAGEMENT	400 \$1,719.24
5800		MISCELLANEOUS	0.00	1,267.77	1,142.67	3,466.66	3,683.34	3,964.50	3,964.50	0.00%	ASCD MEMBERSHIP DUES	\$39.50
											VSP MEMBERSHIP DUES	\$800.00
											SURN MEMBERSHIP	\$3,125.00
6000		MATERIALS & SUPPLIES	79,625.13	3,692.77	2,492.80	32,483.76	14,172.20	9,900.00	15,716.24	58.75%	INSTRUCTIONAL MATERIALS	119 \$5,000.00
											TITLE I PARENT INVOLVEMENT & MATERIALS	400 \$10,716.24
8100		CAPITAL OUTLAY - REPLACES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
8200		CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
TOTAL FOR REGULAR ELEMENTARY INSTRUCTIONAL SEI												
ELEM SPED IMP. TO P			435,738.32	319,205.40	361,119.18	472,319.40	419,966.81	462,520.77	475,831.54	5.15%		
1110		ADMINISTRATIVE SALARIES	77,709.96	83,713.62	90,045.60	93,350.60	99,516.65	121,998.15	129,227.29	5.93%	SEE ADMINISTRATIVE SCALE FOR DETAILS	195 \$129,227.29
1130		INTERPRETERS	0.00	0.00	156.46	0.00	0.00	500.00	500.00	0.00%		250 \$500.00
1150		CLERICAL SALARIES	9,152.90	0.00	0.00	15,821.42	17,744.98	12,270.00	12,703.00	3.53%	SPED SECRETARIAL SUPPORT	195 \$12,703.00
1630		STIPENDS	0.00	400.00	0.00	2,278.83	219.70	8,232.01	8,478.97	3.00%	TRES SPED STIPENDS	\$2,698.21
											RRES SPED STIPENDS	\$3,911.94
											NMS SPED STIPENDS (2/3)	\$1,868.81
1660		EMPLOYEE BONUS	2,325.00	1,500.01	1,000.00	0.00	500.00	0.00	0.00	#DIV/0!		
2100		FICA	6,075.12	6,427.00	7,115.57	8,487.65	8,823.60	10,939.51	11,544.56	5.55%	7.65% OF SALARIES & WAGES	\$11,544.56
2210		VRS	13,366.44	13,319.62	14,965.63	18,442.66	16,600.42	17,581.61	17,315.49	-1.51%	Plan 1 or Plan 2 - 12.2% of covered payroll	\$17,315.49
2250		Retiree Health Insurance Credit	973.20	969.79	1,089.51	1,342.76	1,413.61	1,624.64	1,248.09	-23.12%	.88% of Covered Payroll	\$1,248.09
2300		GROUP HEALTH INSURANCE	4,770.80	4,154.18	4,556.66	11,936.64	12,242.39	5,695.32	6,505.92	15.00%	Group Health Insurance	\$6,505.92
2400		GLIP	1,077.60	1,073.97	1,206.70	1,487.08	1,378.50	1,584.36	1,504.46	-5.04%	1.06% of covered payroll	\$1,504.46



Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027													
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24	ACTUAL EY 2024/2025	BUDGETED EY 2025/2026	REQUESTED EY 2026/2027	% CHANGE #DIV/01	JUSTIFICATION	PROJ CODE	COMPONENT COST
	2800	Sick Leave/Vacation Payout	0.00	0.00	1,670.25	0.00	0.00	0.00	0.00	0.00			\$0.00
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
	2891	UNEMPLOYMENT	1,010.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
	3000	PURCHASED SERVICES	3,212.50	3,787.50	8,495.84	59,471.93	21,826.53	16,679.74	9,444.47	-43.38%	AUGUST OPENING SESSION- SPEAKER, REFRESHMENTS, DOOR PRIZES NEW TEACHER ORIENTATION TITLE II STAFF DEVELOPMENT TITLE IV STAFF DEVELOPMENT	420 450	\$2,500.00 \$300.00 \$3,395.40 \$3,249.07
	5501	TRAVEL (MILEAGE)	3,403.21	347.16	1,012.24	2,551.11	765.74	1,384.62	1,384.62	0.00%	DIC. OF SECONDARY INSTRUCTION MILEAGE TESTING DIRECTOR MILEAGE	117 230	\$1,000.00 \$384.62
	5504	TRAVEL (CONF)	12,270.57	10,180.58	18,437.09	9,222.64	15,598.85	11,172.00	11,172.00	0.00%	SITE BASED STAFF DEVELOPMENT - NMS (1/2) SITE BASED STAFF DEVELOPMENT - NCHS (\$50 Per Teacher) ADMINISTRATIVE RETREAT STAFF DEVELOPMENT	116 4 134	\$850.00 \$2,650.00 \$5,000.00
	5800	MISCELLANEOUS	844.00	633.90	571.33	1,753.34	1,841.66	4,008.50	4,008.50	0.00%	YSTIP MEMBERSHIP DUES ASCD DUES SURN MEMBERSHIP		\$844.00 \$39.50 \$3,125.00
	6000	MATERIALS & SUPPLIES	22,917.96	2,265.66	1,039.65	13,327.32	5,398.17	5,000.00	5,000.00	0.00%	INSTRUCTIONAL MATERIALS	119	\$5,000.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00
		TOTAL FOR REG SECONDARY INSTRUCTIONAL SERVICES	316,812.10	231,457.90	233,483.85	283,176.96	119,667.55	342,789.70	390,036.15	13.78%			\$0.00
	1110	SPECIAL SECONDARY ADMINISTRATIVE SALARIES	77,709.96	83,646.64	90,045.60	104,135.56	98,730.55	78,155.00	121,497.25	55.46%	SEE ADMINISTRATIVE SALARY SCALE FOR DETAILS TITLE VI-B	430	\$80,668.81 \$40,828.44
	1150	CLERICAL SALARIES	9,172.01	0.00	0.00	15,642.09	17,612.40	12,270.00	12,703.00	3.53%	TITLE VI-B	430	\$12,703.00
	1620	STIPENDS	0.00	400.00	136.46	698.25	0.00	5,193.79	5,346.60	3.00%	NMS SPED STIPENDS (1/3) NCHS SPED STIPENDS		\$953.10 \$4,396.51
	1660	EMPLOYEE BONUS	2,325.00	150.01	1,000.00	0.00	500.00	0.00	0.00	0.00%			\$0.00
	2100	FICA	6,075.00	6,422.47	7,115.37	8,982.07	8,737.91	7,314.84	10,675.56	45.94%	7.65% OF SALARIES & WAGES TITLE VI-B FICA	430	\$6,386.88 \$4,288.68
	2210	VRS	13,366.44	13,319.51	14,965.51	19,902.70	16,600.35	17,581.48	18,407.81	4.70%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll TITLE VI-B VRS - 12.2% of covered payroll	430	\$9,841.59 \$8,566.22
	2250	Retiree Health Insurance Credit	973.08	969.68	1,089.63	1,449.02	1,413.50	1,094.14	1,180.96	7.93%	88% of Covered Payroll TITLE VI-B RETIREE HEALTH INSURANCE - 88% of covered pa	430	\$472.84 \$708.12
	2300	GROUP HEALTH INSURANCE -	8,770.56	4,154.17	4,556.66	13,841.59	12,242.39	14,281.76	16,424.03	15.00%	GROUP HEALTH INSURANCE TITLE VI-B	430	\$7,652.01 \$8,772.02
	2400	GLIP	1,077.72	1,073.85	1,206.58	1,604.63	1,378.39	1,067.02	1,422.52	33.22%	1.06% of Covered Payroll TITLE VI-B GLIP - 1.06% of covered payroll	430	\$732.04 \$690.48
	2510	VLDP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00
	2700	WORKERS COMP	5.60	0.00	0.00	0.00	0.00	210.36	307.01	45.94%	22% of covered payroll		\$307.01
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	2,856.49	0.00	0.00	0.00	0.00	0.00%			\$0.00
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00
	2891	UNEMPLOYMENT	0.00	814.60	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00

EDUCATION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/26	REQUESTED FY 2026/27	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24								
	3000	PURCHASED SERVICES	1,301.00	0.00	0.00	2,901.67	1,337.75	750.00	750.00	0.00%	0.00% SECLUSION & RESTRAINT TRAINING		\$750.00	
	5501	MILEAGE	1,179.75	634.66	234.26	239.45	79.35	1,000.00	1,000.00	0.00%	0.00% MILEAGE + DIRECTOR OF SPECIAL ED	117	\$1,000.00	
	5504	CONFERENCE TRAVEL	3,366.64	1,477.45	6,910.82	1,645.03	1,120.88	1,500.00	1,500.00	0.00%	0.00% CONFERENCE TRAVEL FOR DIRECTOR OF SPECIAL ED	116	\$1,500.00	
	5800	DUES AND SUBSCRIPTIONS	400.00	58.34	50.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6000	MATERIALS & SUPPLIES	500.00	14.64	0.00	5.02	0.00	500.00	500.00	0.00%	0.00% MATERIALS FOR DIR. OF SPECIAL ED		\$500.00	
	8100	CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
<b>TOTAL FOR SPEC. SEC IMP. TO INSTRUCTION</b>			<b>126,222.76</b>	<b>113,138.02</b>	<b>130,167.38</b>	<b>171,045.08</b>	<b>159,753.47</b>	<b>140,918.39</b>	<b>191,717.75</b>	<b>36.05%</b>				
SECONDARY VOCATH. IMPROVEMENT TO INSTRUCTION			26,495.40	33,425.78	37,674.22	41,761.96	37,333.95	38,747.00	39,909.44	3.00%	SUPERVISOR OF INSTRUCTION (1/3)		\$39,909.44	
	1660	EMPLOYEE BONUS	329.99	0.00	330.00	0.00	330.00	0.00	0.00	#DIV/0!				
	2100	FICA	1,846.68	2,391.95	2,712.08	2,964.84	2,646.43	2,964.15	3,033.07	3.00%	7.65% OF SALARIES		\$3,033.07	
	2210	VRS	4,403.52	4,623.72	5,619.72	5,959.74	5,300.39	6,013.53	4,868.95	-19.03%	12.2% of covered payroll		\$4,868.95	
	2250	RETIREE HEALTH INS. CREDIT	320.64	336.60	409.20	433.86	451.31	468.84	351.20	-25.09%	88% of covered payroll		\$351.20	
	2300	GROUP HEALTH INSURANCE	6,039.72	5,750.22	6,375.42	6,828.84	6,892.20	7,892.94	9,076.88	15.00%	GROUP HEALTH INSURANCE		\$9,076.88	
	2400	GROUP LIFE INSURANCE	355.08	372.84	453.12	480.54	440.16	457.21	423.04	-7.47%	1.06% of covered payroll		\$423.04	
	2700	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	85.24	87.80	3.00%	22% of covered payroll		\$87.80	
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	250.00	0.00	0.00	#DIV/0!				
	5501	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	255.32	0.00	0.00	0.00	#DIV/0!				
	5504	CONFERENCE TRAVEL	0.00	1,558.53	5,082.29	2,332.52	1,734.39	0.00	0.00	#DIV/0!				
<b>TOTAL FOR SEC VOC IMP TO INSTRUCTION</b>			<b>39,791.03</b>	<b>48,455.46</b>	<b>58,656.05</b>	<b>60,917.62</b>	<b>55,398.83</b>	<b>56,628.92</b>	<b>57,776.40</b>	<b>2.02%</b>				
PRGM & PRE-K NON-SPED			0.00	0.00	0.00	0.00	1,979.00	0.00	0.00					
	5501	MILEAGE	0.00	0.00	0.00	0.00	161.03	0.00	0.00					
	5501	MILEAGE	0.00	0.00	0.00	0.00	2,140.03	0.00	0.00					
<b>TOTAL FOR INSTRUCTIONAL SERVICES</b>			<b>1,042,620.00</b>	<b>827,150.54</b>	<b>922,128.06</b>	<b>1,156,426.98</b>	<b>918,726.14</b>	<b>1,177,060.00</b>	<b>1,308,216.63</b>	<b>11.14%</b>				
61320 - REG. ELEM. MEDIA SERVICES			148,789.56	156,203.04	172,360.84	158,670.93	175,408.51	181,032.00	187,994.00	3.85%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		\$187,994.00	
	1150	CLERICAL SALARIES	39,688.66	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS			
	1520	SUBSTITUTE SALARY	0.00	0.00	0.00	0.00	321.25	6,084.24	6,205.92	2.00%	ERIP PARTICIPATION		\$6,205.92	
	1620	STIPENDS/SUPPLEMENTAL PA	0.00	533.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	1660	EMPLOYEE BONUS	3,660.01	0.00	2,660.00	0.00	2,670.00	0.00	0.00	#DIV/0!				
	2100	FICA	13,756.62	12,433.08	12,987.30	12,033.52	12,888.45	14,314.39	14,856.29	3.79%	7.65% OF SALARIES		\$14,856.29	
	2210	VRS	31,325.06	25,924.60	28,711.94	23,433.35	15,844.91	16,445.60	14,792.52	-10.85%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll		\$14,792.52	
	2220	VRS HYBRID PLAN	0.00	0.00	0.00	0.00	10,864.58	0.00	10,478.83	#DIV/0!	Hybrid - 14.7% of covered payroll		\$10,478.83	
	2250	Retiree Health Insurance Credit	2,280.52	1,887.40	2,090.30	1,706.10	2,110.41	2,190.49	1,654.35	-24.48%	88% of Covered Payroll		\$1,654.35	
	2300	GROUP HEALTH INSURANCE	53,432.92	0.00	19,533.68	20,790.31	34,879.08	39,943.52	45,935.05	15.00%	GROUP HEALTH INSURANCE		\$45,935.05	

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24									
	2310	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Health Savings Account Contribution @ \$100/mo		\$0.00	
	2510	VLDP	0.00	0.00	0.00	283.10	291.59	320.37	320.37	9.87%	.48%	of covered payroll		\$206.37	
	2800	SICK LEAVE/VACATION PAY	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	2400	GLI	2,525.62	2,090.10	2,314.90	1,889.39	2,136.18	1,992.74	1,992.74	-6.71%	1.06%	of covered payroll		\$1,992.74	
	2700	WORKERS COMPENSATION	68.63	0.00	0.00	0.00	398.27	413.59	413.59	3.85%	2.1%	of covered payroll		\$413.59	
	2800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	4,352.13	0.00	0.00	0.00	#DIV/0!					
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	1,125.00	1,125.00	1,125.00	0.00%				\$1,125.00	
	3000	PURCHASED SERVICES	0.00	0.00	0.00	1,208.95	255.00	255.00	255.00	0.00%		ROCKFISH SCHOOL ALLOCATION TYE RIVER ELEMENTARY	1	\$105.00	
													2	\$150.00	
	5504	CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	5800	DUES & SUBSCRIPTIONS	1,455.66	1,231.20	1,609.53	943.67	1,746.43	1,746.43	1,746.43	0.00%		ROCKFISH SCHOOL ALLOCATION TYE RIVER ELEMENTARY	1	\$746.43	
													2	\$1,000.00	
	6000	MATERIALS & SUPPLIES	27,213.88	8,394.22	6,105.98	7,168.37	22,295.71	20,902.62	20,902.62	0.00%		TYE RIVER ELEMENTARY ROCKFISH SCHOOL ALLOCATION NMS ALLOCATION ALLIANCE PLUS SUBSCRIPTION	2	\$10,950.00	
													1	\$5,844.62	
													3	\$4,000.00	
														\$108.00	
	8100	CAPITAL OUTLAY - REPLACED	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1,600.00	0.00%		TYE RIVER ELEMENTARY ALLOCATION	2	\$1,600.00	
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	490.00	490.00	490.00	0.00%		TYE RIVER ELEMENTARY ALLOCATION NMS ALLOCATION	2	\$400.00	
													3	\$90.00	
		TOTAL FOR REGULAR ELEMENTARY MEDIA SERVICES	324,195.14	213,696.64	248,374.47	230,917.77	281,825.28	288,955.33	310,762.71	7.55%					
														\$94,464.00	
6130 - REG SEC MEDIA SERVICES	1120	INSTRUCTIONAL SALARIES	77,379.24	82,443.05	93,592.12	87,883.45	100,132.25	91,595.00	94,464.00	3.13%		SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS			
	1150	CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00	
	1520	SUBSTITUTE SALARIES	19,240.00	0.00	0.00	0.00	0.00	19,431.94	19,820.57	2.00%		ERIP PARTICIPATION		\$19,820.57	
	1620	STIPENDS/SUPPLEMENTARY PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	1660	EMPLOYEE BONUS	1,339.99	16.99	1,340.00	0.00	1,329.99	0.00	0.00	#DIV/0!					
	2100	FICA	5,786.16	6,290.72	7,249.39	6,707.03	8,349.18	8,493.56	8,742.77	2.93%		7.65% OF SALARIES		\$8,742.77	
	2210	VRS	12,860.40	13,469.90	14,897.04	12,083.45	14,197.24	14,748.47	3,069.63	-79.19%		VRS PLAN 1 OR PLAN 2 - 12.5% of covered payroll		\$3,069.63	
	2220	VRS Hybrid Retirement	0.00	0.00	0.00	0.00	0.00	0.00	10,880.52	#DIV/0!		VRS Hybrid Retirement		\$10,880.52	
	2250	Retiree Health Insurance Credit	936.30	973.30	1,084.60	879.70	1,208.93	1,108.30	831.28	-24.99%		88% of Covered Payroll		\$831.28	
	2300	GROUP HEALTH INSURANCE	13,073.88	5,982.14	6,567.88	6,909.88	15,488.79	18,912.43	21,749.29	15.00%		GROUP HEALTH INSURANCE		\$21,749.29	
	2310	HEALTH SAVINGS ACCOUNT	1,200.00	1,200.00	1,200.00	1,200.00	100.00	0.00	0.00	#DIV/0!		HEALTH SAVINGS ACCOUNT		\$0.00	
	2400	GLI	1,036.80	1,078.00	1,201.10	974.25	1,179.00	1,080.82	1,001.32	-7.36%		1.06% of Covered Payroll		\$1,001.32	
	2510	VLDP - Hybrid VRS Plan	0.00	0.00	0.00	0.00	0.00	0.00	332.65			.48% of covered payroll		\$332.65	
	2700	WORKERS COMPENSATION	3.74	0.00	0.00	0.00	0.00	244.26	251.43	2.93%		.22% of covered payroll		\$251.43	
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	10,000.01	0.00	0.00	#DIV/0!					
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24	ACTUAL EY 2024/25	BUDGETED EY 2025/2026	REQUESTED EY 2026/2027	% CHANCE	JUSTIFICATION	PROJ CODE	COMPONENT COST
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	100.00	500.00	500.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION	4	\$500.00
	5500	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	22.01	0.00	0.00	0.00	#DIV/0!			
	5504	CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	5800	DUES & SUBSCRIPTIONS	385.40	2,350.60	2,848.50	1,484.64	1,122.56	1,300.00	1,300.00	0.00%		4	\$1,300.00
	6000	MATERIALS & SUPPLIES	10,334.45	2,649.64	2,214.42	4,831.03	4,418.97	7,250.00	7,250.00	0.00%	NMS ALLOCATION	3	\$3,000.00
											NCHS REGULAR PROGRAM ALLOCATION	4	\$4,250.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	746.00	0.00	300.00	300.00	0.00%	NCHS ALLOCATION	4	\$300.00
	8300	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	400.00	400.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION	4	\$400.00
			143,576.36	116,354.34	132,195.05	123,721.44	157,626.92	165,364.77	170,893.46	3.34%			
		TOTAL FOR REGULAR SECONDARY MEDIA SERVICES	467,771.50	330,050.98	380,569.52	354,639.21	439,452.20	454,320.10	481,656.17	6.02%			
		(TOTAL FOR MEDIA SERVICES)											
61410 - REG. ELEM. OFFICE OF PRINCIPAL	1126	PRINCIPAL'S SALARIES	247,215.00	258,678.85	279,044.17	294,269.34	310,768.40	314,580.00	317,825.04	1.03%	SEE ADMINISTRATORS SALARY SCHEDULE FOR DETAILS		\$317,825.04
	1127	ASST. PRINC. SALARIES	202,438.32	209,858.07	140,052.08	214,751.17	156,787.76	248,896.00	257,589.61	3.49%	SEE ADMINISTRATORS SALARY SCHEDULE FOR DETAILS		\$257,589.61
	1140	DEAN OF STUDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	1150	CLERICAL SALARIES	211,796.52	224,731.66	202,516.54	211,280.80	221,432.33	206,477.00	254,187.00	13.42%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		\$254,187.00
	1520	SUBSTITUTE SALARIES	0.00	0.00	0.00	0.00	0.00	17,128.43	17,471.00	2.00%	ERIP PARTICIPATION		\$17,471.00
	1660	EMPLOYEE BONUS	10,639.99	3,024.95	8,480.00	0.00	8,640.00	0.00	0.00	#DIV/0!			
	2100	PICA	47,886.24	50,607.85	46,696.85	52,512.27	50,604.57	60,211.73	63,271.06	5.08%	7.45% OF SALARIES		\$63,271.06
	2210	VRS	112,429.08	102,899.29	99,516.78	110,676.51	91,458.33	109,721.86	95,077.45	-13.35%	VRS PLAN 1 OR PLAN 2 - 12.3% of covered payroll		\$95,077.45
	2230	VRS HYBRID	0.00	9,585.84	0.00	4,563.37	4,710.28	0.00	4,146.06	#DIV/0!	HYBRID VRS RETIREMENT - 14.7% of covered payroll		\$4,146.06
	2250	Retiree Health Insurance Credit	8,185.20	8,189.32	7,245.36	8,289.84	8,157.62	9,316.43	7,124.49	-23.53%	88% of Covered Payroll		\$7,124.49
	2300	GROUP HEALTH INSURANCE	124,202.29	126,012.98	122,833.82	133,492.64	130,420.76	167,114.79	192,182.00	15.00%	GROUP HEALTH INSURANCE		\$192,182.00
	2310	Health Savings Account	3,600.00	2,300.00	1,200.00	1,200.00	792.00	792.00	792.00	0.00%	Health Savings Account Contribution @ \$1000/mo per participant		\$792.00
	2400	GLI	9,064.68	9,069.25	8,023.64	9,291.55	7,955.43	9,085.45	8,581.78	-5.54%	1.06% of Covered Payroll		\$8,581.78
	2510	VLDP	0.00	271.04	0.00	129.08	137.57	141.52	145.33	2.69%	48% of covered payroll		\$145.33
	2700	WORKERS COMPENSATION	52.27	0.00	0.00	0.00	0.00	1,731.58	1,819.56	5.08%	22% of covered payroll		\$1,819.56
	2800	SICK LEAVE/VACATION PAYOL	0.00	0.00	12,543.87	2,174.51	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	3000	PURCHASED SERVICES	0.00	11,428.29	0.00	0.00	0.00	12,950.00	12,950.00	0.00%	NMS ALLOCATION	3	\$9,200.00
											DIVISION LEADERSHIP TRAINING		\$3,750.00
	5501	TRAVEL (MILEAGE)	0.00	1,635.34	2,725.74	1,304.62	1,468.17	1,500.00	1,500.00	0.00%	TRAVEL ALLOCATIONS FOR PRINCIPALS & ASST. PRINCIPAL	117	\$1,500.00
	5504	TRAVEL (CONF)	0.00	804.88	824.88	2.20	77.62	1,916.67	1,916.67	0.00%	\$500 PER PRINCIPAL TO ATTEND PROF. CONFERENCE	116	\$1,250.00
											VASCO Conference		\$666.67
	5800	DUES & SUBSCRIPTIONS	603.00	603.00	145.72	295.39	11,511.69	804.00	804.00	0.00%	NMS ALLOCATION	3	\$350.00
											ROCKFISH ALLOCATION	1	\$454.00
	6000	MATERIALS & SUPPLIES	4,321.90	3,462.77	5,872.28	12,263.45	19,810.11	9,250.00	9,250.00	0.00%	CUMULATIVE RECORD FOLDERS	120	\$500.00

Nolan County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027												
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	REQUESTED	%	CHANGE	PROJ CODE	COMPONENT COST
			FY 2020/2021	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26				
			0.00	0.00	0.00	0.00	0.00	250.00	0.00%		120	\$1,000.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00%		2	\$4,500.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00%		3	\$3,250.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00%		3	\$250.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00%			\$0.00
TOTAL REGULAR ELEMENTARY OFFICE OF PRINCIPAL												
			106,566.96	110,798.88	122,206.36	127,992.44	136,416.00	140,867.00	3.26%			\$140,867.00
			0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
			6,360.00	775.00	6,520.00	0.00	0.00	0.00	#DIV/0!			\$0.00
			30,135.60	33,546.35	34,859.55	37,814.13	38,939.62	41,136.73	2.45%			\$42,146.27
			69,811.44	67,356.81	73,896.13	78,943.71	70,353.49	74,964.88	-12.79%			\$65,375.93
			0.00	4,938.12	0.00	2,350.77	2,451.30	2,525.86	2,063.71	-18.30%		\$2,063.71
			5,082.48	5,203.24	5,383.87	5,918.47	6,190.54	6,506.59	4,848.20	-25.89%		\$4,848.20
			65,158.44	56,237.36	56,729.74	58,117.42	69,480.81	82,497.35	94,871.95	15.00%		\$94,871.95
			0.00	0.00	0.00	0.00	408.00	408.00	408.00	0.00%		\$408.00
			5,628.72	5,828.93	5,961.28	6,554.31	6,037.01	6,343.27	5,839.88	-7.96%		\$5,839.88
			907.02	0.00	0.00	66.44	74.33	76.76	72.31	-5.80%		\$72.31
			0.00	0.00	0.00	0.00	0.00	1,183.02	1,212.05	2.85%		\$1,212.05
			0.00	139.70	485.60	0.00	8,107.00	0.00	0.00	#DIV/0!		\$0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
			8,480.00	8,789.64	0.00	0.00	1,400.00	9,730.00	9,730.00	0.00%		\$9,730.00
			500.00	816.66	455.02	1,418.08	1,906.58	2,500.00	2,500.00	0.00%		\$2,500.00
			0.00	730.07	0.00	0.00	0.00	1,583.33	1,583.33	0.00%		\$1,583.33
			0.00	536.00	0.00	303.19	5,703.34	350.00	350.00	0.00%		\$350.00
			344.87	983.89	1,381.06	4,071.71	11,553.91	6,750.00	6,750.00	0.00%		\$6,750.00
			7,872.97	0.00	0.00	0.00	0.00	250.00	250.00	0.00%		\$250.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
TOTAL FOR REGULAR SECONDARY OFFICE OF THE PRINC												
			607,252.30	628,535.96	643,256.70	698,096.98	774,542.79	788,933.26	1.86%			\$788,933.26

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027			ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/26	REQUESTED FY 2026/27	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23								
61410 - VOC. SEC. OFFICE OF PRINCIPAL	1110	ADMINISTRATIVE SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	1620	STIPENDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2250	Retiree Health Insurance Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2400	GLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
TOTAL FOR VOCATIONAL SECONDARY OFFICE OF PRINCIPAL			1,589,667.38	1,651,697.52	1,580,976.43	1,754,689.72	1,946,410.24	2,015,818.50	3.57%			\$0.00	
**TOTAL FOR CLASSROOM INSTRUCTION (61XXX)													
			17,928,567.21	17,785,797.69	18,794,738.55	19,580,847.29	21,675,588.83	22,464,116.70	3.64%			\$9,000.00	
62110 - BOARD SVCS ADMINISTRATION, ATTENDANCE AND HEALTH	1111	BOARD MEMBER SALARIES	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00%	5 MEMBERS AT \$150 PER MONTH		\$9,000.00	
	1150	BOARD CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	2100	FICA	688.50	688.20	688.20	688.20	688.50	688.50	0.00%	BOARD MEMBER SALARIES AT 7.65%		\$688.50	
	2891	UNEMPLOYMENT COMP.	4,212.75	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	3000	PURCHASED SERVICES	5,100.00	21,533.80	3,491.28	21,678.37	5,333.59	5,100.00	0.00%	VSBA POLICY MANUAL BOARD DOCS		\$2,100.00	
	3120	LEGAL SERVICES	20,000.00	40,309.08	5,661.04	11,032.50	17,143.54	20,000.00	0.00%	SPECIALIZED LEGAL SERVICES		\$20,000.00	
	5400	LEASES/RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00	
	5501	TRAVEL (MILEAGE)	1,750.00	21.65	634.59	209.66	1,750.00	1,750.00	0.00%	BOARD MEMBER TRAVEL		\$1,750.00	
	5504	TRAVEL (CONF)	7,500.00	4,612.15	10,444.19	4,229.66	7,500.00	7,500.00	0.00%	BOARD MEMBER VSBA CONFERENCES & WORKSHOPS GOLDEN GOVERNORS BANQUET		\$5,500.00	
	5800	MISCELLANEOUS	6,331.62	7,952.58	5,585.37	5,876.65	7,570.16	7,570.16	0.00%	VSBA DUES VSBA LEGAL SERVICES EMPLOYEE REMEMBRANCES VSBA BOARD DEVELOPMENT TRAINING		\$4,500.16	
	6000	MATERIALS & SUPPLIES	552.26	3,664.26	2,866.88	1,290.40	500.00	2,000.00	300.00%	Board Supplies		\$500.00	
TOTAL FOR BOARD SERVICES			55,135.63	87,781.72	38,371.55	54,465.50	52,408.66	53,908.66	2.86%			\$2,000.00	

Nelson County Public Schools  
School Board Requested Operational Budget  
Fiscal Year 2026/2027

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021		ACTUAL FY 2021/22		ACTUAL FY 2022/23		ACTUAL FY 2023/24		ACTUAL FY 2024/2025		BUDGETED FY 2025/2026		REQUESTED FY 2026/2027		CHANGE %	JUSTIFICATION	PROJ CODE	COMPONENT COST
62120 - EXEC ADMIN ADMINISTRATION, HEALTH	1112	SUPERINTENDENT'S SALARY	133,750.04	218,727.56	155,999.96	165,135.50	187,454.93	179,273.79	184,632.01	3.00%	SUPERINTENDENT'S SALARY ANNUITY	\$175,859.05	\$8,792.95							
	1150	CLERICAL SALARIES	98,011.44	72,976.80	77,979.30	70,171.89	47,180.49	61,937.00	63,298.00	3.00%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	\$63,298.00								
	1520	SUBSTITUTES/ERIP	0.00	0.00	0.00	0.00	0.00	14,053.57	14,053.57	0.00%	ERIP PARTICIPATION	\$14,053.57								
	1660	EMPLOYEE BONUS	2,330.02	100.02	2,330.00	0.00	1,000.01	0.00	0.00	#DIV/0!										
	2100	FICA	16,134.29	21,620.42	18,029.08	18,016.74	19,891.26	19,527.72	20,081.52	2.84%	7.65% OF SALARIES	\$20,081.52								
	2210	VRS PLAN 1 OR PLAN 2	32,882.32	34,415.52	37,920.05	38,168.82	39,772.76	37,357.96	22,527.54	-39.70%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll	\$22,527.54								
	2220	VRS HYBRID PLAN	0.00	0.00	0.00	0.00	0.00	0.00	9,445.41	#DIV/0!	VRS HYBRID PLAN	\$9,445.41								
	2250	Retiree Health Insurance Credit	2,730.72	2,405.57	2,760.72	2,778.80	2,535.21	2,918.65	2,186.36	-25.09%	.88% of Covered Payroll	\$2,186.36								
	2300	GROUP HEALTH INSURANCE	29,967.00	27,067.56	20,801.85	21,005.48	13,631.62	24,437.77	28,103.44	15.00%	GROUP HEALTH INSURANCE	\$28,103.44								
	2400	GLI	2,584.20	2,774.76	3,057.36	3,077.47	2,472.39	2,846.29	2,633.57	-7.47%	1.06% of Covered Payroll	\$2,633.57								
	2510	VLDP - HYBRID RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	306.23	#DIV/0!	48% VLDP HYBRID RETIREMENT	\$306.23								
	2700	WORKERS COMPENSATION	554.00	0.00	0.00	0.00	0.00	561.58	577.51	2.84%	.22% of covered payroll	\$577.51								
	2800	OTHER COMPENSATION	0.00	0.00	0.00	0.00	29,392.10	23,163.57	23,498.48	1.45%	Vehicle Allowance Annual Leave	\$12,000.00	\$11,498.48							
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!										
	3000	PURCHASED SERVICES	6,574.00	4,000.00	2,953.04	0.00	0.00	6,573.60	6,573.60	0.00%	CENTRAL OFFICE SERVICE CONTRACT ON COPY MACHINE	\$6,573.60								
	5400	LEASES/RENTALS	2,248.29	6,135.67	0.00	1,476.52	10,808.76	5,096.58	5,096.58	0.00%	COPIER LEASE	\$5,096.58								
	5501	TRAVEL (MILEAGE)	250.00	2,095.83	0.00	0.00	0.00	250.00	250.00	0.00%	MILEAGE FOR SUPERINTENDENT'S OFFICE TRAVEL	\$250.00								
	5504	TRAVEL (CONF)	3,000.00	11,508.41	7,888.59	8,066.80	6,481.87	3,000.00	6,900.00	116.67%	SUPERINTENDENTS CONFERENCE TRAVEL	\$6,900.00								
	5800	MISCELLANEOUS	3,000.00	2,274.99	8,951.99	851.94	4,364.99	4,000.00	4,400.00	10.00%	AASA & VASS DUES	\$4,400.00								
	6000	MATERIALS & SUPPLIES	10,000.00	9,745.77	12,095.85	5,588.11	5,017.45	10,000.00	7,500.00	-25.00%	CENTRAL OFFICE MATERIALS & SUPPLIES	\$7,500.00								
	6011	STAFF & RETIREMENT RECOG	1,000.00	3,025.00	0.00	3,275.00	0.00	1,000.00	1,000.00	0.00%	STAFF RETIREMENT & RECOGNITION	\$1,000.00	\$1,000.00							
	8100	CAPITAL OUTLAY-REPLACEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00								
	8200	CAPITAL OUTLAY- ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!										
TOTAL FOR EXECUTIVE ADMINISTRATION			355,216.31	418,477.88	380,567.79	357,615.07	360,003.84	395,998.09	403,183.82	1.81%										
62130 - INFORMATION	3500	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!										
TOTAL FOR INFORMATION ADMINISTRATION			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!										
62140 - PERSONNEL ATTENDANCE & HEALTH	1130	OTHER PROFESSIONAL SERVICE	68,201.29	66,955.52	172,517.04	183,246.44	190,207.98	195,349.00	201,209.47	3.00%	SEE ADMINISTRATORS SALARY SCHEDULE FOR DETAILS	\$201,209.47								
	1150	Clerical Salaries	48,220.44	50,835.16	56,719.41	60,604.30	64,309.38	65,221.00	60,334.00	-7.49%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	\$60,334.00								
	1520	Substitutes/ERIP	0.00	0.00	0.00	0.00	0.00	9,630.37	9,630.37	0.00%	ERIP PARTICIPATION	\$9,630.37								
	1660	EMPLOYEE BONUS	1,500.00	600.00	2,500.00	0.00	2,500.00	0.00	0.00	#DIV/0!										

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL		ACTUAL	BUDGETED	REQUESTED	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			EY 2020/2021	EY 2021/22	EY 2022/23	EY 2023/24								
Nelson County Public Schools School Board Requested Operational Budget: Fiscal Year 2026/2027														
	2100	FICA	8,285.52	8,714.78	16,895.38	17,833.05	18,957.38	20,486.43	20,560.90	0.36%	7.45% OF SALARIES			\$29,560.90
	2210	VRS	17,771.00	19,473.60	37,996.75	40,383.91	36,078.15	37,160.59	24,547.56	-33.94%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll			\$24,547.56
	2220	VRS Hybrid Retirement	0.00	0.00	0.00	0.00	0.00	0.00	7,767.65	#DIV/0!	VLDP - VRS HYBRID PLAN			\$7,767.65
	2250	Retiree Health Insurance Credit	1,293.72	1,417.71	2,766.36	2,940.06	3,072.10	3,152.90	2,301.58	-27.00%	.88% of Covered Payroll			\$2,301.58
	2300	GROUP HEALTH INSURANCE	17,350.20	14,720.50	29,424.04	31,429.04	29,986.55	32,931.61	37,871.35	15.00%	GROUP HEALTH INSURANCE			\$37,871.35
	2400	GLI	1,432.68	1,570.12	3,063.60	3,256.07	2,995.91	3,074.73	2,772.36	-9.83%	1.66% of Covered Payroll			\$2,772.36
	2510	VLDP	0.00	0.00	0.00	0.00	0.00	0.00	289.60	#DIV/0!	.48% of covered payroll			\$289.60
	2700	WORKERS COMPENSATION	299.00	0.00	0.00	0.00	0.00	593.12	593.26	0.36%	.22% of covered payroll			\$593.26
	2800	PCORI FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	3000	PURCHASED SERVICES	6,500.00	11,126.53	6,972.82	6,904.52	20,429.60	6,500.00	7,500.00	15.38%	ADVERTISING FOR ALL PERSONNEL VACANCIES BACKGROUND CHECKS	170		\$3,500.00 \$4,000.00
	5501	TRAVEL - MILEAGE	1,000.00	677.70	733.15	775.56	377.88	1,000.00	775.00	-22.50%	ASST. SUPT. MILEAGE & SUP HR & COMM MILEAGE	117		\$775.00
	5504	CONFERENCE	2,500.00	2,825.62	3,584.94	3,610.04	458.25	3,500.00	3,500.00	0.00%	RECRUITMENT TRAVEL (TO JOB FAIRS, COLLEGES)	116		\$3,500.00
	5800	MISCELLANEOUS	255.00	1,269.00	3,078.00	1,043.62	1,654.10	3,000.00	2,000.00	-33.33%	DUES/MEMBERSHIPS/MISCELLANEOUS			\$2,000.00
	6000	MATERIALS & SUPPLIES	3,500.00	124.08	4,909.82	9,509.33	1,966.97	5,000.00	5,000.00	0.00%	RECRUITING SUPPLIES & STAFF GIFTS			\$5,000.00
	8100	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR PERSONNEL ADMINISTRATION			178,108.84	180,310.32	341,161.29	361,535.74	372,994.25	385,999.74	386,055.10	0.01%				
62150 - PLANNING, ADMINISTRATION, ATTENDANCE AND HEALTH														
	1150	CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	2700	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
TOTAL FOR PLANNING ADMINISTRATION			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				\$0.00
62160 - FISCAL SVCS ADMINISTRATION, ATTENDANCE AND HEALTH														
	1130	OTHER PROFESSIONAL SERV	59,004.96	66,955.52	70,053.00	74,556.24	77,929.98	79,492.00	81,876.76	3.00%	SEE ADMINISTRATORS SALARY SCHEDULE FOR DETAILS			\$81,876.76
	1150	CLERICAL SERVICES	105,113.40	114,090.39	116,140.38	130,572.53	119,625.96	120,084.00	124,200.00	3.50%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS			\$124,200.00
	1530	SUBSTITUTES/ERP	0.00	0.00	0.00	0.00	0.00	9,030.37	9,030.37	0.00%	ERIP PARTICIPATION			\$9,030.37
	1660	EMPLOYEE BONUS	2,500.01	749.99	2,500.00	0.00	2,500.00	0.00	0.00	#DIV/0!				
	2100	FICA	12,483.00	13,656.63	13,718.94	15,000.32	14,580.14	15,958.39	16,462.58	3.16%	7.65% OF SALARIES			\$16,462.58
	2210	VRS	27,120.24	29,933.57	28,959.53	30,842.10	27,883.08	28,410.45	25,152.34	-11.47%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll			\$25,152.34
	2250	Retiree Health Insurance Credit	1,974.36	2,179.25	2,108.28	2,245.38	2,148.76	2,144.87	1,814.27	-24.87%	.88% of Covered Payroll			\$1,814.27
	2300	GROUP HEALTH INSURANCE	37,124.40	33,250.50	32,874.12	35,019.12	35,019.12	40,447.46	46,314.58	15.00%	GROUP HEALTH INSURANCE			\$46,314.58
	2400	GLI	2,186.64	2,413.29	2,334.84	2,486.64	2,300.44	2,461.56	2,185.37	-11.22%	1.06% of Covered Payroll			\$2,185.37

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027												
3/13/26	OBJECT CODE	FUNCTION	ACCOUNT DESCRIPTION	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/26	REQUESTED FY 2026/27	% CHANGE	JUSTIFICATION	PROJ. COMPONENT CODE
	2700		WORKERS COMPENSATION	457.00	0.00	0.00	0.00	458.93	473.43	3.16%	23% of covered payroll	4473.43
	2800		OTHER EMPLOYEE BENEFITS	0.00	11,734.49	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	3000		PURCHASED SERVICES	13,600.00	14,200.00	8,300.00	15,100.00	14,200.00	14,200.00	0.00%	SCHOOL AUDITS	\$5,700.00
											OPER ACTUARIAL EVALUATION & GASB 75	\$8,500.00
	5501		TRAVEL (MILEAGE)	1,000.00	200.14	383.82	592.31	1,000.00	1,000.00	0.00%	ASST. SUPT. MILEAGE	\$1,000.00
	5504		TRAVEL (CONF)	2,500.00	1,598.46	4,446.03	1,676.45	2,500.00	2,500.00	0.00%	CONF EXPENSE	\$2,500.00
	5800		MISCELLANEOUS	0.00	345.00	1,134.00	593.23	500.00	500.00	0.00%	ASBO	\$500.00
	6000		OFFICE SUPPLIES	715.46	1,463.12	1,991.56	1,609.32	1,500.00	500.00	-66.67%	W-2'S, 1099'S	\$500.00
	8100		CAPITAL OUTLAY - REPLACE	1,408.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	8200		CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
			TOTAL FOR FISCAL ADMINISTRATION	267,187.47	292,770.35	284,944.50	293,070.01	318,458.03	326,499.70	2.53%		
	62210-ATTENDANCE	1140	TECHNICAL SALARIES	19,578.72	22,028.98	26,009.77	27,291.36	28,992.00	30,011.00	3.51%	See Support Staff Salary Schedule	\$30,011.00
		1660	EMPLOYEE BONUS	1,000.00	0.00	1,000.00	0.00	0.00	0.00	#DIV/0!		
		2100	FICA	1,117.44	1,341.65	1,728.06	1,825.80	2,217.89	2,295.84	3.51%	7.65% OF SALARIES	\$2,295.84
		2210	VRS	3,223.70	3,379.50	4,066.20	4,331.85	4,117.94	3,661.34	-11.09%	VRS PLAN 1 OR PLAN 2 - 12.5% of covered payroll	\$3,661.34
		2250	Retiree Health Insurance Credit	234.70	246.00	296.00	315.35	350.80	264.10	-24.72%	.88% of Covered Payroll	\$264.10
		2300	GROUP HEALTH INSURANCE	12,548.29	11,886.85	13,388.72	13,081.62	11,019.48	12,672.40	15.00%	GROUP HEALTH INSURANCE change in coverage	\$12,672.40
		2400	GROUP LIFE INSURANCE	259.90	275.50	327.80	349.25	342.11	318.12	-7.01%	1.06% of Covered Payroll	\$318.12
		2700	WORKERS COMPENSATION	55.00	0.00	0.00	0.00	63.78	66.02	3.51%	22% of covered payroll	\$66.02
		3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
		6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
		8100	CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
		8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		
				38,017.74	39,155.28	46,816.55	47,195.23	47,104.00	49,288.83	4.64%		
		1140	SECRETARIAL SERVICES	0.00	9,185.54	0.00	97.69	0.00	0.00	#DIV/0!		\$0.00
		2100	FICA	0.00	702.70	0.00	7.48	0.00	0.00	#DIV/0!		\$0.00
		2220	VRS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2250	Retiree Health Insurance Credit	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2400	GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2510	VLDP	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
		2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL FY 2023/24	ACTUAL FY 2024/25	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24									
	3000	PURCHASED SERVICES	0.00	0.00	0.00	24,761.14	0.00	0.00	0.00	0.00	#DIV/0!				
	3010	NURSING SERVICES	288,950.00	288,950.00	339,057.07	330,061.00	339,786.50	341,177.20	351,412.52	3.00%	CONTRACT WITH BRMC			\$351,412.52	
	3110	HEALTH SERVICES	0.00	0.00	0.00	0.00	0.00	1,350.00	1,350.00	0.00%	ELL/MIGRANT Students Hepatitis Vaccinations		492	\$350.00 \$1,000.00	
	5501	MILEAGE	0.00	0.00	0.00	1,955.91	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5504	CONFERENCE TRAVEL	0.00	0.00	0.00	1,967.64	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	620.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6000	MATERIALS & SUPPLIES	74,904.48	7,889.52	40,210.00	26,333.88	3,632.34	5,000.00	5,000.00	0.00%	CLINIC SUPPLIES (ALBUTEROL/NARCAN)			\$5,000.00	
	8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
		<b>TOTAL FOR HEALTH ADMINISTRATION</b>	<b>363,854.48</b>	<b>306,727.76</b>	<b>379,267.07</b>	<b>369,224.74</b>	<b>343,618.84</b>	<b>347,527.20</b>	<b>357,762.52</b>	<b>2.95%</b>					
6230 - PSYCHOLOGIC ADMINISTRATION	1110	INSTRUCTIONAL SALARIES	70,250.04	71,918.94	77,708.04	82,545.04	79,682.42	87,865.00	90,500.95	3.00%	SEE ADMINISTRATOR'S SALARY SCHEDULE FOR DETAILS			\$90,500.95	
	1660	EMPLOYEE BONUS	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	5,327.52	5,180.42	5,509.30	5,790.41	5,649.45	6,721.67	6,923.32	3.00%	7.65% OF SALARIES			\$6,923.32	
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	2220	VRS HYBRID PLAN	11,675.51	12,259.39	12,914.99	13,708.76	13,781.06	12,939.98	12,851.13	-0.69%	VRS HYBRID PLAN			\$12,851.13	
	2250	Retiree Health Insurance Credit	850.08	892.54	940.28	998.05	1,037.20	1,063.17	796.41	-25.09%	.88% of Covered Payroll			\$796.41	
	2300	GROUP HEALTH INSURANCE	8,770.68	11,275.35	19,074.73	20,789.64	20,885.64	23,918.24	27,505.97	15.00%	GROUP HEALTH INSURANCE			\$27,505.97	
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2400	GLI	974.38	988.46	1,041.26	1,105.28	1,011.56	1,036.81	959.31	-7.47%	1.06% of Covered Payroll			\$959.31	
	2510	VLDP	300.22	346.72	345.20	387.66	385.77	397.34	434.40	9.33%	.48% VLDP RATE			\$434.40	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	238.99	0.00	193.30	199.10	3.00%	.22% of covered payroll			\$199.10	
	3000	PURCHASED SERVICES	0.00	76,938.83	0.00	7,830.00	27,250.70	0.00	0.00	0.00	#DIV/0!				
	5501	TRAVEL (MILEAGE)	624.14	108.58	573.87	225.21	0.00	1,300.00	600.00	-53.85%	TRAVEL ALLOCATION		117	\$600.00	
	5504	CONFERENCE	115.00	60.00	0.00	0.00	0.00	250.00	0.00	-100.00%				\$0.00	
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	8,385.35	2,656.59	0.00	0.00	1,566.35	2,200.00	2,200.00	0.00%	MATERIALS FOR SCHOOL PSYCHOLOGIST DIAGNOSTIC TESTS			\$1,000.00 \$1,200.00	
	8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
		<b>TOTAL FOR PSYCHOLOGICAL HEALTH</b>	<b>108,302.92</b>	<b>182,634.82</b>	<b>119,127.67</b>	<b>133,610.04</b>	<b>152,780.15</b>	<b>137,885.51</b>	<b>142,970.60</b>	<b>3.69%</b>					
6240 SPEECH/AUDIO ADMINISTRATION	1130	OTHER PROFESSIONAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1620	STIPENDS/SUPPLEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2250	Retiree Health Insurance Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027											
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	REQUESTED	%		PROJ COMPONENT CODE COST
			FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	CHANGE	JUSTIFICATION	
2300		GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2400		GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2700		WORKERS COMPENSATION IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2800		SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2820		TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
3000		PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
5501		TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
5800		DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
6000		MATERIALS & SUPPLIES	0.00	1,296.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
8200		CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL FOR SPEECH/AUDIO HEALTH			0.00	0.00	1,296.00	0.00	0.00	0.00	0.00	#DIV/0!	
**TOTAL FOR ADMINISTRATION, ATTENDANCE, & HEALTH			1,335,923.39	1,507,858.13	1,561,552.42	1,639,387.96	1,685,381.23	1,719,669.22		2.03%	
63100	1110	PUPIL TRANSP. MGT. & DIRECTIONS	77,580.60	109,836.86	118,293.48	125,096.82	130,138.56	134,056.00	138,752.00	3.01%	SUP OF TRANSPORATION
1140		ATTENDANCE AND HEALTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
1150		CLERICAL SALARIES	17,661.60	20,759.00	20,141.12	22,512.03	22,101.38	20,957.50	21,694.00	3.51%	SBE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS
1620		SUPPLEMENTAL SALARIES	0.00	0.00	0.00	0	0.00	0.00	0.00	#DIV/0!	
1660		EMPLOYEE BONUS	1,999.98	350.00	2,500.00	0.00	2,500.00	0.00	0.00	#DIV/0!	
2100		FICA	6,474.84	9,496.50	10,155.75	10,870.43	11,406.60	11,858.53	12,274.12	3.59%	7.65% OF SALARIES
2510		VRS	15,631.80	19,305.68	22,562.64	24,041.74	21,383.39	22,024.90	19,574.41	-11.13%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll
2250		Retiree Health Insurance Credit	1,138.08	1,405.55	1,642.68	1,750.38	1,820.92	1,875.66	1,411.92	-24.72%	.88% of Covered Payroll
2300		GROUP HEALTH INSURANCE	30,290.04	25,076.10	26,801.20	28,516.20	28,756.20	32,931.60	37,871.34	15.09%	GROUP HEALTH INSURANCE
2800		SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
2400		GLI	1,260.36	1,556.71	1,819.20	1,988.36	1,775.75	1,829.16	1,700.73	-7.02%	1.06% of Covered Payroll
2700		WORKERS COMPENSATION	363.00	0.00	3,709.22	0.00	0.00	341.03	3,510.31	929.33%	.22% of covered payroll
2800		OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	2.52% of covered payroll (TRANS DIR & ASST DIR NOW DRIVERS)
2820		TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
3000		PURCHASED SERVICES	1,353.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
5400		LEASES/RENTALS	0.00	2,329.18	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
5501		TRAVEL (MILEAGE)	100.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
5504		TRAVEL (CONF)	250.00	0.00	1,108.46	371.79	1,398.75	1,200.00	1,400.00	16.67%	STATE TRANSPORATION CONFERENCE
5800		DUES & SUBSCRIPTIONS	50.00	10.00	130.00	65.00	0.00	0.00	0.00	#DIV/0!	
6000		MATERIALS & SUPPLIES	1,655.82	1,717.91	258.54	2,200.75	2,632.70	1,750.00	2,700.00	54.29%	TRANSPORATION OFFICE SUPPLIES



Nichols County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027														
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL		ACTUAL		BUDGETED	REQUESTED	%	JUSTIFICATION	PROJ CODE	COMPONENT COST
			FY 2020/2021	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26						
	6014	OTHER OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
TOTAL FOR VEHICLE OPERATION			1,876,146.69	1,859,584.08	2,051,031.42	2,042,312.13	2,189,632.30	2,454,346.39	2,608,493.12		7.60%			
63300	1190	BUS ATTENDANT	0.00	0.00	0.00	1,547.44	5,416.02	0.00	0.00	0.00	#DIV/0!			\$0.00
	2100	FICA	0.00	0.00	0.00	118.27	414.34	0.00	0.00	0.00	#DIV/0!			\$0.00
			0.00	0.00	0.00	1,665.81	5,830.36	0.00	0.00	0.00	#DIV/0!			\$0.00
63400	TRANSFERT	TRADE SALARIES	167,867.04	190,763.34	200,886.82	202,161.09	191,110.01	217,869.40	218,719.00		0.39%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		\$218,719.00
1660		EMPLOYEE BONUS	4,000.00	175.01	4,000.00	0.00	3,500.00	0.00	0.00	0.00	#DIV/0!			
2100	FICA		12,152.29	13,989.16	15,091.92	14,911.76	14,369.76	16,867.01	16,732.00		0.39%	7.65% OF SALARIES		\$16,732.00
2210	VRS		8,906.04	9,349.44	11,785.67	12,564.24	12,880.27	13,260.92	8,618.32		-35.01%	VRS PLAN 1 OR PLAN 2 - 4.92% OF GROUP 55502		\$8,618.32
2220	VRS-HYBRID		2,679.60	2,813.64	3,433.68	2,735.04	0.00	4,000.00	3,666.86		-8.33%	Hybrid Retirement		\$3,666.86
2250	RETIREE HEALTH INS CREDIT		1,738.68	3,036.24	3,853.56	3,873.69	3,363.10	4,330.64	4,330.64		0.39%	Retiree Health Care Credit - 1.989%		\$4,330.64
2300	GROUP HEALTH INSURANCE		44,614.08	42,476.18	46,428.60	46,137.16	40,130.28	46,149.82	53,072.30		15.00%	GROUP HEALTH INSURANCE		\$53,072.30
2400	GLI		2,240.29	2,351.88	2,608.07	2,621.61	2,004.24	2,270.86	2,318.42		-9.82%	1.06% of Covered Payroll		\$2,318.42
2510	VLDP		320.88	336.96	373.20	297.27	0.00	0.00	344.04		#DIV/0!	Hybrid VLDP - 7.9%		\$344.04
2700	WORKERS COMPENSATION		7,003.00	7,350.00	5,747.49	8,255.80	0.00	5,490.31	5,511.72		0.39%	\$2.52 PER HUNDRED		\$5,511.72
2820	TUITION REIMBURSEMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00		#DIV/0!			
3000	PURCHASED SERVICES		27,000.00	10,615.01	26,330.94	28,596.50	23,566.94	29,045.00	29,000.00		0.00%	SERVICE FOR RADIOS, CAMERAS, RADIATORS, WINDSHIELDS BUS SEAT REPAIR LARGE BUS REPAIRS		\$2,000.00 \$7,000.00 \$20,000.00
3310	MAINTENANCE REPAIRS		0.00	0.00	0.00	0.00	0.00	0.00	0.00		#DIV/0!			
3700	LAUNDRY		7,959.87	7,290.62	7,715.54	4,247.22	3,876.06	8,000.00	4,500.00		-43.75%	UNIFORM AND FLAT RATE WIPES SERVICE CONTRACT		\$4,500.00
5504	TRAVEL (CONF)		700.00	0.00	0.00	1,216.39	0.00	0.00	0.00		#DIV/0!			
6000	MATERIALS & SUPPLIES		31,993.94	1,006.55	112.51	1,183.57	883.06	1,000.00	1,000.00		0.00%	BUS CLEANING SUPPLIES		\$1,000.00
6009	POWER EQUIPMENT SUPPLIES		145,000.00	115,729.97	120,189.18	119,461.19	143,258.01	145,000.00	150,000.00		3.45%	VEHICLE PARTS & SUPPLIES		\$150,000.00
8100	CAPITAL OUTLAY - REPLACE		0.00	0.00	0.00	27,796.13	0.00	25,000.00	30,000.00		20.00%	Replacement Engine for Bus		\$30,000.00
8200	CAPITAL OUTLAY - ADDITION		0.00	0.00	0.00	0.00	0.00	0.00	0.00		#DIV/0!			\$0.00
TOTAL FOR VEHICLE MAINTENANCE			464,175.69	407,285.00	448,557.18	476,058.66	438,943.73	518,322.13	527,813.30		1.83%			
63500	8100	CAPITAL OUTLAY REPLACE	183,310.00	317,619.00	317,619.00	891,317.12	0.00	723,246.05	749,020.78		3.56%	4 buses @ \$150,000 per bus SPED BUS to be Purchased From Grant Carryover if Needed	430	\$600,000.00 \$149,020.78
TOTAL FOR VEHICLE REPLACEMENT			183,310.00	317,619.00	317,619.00	891,317.12	0.00	723,246.05	749,020.78		3.56%			

3/13/26		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027										PROJ COMPONENT	
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	CODE	COST	
63700	8100	CAPITAL OUTLAY REPLACE	23,914.00	53,444.00	118,181.14	209,614.41	98,125.92	22,277.04	22,277.04	0.00%			
<b>TOTAL FOR 63700</b>													
<b>**TOTAL FOR PUPIL TRANSFORMATION SERVICES (63XXXX</b>													
			2,763,329.50	2,820,775.57	3,144,711.03	3,838,331.63	2,956,446.56	3,917,010.00	4,148,493.06	5.91%			
64100 - MGMT & DIR OPERATION & MAINT SERVICES	1110	ADMINISTRATIVE SALARIES	58,781.00	51,511.65	66,559.16	70,927.98	73,777.56	75,995.00	78,666.00	3.51%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	\$78,666.00	
	1150	CLERICAL SALARIES	16,473.60	17,295.24	18,536.04	19,537.18	20,243.60	20,957.50	21,694.00	3.51%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	21,694	
	1660	EMPLOYEE BONUS	999.99	200.00	1,500.00	0.00	1,500.00	0.00	0.00	#DIV/0!			
	2100	FICA	5,409.01	4,847.54	6,149.91	6,465.65	6,849.86	7,416.87	7,677.54	3.51%	7.65% OF SALARIES	\$7,677.54	
	2210	VRS	12,507.23	10,993.35	14,109.60	15,038.64	13,374.49	15,047.03	12,243.92	-18.63%	VRS PLAN 1 OR PLAN 2 - 12.2% for covered payroll	\$12,243.92	
	2250	Retiree Health Insurance Credit	567.36	800.36	1,027.20	1,094.82	1,138.80	1,173.13	883.17	-24.72%	.88% of Covered Payroll	\$883.17	
	2300	GROUP HEALTH INSURANCE	22,842.87	18,846.04	23,837.80	25,468.80	25,696.80	29,427.98	33,842.18	15.00%	GROUP HEALTH INSURANCE	\$33,842.18	
	2400	GLI	1,008.35	886.33	1,137.60	1,212.43	1,110.60	1,144.04	1,063.82	-7.01%	1.06% of Covered Payroll	\$1,063.82	
	2700	WORKERS COMPENSATION	297.58	0.00	0.00	0.00	0.00	213.30	2,030.11	851.78%	.22% of covered payroll 2.52% of covered payroll	\$47.73 \$1,982.38	
	2800	SICK LEAV/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	3000	PURCHASED SERVICES	1,353.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	5400	LEASES & RENTALS	0.00	2,329.19	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
	5504	TRAVEL (CONF)	250.00	0.00	0.00	0.00	0.00	250.00	250.00	0.00%	MAINTENANCE SUPERVISOR CONFERENCE TRAVEL	\$250.00	
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	480.89	0.00	0.00	500.00	500.00	0.00%		\$500.00	
	6000	MATERIALS & SUPPLIES	500.00	417.74	0.00	5.24	0.00	500.00	500.00	0.00%	OFFICE SUPPLIES	\$500.00	
	8100	CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
<b>TOTAL FOR MGMT &amp; DIRECTIONS - OPERATIONS &amp; MAIN</b>													
			120,989.99	106,127.44	133,138.20	139,770.74	143,691.71	152,624.83	159,350.73	4.41%			
64200 - BLDG SVCS OPERATION & MAINT	1160	TRADE SALARIES	145,981.52	146,757.07	149,547.78	146,732.51	159,883.04	191,389.00	204,466.00	6.83%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	\$204,466.00	
	1190	SERVICE SALARIES	510,471.20	477,278.94	601,178.02	578,634.07	570,031.86	632,045.00	628,989.00	-0.48%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS	\$628,989.00	
	1520	SUBSTITUTE CUSTODIANS	0.00	0.00	0.00	0.00	24,014.50	0.00	0.00	-100.00%			
	1660	EMPLOYEE BONUS	20,599.96	1,200.02	20,000.00	0.00	18,000.00	0.00	0.00	#DIV/0!			
	2100	FICA	48,475.08	46,451.05	58,124.19	54,066.64	55,940.05	64,829.81	63,759.31	-1.65%	7.65% OF SALARIES	\$63,759.31	
	2210	VRS	20,445.36	20,140.60	21,737.01	16,657.78	12,768.73	11,438.93	2,369.69	-79.28%	VRS PLAN 1 OR PLAN 2 - 4.92% FOR GROUP 55562	\$2,369.69	
	2220	HYBRID RETIREMENT	21,240.84	19,953.20	33,498.66	37,483.07	45,986.60	48,083.41	55,899.84	16.24%	Hybrid Retirement	\$55,899.84	
	2250	RETIREE HEALTH INS CREDIT	6,257.64	10,008.95	13,990.00	13,708.65	13,207.34	16,303.99	16,502.41	1.22%	Retiree Health Care Credit - 1.98%	\$16,502.41	
	2300	GROUP HEALTH INSURANCE	186,584.04	158,627.58	173,501.78	180,891.88	181,928.78	243,695.19	280,249.46	15.00%	GROUP HEALTH INSURANCE	\$280,249.46	
	2310	HEALTH SAVINGS ACCOUNT	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	HEALTH SAVINGS ACCOUNT	\$0.00	

Nelson County Public Schools  
School Board Requested Operational Budget  
Fiscal Year 2026/2027

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL		ACTUAL	BUDGETED	REQUESTED	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			FY 2020/2021	FY 2021/22	FY 2022/23	FY 2023/24							
2400	GLI	8,062.40	7,751.42	9,468.45	9,277.55	7,871.10	9,716.52	8,834.62	-9.08%	1.06% of Covered Payroll		\$8,834.62	
2510	VLDP	2,545.08	2,389.98	3,641.17	4,074.19	3,691.75	3,820.85	6,203.79	62.37%	Hybrid VLDP - 79%		\$6,203.79	
2700	WORKERS COMPENSATION	17,022.00	17,667.00	11,048.71	0.00	0.00	15,847.29	15,585.61	-1.65%	\$1.87 PER HUNDRED		\$15,585.61	
2800	SICK LEAVE/VACATION PAY	0.00	3,564.68	7,045.50	569.88	7,071.12	0.00	0.00	#DIV/0!				
2820	TUITION ASSISTANCE	89.00	125.00	75.00	0.00	0.00	0.00	0.00	#DIV/0!				
2891	UNEMPLOYMENT	742.09	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
3000	PURCHASED SERVICES	275,259.83	310,244.89	363,054.19	590,914.40	341,544.84	414,162.90	407,208.83	-1.68%	FIRE EXTINGUISHER INSPECTIONS & SERVICE STATE WATER WORKS OPERATION FEE PEST CONTROL SERVICE		\$6,225.00 \$180.00 \$3,985.00	
													\$1,100.00
													\$5,000.00
													\$5,000.00
													\$1,500.00
													\$1,500.00
													\$236,882.95
													\$450.00
													\$1,000.00
													\$14,210.88
													\$3,500.00
													\$10,500.00
3700	LAUNDRY	12,355.45	17,493.29	16,856.01	9,150.59	10,176.18	9,400.00	10,500.00	11.70%	UNIFORM SERVICE & MOP SERVICE		\$10,500.00	
5001	TELECOMMUNICATIONS	0.00	0.00	0.00	2,585.81	12,692.87	0.00	0.00	#DIV/0!				
5101	ELECTRICAL SERVICES	600,000.00	506,997.33	597,632.35	596,060.17	572,367.44	600,000.00	600,000.00	0.00%	ELECTRICITY		\$600,000.00	
5102	HEATING SERVICES	105,500.00	357,283.59	269,652.41	212,493.51	253,222.99	270,000.00	275,000.00	1.85%	FUEL OIL/PROPANE		\$775,000.00	
5103	WATER & SEWAGE SERVICES	51,732.87	59,885.13	49,454.72	54,272.40	65,182.87	55,000.00	70,000.00	27.27%	WATER & SEWAGE SYCS		\$70,000.00	
5201	POSTAL SERVICES	7,326.89	12,673.10	14,853.26	4,254.87	3,669.42	14,173.88	7,400.00	-47.79%	POSTAGE - CENTRAL OFFICE Tye River Allocation	2	\$2,000.00	
													\$1,200.00
													\$1,200.00
													\$2,000.00
													\$1,000.00
5203	TELECOMMUNICATION	59,746.16	70,645.49	47,892.01	41,303.00	32,612.44	50,343.48	50,343.48	0.00%	CELLULAR PHONES GRANITE ELEVATOR LINES		\$45,000.00 \$5,343.48	
5300	INSURANCE	0.00	65,694.00	64,997.00	73,656.00	75,674.00	73,656.00	75,674.00	2.74%	PROPERTY INSURANCE INLAND MARINE		\$47,831.00 \$1,787.00	
													\$4,734.00
													\$2,721.00
													\$3,543.00
													\$2,005.00
													\$675.00
													\$9,316.00
													\$4,800.00
													-\$2,218.00
5400	Lease/Rentals	0.00	3,146.44	540.00	1,608.77	1,070.00	500.00	1,100.00	120.00%	Equipment Rental		\$1,100.00	
5504	CONFERENCE TRAVEL	0.00	0.00	0.00	158.52	0.00	0.00	0.00	#DIV/0!				
5800	Dues/Subscriptions	0.00	200.00	330.00	660.00	335.00	0.00	0.00	#DIV/0!				
6000	MATERIALS & SUPPLIES	3,143.25	3,239.86	43.58	2,526.69	1,761.79	0.00	0.00	#DIV/0!				

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
3/13/26		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027											
6005		JANITORIAL SUPPLIES	131,325.77	85,974.87	76,623.34	84,528.62	124,921.31	83,500.00	85,000.00	1.80%	JANITORIAL SUPPLIES		\$85,000.00
6007		REPAIRS & MAINTENANCE SU	116,174.90	58,146.15	91,731.39	93,957.21	58,108.47	100,000.00	100,000.00	0.00%	DIVISION WIDE MAINTENANCE SUPPLIES		\$100,000.00
6012		BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
8100		CAPITAL OUTLAY - REPLACEN	32,188.30	14,919.53	1,887.00	45,326.76	0.00	16,701.00	16,701.00	0.00%	VACUUM CLEANERS BATTERY BURNISHER 4 ELECTRIC LOW SPEED FLOOR STRIPPERS 4 WETDRY VACS LAIDERS 3 CARPET STAMPOOERS 5 HAND CARTS SMALL HAND TOOLS		\$1,200.00 \$3,941.00 \$3,020.00 \$3,140.00 \$1,500.00 \$1,800.00 \$1,000.00 \$1,100.00
8200		CAPITAL OUTLAY - ADDITION	0.00	0.00	11,400.00	0.00	0.00	0.00	0.00	#DIV/0!			
TOTAL FOR BUILDING SERVICES - OPERATIONS & MAINT			2,382,878.63	2,476,460.06	2,705,784.13	2,855,503.54	2,629,719.09	2,948,621.75	2,981,777.04	1.12%			
64300		GROUND SVCS	1190	47,277.00	43,881.75	51,488.75	56,103.15	58,849.24	75,000.00	30.43%	GRANDSKEEPER WAGES		\$75,000.00
1660		EMPLOYEE BONUS	1,000.00	500.00	1,000.00	0.00	1,000.00	0.00	0.00	#DIV/0!			\$0.00
2100		FICA	3,617.00	3,249.68	3,896.62	4,199.87	4,420.11	4,398.75	5,737.50	30.43%	FICA (7.65% OF SALARIES)		\$5,737.50
2300		GROUP HEALTH INSURANCE	0.00	0.00	1,173.09	0.00	0.00	0.00	0.00	#DIV/0!			
2700		WORKERS COMPENSATION	1,201.00	0.00	1,016.00	0.00	0.00	1,075.25	1,402.50	30.43%	\$1.87 PER HUNDRED		\$1,402.50
2891		UNEMPLOYMENT COMPENSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
3000		PURCHASED SERVICES	10,345.00	16,151.89	2,649.28	3,591.51	11,621.65	10,345.00	13,345.00	29.00%	TURF MAINTENANCE ON NCHS ATHLETIC FIELDS SNOW REMOVAL REEL MOWER SERVICING		\$4,800.00 \$7,500.00 \$1,045.00
5594		CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
5800		DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
6000		MATERIALS & SUPPLIES	22,937.91	7,566.69	19,324.60	16,110.71	14,193.54	12,466.00	14,500.00	16.32%	FERTILIZER, GRASS SEED, WEED CONTROL SUPPLIES MULCH FOR PLAYGROUNDS TVE & BRES WEEDEATERS		\$3,500.00 \$10,000.00 \$1,000.00
6003		AGRICULTURAL SUPPLIES	119.94	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
8100		CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	9,753.00	0.00	0.00	#DIV/0!			\$0.00
8200		CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			
TOTAL FOR GROUND SERVICES - OPERATIONS & MAINT			86,497.85	71,350.01	80,548.34	80,005.24	99,877.54	85,785.00	109,985.00	28.21%			
64400		EQUIP SVCS	12,000.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION	4	\$12,000.00
8100		CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
TOTAL FOR EQUIPMENT SERVICES - OPERATIONS & MAINT			12,000.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.00%			
64500		CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
TOTAL FOR 64500			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027													
3/13/26	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE #DIV/0!	JUSTIFICATION	PROJ CODE	COMPONENT COST
	64600 - BLDG SVCS SECURITY	1142 SECURITY GUARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		1520 SUBSTITUTE GUARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		1692 SICK LEAVE AND VACATION P.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2100 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2210 VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2220 HYBRID RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2300 GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2400 CLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2510 VLDP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2700 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2800 SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2820 TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		2891 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		3000 CONTRACTED SERVICES	250.00	204,246.89	87,424.73	14,120.44	153,509.50	70,178.00	70,178.00	0.00%	ZERO EYES AT THREAT DETECTION (YR 3)		\$70,178.00
		5501 TRAVEL (MILEAGE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		5504 TRAVEL (CONFERENCES)	0.00	125.00	125.00	1,945.24	206.74	0.00	0.00	0.00			\$0.00
		5800 DUPLICATES & SUBSCRIPTIONS	0.00	0.00	1,221.00	228.00	228.00	0.00	0.00	0.00			\$0.00
		6000 MATERIALS & SUPPLIES	63,965.13	197,178.34	41,614.13	25,604.57	8,857.16	15,000.00	15,000.00	0.00%	SECURITY/SAFETY SUPPLIES Radio Batteries		\$5,000.00 \$10,000.00
		6840 ONLINE CONTENT	0.00	0.00	0.00	0.00	850.00	0.00	0.00	0.00			\$0.00
		8100 CAPITAL OUTLAY - REPLACE	0.00	95,301.05	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		8200 CAPITAL OUTLAY ADDITIONS	0.00	0.00	180,205.00	404,307.80	104.00	0.00	0.00	0.00			\$0.00
		TOTAL: SCHOOL SECURITY	64,215.13	496,854.28	320,589.86	446,204.05	163,755.40	85,178.00	85,178.00	0.00%			\$0.00
		**TOTAL FOR OPERATIONS & MAINTENANCE SERVICES (**	2,666,581.60	3,152,791.79	3,244,060.53	3,521,483.57	3,037,003.74	3,284,206.59	3,348,290.77	1.95%			\$89,494.00
		1110 ADMINISTRATIVE SALARIES	63,502.44	66,705.60	74,256.00	79,133.64	83,907.24	86,455.00	89,494.00	3.52%	FOOD SERVICE DIRECTOR		\$174,430.00
		1150 CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
		1170 MANAGER'S SALARIES	150,081.36	138,436.29	147,837.86	161,833.97	166,563.13	169,228.00	174,430.00	3.07%	CAFETERIA MANAGERS		\$189,188.00
		1180 WORKER'S SALARIES	83,375.16	149,664.71	195,299.90	210,790.94	193,584.96	223,086.00	189,188.00	-15.20%	FOOD SERVICE WORKERS		\$30,600.00
		1191 SUBSTITUTE WORKER SALAR	40,786.39	15,173.11	16,158.75	29,669.58	23,970.83	30,000.00	30,600.00	2.00%	SUBSTITUTE WORKERS		\$0.00
		1193 MONITOR'S SALARIES	11,105.25	1,502.36	10,919.87	6,396.15	1,074.51	0.00	0.00	0.00			\$0.00
		1660 EMPLOYEE BONUS	15,000.03	4,292.88	18,500.00	0.00	14,500.00	0.00	0.00	0.00			\$37,003.97
		2100 FICA	20,724.12	27,004.18	33,959.73	35,150.27	34,860.84	38,920.83	37,003.97	-4.93%	7.65% OF SALARIES & WAGES		\$24,855.29
		2210 VRS	26,942.42	25,108.34	28,168.89	30,221.95	28,096.87	28,939.70	24,855.29	-14.11%	4.97% OF COVERED WORKER SALARIES, 12.2% MGR & DIR SALARIES		\$18,598.57
		2220 VRS - HYBRID	7,059.40	9,299.99	11,868.96	13,001.40	14,474.51	13,483.57	18,598.57	36.45%	VRS HYBRID PLAN		\$24,855.29

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027				ACTUAL EY 2024/2025	ACTUAL EY 2025/2026	BUDGETED EY 2026/2027	REQUESTED EY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24								
	2250	Retiree Health Insurance Credit	3,315.86	4,466.54	5,462.33	5,966.64	6,108.03	7,510.87	6,068.45	-19.20%	.88% MGRDIR; 1.98% Workers		56,066.45	
	2300	GROUP HEALTH INSURANCE	134,883.00	114,949.05	134,388.56	165,675.92	161,828.76	179,816.55	206,789.04	15.00%	GROUP HEALTH INSURANCE		\$206,789.04	
	2400	OLI	3,979.32	4,027.46	4,508.85	4,903.32	4,444.28	4,600.00	5,127.35	11.46%	1.06% MCR & DIR; 1.06% WORKER SALARIES		\$5,127.35	
	2510	VLDP	540.10	788.31	980.14	1,083.10	937.85	878.59	1,016.94	15.75%	.79% OF HYBRID MEMBER SALARIES		\$1,016.94	
	2700	WORKERS COMPENSATION	0.00	0.00	10,979.55	0.00	0.00	9,313.98	9,045.41	-4.93%	\$1.87 PER HUNDRED		\$9,045.41	
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	2,743.79	0.00	0.00	0.00	0.00	#DIV/0!				
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2891	UNEMPLOYMENT COMPENSA	1,896.46	307.32	93.19	362.00	0.00	0.00	0.00	#DIV/0!				
	3000	PURCHASED SERVICES	45,209.18	27,771.90	27,419.17	23,664.00	28,462.67	27,950.75	27,950.75	0.00%	HONEYWELL REFRIG/FREEZER VENDOR REPAIRS		\$17,950.75 \$10,000.00	
	5201	POSTAGE	700.00	0.00	24.60	17.05	0.00	55.00	55.00	0.00%			\$55.00	
	52031	TELEPHONE	1,282.84	584.64	581.71	582.24	584.69	600.00	600.00	0.00%			\$600.00	
	5400	EQUIPMENT LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5501	MILEAGE	0.00	20.50	2,285.92	2,240.95	0.00	2,000.00	0.00	-100.00%			\$0.00	
	5504	CONFERENCE TRAVEL	3,604.00	1,256.62	780.94	922.32	2,348.28	1,000.00	2,400.00	140.00%			\$2,400.00	
	5800	MISCELLANEOUS	231.53	232.00	2,298.70	1,087.61	776.23	500.00	775.00	55.00%			\$775.00	
	6000	MATERIALS & SUPPLIES	30,719.85	13,459.88	17,335.68	16,176.40	61,051.54	17,500.00	17,500.00	0.00%			\$17,500.00	
	6001	PAPER SUPPLIES	25,721.12	52,032.49	33,049.84	27,630.48	21,526.38	30,000.00	25,000.00	-16.67%			\$25,000.00	
	6002	FOOD SUPPLIES	441,513.13	348,877.12	436,755.33	456,483.24	409,646.08	455,000.00	455,000.00	0.00%			\$455,000.00	
	6003	MISC. MATERIALS & SUPPLIES	42,134.99	11,190.88	7,849.74	-154.48	0.00	5,000.00	5,000.00	0.00%			\$5,000.00	
	6004	PURCHASED ALA CARTE ITEK	26,970.38	19,761.36	31,418.30	35,241.99	33,289.67	35,500.00	35,500.00	0.00%			\$35,500.00	
	8100	CAPITAL EQUIPMENT - REPLA	20,000.00	0.00	105,015.32	20,738.21	35,014.72	20,000.00	0.00	-100.00%			\$0.00	
	8200	CAPITAL EQUIPMENT - ADDIT	26,941.82	0.00	0.00	20,832.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
		TOTAL FOR FOOD SERVICES	1,228,260.15	1,036,740.53	1,340,940.62	1,358,620.89	1,327,052.07	1,387,538.84	1,361,797.57	-1.86%			\$1,361,797.57	
		**TOTAL FOR SCHOOL FOOD SERVICES (65XXX)	1,228,260.15	1,036,740.53	1,340,940.62	1,358,620.89	1,327,052.07	1,387,538.84	1,361,797.57	-1.86%			\$1,361,797.57	
	66200		0.00	316,076.00	207,120.00	0.00	17,443.63	0.00	0.00	#DIV/0!			\$0.00	
		**TOTAL FOR (662WV)	0.00	316,076.00	207,120.00	0.00	17,443.63	0.00	0.00	#DIV/0!			\$0.00	
	66300	FACILITIES ARCHITECTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	3000	PURCHASED SERVICES	1,212.38	48,017.42	407.00	433,800.01	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
		TOTAL FOR FACILITIES ARCHITECTURE	1,212.38	48,017.42	407.00	433,800.01	0.00	0.00	0.00	#DIV/0!			\$0.00	

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2024/2027											
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	REQUESTED	%	JUSTIFICATION	PROJ COMPONENT CODE
			FY 2020/2021	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/2025	FY 2025/2026			
66500	8100	CAPITAL OUTLAY REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
<b>TOTAL FOR BUILDING ACQUISITIONS</b>											
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
FACILITIES	3000	PURCHASED SERVICES	0.00	244,738.88	275,200.00	123,693.75	0.00	0.00	0.00	#DIV/0!	\$0.00
66600 BLDG GROUNDS	6000	MATERIALS & SUPPLIES	0.00	347,794.93	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8100	CAPITAL OUTLAY - REPLACE	0.00	536,259.17	1,565,950.82	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8200	CAPITAL OUTLAY - ADDITION	0.00	34,387.50	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
<b>TOTAL FOR BUILDING ACQUISITIONS</b>											
			0.00	570,646.67	3,801,665.31	1,841,150.82	0.00	0.00	0.00	#DIV/0!	\$0.00
:											
:											
<b>**TOTAL FOR FACILITIES (66XXX)</b>											
			1,212.38	954,740.09	4,009,192.31	0.00	141,137.38	0.00	0.00	#DIV/0!	\$0.00
67000 DEBT SERVICE	9100	PRINCIPAL REPAYMENT	147,910.01	156,389.96	165,233.62	868,894.47	0.00	0.00	0.00	#DIV/0!	\$0.00
	9200	INTEREST REPAYMENT	27,782.99	24,760.04	21,350.38	37,273.47	0.00	0.00	0.00	#DIV/0!	\$0.00
:											
67200 DEBT SERVICE/FUND TRANSFER	9800	FUND BALANCE - TEXT	120,269.00	303,271.66	192,481.00	184,803.00	229,001.00	217,085.00	-4.33%		\$217,085.00
			346,462.00	484,421.66	379,065.00	1,090,970.94	229,001.00	217,085.00	-4.33%		
<b>TOTAL FOR DEBT SERVICE/FUND TRANSFER</b>											
			346,462.00	484,421.66	379,065.00	1,090,970.94	229,001.00	217,085.00	-4.33%		
:											
:											
<b>68100 TECHNOLOGY</b>											
INSTRUCTIONAL	1120	INSTRUCTIONAL SALARIES	52,225.92	32,566.21	59,451.56	62,075.19	65,623.08	64,064.00	9.19%	NMS Tech teacher	\$69,950.00
	1141	TECHNICAL SUPPORT SALARI	30,095.52	31,907.13	33,709.38	35,619.62	35,062.74	26,548.00	18.43%	NCHS Achievers Lab	\$31,440.00
	1520	SUBSTITUTE SALARY	0.00	8,873.82	2,370.99	2,407.72	2,035.54	0.00	#DIV/0!		\$0.00
	1620	STIPEND	1,126.26	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	1660	EMPLOYEE BONUS	1,000.00	350.00	2,000.00	0.00	2,000.00	0.00	#DIV/0!		\$0.00
	2100	FICA	6,300.00	5,535.20	7,356.68	7,600.84	8,358.57	6,931.82	11.89%	7.65% OF SALARIES	\$7,756.34
	2210	VRS	13,681.80	5,251.10	15,495.60	5,846.90	2,461.41	0.00	#DIV/0!	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll	\$0.00
	2220	VRS-HYBRID	0.00	4,248.80	0.00	10,484.90	13,218.83	15,586.48	-5.33%	VRS HYBRID RETIREMENT	\$14,755.83
	2250	Retiree Health Insurance Credit	996.10	691.62	1,128.10	1,189.15	1,142.67	1,096.41	-18.62%	88% of Covered Payroll	\$892.23
	2300	GROUP HEALTH INSURANCE	8,770.68	10,595.83	17,460.78	9,386.32	8,820.46	11,019.48	15.00%	GROUP HEALTH INSURANCE	\$12,672.40
	2310	HEALTH SAVINGS ACCOUNT	0.00	400.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	2400	GLI	1,103.10	766.00	1,249.30	1,316.90	1,114.44	1,069.22	0.52%	1.06% of Covered Payroll	\$1,074.73
	2510	VLDP	0.00	120.16	0.00	296.50	341.02	421.88	15.36%	48% of covered payroll	\$486.67
	2700	WORKERS COMPENSATION	3.15	0.00	0.00	0.00	0.00	140.94	58.26%	22% of covered payroll	\$486.67
	2800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	4,999.98	0.00	0.00	#DIV/0!		\$223.06
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	3000	PURCHASED SERVICES	0.00	0.00	0.00	1,656.00	62,864.75	0.00	#DIV/0!		\$0.00
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		\$0.00
	5400	LEASES & RENTALS	625.00	750.00	0.00	875.00	118.00	0.00	#DIV/0!		\$0.00

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027							ACTUAL EY 2024/2025	BUDGETED EY 2025/2026	REQUESTED EY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL EY 2020/2021	ACTUAL EY 2021/22	ACTUAL EY 2022/23	ACTUAL EY 2023/24	ACTUAL EY 2024/2025	ACTUAL EY 2025/2026	ACTUAL EY 2026/2027							
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	18,156.32	15,121.83	22,377.59	11,663.78	5,800.07	19,796.00	19,796.00	19,796.00	0.00%	#DIV/0!	INK, CORDS, CHARGERS, BULBS, DRIVES ETC	120	\$19,796.00	
	6040	SOFTWARE/ONLINE CONTENT	126,041.80	141,745.73	179,517.04	200,282.43	224,627.81	124,405.95	217,242.51	217,242.51	74.62%	#DIV/0!	VIRGINIA IEP ONLINE SUPPORT CONTRACT STAR READING/STAR MATH (RENAISSANCE LEARNING) CHARACTER STRONG MASTERY CONNECT DISCOVERY EDUCATION ICEY SITE LICENSE MAGMA MATH IN LIEU OF IXL EDGENUITY GRADPOINT CORE 6-12 FOLLETT TITLPEEK ONLINE HOSTED SVC RENEWAL CIP PROGRAM LEXIA POWER UP LEXIA CORE 5 READING POWER UP ADOBE CLOUD SUBSCRIPTION COMPUSCHOLAR MICROSOFT LICENSING LIVESTOCKLUDGING.COM ACT WORKKEYS WISC PEAR DECK - SOFTWARE FOR NCHS SOCIAL STUDIES ENCYCLOPAEDIA BRITANNICA XELLO IMAGINE MATH NEWS2YOU MAGIC SCHOOL AI NO RED INK PROBEMAND FS STUDENT SUITE BOARDMAKER RAZPLUS ELL READWRITE CHROME EXTENSION READWRITE CHROME EXTENSION RIVERSIDE INSIGHTS WOODCOCK JOHNSON TESTING RIVERSIDE SCORE ACCESS KEY BATELLE SOL PASS READING SIMPLIFIED SUMMIT K12			
	6050	NON CAPITALIZED HARDWAR	94,723.04	149,242.64	81,927.69	236,267.39	926,489.38	344,800.00	349,300.00	349,300.00	1.31%	#DIV/0!	COMPUTER REPAIR PARTS PERIPHERAL DEVICES VPSA GRANT CHROMEBOOK/LAPTOP REPLACEMENT SERVER REFRESH SCREEN BEAMS	114 114 114 114	\$30,000.00 \$20,000.00 \$184,800.00 \$110,000.00 \$4,500.00	
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8110	HARDWARE REPLACEMENTS	0.00	42,657.55	9,142.90	0.00	17,947.35	0.00	0.00	0.00	0.00	#DIV/0!				
	8120	INFRASTRUCTURE REPLACE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	5,982.45	0.00	0.00	0.00	0.00	#DIV/0!				
	8220	INFRASTRUCTURE ADDITION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
			356,848.69	450,823.62	433,167.61	587,170.64	1,389,198.55	615,880.18	725,589.77	725,589.77	17.81%					
68200	TECHNOLOGY SUPPORT	INSTRUCTIONAL SALARIES	58,543.92	61,471.21	66,691.92	70,541.68	74,601.16	76,844.00	79,556.00	79,556.00	3.49%	#DIV/0!			\$79,556.00	
	1133	DATA SPEC. SALARIES	27,298.32	28,663.88	34,837.80	36,945.42	38,792.70	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	

3/1/2026	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027										PROJ COMPONENT CODE COST
	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	
EDUCATION	1141	TECHNICAL SUPPORT SALARY	135,505.08	102,629.54	111,472.08	118,794.30	123,586.56	127,295.00	131,754.00	3.50% TECH SUPPORT STAFF	131,754
	1520	SUBSTITUTE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	1620	STIPENDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	1660	EMPLOYEE BONUS	4,340.00	349.97	3,340.00	0.00	3,340.00	0.00	0.00	#DIV/0!	
	2100	FICA	16,202.04	13,445.76	15,173.37	15,905.60	16,975.71	15,616.63	16,162.92	3.50% 7.65% OF SALARIES	\$16,162.92
	2210	VRS	25,623.72	14,980.23	16,874.20	17,962.07	16,062.44	17,536.99	9,702.23	-44.68% 12.2% of Covered Payroll	\$9,702.23
	2220	VRS - HYBRID	12,048.60	17,056.92	18,526.67	19,745.83	20,997.04	21,731.90	19,924.57	-8.32% VRS HYBRID	\$19,924.57
	2250	Retiree Health Insurance Credit	2,742.84	2,332.50	2,577.52	2,745.12	2,863.12	2,470.08	1,859.26	-24.73% 88% of Covered Payroll	\$1,859.26
	2300	GROUP HEALTH INSURANCE	42,066.12	49,037.29	54,451.28	58,069.44	58,494.72	66,988.16	77,036.38	15.00% GROUP HEALTH INSURANCE	\$77,036.38
	2400	GLI	3,037.32	2,583.12	2,854.31	3,040.06	2,792.08	2,408.84	2,239.57	-7.03% 1.06% of Covered Payroll	\$2,239.57
	2510	VLDP	340.68	482.29	523.92	558.36	556.20	572.89	632.42	10.39% VLDP	\$632.42
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	3,817.40	3,950.94	3.50% \$1.87 PER HUNDRED	\$3,950.94
	2800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	550.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	3000	PURCHASED SERVICES	0.00	8,000.00	0.00	1,425.00	537.50	0.00	0.00	#DIV/0!	\$0.00
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	5501	MILEAGE	1,220.80	979.69	1,187.19	1,408.49	0.00	2,000.00	1,500.00	-25.00% MILEAGE FOR ITRTS BETWEEN BLDGS	114 \$1,500.00
	5504	TRAVEL (CONF)	0.00	0.00	0.00	663.54	9,978.74	500.00	500.00	0.00% TECHNOLOGY CONF FOR ITRT	114 \$500.00
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	109.45	894.45	129.35	100.00	100.00	0.00% POWERSCHOOL USER GROUP	114 \$100.00
	6000	MATERIALS & SUPPLIES	2,426.12	1,726.81	364.84	1,482.27	1,779.70	2,500.00	2,500.00	0.00% CORDS/FLASHDRIVES/CARTRIDGES	114 \$2,500.00
	6040	SOFTWARE/ ONLINE CONTENT	4,747.89	32,835.94	42,919.64	43,591.37	18,942.91	81,174.38	54,434.56	-32.94% SHARPSCHOOL STUDENT EMAIL WITH MONITORING	114 \$6,336.30
											114 \$9,200.00
											114 \$712.47
											114 \$3,402.00
											114 \$349.99
											114 \$4,780.00
											114 \$144.00
											114 \$15,050.00
											114 \$3,885.60
											114 \$5,834.70
											114 \$3,600.00
											114 \$2,160.50
											114 \$875.00
											114 \$114.00
	6050	NON CAPITALIZED HARDWAR	1,262.96	0.00	0.00	512.56	743.38	2,000.00	2,000.00	0.00%	\$2,000.00
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8110	HARWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8120	INFRASTRUCTURE REPLACE	0.00	103.89	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
	8220	INFRASTRUCTURE ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00

3/13/26:		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027											
OBJECT	ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	REQUESTED	%	JUSTIFICATION	PROJ	COMPONENT
CODE	DESCRIPTION	FY 2020/2021	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/2025	FY 2025/2026	FY 2026/2027	CHANGE			CODE	COST
		337,406.41	336,678.24	371,983.99	394,833.56	391,178.31	423,556.47	403,822.85	-4.66%				
68300	TECHNOLOGY	80,289.00	77,493.36	102,125.04	108,303.54	112,656.96	115,473.00	118,937.19	3.00%	Supervisor of Technology		114	\$118,937.19
	ADMINISTRATION	0.00	0.00	0.00	0.00	10,293.89	0.00	0.00	#DIV/0!				50.00
1130	OTHER PROF SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
1141	CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
1520	TERP PARTICIPATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
1620	STIPENDS	2,815.68	0.00	0.00	0.00	0.00	7,079.32	7,220.91	2.00%	WEBSITE ADMIN STIPENDS			\$7,220.91
1660	EMPLOYEE BONUS	1,000.01	0.00	1,000.00	0.00	1,000.00	0.00	0.00	#DIV/0!				50.00
2100	FICA	6,348.36	6,877.09	7,807.20	8,178.30	9,397.06	9,375.25	9,651.09	2.94%	7.65% OF SALARIES			\$9,651.09
2210	VRS	13,344.00	12,843.60	16,973.16	18,000.06	16,008.60	16,488.86	14,510.34	-12.00%	VRS PLAN 1 OR PLAN 2 - 12.2% of covered payroll			\$14,510.34
2220	VRS HYBRID PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00					50.00
2250	Retiree Health Insurance Credit	971.52	935.11	1,235.76	1,310.46	1,363.20	1,397.22	1,046.63	-25.09%	.88% of Covered Payroll			\$1,046.63
2300	GROUP HEALTH INSURANCE	8,770.68	6,972.66	0.00	0.00	0.00	0.00	0.00	#DIV/0!	GROUP HEALTH INSURANCE			50.00
2400	GLI	1,075.92	1,035.54	1,388.48	1,451.28	1,329.36	1,362.58	1,224.01	-10.17%	1.06% of Covered Payroll			\$1,224.01
2510	VLDP	0.00	0.00	0.00	0.00	0.00	0.00	0.00					50.00
2700	WORKERS COMPENSATION	7.88	0.00	286.03	0.00	0.00	2,159.35	2,224.13	3.00%	\$1.87 PER HUNDRED			\$2,224.13
2800	OTHER EMPLOYEE BENEFITS	0.00	12,321.12	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
3000	PURCHASED SERVICES	46,054.60	49,496.72	650.00	312.50	10,107.52	45,000.00	30,000.00	-33.33%	CAMERA REPAIRS, NETWORK CONSULTING		114	\$30,000.00
5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
5000	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				50.00
5501	MILEAGE	500.00	0.00	390.75	0.00	0.00	500.00	500.00	0.00%				\$500.00
5504	TRAVEL (CONP)	0.00	0.00	1,547.37	839.05	2,389.75	0.00	0.00	#DIV/0!				50.00
5800	DUES & SUBSCRIPTIONS	200.00	0.00	0.00	1,266.00	1,185.00	500.00	1,200.00	140.00%	YSTE		114	\$1,200.00
6000	MATERIALS & SUPPLIES	1,072.85	11,218.46	13,804.73	15,281.36	19,513.55	4,712.57	25,000.00	430.50%	REPAIR PARTS		114	\$25,000.00
6040	SOFTWARE/ONLINE CONTENT	70,097.45	110,193.05	133,341.76	165,462.81	160,081.25	109,003.59	114,721.27	5.25%	Open RDA Support POWERSCHOOL APPLICANT TRACKING POWERSCHOOL TALENTED PERFORM POWERSCHOOL TALENTED RECORDS TRA Schoofunds Online EXTREME NETWORK POSTER MY WALL CALENDLY ANIMOTO PRO SOUNDSTRIFE PRO WIRECAST STREAMING PRO VIVVI BOARD DOCS ML LIBRARY ENVATO ELEMENTS - VIDEO SOFTWARE		114	\$46,000.35 \$4,365.78 \$4,209.48 \$6,471.32 \$15,976.84 \$3,509.31 \$26,769.24 \$99.95 \$288.00 \$228.00 \$239.00 \$399.00 \$897.00 \$3,000.00 \$2,070.00 \$138.00
6050	NON CAPITALIZED HARDWARE	130.26	642.91	84,098.10	1,917.90	45,741.82	0.00	0.00	#DIV/0!				50.00

3/13/26

Nelson County Public Schools  
School Board Requested Operational Budget

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL		ACTUAL		BUDGETED	REQUESTED	%	JUSTIFICATION	PROJ CODE	COMPONENT COST
			FY 2021/2021	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/2025	FY 2025/2026						
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	360.90	0.00	0.00	0.00	0.00			
	8110	HARDWARE REPLACEMENTS	0.00	10,120.74	17,545.17	0.00	0.00	0.00	0.00	0.00	0.00			
	8120	INFRASTRUCTURE REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8130		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8220	INFRASTRUCTURE ADDITIONS	0.00	0.00	9,183.21	0.00	0.00	0.00	0.00	0.00	0.00			
<b>TOTAL FOR TECHNOLOGY ADMINISTRATION</b>			<b>232,678.21</b>	<b>306,350.41</b>	<b>391,356.76</b>	<b>325,343.26</b>	<b>391,429.16</b>	<b>313,051.75</b>	<b>326,235.59</b>	<b>4.21%</b>				
68400	TECHNOLOGY ATTENDANCE/ HEALTH													
	1110	ADMINISTRATIVE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	1141	TECHNICAL SUPPORT SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2100	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2400	GLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2820	TUITION ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	5501	MLEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	6040	SOFTWARE/ ONLINE CONTENT	11,379.35	31,706.22	45,484.14	29,192.63	34,644.45	43,937.42	31,293.64	-28.78%	POWERSCHOOL SIS HOSTING APPTEGY IMPACT ATHLETIC TRAINER SOFTWARE & APPLICATIONS Red Rover Time, Attendance & Substitutes		\$9,217.78	\$12,368.94
														\$330.00
														\$9,576.92
	6050	NON CAPITALIZED HARDWAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8110	HARWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8120	INFRASTRUCTURE REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	8220	INFRASTRUCTURE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>TOTAL FOR TECH IN ATTENDANCE &amp; HEALTH</b>			<b>11,379.35</b>	<b>31,706.22</b>	<b>45,484.14</b>	<b>29,192.63</b>	<b>34,644.45</b>	<b>43,937.42</b>	<b>31,293.64</b>	<b>-28.78%</b>				

FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027			ACTUAL FY 2023/24	ACTUAL FY 2024/25	ACTUAL FY 2025/2026	ACTUAL FY 2026/2027	%	CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
			ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23									
68500 TECHNOLOGY PUPIL TRANS.	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	1,074.91	454.18	28.00	162.57	0.00	500.00	500.00	0.00%			\$500.00	
	6040	SOFTWARE/ONLINE CONTENT	0.00	6,233.00	7,917.00	7,955.00	13,582.00	11,912.80	17,316.43	45.36%	TRANSACT - SAFEDRIVER 360 COMINS INSITE CINTAS ONLINE SAFETY MGMT VEHICLE MAINTENANCE MODULE SOFTWARE FIELD TRIP TRACKER		\$6,064.00 \$840.00 \$1,558.43 \$2,175.80 \$6,678.00	
	6050	NON CAPITALIZED HARDWARE	0.00	650.01	2,591.00	0.00	3,347.09	0.00	0.00	#DIV/0!				
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8110	HARDWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8120	INFRASTRUCTURE REPLACE.	0.00	0.00	12,153.36	0.00	0.00	0.00	0.00	#DIV/0!				
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8220	INFRASTRUCTURE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
		<b>TOTAL FOR 68500 TECH IN PUPIL TRANSPORTATION</b>	<b>1,074.91</b>	<b>7,237.19</b>	<b>22,689.36</b>	<b>8,117.57</b>	<b>16,939.09</b>	<b>12,412.80</b>	<b>17,816.43</b>	<b>43.53%</b>				
66600 TECHNOLOGY OPERATIONS/ MAINTENANCE	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5001	TELECOMMUNICATIONS	99,570.89	75,588.57	90,455.74	76,857.53	74,925.13	193,178.92	193,178.92	0.00%	Shentel - INTERNET (erate supported - revenue offset) VERIZON WIRELESS - TABLETS/MIPIS VOIP TITLE I - MIFI FOR INTERNET ACCESS		\$140,500.00 \$11,278.92 \$40,908.00 \$500.00	
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6000	MATERIALS & SUPPLIES	291.33	443.41	0.00	92.68	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6040	SOFTWARE/ONLINE CONTENT	3,389.99	6,089.99	2,808.00	10,107.30	3,000.00	1,595.00	4,558.84	185.82%	CINTAS ONLINE SAFETY MGMT FACILITY TRACKER		\$1,558.84 \$3,000.00	
	6050	NON CAPITALIZED HARDWARE	0.00	368.26	2,070.86	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	8110	HARDWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	8120	INFRASTRUCTURE REPLACE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00	

Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027												
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2025/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST
	8220	INFRASTRUCTURE ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
			103,252.21	82,490.23	95,334.60	87,057.51	194,733.92	197,737.76	1.52%			
68700 TECHNOLOGY FOOD SVCS	3000	PURCHASED SERVICES	0.00	950.00	0.00	13,994.00	10,000.00	13,994.00	39.94%			\$0.00
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	6000	MATERIALS & SUPPLIES	450.65	613.87	747.10	1,113.93	499.63	500.00	0.00%			\$500.00
	6040	SOFTWARE/ONLINE CONTENT	9,001.34	9,496.34	9,664.53	0.00	0.00	0.00	#DIV/0!			\$0.00
	6050	NON CAPITALIZED HARDWAR	395.00	0.00	0.00	0.00	500.00	500.00	0.00%			\$500.00
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8110	HARDWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8120	INFRASTRUCTURE REPLACE.	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8220	INFRASTRUCTURE ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
			9,826.99	11,060.21	10,411.63	14,721.53	11,000.00	14,994.00	36.31%			
68800 TECHNOLOGY FACILITIES	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5001	TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5501	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5504	TRAVEL (CONF)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	6040	SOFTWARE/ONLINE CONTENT	0.00	0.00	2,750.00	0.00	3,000.00	0.00	-100.00%			\$0.00
	6050	NON CAPITALIZED HARDWAR	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8110	HARDWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8120	INFRASTRUCTURE REPLACE.	0.00	0.00	0.00	0.00	84,865.88	0.00	#DIV/0!			\$0.00
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
	8220	INFRASTRUCTURE ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			\$0.00
			0.00	0.00	0.00	2,750.00	3,000.00	0.00	-100.00%			

3/1326		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2026/2027										
OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/2025	BUDGETED FY 2023/2026	REQUESTED FY 2026/2027	% CHANGE	JUSTIFICATION	PROJ COMPONENT CODE	COST
**TOTAL FOR TECHNOLOGY (68XXX)		1,052,466.77	1,220,446.12	1,370,368.09	1,446,187.10	2,400,644.20	1,617,612.54	1,717,490.04	6.17%			
TOTAL OPERATING BUDGET		27,262,803.00	28,052,571.58	33,864,628.55	32,475,729.38	32,054,979.83	33,794,259.02	34,976,942.37	3.50%			



**Mrs. Shannon Powell**, Chair  
West District

**Mr. Joe Richardson**, Trustee  
North District

**Dr. Stacy Rush**, Trustee  
Central District



**Mr. Ceaser Perkins**, Vice Chair  
South District

**Mr. Joe Kennedy**, Trustee  
East District

**Dr. Amanda C. Hester**  
Division Superintendent

## **Nelson County Public Schools**

### **Nelson County Board of Supervisors**

84 Courthouse Square  
Lovingsston, Virginia 22949

**Subject:** Request for Appropriation of Revolving Funds for the Fiscal Year 2026/27  
School Budget

Dear Members of the Nelson County Board of Supervisors,

I am writing to request that the approximately \$24,000 expected to be remaining in the Textbook fund + the Annual Transfer for \$217,085 for a total of \$241,085 be appropriated for the purchase of textbooks and related technologies.

Also, we would like to request that the fund balance of the NCPS School Nutrition Fund balance of \$537,411 be appropriated so that funds would be available to pay for any equipment failures that may occur in the 2026/2027 fiscal year.

Should you have any questions or concerns regarding the School Division's Budget Request, please do not hesitate to contact me. We appreciate the support and the ability to collaborate to enrich the lives of Nelson County's youth.

Sincerely,

*Shannon J. Irvin*

Shannon Irvin, Assistant Superintendent

**From:** [Jacquelynn C. Harris](#)  
**To:** [Candy McGarry](#)  
**Cc:** [Grace Mawyer](#); [Amanda Spivey](#); [Rachael Snapp](#)  
**Subject:** Re: Officer of Election Compensation  
**Date:** Tuesday, March 17, 2026 3:15:01 PM

---

Hi, Candy,

This is what I've estimated so far in terms of average per-election increases:

Election Day Staff: \$ 3525 (47 Officers X \$75 per person increase)

Early Voting: \$3840 (3 officers daily for 32 days; 8 hrs/day X \$5\*/hr increase)  

- *Actual increase should be downward adjusted to reflect actual current hourly rates for veteran officers*

Central Absentee (CAP) \$445 (\$75 increase - Chief Officer (ED); \$50 increase X 3  
Additional Officers= \$150; pre and post Election (\$5 X 4 Officers X 11  
hours total = \$220)

Training: \$1260 (\$70 increase X 18 Chiefs/Assistants)  
630 (\$70 increase X 9 new officers)  
400 (\$20 increase X 20 experienced officers - remote training)

\$10,100 **Total estimated per/election\* increase**

**\*assuming a standard November General Election**

Note: I do anticipate a fair amount of turnover in our Officer of Election base as a core group of long-term staff are self-selecting to retire. Competitive rates would likely help in recruiting efforts to replace these seasoned staffers.

Please let me know if you have any questions.

Best,

Jackie

---

**From:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Sent:** Tuesday, March 17, 2026 2:28 PM  
**To:** Jacquelynn C. Harris <jcharris@nelsoncounty.org>  
**Cc:** Grace Mawyer <gmawyer@nelsoncounty.org>; Amanda Spivey <aspivey@nelsoncounty.org>;

Rachael Snapp <rsnapp@nelsoncounty.org>  
**Subject:** RE: Officer of Election Compensation

Thank you so much Jackie! I'll defer to Grace on whether or not we need anything else and I think showing an average impact on a per election basis works. Thanks again!

---

**From:** Jacquelynne C. Harris  
**Sent:** Tuesday, March 17, 2026 2:17 PM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** Grace Mawyer <gmawyer@nelsoncounty.org>; Amanda Spivey <aspivey@nelsoncounty.org>; Rachael Snapp <rsnapp@nelsoncounty.org>  
**Subject:** Re: Officer of Election Compensation

Hello, Candy,

I've attached the prior year's compensation plan along with a copy of the December 15, 2022, Electoral Board Minutes that approved the current rates of pay. I will have to calculate the fiscal impact of the proposed new rates and will send that information this afternoon.

If it works for you, I will show an average impact on a per election basis (FY 27 will have three elections, with the August 4<sup>th</sup> primary actually starting in FY26, but falling primarily in FY27, and assuming a June 2027 Primary election). I will also assume an "average" election (a non-Presidential General Election).

The proposed Early Voting Officer rate is \$20.00/hr. The 2022 minutes set that at \$15.00/hr. I'm not sure what the average hourly compensation is for Early Voting staff after the intervening application of annual increases. I believe they were placed at a baseline of \$15.00 starting in 2023 and have been provided with annual increases when provided to other hourly staff. If there is an "average" of the current hourly compensation for these workers, that would be helpful. Otherwise, I will just use the \$15 baseline.

I should have this too you soon.

Best,

Jackie

---

**From:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>  
**Sent:** Tuesday, March 17, 2026 1:41 PM  
**To:** Jacquelynne C. Harris <[jcharris@nelsoncounty.org](mailto:jcharris@nelsoncounty.org)>  
**Cc:** Grace Mawyer <[gmawyer@nelsoncounty.org](mailto:gmawyer@nelsoncounty.org)>; Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>  
**Subject:** RE: Officer of Election Compensation

Sorry, I forgot to also ask you to provide what the estimated increase in total costs is expected to be from these changes. Thanks!

---

**From:** Candy McGarry  
**Sent:** Tuesday, March 17, 2026 1:40 PM  
**To:** Jacquelynn C. Harris <[jcharris@nelsoncounty.org](mailto:jcharris@nelsoncounty.org)>  
**Cc:** Grace Mawyer; Amanda Spivey <[aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)>  
**Subject:** Officer of Election Compensation  
**Importance:** High

Hi Jackie,

Hope all is going well with early voting! I have the attached document from Grace, can you provide what the rates were before these changes in the same format please? In addition, was Rachael able to find when the last updated pay rates were implemented by the BOE? Thanks!

Best,  
Candy



**From:** [Jacquelynn C. Harris](#)  
**To:** [Candy McGarry](#)  
**Cc:** [Grace Mawyer](#); [Amanda Spivey](#); [Rachael Snapp](#)  
**Subject:** Re: Officer of Election Compensation  
**Date:** Tuesday, March 17, 2026 2:17:09 PM  
**Attachments:** [EO Comp Plan.docx](#)  
[EB-Minutes-December-15-2022 -Approved.pdf](#)

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Hello, Candy,

I've attached the prior year's compensation plan along with a copy of the December 15, 2022, Electoral Board Minutes that approved the current rates of pay. I will have to calculate the fiscal impact of the proposed new rates and will send that information this afternoon.

If it works for you, I will show an average impact on a per election basis (FY 27 will have three elections, with the August 4<sup>th</sup> primary actually starting in FY26, but falling primarily in FY27, and assuming a June 2027 Primary election). I will also assume an "average" election (a non-Presidential General Election).

The proposed Early Voting Officer rate is \$20.00/hr. The 2022 minutes set that at \$15.00/hr. I'm not sure what the average hourly compensation is for Early Voting staff after the intervening application of annual increases. I believe they were placed at a baseline of \$15.00 starting in 2023 and have been provided with annual increases when provided to other hourly staff. If there is an "average" of the current hourly compensation for these workers, that would be helpful. Otherwise, I will just use the \$15 baseline.

I should have this too you soon.

Best,

Jackie

---

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**Sent:** Tuesday, March 17, 2026 1:41 PM  
**To:** Jacquelynn C. Harris <jcharris@nelsoncounty.org>  
**Cc:** Grace Mawyer <gmawyer@nelsoncounty.org>; Amanda Spivey <aspivey@nelsoncounty.org>  
**Subject:** RE: Officer of Election Compensation

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---

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**Sent:** Tuesday, March 17, 2026 1:40 PM  
**To:** Jacquelynne C. Harris <jcharris@nelsoncounty.org>  
**Cc:** Grace Mawyer; Amanda Spivey <aspivey@nelsoncounty.org>  
**Subject:** Officer of Election Compensation  
**Importance:** High

Hi Jackie,

Hope all is going well with early voting! I have the attached document from Grace, can you provide what the rates were before these changes in the same format please? In addition, was Rachael able to find when the last updated pay rates were implemented by the BOE? Thanks!

Best,  
Candy



## Candy McGarry

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**From:** Grace Mawyer  
**Sent:** Tuesday, March 17, 2026 12:37 PM  
**To:** Candy McGarry  
**Subject:** FW: Officer of Election Compensation

**From:** Jacquelynne C. Harris <jcharris@nelsoncounty.org>  
**Sent:** Friday, February 6, 2026 10:58 AM  
**To:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Cc:** Rachael Snapp <rsnapp@nelsoncounty.org>  
**Subject:** Officer of Election Compensation

Hi, Grace,

The Code of Virginia includes the following:

*§ 24.2-116. Compensation of officers; volunteer officers.*

*The governing body of each county, city, or town shall pay its officers of election at least \$75 for each full day's service rendered on each election day. In addition, the governing body shall pay each officer \$10 and mileage at the rate payable to members of the General Assembly for each time he delivers pollbooks and ballots to the polling place and each time he delivers returns and ballots to the appropriate official after the polls close. Jurisdictions may increase the salary of the officers collecting and delivering materials by at least \$10 and the equivalent of mileage expenses from the furthest polling place in the locality in lieu of calculating the mileage and extra pay required by this section.*

*An officer of election may waive compensation and serve as an unpaid volunteer officer. Unpaid volunteer officers shall possess the qualifications and fulfill the requirements that apply to paid officers of election.*

*Code 1950, §§ 24-207 through 24-209; 1950, p. 245; 1956, c. 235; 1968, c. 141; 1970, c. 462, § 24.1-107; 1972, c. 620; 1974, c. 428; 1993, c. 641; 2003, c. [1015](#); 2012, c. [489](#).*

### Notes:

- The reference to \$75.00 goes back 23 years to the 2003 version of the Code when it was raised from \$30.00 (the last time it was adjusted). Acts of Assembly 2003, Chapter 1015. The hyperlink in the Code notes above will take you to that reference page.
- Election Day is typically a 16-hour day, at minimum.
- I'm not sure when Nelson last updated the pay for Officers--your office might have the best records on that front. I could ask Rachael to look through old Electoral Board minutes. It was likely initiated by them.

I hope this helps!

--Jackie

# Nelson County Officers of Election

## Compensation Schedule (2026)

ADOPTED 02/04/2026 – NELSON COUNTY ELECTORAL BOARD

### Early Voting – Office

Early Voting Officer (varies) \$ 20.00 /Hourly Base Rate 1<sup>st</sup> year 33%  
(Nelson annual salary adjustments apply)

### Election Day – Polling Place

Chief Officer \$ 325 /daily 30%  
Asst. Chief Officer/Pollbook Officer \$ 300 /daily 33%  
Others\*\* \$ 275 /daily 37.5%  
Pick-up/drop-off (*per trip*)\* \$10.00 + mileage @ GA rate for furthest polling location:  
(\$44.00/trip – 2026)

\*Chief Officers working outside their home precinct are paid the greater of actual mileage or above rate

\*\*Officers of Election working outside their home precinct are paid mileage @ GA rate

### CAP (Central Absentee Precinct)

#### Election Day

Chief Officer \$ 325 /daily 30%  
All others \$ 275 /daily 22%

Preprocessing/Post-Election \$ 20.00 /Hourly Base Rate 1<sup>st</sup> year 33%  
(Nelson annual salary adjustments apply)

Mileage (actual) \$      X \* \$0.725 / (mileage @ GA rate)

### Training (all)

In-person \$ 100.00 /session 233%  
Remote \$ 50.00 /session\* 67%  
\*with proof of completion

# Nelson County Officers of Election

## Compensation Schedule (2025)

### Early Voting – Office

Early Voting Officer (varies) \$ 15.00 /Hourly Base Rate 1<sup>st</sup> year  
(Nelson annual salary adjustments apply)

### Election Day – Polling Place

Chief Officer \$ 250 /daily  
Asst. Chief Officer/Pollbook Officer \$ 225 /daily  
Others\*\* \$ 200 /daily

Pick-up/drop-off (*per trip*)\* \$10.00 + mileage @ GA rate for furthest polling location: (47 mi) x (\$0.70/mile) = \$32.90 (\$42.90)

\*Chief Officers working outside their home precinct are paid the greater of actual mileage or above rate

\*\*Officers of Election working outside their home precinct are paid mileage @ GA rate

### CAP

#### Election Day

Chief Officer \$ 250 /daily  
All others \$ 225 /daily

Preprocessing/Post-Election \$ 15.00 /Hourly Base Rate 1st year  
(Nelson annual salary adjustments apply)

Mileage (actual) \$      X \* \$0.70 / (mileage @ GA rate)

### Training (all)

In-person \$ 30.00 /session  
Remote \$ 30.00 /session\*  
\*with proof of completion

## NELSON COUNTY ELECTORAL BOARD

Meeting Minutes

December 15, 2022

### I. Call to order

Chairwoman Linda Hughes called to order the regular meeting of the Nelson County Electoral Board at 10:04 am on December 15, 2022 at the Office of the Registrar.

### II. Roll call

Chairwoman Hughes conducted a roll call. Present: Linda Hughes, Chairwoman; Armand Thieblot, Vice Chairman; Susan Greene, Secretary; and Jacqueline Britt, Director of Elections.

### III. Reading and Approval of minutes from the previous meeting

Secretary Greene moved to approve the minutes from November 14, 2022 as amended. Vice Chairman Thieblot seconded the motion and it was unanimously approved by the Board.

### IV. Recognition of Any Visitors

There were no visitors present at the meeting.

### V. Report of Registrar

- A. **November 2022 Election-** All Election materials were transported to the Clerk's office.
- B. **Budgets-** The Registrar's Office is preparing the budgets for The Electoral Board and Office of the Registrar.
- C. **Candidate Materials-** The Registrar's Office is compiling candidate packets for the 2023 election.
- D. **Central Absentee Precinct (CAP)-** The Nelson County Board of Supervisors will hold a public hearing on February 14, 2023 regarding the proposed ordinance to change the CAP location from the Nelson Memorial Library to the Nelson County Voter Registration office.
- E. **Electoral Board Membership-** Chairwoman Hughes's term will end on December 31, 2022, and the Registrar and Board members thanked her for her service. A Court Order has been received appointing William Smith as a new member of the Nelson County Electoral Board, effective January 1, 2023.

### VI. Thank you letter for Roseland Page

A thank you letter to Matthew Drumheller, who served as an Election Page at the Roseland Precinct during the November 2022 General Election, was drafted and signed by the Electoral Board. Mr. Drumheller worked under the supervision of the Chief Officer of Election at Roseland to assist with a variety of tasks.

**VII. Closed Session to discuss Personnel**

At 10:18 am Chairwoman Hughes moved that the Electoral Board go into closed session pursuant to State Code Section 2.2-3711-(A) for the purpose of discussing issues related to personnel, and that the Director of Elections be allowed to remain in the room. Secretary Greene seconded the motion and it was unanimously approved by the Board. The Board went into executive session at 10:18 am.

At 11:05 am Chairwoman Hughes moved that the Electoral Board return to public session and certify that only business matters lawfully exempt from open meeting requirements by Virginia Law, and only such public business matters as were identified in the motion convening the closed session were heard, discussed or considered. The motion was seconded by Vice Chairman Thieblot and unanimously approved by the Board, and a roll call was taken. The Board re-convened in open session at 11:05am.

**VIII. New Business**

- A. Ballot on Demand Printer-** Chairwoman Hughes moved to cancel the order for a ballot-on-demand printer and to continue ordering pre-printed ballots. The motion was seconded by Vice Chairman Thieblot and unanimously approved by the Board.
- B. Officer of Election Salary-** Vice Chairman Thieblot moved to authorize an increase in the salaries of Nelson County Officers of Election to the average of the known compensation of other localities. The motion was seconded by Secretary Greene and unanimously approved by the Board.
- C. Registrar's Office Staff-** Chairwoman Hughes moved to add an additional deputy as Chief Deputy to the staff of the Nelson County Office of the Registrar. Vice Chairman Thieblot seconded the motion and it was unanimously approved by the Board

**IX. Adjournment**

At 11:10 am, Chairman Hughes moved that the meeting be adjourned. The next two Electoral Board meetings are scheduled for Tuesday, January 24, at 10:00 am and Wednesday, Feb 1, at 10:00 am. Both meetings are to be held at the Nelson County Office of the Registrar.

Approved: January 24, 2023

Code of Virginia  
Title 24.2. Elections  
Chapter 1. General Provisions and Administration

**§ 24.2-116. Compensation of officers; volunteer officers.**

The governing body of each county, city, or town shall pay its officers of election at least \$75 for each full day's service rendered on each election day. In addition, the governing body shall pay each officer \$10 and mileage at the rate payable to members of the General Assembly for each time he delivers pollbooks and ballots to the polling place and each time he delivers returns and ballots to the appropriate official after the polls close. Jurisdictions may increase the salary of the officers collecting and delivering materials by at least \$10 and the equivalent of mileage expenses from the furthest polling place in the locality in lieu of calculating the mileage and extra pay required by this section.

An officer of election may waive compensation and serve as an unpaid volunteer officer. Unpaid volunteer officers shall possess the qualifications and fulfill the requirements that apply to paid officers of election.

Code 1950, §§ 24-207 through 24-209; 1950, p. 245; 1956, c. 235; 1968, c. 141; 1970, c. 462, § 24.1-107; 1972, c. 620; 1974, c. 428; 1993, c. 641; 2003, c. [1015](#); 2012, c. [489](#).

Code of Virginia  
Title 24.2. Elections  
Chapter 1. General Provisions and Administration

**§ 24.2-108. Compensation and expenses of members.**

The General Assembly shall establish a compensation and expense plan in the general appropriation act for the secretaries and members of the electoral boards. The governing body for the county or city of each electoral board shall pay compensation, expenses, and mileage in accordance with the plan and be reimbursed annually as authorized by the act. The reasonable costs of electoral board members attending annual training programs provided by the State Board shall be included in the expense plan for electoral boards.

Each electoral board member shall submit a written claim for mileage and expenses authorized by the plan. The claim, when filed and found to be correct, shall be paid by the county or city. The county or city shall pay claims for mileage at the rate payable to members of the General Assembly.

The governing body of any county or city may pay to the secretary of the electoral board any additional allowance for expenses it deems appropriate and may pay to a full-time secretary any additional compensation it deems appropriate.

Each county and city shall furnish necessary postage and office supplies for the electoral board.

Code 1950, §§ 24-37, 24-38, 24-40, 24-41; 1952, c. 540; 1956, c. 658; 1958, c. 42; 1964, c. 515; 1966, c. 714; 1970, c. 462, § 24.1-31; 1972, c. 620; 1974, c. 428; 1978, c. 778; 1981, c. 425; 1982, c. 650; 1993, c. 641; 2005, c. [380](#).

Code of Virginia  
Title 24.2. Elections  
Chapter 1. General Provisions and Administration

**§ 24.2-106. Appointment and terms; vacancies; chairman and secretary; certain prohibitions; training.**

A. There shall be in each county and city an electoral board composed of three members who shall be qualified voters of such county or city. The members shall be appointed by the chief judge of the judicial circuit for the county or city or that judge's designee. Such designee shall be any other judge who sits in the judicial circuit. Any vacancy occurring on a board shall be filled by the same authority for the unexpired term.

In the event of the temporary absence, or disability that precludes the performance of duties, of one or more members that prevents attaining a quorum, the chief judge or his designee, for good cause, may appoint, on a meeting-to-meeting basis, a temporary member to the electoral board. The temporary appointee must be eligible for appointment and to the extent practicable maintain representation of political parties under this section.

The clerk of the circuit court shall send to the State Board a copy of each order making an appointment to an electoral board.

In the appointment of the electoral board, representation shall be given to each of the two political parties having the highest and next highest number of votes in the Commonwealth for Governor at the last preceding gubernatorial election. Two electoral board members shall be of the political party that cast the highest number of votes for Governor at that election. When the Governor was not elected as the candidate of a political party, representation shall be given to each of the political parties having the highest and next highest number of members of the General Assembly at the time of the appointment and two board members shall be of the political party having the highest number of members in the General Assembly.

The political party entitled to the appointment shall make and file recommendations with the judges for the appointment not later than December 15 of the year of an expiration of a term or, in the case of an appointment to fill a vacancy, within 30 days of the date of death or notice of resignation of the member being replaced. Its recommendations shall contain the names of at least three qualified voters of the county or city for each appointment. The chief judge, or his designee, shall promptly make such appointment from the recommendations (i) after receipt of the political party's recommendation or (ii) after December 15 for a full term or after the 30-day period expires for a vacancy appointment, whichever of the events described in clause (i) or (ii) first occurs.

The chief judge of the judicial circuit for the county or city, or his designee, shall not appoint to the electoral board (a) any person who is the spouse of an electoral board member or the general registrar for the county or city; (b) any person, or the spouse of any person, who is the parent, grandparent, sibling, child, or grandchild of an electoral board member or the general registrar of the county or city; or (c) any person who is ineligible to serve under the provisions of this section.

Electoral board members shall serve three-year terms and be appointed to staggered terms, one term to expire at midnight on the last day of December each year, unless the results of an election have not been certified by the board or a recount of an election has not concluded, in which case the term shall expire at midnight on the day the results are certified or the recount is concluded. No three-year term shall be shortened to comply with the political party representation requirements of this section.

B. The board shall elect one of its members as chairman and another as secretary. The chairman and the secretary shall represent different political parties, unless the representative of the second-ranked political party declines in writing to accept the unfilled office. At any time that the secretary is incapacitated in such a way that makes it

impossible for the secretary to carry out the duties of the position, the board may designate one of its other members as acting secretary. Any such designation shall be made in an open meeting and recorded in the minutes of the board.

The secretary of the electoral board shall immediately notify the State Board of any change in the membership or officers of the electoral board and shall keep the Board informed of the name, residence and mailing addresses, and home and business telephone numbers of each electoral board member.

C. No member of an electoral board shall be eligible to offer for or hold an office to be filled in whole or in part by qualified voters of his jurisdiction. If a member resigns to offer for or hold such office, the vacancy shall be filled as provided in this section.

No member of an electoral board shall be the spouse, grandparent, parent, sibling, child, or grandchild, or the spouse of a grandparent, parent, sibling, child, or grandchild, of a candidate for or holder of an elective office filled in whole or in part by any voters within the jurisdiction of the electoral board.

No member of an electoral board shall serve as the chairman of a state, local or district level political party committee or as a paid worker in the campaign of a candidate for nomination or election to an office filled by election in whole or in part by the qualified voters of the jurisdiction of the electoral board.

If an electoral board member ceases to be a qualified voter of the county or city for which he was appointed, his office shall be deemed vacant and the vacancy shall be filled as provided in this section.

D. Each member of the electoral board shall attend an annual training program provided by the State Board during the first year of his appointment and the first year of any subsequent reappointment.

E. Upon appointment pursuant to this section, an electoral board member shall be eligible for protected voter status under subsection B of § [24.2-418](#).

Code 1950, §§ 24-29, 24-32, 24-33, 24-42; 1970, c. 462, § 24.1-29; 1971, Ex. Sess., c. 204; 1973, c. 30; 1975, c. 515; 1978, c. 778; 1980, c. 639; 1984, c. 480; 1986, c. 558, § 24.1-33.1; 1993, cc. 480, 641; 1995, cc. [835](#), [848](#); 2003, c. [1015](#); 2005, c. [380](#); 2011, c. [764](#); 2013, c. [409](#); 2016, c. [13](#); 2017, c. [807](#); 2020, cc. [287](#), [295](#), [370](#); 2024, c. [309](#).



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 R2026-24**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**RESOLUTION OPPOSING MANDATORY COLLECTIVE BARGAINING LEGISLATION**  
**(HB 1263 / SB 378)**

**WHEREAS**, current Virginia law provides a local option allowing governing bodies to determine whether and how to engage in collective bargaining based on local fiscal capacity, workforce needs, and service priorities; and

**WHEREAS**, HB 1263 and SB 378 would eliminate this local option and impose a state-mandated, one-size-fits-all collective bargaining framework administered by a Public Employee Relations Board (PERB); and

**WHEREAS**, this legislation shifts authority away from locally elected officials and imposes an unfunded mandate with significant fiscal and administrative consequences for local governments and taxpayers; and

**WHEREAS**, Virginia’s localities vary widely in population, resources, and service delivery models, and are best positioned to make decisions that reflect their unique circumstances; and

**WHEREAS**, mandatory collective bargaining as proposed would:

- Divert limited local resources from core services to new administrative and bargaining structures without dedicated funding;
- Eliminate local flexibility to align workforce decisions with budgets and service needs;
- Create unpredictable fiscal obligations through arbitration and expanded dispute resolution processes;
- Increase administrative burden, litigation risk, and long-term costs for local taxpayers; and

**WHEREAS**, local governments must maintain balanced budgets while continuing to provide essential services, including public safety, education, and infrastructure;

**NOW, THEREFORE, BE IT RESOLVED**, that the Nelson County Board of Supervisors strongly opposes HB 1263 and SB 378 and any legislation that mandates collective bargaining for local governments; and

**BE IT FURTHER RESOLVED**, that the Board urges the Governor and members of the Virginia General Assembly to preserve local authority over workforce and labor relations policies; and

**BE IT FINALLY RESOLVED**, that the Clerk of the Board shall transmit this resolution to the Governor and members of the Virginia General Assembly.

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

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

repeals existing prohibition on collective bargaining, etc.

[Patrons](#) | [All Patrons](#)

Introduced by: [Kathy K.L. Tran \(Chief Patron\)](#)

[Summary As Passed House](#) | [All Summaries](#)

**Collective bargaining by public employees; individual home care providers; Virginia Home Care Authority established; Public Employee Relations Board established; exclusive bargaining representatives.** Repeals the existing prohibition on collective bargaining by public employees. The bill creates the Public Employee Relations Board, which shall determine appropriate bargaining units and provide for certification and decertification elections for exclusive bargaining representatives of state employees and local government employees. The bill requires public employers and employee organizations that are exclusive bargaining representatives to meet at reasonable times to negotiate in good faith with respect to wages, hours, and other terms and conditions of employment. The bill establishes the Virginia Home Care Authority within the Department of Medical Assistance Services to ensure the effectiveness and quality of the services of home care programs in the Commonwealth and tasks the Authority with serving as the public employer of individual providers, as defined in the bill, for purposes of collective bargaining pursuant to the bill's provisions. The bill repeals a provision that declares that in any procedure providing for the designation, selection, or authorization of a labor organization to represent employees the right of an individual employee to vote by secret ballot is a fundamental right that shall be guaranteed from infringement.

SB378

Status: Passed [Public employees;](#)

repeals existing prohibition on collective bargaining, etc.

[Patrons](#) | [All Patrons](#)Introduced by: [Scott A. Surovell \(Chief Patron\)](#)[Summary As Passed Senate](#) | [All Summaries](#)

**Collective bargaining by public employees; Public Employee Relations Board established; exclusive bargaining representatives.** Repeals the existing prohibition on collective bargaining by public employees. The bill creates the Public Employee Relations Board, which shall determine appropriate bargaining units and provide for certification and decertification elections for exclusive bargaining representatives of state employees and local government employees. The bill requires public employers and employee organizations that are exclusive bargaining representatives to meet at reasonable times to negotiate in good faith with respect to wages, hours, and other terms and conditions of employment. The bill repeals a provision that declares that in any procedure providing for the designation, selection, or authorization of a labor organization to represent employees the right of an individual employee to vote by secret ballot is a fundamental right that shall be guaranteed from infringement. Certain provisions of the bill have a delayed effective date of July 1, 2028.