

[illegible]

3/13/25	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																			
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST			
	8200	CAPITAL OUTLAY - ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,008.82	3,008.82	0.00%	ROCKFISH ALLOCATION TYE RIVER ALLOCATION	1 2	2,508.82 500.00			
TOTAL FOR REGULAR ELEMENTARY INSTRUCTION			5,516,623.29	5,467,911.69	5,794,641.59	5,673,101.76	5,583,151.05	5,547,142.39	5,716,353.44	6,041,907.96	6,144,997.63	6,578,239.89	6,532,033.69	-0.70%						
61100 - SPEC. ELEM. CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SALARIES	547,438.88	646,005.70	708,631.35	706,410.91	741,392.47	744,612.45	743,366.93	885,629.78	787,358.90	803,676.00	921,968.00	14.72%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS TITLE VL-B TEACHERS *add SPED	430	886,493.32 115,474.68			
	1130	OTHER PROF SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.34	0.00	0.00	#DIV/0!						
	1151	TECHNICAL SALARIES	194,612.52	181,760.42	250,388.13	224,978.06	245,144.18	209,443.98	250,548.44	301,825.18	297,630.38	311,361.97	327,291.00	5.12%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		327,291.00			
	1520	SUBSTITUTES SAL. & WAGES	8,432.35	30,017.35	12,322.87	16,640.13	9,748.34	35,785.44	19,977.58	25,196.51	23,597.43	20,000.00	24,308.00	21.54%	SUBSTITUTE TEACHERS		24,308.00			
	1620	SUPPLEMENTAL SALARIES	19,074.26	17,334.96	6,093.46	1,995.00	2,523.65	0.00	8,192.55	3,292.99	3,457.64	8,948.85	9,217.31	3.00%	CHILD STUDY CHAIR STIPENDS		9,217.31			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	26,409.91	1,985.76	27,910.00	0.00	0.00	0.00	#DIV/0!		0.00				
	2100	FICA	55,322.08	63,864.88	70,446.70	69,179.43	71,268.73	66,987.33	74,444.86	90,178.01	81,623.09	87,514.99	98,133.00	12.13%	7.65% OF SALARIES TITLE VL-B FICA	430	89,299.19 8,833.81			
	2210	VRS BENEFITS	85,633.62	97,364.10	119,034.00	90,945.83	94,349.80	102,366.00	100,752.50	82,713.10	78,338.00	80,053.89	56,739.82	-29.12%	VRS Plan 1 or Plan 2		56,739.82			
	2220	VRS - HYBRID	12,454.40	19,362.55	34,175.88	51,243.84	58,300.46	56,572.60	62,579.20	110,480.07	99,560.25	93,000.00	134,083.37	44.18%	REG-SPED TEACHER TITLE VL-B VRS	430	114,730.70 19,352.67			
	2250	RETIREE HEALTH INS CREDIT	7,395.39	8,838.26	11,547.20	10,882.02	11,682.01	11,351.77	11,891.19	14,065.14	12,951.50	13,491.96	15,116.03	12.04%	1.21% Of Covered Payroll TITLE VL-B RETIREE HEALTH CREDIT		13,718.73 1,397.30			
	2300	GROUP HEALTH INSURANCE	180,161.09	172,225.36	236,720.35	202,286.55	254,946.06	233,954.17	238,360.03	283,722.78	229,295.04	301,748.02	313,678.93	3.95%	GROUP HEALTH INSURANCE TITLE VL-B	430	292,249 21,430			
	2310	Health Savings Account	0.00	0.00	0.00	0.00	1,000.00	1,851.20	1,662.00	1,200.00	3,400.00	1,983.48	0.00	-100.00%	Health Savings Account Contribution @ \$100/mo per participant		0			
	2400	GLI BENEFITS	8,301.90	10,430.48	12,297.30	11,879.79	12,753.94	12,571.31	13,168.26	15,668.75	14,343.09	13,157.45	14,741.26	12.04%	1.18% of Covered Payroll TITLE VL-B GLIP		13,378.76 1,362.50			
	2510	DISABILITY INSURANCE	256.80	409.40	649.30	1,339.98	1,524.37	1,596.50	1,769.65	3,124.39	2,815.50	2,000.00	3,830.36	91.52%	HYBRID RETIREMENT DISABILITY INSURANCE TITLE VL-B DISABILITY INSURANCE	430	3,294.97 535.39			
	2700	WORKERS COMPENSATION	2,240.38	2,202.47	0.00	2,701.11	1,227.94	2,544.00	0.00	0.00	329.31	2,516.77	2,822.13	12.13%	.22 per \$100 ;		2,822.13			
	2800	SICK LEAVE/VACATION PAYOUT	0.00	2,316.60	0.00	0.00	12.37	0.00	5,549.74	0.00	5,000.00	0.00	0.00	#DIV/0!		0.00				
	2820	TUITION REIMBURSEMENT	1,875.00	2,522.00	3,150.00	1,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		0.00				
	3000	PURCHASED SERVICES	93,582.65	56,957.29	27,034.88	23,109.77	13,791.26	8,815.80	24,103.54	38,031.22	28,485.81	144,503.59	73,785.71	-48.94%	MEDICAL EXAMINATIONS - CHILD STUDY REFERRALS STAFF DEV. - SPECIAL STUDENTS IN REG. CLASSROOMS DEAF AND HARD OF HEARING SERVICES VISION, ORIENTATION & MOBILITY SERVICES CONTRACTED SPEECH SERVICES (6h & 7th Grade) (move portion of contracted speech to secondary expense)	430 430 184	2,500.00 3,000.00 10,000.00 24,000.00 34,285.71			
	4000	INTERNAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74.03	0	0.00	#DIV/0!						
	5501	TRAVEL (MILEAGE)	4,826.76	6,276.77	6,787.63	4,753.40	5,741.20	605.10	3,891.88	7,462.54	1,510.24	6,665.00	6,665.00	0.00%	INSTRUCTIONAL TRAVEL FOR ITINERANT TEACHERS MILEAGE FOR DEAF & HARD OF HEARING SVCS	117 430	665.00 6,000.00			
	5504	CONFERENCES	49.15	205.39	1,595.69	564.71	257.18	0.00	28.00	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	595.00	675.00	660.00	598.32	826.34	654.00	819.66	1,582.00	700.00	0.00	0.00	#DIV/0!		0.00				
	6000	MATERIALS & SUPPLIES	5,250.94	17,928.85	8,416.57	10,465.78	14,807.53	66,686.59	14,139.63	29,809.94	23,879.32	33,087.00	37,367.00	12.94%	NMS ALLOCATION TYE RIVER ELEMENTARY PRE SCHOOL HANDICAPPED GRANT & CARRYOVER	3 2 440	700.00 600.00 36,067.00			
	6020	TEXTBOOKS	0.00	0.00	4,430.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						
	7000	PAYMENT TO JOINT OPERATIONS	154,631.53	193,283.05	148,026.30	247,796.90	248,224.83	185,347.95	109,841.39	170,182.23	108,661.87	118,108.74	136,245.40	15.36%	PREP RELATED SERVICE COSTS PREP IVY CREEK COST (1 SLOT) (increase in Prep Costs)		75,129.40 561,116.00			
	8100	CAPITAL OUTLAY - REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,510.31	0.00	-100.00%			0.00			
	8200	CAPITAL OUTLAY - ADDITIONS	2,467.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
TOTAL FOR SPECIAL ELEMENTARY INSTRUCTION			1,384,601.70	1,529,980.88	1,662,008.31	1,679,646.53	1,789,522.66	1,768,156.10	1,687,072.79	2,092,074.63	1,803,180.74	2,074,328.01	2,176,992.32	4.95%						
61100 - VOC. ELEM. CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SALARIES	83,121.00	56,695.94	100,977.37	103,687.95	108,323.51	121,898.76	110,333.03	110,989.92	128,750.59	135,263.00	138,921.00	2.70%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		138,921.00			
	1520	SUBSTITUTE TEACHER	4,992.11	12,499.65	3,332.26	6,680.95	3,089.47	6,875.00	8,885.79	5,809.98	5,932.47	9,362.70	9,643.58	3.00%			9,643.58			
	1620	STIPENDS/SUPPLEMENTAL PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		0.00				
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	2,239.97	283.00	1,820.00	0.00	0.00	0.00	#DIV/0!		0.00				
	2100	FICA	6,398.22	5,278.03	7,971.60	8,435.94	8,674.02	9,320.05	8,839.71	8,725.96	10,292.20	11,063.87	11,365.19	2.72%	7.65% OF SALARIES *change in staffing		11,365.19			

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	1620	SUPPLEMENTAL SALARIES	25,912.20	15,175.84	7,347.09	1,821.75	27,894.48	70,555.07	45,203.49	52,081.94	32,493.07	56,889.88	58,596.58	3.00%	SECONDARY STIPENDS		58,596.58			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	42,109.96	4,632.29	39,140.00	0.00	0.00	0.00	#DIV/0!			0.00			
	2100	FICA	166,820.52	171,994.26	165,906.97	170,845.87	169,430.51	206,698.97	175,605.08	186,175.90	196,336.71	214,053.76	226,120.16	5.64%	ESL 7.65% OF COVERED PAYROLL Title IV FICA	250 450	3,293.55 220,246.45 2,580.15			
	2210	VRS BENEFITS	293,227.60	271,929.78	282,565.84	264,384.38	263,584.70	242,244.35	241,051.54	259,823.67	232,352.03	256,081.04	190,433.36	-25.64%	ESL 15.52% of Covered Payroll Title IV VRS	250 450	6,681.83 180,635.50 3,116.03			
	2220	VRS - HYBRID	9,340.71	38,920.05	66,536.90	80,132.57	87,308.47	107,588.80	126,577.09	113,620.80	164,029.23	150,000.00	156,490.10	4.33%	HYBRID VRS RETIREMENT		156,490.10			
	2250	Retiree Health Insurance Credit	22,774.81	23,536.60	26,310.99	26,366.08	26,853.53	25,472.50	26,764.44	27,100.54	28,858.23	31,697.37	33,513.19	5.73%	1.21% of Covered Payroll ESL	250	32,992.25 520.94			
	2300	GROUP HEALTH INSURANCE	332,971.62	349,632.05	374,376.83	376,113.76	410,579.03	423,112.44	362,387.75	391,581.76	412,328.75	408,331.49	418,734.71	2.55%	GROUP HEALTH INSURANCE ESL	REG 250	415,255.84 3,478.86			
	2310	Health Savings Account	0.00	0.00	0.00	0.00	1,204.84	1,200.00	1,000.00	0.00	0.00	1,200.00	0.00	-100.00%	Health Savings Account Contribution @ \$100/mo per participant		0.00			
	2350	COBRA INSURANCE	0.00	2,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						
	2800	OTHER EMPLOYEE BENEFITS	539.00	6,656.63	0.00	2,118.08	528.39	1,149.39	4,561.27	1,234.98	9,393.30	1,150.00	1,150.00	0.00%	PCORI FEE		1,150.00			
	2400	GLI BENEFITS	25,568.30	27,777.21	28,021.64	28,783.06	29,316.47	28,208.80	29,640.14	30,012.30	31,958.56	30,911.49	32,682.29	5.73%	1.18% of Covered Payroll ESL	250	32,174.26 508.03			
	2510	VLDP PROGRAM	192.60	822.80	1,263.70	2,095.17	2,283.00	6,642.50	3,579.39	3,213.22	4,639.35	6,549.00	6,549.00	0.00%	HYBRID DISABILITY PROGRAM		6,549.00			
	2700	WORKERS COMPENSATION	6,431.26	7,359.97	8,426.00	6,331.95	4,916.23	7,465.85	0.00	0.00	5,352.74	99.12	6,584.94	6543.40%	ESL .22% OF COVERED PAYROLL	250	94.72 6,490.22			
	2820	TUITION ASSISTANCE	1,799.00	4,276.00	3,951.50	4,527.00	0.00	0.00	0.00	13,909.50	11,316.80	7,500.00	7,500.00	0.00%	Tuition Assistance for Prov. Licensed Teachers	420	7,500.00			
	2891	UNEMPLOYMENT INSURANCE	991.84	826.95	96.41	30.12	371.46	39,373.95	0.00	941.09	1,437.52	26,849.03	26,849.03	0.00%			26,849.03			
	3000	PURCHASED SERVICES	5,034.90	11,593.72	30,054.58	30,477.86	29,257.72	13,767.70	19,035.49	10,306.08	9,917.72	1,650.00	1,650.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION NMS ALLOCATION	4 3	1,500.00 150.00			
	3810	DUAL ENROLLMENT	0.00	0.00	0.00	41,226.70	58,078.90	65,000.00	83,802.05	103,451.30	30,622.65	84,000.00	84,000.00	0.00%	PVCC/KTECH		84,000.00			
	5400	LEASES	0.00	0.00	0.00	0.00	3,000.00	6,795.43	28,956.44	14,493.82	7,241.16	0.00	0.00	#DIV/0!						
	5501	TRAVEL (MILEAGE)	1,389.29	950.15	190.60	491.35	404.66	0.00	87.98	858.10	1,158.77	3,440.84	3,440.84	0.00%	TRAVEL FOR TEACHERS ESL Teacher Mileage	117 250	2,940.84 500.00			
	5504	CONFERENCE TRAVEL	196.96	539.68	113.78	969.57	411.34	0.00	239.91	74.49	0.00	0.00	0.00	#DIV/0!						
	5800	MEMBERSHIPS & SUBSCRIPTIO	3,041.15	1,767.99	403.53	109.89	5,684.55	3,855.80	1,625.00	5,224.25	3,904.90	50.00	50.00	0.00%	NMS ALLOCATION	3	50.00			
	6000	MATERIALS & SUPPLIES	56,972.34	66,844.74	64,190.03	26,624.22	19,983.26	74,453.98	102,636.88	61,896.37	21,577.26	39,924.91	35,974.91	-9.89%	NCHS REGULAR PROGRAM ALLOCATION FINE ARTS PROGRAM SUPPLIES/MATERIALS FAMILY LIFE MATERIALS DRY ERASE MARKERS DIPLOMAS TESTING MATERIALS NMS ALLOCATION EMPLOYEE RECOGNITION - SERVICE PIN PROGRAM COPY PAPER TITLE II MATERIALS & SUPPLIES	4 221 220 120 120 230 3 124 120 420	8,867.56 2,500.00 250.00 1,000.00 2,500.00 4,000.00 966.28 250.00 13,156.50 2,484.57			
	6020	TEXTBOOKS	20,558.13	49,320.14	32,887.29	40,365.66	126,920.49	0.00	0.00	14,480.35	9,311.16	0.00	0.00	#DIV/0!						
	7000	OUT OF DISTRICT TUITION	101,715.17	100,142.93	65,481.75	23,328.00	12,931.65	0.00	25,300.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
	8100	CAPITAL OUTLAY - REPLACEM	0.00	16,657.00	0.00	0.00	0.00	7,500.00	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	7,781.00	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			
TOTAL FOR REG SECONDARY INSTRUCTION			3,318,409.87	3,491,630.99	3,418,147.17	3,463,213.76	3,577,452.18	3,597,610.18	3,616,982.35	3,765,878.13	3,821,742.05	4,088,372.54	4,227,606.55	3.41%						
61100 - SPEC SEC.	1120	INSTRUCTIONAL SALARIES	479,718.70	461,219.79	533,246.55	521,730.53	531,207.01	519,257.04	527,906.91	522,622.40	611,388.41	603,113.00	676,957.00	12.24%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS TITLE VI-B TEACHERS	430	544,948.48 132,008.52			
	1130	OTHER PROF SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.11	0.00	0.00	#DIV/0!						
	1151	TECHNICAL SALARIES	119,719.76	88,535.73	126,279.26	131,568.77	124,573.95	119,923.99	120,879.79	153,745.84	180,240.95	178,874.10	171,347.00	-4.21%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		171,347.00			
	1520	SUBSTITUTE SALARIES	23,421.33	7,511.16	6,138.85	20,774.71	12,773.66	6,452.00	23,881.41	27,623.16	30,248.52	20,000.00	20,600.00	3.00%	SUBSTITUTE TEACHER WAGES		20,600.00			
	1620	TEACHER STIPENDS	16,995.00	17,334.96	6,501.51	0.00	1,366.97	0.00	1,523.50	0.00	637.60	1,638.47	1,687.63	3.00%	CHILD STUDY CHAIRPERSON		1,687.63			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	16,430.02	1,150.01	16,090.00	0.00	0.00	0.00	#DIV/0!			0.00			

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	2800	SICK LEAVE/VAC. PAYOUT	0.00	16,710.06	1,920.20	0.00	2,212.70	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
	2820	TUITION REIMBURSEMENT	1,125.00	672.00	1,297.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
	3000	PURCHASED SERVICES	3,144.63	3,973.61	7,410.39	5,763.70	5,428.00	340.00	3,447.24	2,265.60	1,659.00	15,700.00	15,700.00	0.00%	NCHS VOCATIONAL ALLOCATION NMS VOCATIONAL ALLOCATION Perkins Grant	5 3 126	3,908.00 300.00 11,500.00	
	4000	INTERNAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	Perkins Grant	126	1,200.00	
	5400	LEASES/RENTALS	250.00	0.00	29.89	1,072.11	1,020.00	0.00	154.00	0.00	0.00	0.00	0.00	#DIV/0!				
	5501	TRAVEL (MILEAGE)	1,120.99	1,071.08	1,173.18	834.08	866.68	500.00	949.64	398.58	245.89	505.92	505.92	0.00%			505.92	
	5504	CONFERENCE TRAVEL	3,717.93	4,837.59	3,271.79	3,963.77	2,340.95	150.00	4,308.41	2,312.21	4,021.96	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	2,994.98	2,877.67	6,733.00	3,313.53	2,833.00	3,322.00	127.50	224.00	1,287.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	24,701.80	32,646.02	37,882.54	35,917.32	44,537.94	42,704.33	33,511.29	32,044.90	54,104.24	21,607.44	21,607.44	0.00%	NCHS VOCATIONAL ALLOCATION NMS VOCATIONAL ALLOCATION	5 3	20,607.44 1,000.00	
	7000	PAYMENT TO JOINT OPERATIONS	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	#DIV/0!	K-TECH CLASSES		20,000.00	
	8100	CAPITAL OUTLAY - REPLACEMENTS	1,009.88	50,438.59	0.00	0.00	0.00	0.00	0.00	11,066.55	6,700.00	28,765.00	28,765.00	0.00%	NCHS VOCATIONAL ALLOCATION CARL PERKINS - CAPITAL OUTLAY REPLACEMENTS	5 126	6,780.00 21,985.00	
	8200	CAPITAL OUTLAY - ADDITIONS	15,035.00	5,539.93	0.00	4,988.00	0.00	0.00	0.00	0.00	0.00	6,780.00	6,780.00	0.00%	NCHS VOCATIONAL ALLOCATION	5	6,780.00	
TOTAL FOR VOC. SECONDARY INSTRUCTION			806,300.64	873,816.31	862,120.94	927,030.23	917,307.98	982,096.20	784,616.49	918,291.32	1,012,610.87	1,030,040.04	1,099,403.23	6.73%				
[E]																		
61100 - GIFTED SEC.	1120	INSTRUCTIONAL SALARIES	28,325.03	28,891.56	29,469.48	30,058.56	7,430.52	7,430.52	7,802.04	8,409.36	8,932.88	8,756.00	9,019.00	3.00%	GIFTED RESOURCE PERSON (10 MONTH CONTRACT)	480	9,019.00	
	1620	SUPPLEMENTAL SALARIES	2,272.06	4,100.81	2,801.05	3,421.02	2,345.45	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		480		
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	119.99	0.00	120.00	0.00	0.00	0.00	#DIV/0!			0.00	
	2100	FICA	2,215.43	2,400.20	2,341.29	2,434.25	704.84	528.12	597.89	657.74	692.37	669.83	689.95	3.00%	7.65% OF SALARIES	480	689.95	
	2210	VRS	3,982.50	4,235.50	4,809.40	4,713.20	1,165.10	1,235.00	1,296.70	1,397.64	1,482.25	1,358.93	1,384.11	1.85%	VRS PLAN 1 OR PLAN 2	480	1,384.11	
	2250	Retiree Health Insurance Credit	300.21	320.70	362.40	360.70	89.18	89.90	94.40	101.70	107.90	105.95	109.13	3.00%	1.21% of Covered Payroll	480	109.13	
	2300	GROUP HEALTH INSURANCE	4,759.08	4,759.08	5,129.89	5,163.60	1,409.65	1,505.76	989.99	1,093.56	1,150.32	1,278.59	1,322.29	3.42%	GROUP HEALTH INSURANCE	480	1,322.29	
	2400	GROUP LIFE INSURANCE	337.00	378.50	386.00	393.70	97.33	99.60	104.50	112.70	119.50	103.32	106.42	3.00%	1.18% of Covered Payroll	480	106.42	
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	19.07	0.00	0.00	0.00	0.00	1.26	19.84	1474.75%	.22 per \$100	480	19.84	
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	#DIV/0!				
	3000	PURCHASED SERVICES	900.50	2,035.00	1,991.68	425.00	1,333.34	2,000.00	1,123.34	258.33	958.33	2,000.00	2,000.00	0.00%	PROGRAM SVCS. FOR GIFTED & TALENTED STUDENTS	480	2,000.00	
	5501	TRAVEL (MILEAGE)	323.89	224.70	89.90	476.26	204.47	825.00	278.60	111.02	269.56	500.00	500.00	0.00%	TRAVEL FOR GIFTED RESOURCE PERSON	480	500.00	
	5504	TRAVEL (CONF)	0.00	0.00	37.50	1,033.59	579.25	1,000.00	9.44	56.61	5.30	1,000.00	1,000.00	0.00%	Group Travel	480	1,000.00	
	5800	DUES & SUBSCRIPTIONS	460.00	75.00	286.68	461.95	442.22	13.34	68.33	71.67	0.00	0.00	0.00	#DIV/0!		480		
	6000	MATERIALS & SUPPLIES	584.33	426.43	550.82	122.44	26.12	1,550.84	514.86	35.55	979.02	600.00	600.00	0.00%	MAT & SUPPLIES FOR GIFTED PROGRAM	480	600.00	
	7000	OUT OF DISTRICT TUITION	1,236.00	1,371.00	500.00	500.00	0.00	1,500.00	1,450.00	100.00	166.67	1,500.00	1,500.00	0.00%	GOVERNOR'S SCHOOL	480	1,500.00	
	8200	CAPITAL OUTLAY - ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR GIFTED SECONDARY INSTRUCTION			45,696.03	49,218.48	48,756.10	49,564.27	15,846.54	17,898.07	14,330.09	12,525.88	14,864.10	17,873.88	18,250.75	2.11%				
[E]																		
61100 - OTHER SEC. CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SALARIES	103,348.42	119,148.63	119,645.61	127,552.85	132,874.14	130,697.04	120,492.35	134,110.46	148,723.33	150,007.00	162,856.00	8.57%	ATHLETIC DIRECTOR ATHLETIC TRAINER		94,239.00 68,617.00	
	1520	SUBSTITUTE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.00	0.00	0.00	#DIV/0!				
	1620	SUPPLEMENTAL SALARIES	213,141.46	217,552.86	265,978.24	257,816.66	156,016.45	171,624.62	186,312.61	176,597.74	188,836.96	197,795.70	203,729.58	3.00%	NCHS COACHING SUPPLEMENTS NMS COACHING SUPPLEMENTS		190,248.10 13,481.47	
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	2,211.41	300.01	2,000.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	23,674.22	25,252.64	28,585.45	28,545.67	20,801.97	21,311.25	22,653.66	23,317.19	25,287.89	26,606.91	28,043.80	5.40%	7.65% OF SALARIES		28,043.80	
	2210	VRS	0.00	9,395.04	10,668.00	10,454.76	9,896.04	7,313.64	12,495.60	13,591.56	14,483.16	23,281.09		-42.48%	VRS PLAN 1 OR PLAN 2		13,391.19	
	2220	VRS - HYBRID	5,796.46	6,160.66	6,998.31	6,858.39	7,060.61	6,704.17	7,040.66	7,392.88	7,977.30	7,744.73	10,585.77	36.68%	VRS HYBRID RETIREMENT CHANGE IN STAFF		10,585.77	
	2250	Retiree Health Insurance Credit	436.70	1,177.87	1,331.45	1,325.08	1,298.00	1,398.84	1,422.21	1,527.75	1,635.22	1,815.08	1,970.56	8.57%	1.21% of Covered Payroll		1,970.56	

3/13/25			Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																	
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST			
	2300	GROUP HEALTH INSURANCE	8,345.65	14,408.24	18,768.44	18,967.63	9,668.94	10,277.88	23,741.15	30,701.29	30,983.14	33,430.94	46,656.55	39.56%	GROUP HEALTH INSURANCE		46,656.55			
	2310	HEALTH SAVINGS ACCOUNT		0.00	0.00	0.00	0.00	18.49	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Health Savings Account Contribution @ \$100/mo per participant					
	2400	GROUP LIFE INSURANCE	490.27	1,390.07	1,418.09	1,446.47	1,416.91	1,549.20	1,575.23	1,691.93	1,810.92	1,770.08	1,921.70	8.57%	1.18% of Covered Payroll		1,921.70			
	2510	VLDP	119.46	130.24	132.88	179.30	184.69	189.64	199.10	209.11	225.58	182.89	313.39	71.35%			313.39			
	2700	WORKERS COMPENSATION	0.00	1,125.00	0.00	4,069.71	946.05	435.45	0.00	0.00	0.00	0.00	806.49	#DIV/0!	.22 per \$100		806.49			
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	5,513.68	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						
	2820	TUITION REIMBURSEMENT	0.00	0.00	750.00	0.00	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	0.00	0.00	0.00	0.00	#DIV/0!						
	3000	PURCHASED SERVICES	20,858.29	21,745.00	19,246.00	5,708.00	2,418.00	675.00	24,666.46	25,081.00	33,583.60	7,435.00	7,435.00	0.00%	NCHS REGULAR PROGRAM ALLOCATION RECALIBRATION OF EQUIPMENT	4	7,060.00 375.00			
	5400	LEASES/RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						
	5501	TRAVEL (MILEAGE)	2,828.41	377.03	1,999.99	975.90	139.43	3,000.00	441.22	313.67	552.08	3,000.00	3,000.00	0.00%	ATHLETIC DIRECTOR'S & TRAINER'S TRAVEL	117	3,000.00			
	5504	TRAVEL (CONFERENCE/COMPE	3,034.24	4,000.00	2,000.00	2,987.57	2,227.29	3,000.00	0.00	2,333.33	2,000.00	3,000.00	3,000.00	0.00%	CO-CURRICULAR TRAVEL SUPPLEMENT	116	3,000.00			
	5800	DUES & MEMBERSHIPS	0.00	6,736.75	480.00	3,780.80	2,625.50	0.00	0.00	0.00	0.00	3,447.80	3,447.80	0.00%	NATA MEMBERSHIP DUES VHSL MEMBERSHIP FEE		227.00 3,220.80			
	6000	MATERIALS & SUPPLIES	16,268.63	774.00	3,714.97	0.00	3,073.76	4,179.63	29,166.54	1,739.08	4,157.98	4,869.00	4,200.00	-13.74%			4,200.00			
	8100	CAPITAL OUTLAY - REPLACE	0.00	1,848.85	0.00	0.00	0.00	0.00	16,133.00	36,307.40	0.00	0.00	0.00	#DIV/0!						
	8200	CAPITAL OUTLAY - ADDITIONS	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
TOTAL FOR OTHER SECONDARY INSTRUCTION [c]			400,842.20	431,222.88	481,717.43	470,668.79	356,179.94	364,567.77	446,639.80	456,914.39	460,551.16	463,717.23	491,357.82	5.96%						
61100 - SUMMER SCHOOL REMEDIATION	1120	INSTRUCTIONAL SALARIES	125,915.58	94,322.12	75,027.78	50,695.81	9,545.26	65,215.66	164,738.94	10,560.98	96,882.66	79,315.37	81,694.83	3.00%	SUMMER SCHOOL SALARIES		81,694.83			
	1620	STIPENDS	0.00	0.00	0.00	0.00	6,010.29	42,641.02	30,553.96	17,141.90	0.00	103,720.09	106,831.70	3.00%	SOL REMEDIATION		106,831.70			
	1151	TECHNICAL SALARIES	0.00	1,050.00	0.00		0.00	0.00	25,412.50	36,236.90	20,431.25	37,324.01	38,443.73	3.00%	INSTRUCTIONAL ASSISTANTS		38,443.73			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	#DIV/0!						
	2100	FICA	9,512.51	7,201.63	5,687.20	3,809.96	1,166.42	5,356.52	16,695.41	4,859.35	8,974.57	16,857.50	17,363.22	3.00%	7.65% OF SALARIES SUMMER SCHOOL 7.65% OF SALARIES FOR SOL REMEDIATION		9,190.60 8,172.62			
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	1,427.91	0.00	0.00	0.00	476.86	491.17	3.00%	.22 per \$100 SOL REMEDIATION WORKERS COMP		256.14 235.03			
	3000	PURCHASED SERVICES	0.00	2,863.47	1,450.00	0.00	0.00	0.00	0.00	310.00	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	48.48	298.25	0.00	0.00	0.00	0.00	#DIV/0!					
	5504	CONFERENCE TRAVEL	463.78	1,027.50	310.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	6000	MATERIALS & SUPPLIES	3,287.20	1,014.13	885.09	237.58	5,204.24	4,000.00	53,852.56	58,412.24	3,452.85	11,038.80	11,038.80	0.00%	MATERIALS & SUPPLIES FOR SUMMER SCHOOL MATERIALS FOR SOL REMEDIATION		4,000.00 7,038.80			
TOTAL FOR SUMMER INSTRUCTION [c]			139,179.07	107,478.85	83,360.49	54,743.35	21,926.20	118,641.11	291,301.85	128,819.62	129,741.33	248,732.63	255,863.44	2.87%						
61100 - NON REGUL DAY SCHOOL CLASSROOM INSTRUCTION	1120	INSTRUCTIONAL SAL & WAGES	206,118.69	170,787.27	98,158.08	101,225.49	105,512.12	52,914.00	114,075.96	129,150.38	131,848.22	125,902.00	114,896.00	-8.74%	VPI AT RISK 4 YR OLDS	455	\$114,896			
	1151	TECHNICAL SALARIES	98,708.95	88,658.13	32,880.00	30,290.20	31,339.71	15,327.00	41,823.96	20,007.68	48,406.07	48,124.66	49,946.00	3.78%	VPI AT RISK 4 YR OLDS	455	49,946.00			
	1520	SUBSTITUTE SALARIES	5,550.50	15,123.60	1,143.10	679.77	943.89	0.00	901.25	18,466.71	4,889.93	1,376.32	1,417.61	3.00%	SUBSTITUTE WAGES	455	1,417.61			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	1,999.98	549.99	3,000.00	0.00	0.00	0.00	#DIV/0!						
	2100	FICA	22,761.95	19,404.29	9,646.41	9,518.59	9,788.67	4,677.00	10,317.05	11,856.54	12,810.17	13,418.33	12,718.86	-5.21%	7.65% VPI AT RISK 4 YR OLDS	455	12,718.86			
	2210	VRS	33,769.76	26,651.70	19,568.29	15,767.80	16,240.90	8,794.30	20,230.18	20,732.80	26,338.60	27,008.94	10,562.03	-60.89%	VRS PLAN 1 OR PLAN 2	455	10,562.03			
	2220	VRS - HYBRID	6,589.20	10,895.13	1,666.70	4,667.00	4,806.60	2,547.40	5,222.87	3,283.60	3,773.90	0.00	4,145.69	#DIV/0!	VRS HYBRID RETIREMENT	455	4,145.69			
	2250	Retiree Health Insurance Credit	3,042.80	2,842.90	1,600.47	1,563.90	1,610.80	825.80	1,853.06	1,748.50	2,192.30	2,105.72	1,994.59	-5.28%	1.21% of Covered Payroll VPI	455	1,994.59			
	2300	GROUP HEALTH INSURANCE	61,938.22	80,331.64	27,614.64	29,696.88	33,780.19	18,302.04	67,628.19	44,309.26	70,068.90	50,304.38	95,890.26	90.62%	VPI GROUP HEALTH INSURANCE	455	95,890.26			
2400	GLI	3,415.90	3,355.20	1,704.53	1,707.40	1,758.50	914.40	2,052.11	1,936.30	2,427.85	2,053.51	1,945.14	-5.28%	1.18% of Covered Payroll VPI	455	1,945.14				
2510	VLDP	135.90	230.40	31.64	122.00	125.60	72.00	147.75	92.90	106.75	250.00	123.39	-50.64%			123.39				
2700	WORKERS COMPENSATION	334.38	153.82	0.00	365.91	0.00	0.00	0.00	0.00	0.00	0.00	385.89	365.77	-5.21%	.22 per \$100 VPI	455	365.77			
2800	SICK LEAVE VACATION PAYOUT	0.00	0.00	100.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						

3/13/25		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST	
	1620	STIPENDS/SUPPLEMENTAL PAY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,377.25	10,611.32	2.26%	VTSS STIPENDS RRES VTSS STIPENDS TRES VTSS STIPENDS NMS (2/3)	502	3,646.51	
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	3,319.99	285.72	3,320.00	0.00	0.00	0.00	#DIV/0!		502	3,750.28	
	2100	FICA	9,282.82	10,225.12	11,186.01	12,013.91	12,417.02	12,628.50	11,526.98	15,436.18	15,195.23	16,931.43	16,880.87	-0.30%	7.65% OF SALARIES VTSS FICA	502	3,214.53	
	2210	VRS	12,180.96	16,458.29	25,434.07	17,200.27	17,872.96	19,521.42	17,162.39	24,403.00	23,097.16	27,563.56	12,682.72	-53.99%	15.52% of Covered Payroll		16,069.11	
	2220	VRS - Hybrid	3,606.02	3,835.04	0.00	7,798.30	8,032.25	8,513.70	4,725.16	9,386.50	10,001.15	4,819.66	4,819.66	0.00%	based on actual FY 2021/22 + 2%		12,682.72	
	2250	Retiree Health Insurance Credit	1,190.35	1,536.52	1,916.86	1,913.11	1,982.50	2,041.06	1,593.57	2,460.01	2,409.68	2,524.72	2,513.06	-0.46%	1.21% of Covered Payroll		4,819.66	
	2300	GROUP HEALTH INSURANCE	14,025.89	20,031.56	21,131.87	19,785.79	22,068.92	23,330.04	10,375.33	15,077.32	15,889.56	16,079.78	35,992.45	123.84%	GROUP HEALTH INSURANCE Change in Staffing/Benefit Selection		2,513.06	
	2310	Health Savings Account	0.00	0.00	0.00	0.00	0.00	0.00	3,675.00	0.00	0.00	1,200.00	1,200.00	0.00%	Health Savings Account Contribution @ \$100/mo per participant		35,992.45	
	2800	SICK LEAVE PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		1,200.00	0.00	
	2400	GLI	1,336.20	1,813.44	2,041.53	2,088.41	2,164.34	2,260.29	1,764.62	2,724.30	2,668.74	2,462.13	2,450.75	-0.46%	1.18% of Covered Payroll		0.00	
	2510	VLPD	74.36	81.05	0.00	203.90	210.00	240.80	133.63	265.40	282.80	207.98	589.88	183.62%	VLPD change in staffing 22 per \$100		2,450.75	
	2700	WORKERS COMPENSATION	0.00	0.00	264.85	446.41	0.00	8.40	0.00	0.00	0.00	486.92	485.46	-0.30%	VTSS WORKERS COMP	502	589.88	
	2820	TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		462.12	23.34	
	3000	PURCHASED SERVICES	20,000.00	20,000.00	24,615.40	26,667.00	26,666.66	0.00	16,829.25	0.00	48,305.00	0.00	0.00	#DIV/0!				
	5501	TRAVEL (MILEAGE)	0.00	0.00	0.00	39.24	0.00	0.00	0.00	0.00	37.01	200.00	200.00	0.00%	VTSS MILEAGE	502	200.00	
	5504	CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	491.68	400.00	194.28	0.00	2,000.00	2,000.00	0.00%	VTSS GRANT TRAVEL	502	2,000.00	
	5800	DUES & SUBSCRIPTIONS	64.50	64.50	42.50	0.00	169.00	119.21	281.66	0.00	5,250.00	30.00	30.00	0.00%	NMS GUIDANCE ALLOCATION	3	30.00	
	6000	MATERIALS & SUPPLIES	494.88	818.39	1,158.92	1,003.62	887.98	1,442.56	668.44	658.18	848.26	1,500.00	1,500.00	0.00%	ELEMENTARY GUIDANCE MATERIALS NMS GUIDANCE ALLOCATION	180 3	1,000.00 500.00	
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR REGULAR ELEM GUIDANCE			185,884.34	211,600.69	239,919.03	248,860.05	257,837.74	239,206.48	222,063.38	274,500.95	325,413.04	297,332.10	302,009.86	1.57%				
E- SPEC ELEM GUID	1130	OTHER PROFESSIONAL SALARY	0.00	0.00	0.00	0.00	0.00	42,000.00	34,484.04	36,207.60	31,998.60	36,432.00	37,342.50	2.50%	ELEM BEHAVIOR SPECIALIST	430	37,342.50	
	1151	TECHNICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,727.94	50,468.00	3.57%	BEHAVIOR ASSISTANTS IN LIEU OF BEHAVIOR SPECIALIST POSITION		50,468.00	
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	550.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	0.00	0.00	0.00	0.00	0.00	3,213.00	2,626.91	2,792.78	2,434.15	6,514.74	6,717.50	3.11%	FICA		6,717.50	
	2210	VRS	0.00	0.00	0.00	0.00	0.00	0.00	5,731.33	6,017.77	5,801.60	13,216.82	8,514.70	-35.58%	VRS Plan 1 or Plan 2		8,514.70	
	2220	HYBRID RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,178.88		HYBRID VRS RETIREMENT		2,178.88	
	2250	RETIREE HEALTH CARE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	417.34	438.13	422.40	1,030.44	1,062.51	3.11%	RHCC - 1.21% OF COVERED SALARIES		1,062.51	
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	4,575.48	5,012.41	3,949.42	15,983.15	18,182.30	13.76%	GROUP HEALTH INSURANCE		18,182.30	
	2400	GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	462.22	485.21	467.70	1,004.89	1,036.16	3.11%	GLIP for covered employees		1,036.16	
	2700	WORKERS COMP	0.00	0.00	0.00	0.00	0.00	117.60	0.00	0.00	0.00	187.35	193.18	3.11%	.22% of covered employees		193.18	
	5504	CONFERENCE TRAVEL	0.00	0.00	0.00	0.00	0.00	491.66	0.00	0.00	0.00	500.00	500.00	0.00%			500.00	
	5800	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	360.63	0.00	0.00	0.00	500.00	500.00	0.00%			500.00	
TOTAL FOR SPECIAL ELEM GUIDANCE			0.00	0.00	0.00	0.00	0.00	46,182.89	48,397.32	51,503.90	48,823.87	124,097.32	126,695.74	2.09%				
61210 - REGULAR SECONDARY GUIDANCE	1120	INSTRUCTIONAL SALARIES	185,101.05	189,423.36	183,517.12	188,109.78	194,359.20	194,359.20	184,705.75	215,318.28	221,503.75	238,332.00	244,681.00	2.66%	SEE INSTRUCTIONAL SALARY SCHEDULE FOR DETAILS		\$244,681	
	1130	BEHAVIOR SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1150	CLERICAL SALARIES	50,471.16	51,471.63	47,700.06	48,143.29	47,592.76	50,647.68	50,318.10	54,835.44	58,846.37	59,150.00	61,036.00	3.19%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		61,036.00	
	1520	SUBSTITUTE SALARY	0.00	0.00	0.00	0.00	0.00	0.00	1,314.64	0.00	0.00	0.00	0.00	#DIV/0!				

[illegible]

Nelson County Public Schools																	PROJ CODE	COMPONENT COST
School Board Requested Operational Budget																		
Fiscal Year 2025/2026																		
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION			
TOTAL FOR SPECIAL SECONDARY HOMEBOUND INSTRUCTI			10,183.58	6,981.32	11,268.70	1,416.37	2,867.67	11,501.00	7,246.36	8,043.75	651.72	8,936.55	3,596.75	-59.75%				
(TOTAL FOR HOMEBOUND INSTRUCTION)			21,967.58	12,395.48	32,040.18	21,658.20	5,949.98	33,110.00	26,600.25	21,990.49	28,679.89	29,103.15	31,606.85	8.60%				
[E]																		
61310	REGULAR ELEM	1110 ADMINISTRATIVE SALARIES	100,030.56	102,031.32	74,361.60	110,206.56	133,046.47	130,555.80	128,930.80	145,640.52	161,472.16	116,657.38	122,727.31	5.20%	8/13 DIRECTOR OF INSTRUCTION SUPERVISOR OF INSTRUCTION (1/3)		83,980.31 38,747.00	
INSTRUCTIONAL		1120 TEACHER SALARIES	0.00	56,207.52	57,332.04	58,479.00	20,528.60	12,891.12	13,535.88	15,567.60	28,409.93	82,213.00	82,213.00	0.00%	INSTRUCTIONAL COACH Instructional Coach Regular Budget	400	41,106.50 41,106.50	
		1130 PROFESSIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	#DIV/0!				
		1141 TECHNICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
		1150 CLERICAL SALARIES	20,922.72	21,356.51	21,950.95	29,363.75	36,103.36	40,771.76	37,825.61	41,706.25	35,368.47	44,514.37	58,304.00	30.98%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		\$33,765.00 \$24,539.00	
		1620 INSTRUCTIONAL SUPPLEMENT	649.01	11,264.90	8,314.27	8,300.00	12,150.00	56,805.50	23,380.97	19,450.68	8,467.07	39,397.84	40,579.77	3.00%	RRES ACADEMIC STIPENDS TRES ACADEMIC STIPENDS NMS ELEM ACADEMIC STIPENDS (2/3)		13,053.12 11,871.10 15,655.55	
	1660 EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	2,449.96	487.51	2,200.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
	2100 FICA	9,147.96	14,297.64	11,667.08	14,860.51	14,427.27	14,954.62	14,676.86	16,373.87	17,035.56	21,632.87	23,242.54	7.44%	ADMIN FICA TITLE I FICA		20,097.89 3,144.65		
	2210 VRS BENEFITS	8,817.72	17,618.12	12,910.40	27,762.15	28,057.74	30,238.56	27,238.26	31,795.87	31,896.84	37,773.31	30,612.29	-18.96%	VRS PLAN 1 OR 2 TITLE I		25,801.78 4,810.51		
	2250 Retiree Health Insurance Credit	664.68	1,334.06	973.04	2,124.61	2,147.41	2,201.52	1,983.12	2,314.92	2,322.21	2,944.96	3,185.26	8.16%	1.21% of Covered Payroll TITLE I		2687.87 497.39		
	2300 GROUP HEALTH INSURANCE	6,066.60	19,921.72	21,897.54	34,913.33	34,042.94	36,833.64	31,467.27	34,272.98	36,138.88	36,744.84	40,767.04	10.95%	GROUP HEALTH INSURANCE TITLE I		34,919.03 5,848.01		
	2400 GLI BENEFITS	746.29	1,574.26	1,036.24	2,319.45	2,344.11	2,438.04	2,196.08	2,563.60	2,571.71	2,871.94	3,106.28	8.16%	1.18% of Covered Payroll TITLE I		2,621.23 485.06		
	2700 WORKERS COMPENSATION	48.74	0.00	160.53	525.52	21.00	58.20	0.00	0.00	0.00	145.34	715.83	392.52%	.22 per \$100 TITLE I		577.98 137.86		
	2800 SICK LEAVE/VACATION PAYOUT	0.00	3,032.84	0.00	0.00	0.00	0.00	0.00	233.37	0.00	0.00	0.00	0.00	#DIV/0!				
	2820 TUITION REIMBURSEMENT	0.00	187.50	0.00	297.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2891 UNEMPLOYMENT COMPENSAT	0.00	0.00	0.00	0.00	0.00	1,735.30	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	3000 PURCHASED SERVICES	29,000.00	24,956.14	1,378.00	24,352.80	120.00	3,212.50	12,187.50	17,069.16	92,913.96	16,837.37	15,874.38	-5.72%	AUGUST OPENING SESSION - (SPEAKER, REFRESHMENTS, DOOR PRIZE) NEW TEACHER ORIENTATION TITLE II PD Title IV PD		2,500.00 300.00 \$8,142.38 450		
	5501 TRAVEL (MILEAGE)	701.46	1,775.51	2,997.94	3,443.84	3,599.91	1,029.72	875.11	2,310.16	2,819.43	1,615.38	1,615.38	0.00%	DIR OF ELEM. INSTRUCTION MILEAGE TESTING DIRECTOR MILEAGE		1,000.00 230		
	5504 TRAVEL (CONF)	25,971.91	25,042.20	13,726.25	27,847.86	42,963.73	19,936.95	19,459.89	25,984.73	16,972.76	14,100.00	15,819.24	12.19%	SITE BASED STAFF DEVELOPMENT - ROCKFISH (\$50 per teacher) SITE BASED STAFF DEVELOPMENT - TYE RIVER (\$50 per teacher) SITE BASED STAFF DEVELOPMENT - NMS (1/2) CONFERENCE TRAVEL- ELEM DIR OF INSTRUCTION CONFERENCE TRAVEL - SCHOOL SUPPLEMENT-RRES CONFERENCE TRAVEL SCHOOL SUPPLEMENT - NMS ADMINISTRATIVE RETREAT STAFF DEVELOPMENT TESTING DIRECTOR CONFERENCE TITLE I PD FOR CONE, TRGS & Wkshps & FAM ENGAGEMENT		116 116 116 116 1 3 134 230 400		
	5800 MISCELLANEOUS	884.05	874.00	965.00	734.66	2,219.82	0.00	1,267.77	1,142.67	3,466.66	3,964.50	3,964.50	0.00%	ASCD MEMBERSHIP DUES VSUP MEMBERSHIP DUES SURN MEMBERSHIP		39.50 800.00 3,125.00		
	6000 MATERIALS & SUPPLIES	702.80	4,172.37	2,625.78	4,612.33	17,784.61	79,625.13	3,692.77	2,492.80	32,483.76	9,900.00	9,900.00	0.00%	INSTRUCTIONAL MATERIALS TITLE I PARENT INVOLVEMENT & MATERIALS		119 400		
	8100 CAPITAL OUTLAY - REPLACEM	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR REGULAR ELEMENTARY INSTRUCTIONAL SERV			204,354.49	305,646.61	232,296.66	350,143.37	349,556.97	435,738.32	319,205.40	361,119.18	472,339.40	431,313.10	452,626.83	4.94%				
[E]																		
ELEM SPED IMP. TO IN	1110 ADMINISTRATIVE SALARIES	44,159.70	43,219.92	73,967.04	75,446.40	80,264.87	77,709.96	83,713.62	90,045.60	95,350.60	121,998.15	121,998.15	0.00%	SEE ADMINISTRATIVE SCALE FOR DETAILS		195	121,998.15	
	1130 INTERPRETERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.46	0.00	500.00	500.00	0.00%				500.00	
	1150 CLERICAL SALARIES	23,264.76	14,218.58	13,006.68	13,062.80	12,918.44	9,152.90	0.00	0.00	15,821.42	18,976.04	12,270.00	-35.34%	SPED SECRETARIAL SUPPORT		195	12,270.00	
	1620 STIPENDS	1,965.94	0.00	10.50	0.00	0.00	0.00	0.00	400.00	0.00	2,278.83	7,992.24	8,232.01	3.00%	TRES SPED STIPENDS RRES SPED STIPENDS NMS SPED STIPENDS (2/3)		2,619.62 3,798.00 1,814.38	

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3/13/25					Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026														
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST		
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	6,360.00	775.00	6,520.00	0.00	0.00	0.00	#DIV/0!					
	2100	FICA	32,653.91	33,078.34	29,247.33	30,393.49	30,065.38	30,135.60	33,546.35	34,859.55	37,814.13	39,437.01	41,136.73	4.31%	7.65% OF SALARIES		41,136.73		
	2210	VRS	60,474.52	62,210.93	66,418.59	64,735.41	65,757.57	69,811.44	67,356.81	73,936.13	78,942.71	80,008.16	74,964.88	-6.30%	VRS PLAN 1 OR PLAN 2		74,964.88		
	2220	VRS- HYBRID	0.00	0.00	0.00	0.00	0.00	0.00	4,938.12	0.00	2,350.77	0.00	2,525.86	#DIV/0!	HYBRID VRS RETIREMENT		2,525.86		
	2250	Retiree Health Insurance Credit	4,559.66	4,710.27	5,005.85	4,954.42	5,032.55	5,082.48	5,263.24	5,382.87	5,918.47	6,237.75	6,506.59	4.31%	1.21% of Covered Payroll		6,506.59		
	2300	GROUP HEALTH INSURANCE	71,536.08	68,566.70	78,245.83	81,545.07	70,360.93	65,158.44	56,237.36	56,729.74	58,117.42	64,019.37	82,497.35	28.86%	GROUP HEALTH INSURANCE		82,497.35		
	2310	Health Savings Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408.00	#DIV/0!	\$100 per month		408.00		
	2400	GLI	5,118.31	5,559.14	5,331.27	5,408.48	5,493.98	5,628.72	5,828.93	5,961.28	6,554.31	6,083.09	6,345.27	4.31%	1.18% of Covered Payroll		6,345.27		
	2510	VLDP DISABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.44	0.00	76.76	#DIV/0!			76.76		
	2700	WORKERS COMPENSATION	352.64	0.00	0.00	1,208.71	149.74	907.02	0.00	0.00	0.00	4.51	1,183.02	26130.98%	.22 per \$100		1,183.02		
	2800	SICK LEAVE/VACATION PAYOUT	7,912.46	765.25	0.00	0.00	0.00	0.00	139.70	485.60	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	0.00	0.00	0.00	0.00	#DIV/0!					
	3000	PURCHASED SERVICES	5,101.74	14,596.76	4,991.43	0.00	0.00	8,480.00	8,789.64	0.00	0.00	9,730.00	9,730.00	0.00%	NMS ALLOCATION	3	8,000.00		
															NCHS REGULAR PROGRAM ALLOCATION	4	480.00		
															DIVISION LEADERSHIP TRAINING		1,250.00		
	5501	TRAVEL (MILEAGE)	447.09	0.00	2,406.27	2,485.25	627.23	500.00	816.66	453.02	1,418.08	2,500.00	2,500.00	0.00%	TRAVEL ALLOCATIONS FOR PRINCIPALS & ASST. PRINCIPALS	117	2,500.00		
	5504	TRAVEL (CONF)	95.47	391.29	0.00	353.21	0.00	0.00	730.07	0.00	0.00	1,583.33	1,583.33	0.00%	\$500 FOR EACH PRINCIPAL TO ATTEND PROFESSIONAL CONFERENCE		750.00		
															NCHS REGULAR PROGRAM ALLOCATION	4	500.00		
															Title IV - VASCD Conference	450	333.33		
	5800	DUES & SUBSCRIPTIONS	239.00	0.00	0.00	0.00	0.00	0.00	536.00	0.00	303.19	350.00	350.00	0.00%	NMS ALLOCATION	3	350.00		
	6000	MATERIALS & SUPPLIES	4,780.67	4,514.39	3,283.38	3,497.01	3,497.23	344.87	983.89	1,381.06	4,071.71	6,750.00	6,750.00	0.00%	LETTERHEAD, ENVELOPES	120	1,000.00		
															DIPLOMA COVERS	120	1,500.00		
															NCHS REGULAR PROGRAM ALLOCATION	4	1,000.00		
															NMS ALLOCATION	3	3,250.00		
	8100	CAPITAL OUTLAY - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	7,872.97	0.00	0.00	0.00	250.00	250.00	0.00%	NMS ALLOCATION	3	250.00		
	8200	CAPITAL OUTLAY - ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
TOTAL FOR REGULAR SECONDARY OFFICE OF THE PRINCIPAL			634,595.54	633,843.77	603,507.30	619,278.61	601,226.89	607,252.30	628,535.96	643,250.70	698,096.98	732,469.72	774,542.79	5.74%					
[+]																			
61410 - VOC. SEC. OFFICE OF PRINCIPAL	1110	ADMINISTRATIVE SVCS	34,818.00	35,514.36	36,239.16	36,965.04	2,490.67	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0		
	1620	STIPENDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
	2100	FICA	2,620.59	2,619.79	2,656.00	2,710.20	190.56	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	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
	2300	GROUP HEALTH INSURANCE	0.00	2,246.90	2,856.78	2,888.88	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	103.50	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	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	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	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
TOTAL FOR VOCATIONAL SECONDARY OFFICE OF PRINCIPAL			37,438.59	40,381.05	41,751.94	42,667.62	2,681.23	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
(TOTAL FOR OFFICE OF PRINCIPAL)			1,467,888.19	1,489,589.35	1,554,063.45	1,582,421.12	1,552,862.32	1,589,687.38	1,651,697.32	1,580,970.43	1,754,689.72	1,762,268.56	1,946,410.24	10.45%					
[+]																			
**TOTAL FOR CLASSROOM INSTRUCTION (61XXX)			16,521,113.29	16,941,525.88	17,511,483.65	17,616,960.97	17,633,106.38	17,928,567.21	17,785,797.69	18,794,738.55	19,673,561.60	21,028,706.01	21,760,810.09	3.48%					
[+]																			
62110 - BOARD SVCS ADMINISTRATION, ATTENDANCE, AND	1111	BOARD MEMBER SALARIES	9,000.00	9,000.00	9,000.00	8,850.00	8,700.00	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	0.00	0.00	0.00	0.00	#DIV/0!					

3/13/25					Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026															
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST			
	2210	VRS	13,754.16	14,628.96	16,609.56	16,276.44	16,764.24	17,771.00	19,473.60	37,996.73	40,383.91	39,300.82	37,160.59	-5.45%	VRS PLAN 1 OR PLAN 2		37,160.59			
	2250	Retiree Health Insurance Credit	1,037.04	1,107.60	1,251.84	1,245.72	1,283.04	1,293.72	1,417.71	2,766.36	2,940.06	3,064.05	3,152.90	2.90%	1.21% of Covered Payroll		3,152.90			
	2300	GROUP HEALTH INSURANCE	17,259.36	17,259.36	20,379.31	22,500.18	19,470.70	17,350.20	14,720.50	29,424.04	31,429.04	31,650.61	32,931.61	4.05%	GROUP HEALTH INSURANCE		32,931.61			
	2400	GLI	1,164.24	1,307.29	1,333.20	1,359.84	1,400.64	1,432.68	1,570.12	3,063.60	3,256.07	2,988.08	3,074.73	2.90%	1.18% of Covered Payroll		3,074.73			
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	299.00	0.00	0.00	0.00	-12.96	593.12	-4676.55%	22 per \$100		593.12			
	2800	PCORI FEE	0.00	0.00	1,388.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!						
	3000	PURCHASED SERVICES	4,489.60	6,633.00	10,941.36	4,436.00	4,002.50	6,500.00	11,126.53	6,972.82	6,904.52	6,500.00	6,500.00	0.00%	ADVERTISING FOR ALL PERSONNEL VACANCIES BACKGROUND CHECKS	170	2,500.00 4,000.00			
	5501	TRAVEL - MILEAGE	999.05	568.89	563.99	937.42	793.31	1,000.00	677.70	733.15	775.36	1,000.00	1,000.00	0.00%	ASST. SUPT MILEAGE & SUP HR & COMM MILEAGE	117	1,000.00			
	5504	CONFERENCE	1,863.43	1,450.98	1,503.74	2,207.55	2,574.76	2,500.00	2,825.62	3,584.94	3,610.04	3,500.00	3,500.00	0.00%	RECRUITMENT TRAVEL (TO JOB FAIRS, COLLEGES)	116	3,500.00			
	5800	MISCELLANEOUS	1,119.24	164.62	1,240.00	356.50	408.00	255.00	1,269.00	3,078.00	1,043.62	3,000.00	3,000.00	0.00%	DUES/MEMBERSHIPS/MISCELLANEOUS		3,000.00			
	6000	MATERIALS & SUPPLIES	2,163.34	2,387.15	3,445.02	50.00	861.51	3,500.00	124.08	4,909.82	9,509.33	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	0.00	0.00	0.00	0.00	#DIV/0!						
TOTAL FOR PERSONNEL ADMINISTRATION			148,576.58	152,390.63	167,595.29	160,682.71	162,083.00	178,108.84	180,310.32	341,161.29	361,535.74	378,172.56	385,999.74	2.07%						
[-]																				
62150 - PLANNING ADMINISTRATION, ATTENDANCE, AND HEALTH	1150	CLERICAL SALARIES	0.00	4.73	149.13	-15.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
	2100	FICA	0.00	0.34	10.78	-1.11	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	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	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	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
TOTAL FOR PLANNING ADMINISTRATION			0.00	5.07	159.91	-16.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
[-]																				
62160 - FISCAL SVCS ADMINISTRATION, ATTENDANCE, AND	1130	OTHER PROFESSIONAL SERVIC	53,982.48	55,062.00	56,163.48	57,286.56	59,004.96	59,004.96	66,955.52	70,053.00	74,556.24	77,553.00	79,492.00	2.50%	SEE ADMINISTRATORS SALARY SCHEDULE FOR DETAILS		79,492.00			
	1150	CLERICAL SERVICES	104,116.89	107,105.24	109,116.33	112,561.03	105,416.27	105,113.40	114,090.39	116,140.38	130,572.53	116,472.02	120,084.00	3.10%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		120,084.00			
HEALTH	1520	SUBSTITUTES/ERIP	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	2,500.01	749.99	2,500.00	0.00	0.00	0.00	#DIV/0!						
	2100	FICA	11,225.09	11,527.20	11,550.62	11,745.37	11,147.76	12,483.00	13,656.63	13,718.94	15,000.32	15,533.74	15,958.39	2.73%	7.65% OF SALARIES		15,958.39			
	2210	VRS	20,971.68	22,303.92	25,326.72	24,821.29	25,586.40	27,120.24	29,933.57	28,959.53	30,842.10	31,514.20	28,410.45	-9.85%	VRS PLAN 1 OR PLAN 2		28,410.45			
	2250	Retiree Health Insurance Credit	1,581.12	1,688.76	1,908.84	1,899.60	1,958.04	1,974.36	2,179.25	2,108.28	2,245.38	2,347.70	2,414.87	2.86%	1.21% of Covered Payroll		2,414.87			
	2300	GROUP HEALTH INSURANCE	26,777.52	26,777.52	30,571.57	32,827.36	34,380.40	37,124.40	33,250.50	32,874.12	35,019.12	35,329.15	40,447.46	14.49%	GROUP HEALTH INSURANCE		40,447.46			
	2400	GLI	1,774.92	1,993.08	2,032.92	2,073.84	2,137.56	2,186.64	2,413.29	2,334.84	2,486.64	2,396.05	2,461.56	2.73%	1.18% of Covered Payroll		2,461.56			
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	457.00	0.00	0.00	0.00	14.54	458.93	3056.35%	22 per \$100		458.93			
	2800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	11,734.49	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
	3000	PURCHASED SERVICES	10,529.00	5,302.55	4,995.00	6,995.00	7,050.00	13,600.00	14,200.00	8,300.00	15,100.00	14,200.00	14,200.00	0.00%	SCHOOL AUDITS OPEB ACTUARIAL EVALUATION & GASB 75		5,700.00 8,500.00			
	5501	TRAVEL (MILEAGE)	165.86	750.51	405.89	396.64	211.36	1,000.00	200.14	383.82	592.31	1,000.00	1,000.00	0.00%	ASST. SUPT MILEAGE	117	1,000.00			
	5504	TRAVEL (CONF)	2,003.96	3,540.78	1,674.38	2,665.51	2,105.30	2,500.00	1,598.46	4,446.03	1,676.45	2,500.00	2,500.00	0.00%	CONF EXPENSE	116	2,500.00			
	5800	MISCELLANEOUS	219.00	275.00	375.00	0.00	240.00	0.00	345.00	1,134.00	5,934.23	500.00	500.00	0.00%	ASBO		500.00			
	6000	OFFICE SUPPLIES	1,086.95	3,200.11	1,051.52	1,101.89	1,876.03	715.46	1,463.12	1,991.56	1,609.32	1,500.00	1,500.00	0.00%	W-2'S, 1099'S, LEAVE FORMS, TIME SHEETS		1,500.00			
	8100	CAPITAL OUTLAY - REPLACE	0.00	0.00	0.00	0.00	0.00	1,408.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
	8200	CAPITAL OUTLAY - ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00			
TOTAL FOR FISCAL ADMINISTRATION			234,434.47	239,526.67	245,172.27	254,374.08	251,114.08	267,187.47	292,770.35	284,944.50	315,634.64	309,890.77	318,458.03	2.76%						
[-]																				
62210-ATTENDANCE	1140	TECHNICAL SALARIES	22,830.96	18,259.56	19,113.04	19,042.87	19,982.87	19,578.72	22,028.98	26,009.77	27,291.36	28,144.07	28,992.00	3.01%	See Support Staff Salary Schedule		28,992.00			

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3/13/25	Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																		PROJ CODE	COMPONENT COST
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE #DIV/0!	JUSTIFICATION					
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	4,000.00	175.01	4,000.00	0.00		0.00							
	2100	FICA	10,866.70	11,095.38	11,291.87	12,462.70	13,114.67	12,152.29	13,989.16	15,091.92	14,911.76	16,148.15	16,667.01	3.21%	7.65% OF SALARIES		16,667.01			
	2210	VRS	9,886.68	8,705.04	8,881.08	9,008.52	9,278.64	8,906.04	9,349.44	11,785.67	12,564.24	15,377.78	13,260.92	-13.77%	VRS PLAN 1 OR PLAN 2		13,260.92			
	2220	VRS-HYBRID	2,389.56	2,103.60	2,145.84	2,255.64	2,791.74	2,679.60	2,813.64	3,433.68	2,735.04	4,000.00	4,000.00	0.00%	Hybrid Retirement		4,000.00			
	2300	GROUP HEALTH INSURANCE	22,999.44	25,246.32	31,846.78	27,372.52	40,344.16	44,614.08	42,476.18	46,428.60	49,859.05	49,859.05	45,957.19	-7.83%	GROUP HEALTH INSURANCE		45,957.19			
	2250	RETIREE HEALTH INS CREDIT	0.00	0.00	0.00	0.00	0.00	1,738.68	3,036.24	3,853.56	3,873.69	4,179.52	4,313.81	3.21%	Retiree Health Care Credit - 1.98%		4,313.81			
	2300	GROUP HEALTH INSURANCE	22,999.44	25,246.32	31,846.78	27,372.52	40,344.16	44,614.08	42,476.18	46,428.60	46,137.16	49,859.05	46,149.82	-7.44%	GROUP HEALTH INSURANCE		46,149.82			
	2400	GLI	1,737.12	1,950.36	1,989.72	2,043.82	2,190.12	2,240.29	2,351.88	2,608.07	2,621.61	2,490.83	2,570.86	3.21%	1.18% of Covered Payroll		2,570.86			
	2510	VLDP	170.52	173.88	177.36	224.98	278.40	320.88	336.96	373.20	297.27	400.00	0.00	-100.00%	Hybrid VLDP		0.00			
	2700	WORKERS COMPENSATION	4,087.01	5,502.00	6,704.00	6,511.00	1,909.88	7,003.00	7,350.00	5,747.49	8,255.80	211.19	5,490.31	2499.70%	\$2.52 PER HUNDRED		5,490.31			
	2820	TUITION REIMBURSEMENT	0.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	3000	PURCHASED SERVICES	19,400.30	26,116.24	26,463.86	28,986.83	28,709.95	27,000.00	10,615.01	26,330.94	28,596.50	29,000.00	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	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	3700	LAUNDRY	3,854.72	4,036.44	4,138.04	4,827.10	6,025.55	7,959.87	7,290.62	7,715.54	4,247.22	8,000.00	8,000.00	0.00%	UNIFORM AND FLAT RATE WIPES SERVICE CONTRACT		8,000.00			
	5504	TRAVEL (CONF)	0.00	680.53	0.00	0.00	0.00	700.00	0.00	0.00	1,216.39	0.00	0.00	0.00	#DIV/0!					
	6000	MATERIALS & SUPPLIES	79.99	2,644.58	0.00	541.81	108.27	31,993.94	1,008.55	112.51	1,183.57	1,000.00	1,000.00	0.00%	BUS CLEANING SUPPLIES		1,000.00			
	6009	POWER EQUIPMENT SUPPLIES	135,297.18	119,577.67	145,945.66	167,384.46	108,011.35	145,000.00	115,729.97	120,189.18	119,461.19	145,000.00	145,000.00	0.00%	VEHICLE PARTS & SUPPLIES		145,000.00			
	8100	CAPITAL OUTLAY - REPLACE	0.00	25,714.50	0.00	0.00	2,384.99	0.00	0.00	0.00	27,796.13	25,000.00	25,000.00	0.00%	Replacement Engine for Bus		25,000.00			
	8200	CAPITAL OUTLAY - ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!		0.00			
TOTAL FOR VEHICLE MAINTENANCE			356,785.07	382,816.04	391,740.99	425,773.62	394,262.96	464,175.69	449,761.18	494,985.78	525,917.71	511,753.40	564,279.33	10.26%						
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	63500	8100 CAPITAL OUTLAY REPLACE	244,844.00	163,534.00	421,363.00	0.00	0.00	183,310.00	317,619.00	317,619.00	891,317.12	0.00	723,246.05	#DIV/0!	4 buses @ \$150,000 per bus SPED BUS PURCHASED WITH SPED FUNDS	430	600,000.00 123,246.05			
TOTAL FOR VEHICLE REPLACEMENT			244,844.00	163,534.00	421,363.00	0.00	0.00	183,310.00	317,619.00	317,619.00	891,317.12	0.00	723,246.05	#DIV/0!						
	63700	8100 CAPITAL OUTLAY REPLACE	21,776.44	119,187.10	38,791.06	32,957.00	50,397.00	23,914.00	53,444.00	118,181.14	209,614.41	0.00	0.00	#DIV/0!						
TOTAL FOR 63700			21,776.44	119,187.10	38,791.06	32,957.00	50,397.00	23,914.00	53,444.00	118,181.14	209,614.41	0.00	0.00	#DIV/0!						
**TOTAL FOR PUPIL TRANSPORTATION SERVICES (63XXX)			2,415,376.21	2,505,706.24	2,858,759.69	2,428,485.57	2,364,028.99	2,703,329.50	2,872,251.75	3,191,139.63	3,888,190.68	3,001,676.89	3,917,009.58	30.49%						
64100 - MGMT & DIR OPERATION & MAINT SERVICES	1110	ADMINISTRATIVE SALARIES	67,080.00	68,432.04	69,804.84	71,198.40	61,458.17	58,781.00	51,511.65	66,539.16	70,927.98	71,623.55	75,995.00	6.10%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		75,995.00			
	1150	CLERICAL SALARIES	15,381.60	15,693.60	16,005.60	16,328.04	17,520.54	16,473.60	17,295.24	18,356.04	19,557.18	20,344.69	20,957.50	3.01%	SEE SUPPORT STAFF SALARY SCHEDULE FOR DETAILS		20,957.50			
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	999.99	200.00	1,500.00	0.00	0.00	0.00	0.00	#DIV/0!					
	2100	FICA	6,101.75	6,228.42	6,341.53	6,472.17	7,075.50	5,409.01	4,847.54	6,149.91	6,465.65	7,035.57	7,416.87	5.42%	7.65% OF SALARIES		7,416.87			
	2210	VRS	11,594.04	12,332.76	14,004.24	13,724.16	12,330.42	12,507.23	10,993.35	14,109.60	15,038.64	14,273.47	15,047.03	5.42%	VRS PLAN 1 OR PLAN 2		15,047.03			
	2250	Retiree Health Insurance Credit	873.96	933.72	1,055.40	1,050.36	943.58	567.36	800.36	1,027.20	1,094.82	1,112.82	1,173.13	5.42%	1.21% of Covered Payroll		1,173.13			
	2300	GROUP HEALTH INSURANCE	19,369.80	19,369.80	20,736.70	21,010.08	15,772.44	22,842.87	18,846.04	23,837.80	25,468.80	25,642.56	29,427.98	14.76%	GROUP HEALTH INSURANCE		29,427.98			
	2400	GLI	981.24	1,101.96	1,124.04	1,146.48	1,030.10	1,008.35	886.33	1,137.60	1,212.43	1,085.23	1,144.04	5.42%	1.18% of Covered Payroll		1,144.04			
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	297.58	0.00	0.00	0.00	0.00	0.00	213.30	#DIV/0!	22 per \$100	213.30			
	2800	SICK LEAVE/VACATION PAY	0.00	0.00	0.00	0.00	14,544.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2820	TUITION ASSISTANCE	375.00	562.50	592.50	602.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	3000	PURCHASED SERVICES	0.00	0.00	1,198.26	0.00	85.34	1,353.00	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	2,329.19	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	214.89	250.00	0.00	0.00	0.00	0.00	250.00	250.00	0.00%	MAINTENANCE SUPERVISOR CONFERENCE TRAVEL	116	250.00		
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480.89	0.00	500.00	500.00	0.00%			500.00		
6000	MATERIALS & SUPPLIES	367.23	494.66	0.00	620.59	0.00	500.00	417.74	0.00	5.24	500.00	500.00	0.00	0.00%	OFFICE SUPPLIES		500.00			

3/13/25			Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026															
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST	
	6001	PAPER SUPPLIES	21,903.37	20,681.97	20,500.33	21,445.97	17,889.37	25,721.12	52,032.49	33,049.84	27,630.48	35,000.00	30,000.00	-14.29%			30,000.00	
	6002	FOOD SUPPLIES	389,948.96	342,103.07	345,697.49	339,366.67	286,574.52	441,513.13	348,877.12	436,755.33	456,433.24	450,000.00	455,000.00	1.11%			455,000.00	
	6003	MISC. MATERIALS & SUPPLIES	719.58	5,976.50	1,207.27	1,578.32	3,448.44	42,134.99	11,190.88	7,849.74	-154.48	8,000.00	5,000.00	-37.50%			5,000.00	
	6004	PURCHASED ALA CARTE ITEMS	56,429.04	82,965.73	57,601.35	58,682.93	53,381.89	26,970.38	19,761.36	31,418.30	35,241.99	32,500.00	35,500.00	9.23%			35,500.00	
	8100	CAPITAL EQUIPMENT - REPLAC	18,472.10	4,745.36	0.00	9,231.78	21,525.76	20,000.00	0.00	105,015.32	20,738.21	20,000.00	20,000.00	0.00%			20,000.00	
	8200	CAPITAL EQUIPMENT - ADDITI	2,742.46	0.00	0.00	0.00	21,699.00	26,941.82	0.00	0.00	29,832.00	0.00	0.00	#DIV/0!			0.00	
TOTAL FOR FOOD SERVICES			1,044,643.36	1,067,207.79	1,040,419.22	1,039,800.88	1,029,085.03	1,228,260.15	1,036,740.53	1,360,940.62	1,358,620.89	1,350,375.93	1,387,538.84	2.75%				
**TOTAL FOR SCHOOL FOOD SERVICES (65XXX)			1,044,643.36	1,067,207.79	1,040,419.22	1,039,800.88	1,029,085.03	1,228,260.15	1,036,740.53	1,360,940.62	1,323,602.62	1,350,375.93	1,387,538.84	2.75%				
66200																		
	3000		80,034.20	0.00	0.00	0.00	5,931.00	0.00	316,076.00	207,120.00	0.00	0.00	0.00	#DIV/0!			0.00	
**TOTAL FOR (662WW)			80,034.20	0.00	0.00	0.00	5,931.00	0.00	316,076.00	207,120.00	0.00	0.00	0.00	#DIV/0!				
66300 FACILITIES ARCHITECTURE																		
	2100	FICA	0.00	0.00	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	1,534.72	3,642.00	10,400.36	0.00	8,873.84	1,212.38	48,017.42	407.00	433,800.01	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	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR FACILITIES ARCHITECTURE			1,534.72	3,642.00	10,400.36	0.00	8,873.84	1,212.38	48,017.42	407.00	433,800.01	0.00	0.00	#DIV/0!				
FACILITIES																		
66500	8100	CAPITAL OUTLAY REPLACE	0.00	2,845.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
TOTAL FOR BUILDING ACQUISITIONS			0.00	2,845.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
FACILITIES 66600 BLDG GROUNDS																		
	3000	PURCHASED SERVICES	66,303.73	309,142.90	0.00	0.00	0.00	0.00	0.00	244,738.88	275,200.00	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	3477940.93	0.00	0.00	0.00	#DIV/0!			0.00	
	8100	CAPITAL OUTLAY - REPLACE	54,532.40	353,299.11	13,064.00	247,032.98	0.00	0.00	536,259.17	78,985.50	1,565,950.82	0.00	0.00	#DIV/0!			0.00	
	8200	CAPITAL OUTLAY - ADDITIONS	0.00	124,749.00	0.00	0.00	0.00	0.00	34,387.50	0.00	0.00	0.00	0.00	#DIV/0!			0.00	
TOTAL FOR BUILDING ACQUISITIONS			120,836.13	787,191.01	13,064.00	247,032.98	0.00	0.00	570,646.67	3,801,665.31	1,841,150.82	0.00	0.00	#DIV/0!				
**TOTAL FOR FACILITIES (66XXX)			202,405.05	793,678.01	23,464.36	247,032.98	14,804.84	1,212.38	934,740.09	4,009,192.31	0.00	0.00	0.00	#DIV/0!				
67000 DEBT SERVICE																		
	9101	PRINCIPAL REPAYMENT	110,125.94	117,081.85	124,325.83	131,868.16	139,718.29	147,910.01	156,389.96	165,233.62	868,894.47	0.00	0.00	#DIV/0!			0.00	
	9201	INTEREST REPAYMENT	41,584.06	39,179.15	36,623.17	33,909.84	31,032.71	27,782.99	24,760.04	21,350.38	37,273.47	0.00	0.00	#DIV/0!			0.00	
67200 DEBT SERVICE/FUND TRANSFER																		
	9800	FUND BALANCE - TEXT	180,797.00	209,254.00	198,060.00	179,178.00	172,381.00	170,769.00	303,271.66	192,481.00	184,803.00	229,001.00	226,918.00	-0.91%			226,918.00	
TOTAL FOR DEBT SERVICE			332,507.00	365,515.00	359,009.00	344,956.00	343,132.00	346,462.00	484,421.66	379,065.00	1,090,970.94	229,001.00	226,918.00	-0.91%				
68100 TECHNOLOGY INSTRUCTIONAL																		
	1120	INSTRUCTIONAL SALARIES	48,683.12	59,154.62	49,825.49	50,212.99	52,892.68	52,225.92	32,566.21	59,451.56	62,075.19	62,198.00	64,064.00	3.00%	NMS Tech teacher		64,064.00	
	1141	TECHNICAL SUPPORT SALARIE	23,656.77	25,502.53	25,443.15	3,583.84	30,649.96	30,095.52	31,907.13	33,709.38	35,619.62	37,315.09	26,548.00	-28.85%	NCHS Achievers Lab		26,548.00	
	1520	SUBSTITUTE SALARY	-154.50	0.00	0.00	0.00	0.00	0.00	8,873.82	2,370.99	2,407.72	0.00	0.00	#DIV/0!			0.00	
	1620	STIPEND	0.00	0.00	0.00	0.00	0.00	1,126.26	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1660	EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	1,000.00	350.00	2,000.00	0.00	0.00	0.00	#DIV/0!				
	2100	FICA	5,473.18	6,456.68	5,747.08	4,116.83	6,309.51	6,300.00	5,535.20	7,356.68	7,600.84	7,612.75	6,931.82	-8.94%	7.65% OF SALARIES		6,931.82	
	2210	VRS	9,790.40	10,411.40	7,957.50	7,798.30	12,908.00	13,681.80	5,251.10	15,495.60	5,848.90	15,444.43	0.00	-100.00%	VRS PLAN 1 OR PLAN 2		0.00	
	2220	VRS-HYBRID	0.00	0.00	3,738.15	740.06	0.00	0.00	4,248.80	0.00	10,484.90	0.00	15,586.48	#DIV/0!	VRS HYBRID RETIREMENT		15,586.48	
	2250	Retiree Health Insurance Credit	738.10	788.30	881.45	653.44	987.80	996.10	691.62	1,128.10	1,189.15	1,204.11	1,096.41	-8.94%	1.21% of Covered Payroll		1,096.41	
	2300	GROUP HEALTH INSURANCE	7,203.56	6,740.64	4,266.29	609.47	8,319.26	8,770.68	10,595.83	17,460.78	9,586.32	19,373.19	11,019.48	-43.12%	GROUP HEALTH INSURANCE		11,019.48	
	2310	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2400	GLI	828.60	930.30	938.75	713.32	1,078.50	1,103.10	766.00	1,249.30	1,316.90	1,174.25	1,069.22	-8.94%	1.18% of Covered Payroll		1,069.22	

3/13/25					Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE #DIV/0!	JUSTIFICATION	PROJ CODE	COMPONENT COST				
	3000	PURCHASED SERVICES	1,500.00	0.00	19.98	0.00	0.00	0.00	8,000.00	0.00	1,425.00	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	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00				
	5501	MILEAGE	2,314.96	1,630.19	1,446.11	791.25	814.75	1,220.80	979.69	1,187.19	1,408.49	2,000.00	2,000.00	0.00%	MILEAGE FOR ITRTS BETWEEN BLDGS	114	2,000.00				
	5504	TRAVEL (CONF)	5,054.63	378.29	1,700.89	2,347.25	2,020.35	0.00	0.00	0.00	663.54	500.00	500.00	0.00%	TECHNOLOGY CONF FOR ITRI	114	500.00				
	5800	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.45	894.45	100.00	100.00	0.00%	POWERSCHOOL USER GROUP	114	100.00				
	6000	MATERIALS & SUPPLIES	2,639.48	2,444.77	2,988.12	1,660.04	138.64	2,426.12	1,726.81	364.84	1,482.27	2,500.00	2,500.00	0.00%	CORDS/FLASHDRIVES/CARTRIDGES	114	2,500.00				
	6040	SOFTWARE/ ONLINE CONTENT	17,450.82	18,043.00	17,992.65	542.97	32,975.90	4,747.89	32,835.94	42,919.64	43,591.37	49,345.62	81,174.58	64.50%	SHARPSCHOOL STUDENT EMAIL WITH MONITORING BIT DEFENDER ADMIN REMIX - CHROMEBOOKS CLASSLINK LOG-ME-IN PRO - TO CONNECT WITH HONEYWELL IDENT-A-KID/CENTEGIX SCREEN RECORDING SOFTWARE BLOCKSI EASY VISTA - REMOTE CONNECTIVITY MANAGED METHODS SYSCLLOUD BACK-UP SYSTEM LEARN 12 - ONE-2 ONE MANAGER MOSYLE MANAGER - APPLE PRODUCTS RISE VISION - DIGITAL SIGNAGE SECURE SCHOOLS CYBER SECURITY TRAINING SCINARY CYBERSECURITY IDENTITY AUTOMATION INCIDENT IQ - ASSET MANAGEMENT	114 114					

3/13/25		Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026																
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016 81,468.18	ACTUAL FY 2016/2017 56,085.18	ACTUAL FY 2017/2018 75,495.93	ACTUAL FY 2018/2019 59,057.16	ACTUAL FY 2019/2020 104,215.81	ACTUAL FY 2020/2021 70,097.45	ACTUAL FY 2021/22 110,193.05	ACTUAL FY 2022/23 133,341.76	ACTUAL FY 2023/24 165,462.81	BUDGETED FY 2024/2025 113,594.92	REQUESTED FY 2025/2026 109,003.59	% CHANGE -4.04%	JUSTIFICATION	PROJ CODE	COMPONENT COST	
	6040	SOFTWARE/ ONLINE CONTENT													Open RDA Support OPEN RDA CLOUD BASED SERVER POWERSCHOOL APPLICANT TRACKING POWERSCHOOL TALENTED PERFORM POWERSCHOOL TALENTED RECORDS TRA Schoolfunds Online EXTREME NETWORK POSTER MY WALL CALENDLY ANIMOTO PRO SOUNDSTRIP WIRECAST STREAMING PRO VIVI BOARD DOCS ML LIBRARY		42,592.92 4,023.17 3,990.17 14,931.63 6,471.32 3,358.19 26,769.24 99.95 288.00 280.00 230.00 399.00 500.00 3,000.00 2,070.00	
	6050	NON CAPITALIZED HARDWARE	2,941.05	834.45	20,195.90	10,951.50	27.50	130.26	642.91	84,098.10	1,917.90	0.00	0.00	#DIV/0!				
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8110	HARWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	10,320.74	17,545.17	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	0.00	0.00	#DIV/0!				
	8130		0.00	0.00	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	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	9,183.21	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR TECHNOLOGY ADMINISTRATION			247,479.15	219,922.64	263,349.96	258,528.60	263,420.84	232,678.21	300,350.41	391,356.76	322,343.26	320,996.81	313,051.75	-2.48%				
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	0.00	0.00	#DIV/0!				
	1120	INSTRUCTIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	1141	TECHNICAL SUPPORT SALARIE	0.00	0.00	0.00	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	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	0.00	0.00	0.00	#DIV/0!				
	2300	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2400	GLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	2700	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	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	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	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	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	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	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	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	0.00	0.00	#DIV/0!				
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
6040	SOFTWARE/ ONLINE CONTENT	27,221.75	47,264.98	37,618.51	10,460.00	49,849.14	11,379.35	31,706.22	45,484.14	29,192.63	40,376.36	43,937.42	8.82%	POWERSCHOOL SIS HOSTING APPTGEGY IMPACT ATHLETIC TRAINER SOFTWARE & APPLICATIONS Red Rover Time, Attendance & Substitutes Parent Square Communication Software		8,534.98 12,000.00 330.00 16,547.44 6,525.00		
	6050	NON CAPITALIZED HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	6060	NON CAP. INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!				
	8110	HARWARE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	#DIV/0!				
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	#DIV/0!				
TOTAL FOR TECH IN ATTENDANCE & HEALTH			27,221.75	47,264.98	37,618.51	10,460.00	49,849.14	11,379.35	31,706.22	45,484.14	29,192.63	40,376.36	43,937.42	8.82%				

3/13/25					Nelson County Public Schools School Board Requested Operational Budget Fiscal Year 2025/2026														
FUNCTION	OBJECT CODE	ACCOUNT DESCRIPTION	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	BUDGETED FY 2024/2025	REQUESTED FY 2025/2026	% CHANGE	JUSTIFICATION	PROJ CODE	COMPONENT COST		
	8110	HARDWARE REPLACEMENTS	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
	8220	INFRASTRUCTURE ADDITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!			0.00		
			9,799.80	13,014.82	10,647.54	21,891.46	14,866.47	9,826.99	11,060.21	10,411.63	14,721.93	11,000.00	11,000.00	0.00%					
68800 TECHNOLOGY FACILITIES	3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	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	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	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	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	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	0.00	0.00	#DIV/0!					
	6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	6040	SOFTWARE/ ONLINE CONTENT	0.00	6,504.40	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00	2,750.00	3,000.00	9.09%	APP GARDEN - FACILITY TRACKER		3,000.00		
	6050	NON CAPITALIZED HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!					
	6060	NON CAP. INFRASTRUCTURE	0.00	31,052.00	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	0.00	0.00	0.00	0.00	0.00	0.00	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	303,164.98	0.00	-100.00%					
	8210	HARDWARE ADDITIONS	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	#DIV/0!					
			37,556.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00	305,914.98	3,000.00	-99.02%					
**TOTAL FOR TECHNOLOGY (68XXX)			1,615,031.34	1,707,634.64	1,433,893.16	1,240,889.24	1,289,456.77	1,052,466.77	1,220,446.12	1,370,368.09	1,446,187.10	1,757,020.05	1,617,612.54	-7.93%					
TOTAL OPERATING BUDGET			25,873,587.29	26,955,831.21	27,102,907.42	26,680,097.96	26,572,768.21	27,262,803.00	28,995,047.76	33,911,057.15	32,583,284.47	32,119,224.83	33,879,479.87	5.48%					