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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 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 stroke 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	\$56,945	\$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		