

Budget Summary

Expected Decrease in State Revenue	-\$427,432	
Expected Increase in Other Revenue	\$289,567	
Total Expected Decrease in Non-Local Revenue		-\$137,865

Recommendations of Increases to Expenditures:

1) Compensation Adjustments:		
A) Enactment of Salary Scales		
Includes 2% Bonus eff 1/1/24 and ½% STEP Increase and fringe benefit rate reductions	\$217,700.52	
B) 3% COLA	\$664,195.31	
Total Salary/Wage Adjustments		\$881,895.83
2) New Positions		
ESL Teacher Required by SOQ	\$86,846.40	
K Teacher at RRES due to Enrollment	\$90,963.47	
Ag Teacher	\$114,599.76	
Behavior Specialist	\$99,216.66	
Subtotal New Positions		\$391,626.29
3) Fringe Benefits		
Unemployment Insurance (ESSER Grant Expires)	\$21,849.03	
Tuition Reimbursement	\$1,125	
Subtotal – Discretionary Insurance		\$22,974.03
4) Heating & Utilities	\$160,061.67	
Communication	\$2,000	
		\$162,061.67
5) Materials - Miscellaneous	\$13,053.94	\$13,053.94
6) Technology Infrastructure Switches & Access Pts (E-rate Funded)	\$256,800	
Software License Fees Increase	\$19,763.67	\$276,563.67
7) Joint Operations -		
Participation in Prep (OT & Ivy Creek)	\$45,824.99	\$45,824.99
8) Mandatory Transfer to Textbook Fund	\$44,198	
		\$44,198
9) Debt Service – Energy Performance Contract	\$5,765	
		\$5,765
Major Increases to Expenditures		\$1,843,963.42

Recommendation of Decreases to Expenditures:

Purchased Services (TRES Water Line Repair, etc.)	-65,093.22	
Hoist Purchased for Transportation	-5,000	
Reduction of Foreign Language Teacher	-\$94,389.18	
Reduction of PT Welding Position	-\$31,137.02	
Major Reductions to Expenditures:		-195,619.42
Request for Additional County Funding		1,786,209
(\$137,865 less revenue+ \$1,843,963.42 increase in expenses - \$195,619.42 reduction in expenses = \$1,786,209)		

Nelson County Public Schools
 Fiscal Year 2024/2025
 Operational Budget Synopsis
 Based Upon Enrollment of 1430 students

EXPENDITURES		Revised Budget Adopted 10/24 FY 23/24	School Board Requested Budget FY 24/25	Change	REVENUE	Source Code	Gen Assembly Special Session FY 23/24	General Assembly Recommended Budget FY 24/25	Change
Pages 1-9	Classroom Instruction	16,339,007.51	17,142,329.70	803,322	Sales Tax	S	2,428,562	2,419,362	-9,200
Pages 10 - 12	Guidance	\$816,270	\$937,401	121,131	Basic Aid	S	3,341,395	3,361,942	20,547
Pages 12	*Behavior Specialist hired out of Fed School Social Work	\$0	\$0	0	Textbooks	S	77,515	76,830	-685
Pages 13	Homebound Instruction	\$28,680	\$29,107	427	Vocational Ed SOQ	S	179,178	309,928	130,750
Pages 13 - 16	Instructional Improvement	\$1,084,016	\$1,117,594	33,579	Vocational Ed Lottery Funded	S	28,717	45,559	16,842
Pages 16 - 17	Media Services	\$445,968	\$440,669	-5,299	Gifted Education SOQ	S	32,791	30,225	-2,566
Pages 17 - 19	Office of the Principal	\$1,847,296	\$1,902,281	54,985	Special Education SOQ	S	350,158	430,829	80,671
Page 19	Board Services	\$57,409	\$52,409	-5,000	English as a Second Language	S	41,929	48,262	6,333
Pages 20	Executive Administration	\$360,629	\$371,374	10,745	Remedial Education SOQ	S	128,821	0	-128,821
Pages 20-21	Personnel Administration	\$367,378	\$380,665	13,287	Remedial Education - Summer School	S	53,551	27,240	-26,311
Page 21	Fiscal Administration	\$302,286	\$311,487	9,201	Homebound Instruction (SPED)	S	6,360	2,965	-3,395
Pages 21-22	Attendance Administration	\$47,456	\$49,731	2,275	At Risk	S	396,762	895,483	498,721
Page 22	Health Administration	\$351,414	\$354,865	3,451	Early Reading Intervention	S	30,731	29,993	-738
Pages 22- 23	Psychological Administration	\$129,502	\$133,464	3,963	Virginia Retirement Program	S	471,952	435,627	-36,325
Pages 23 - 25	Transportation	\$3,034,234	\$3,120,471	86,237	Group Life Insurance	S	14,053	12,474	-1,579
Pages 25 - 26	Mgt. Of Operations & Maint.	\$141,862	\$146,659	4,797	Social Security	S	202,600	202,941	341
Pages 26 - 27	Building Services	\$2,772,240	\$2,902,902	130,662	ISAEF - GED 16 Grant	S	16,405	16,405	0
Pages 27-28	Grounds Services	\$72,897	\$81,454	8,557	K-3 Reduced Class Size Incentive Program	S	134,220	92,815	-41,405
Page 28	Equipment Services	\$12,000	\$12,000	0	VTSS	O	24,877	24,000	-877
Page 28	Security Services	\$16,435	\$15,000	-1,435	Carl Perkins Vocational Equipment Grant	F	38,678	38,678	0
Pages 28 - 29	Food Services	\$1,323,603	\$1,351,859	28,256	Pre-School Handicapped Grant	F	13,820	13,820	0
Pages 29	Facilities	\$0	\$0	0	Title I	F	502,890	502,890	0
Page 30	Debt Service	\$192,182	\$197,947	5,765	Title II	F	73,348	73,348	0
Pages 31 - 37	Technology*	\$1,460,883	\$1,756,122	295,240	TITLE III	F	4,251	4,251	0
Page 31	(\$256,800 ERATE FUNDED TECH INFRASTRUCTURE REPLACEMENT)	\$184,803	\$229,001	44,198	Title IV	F	37,374	37,374	0
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$31,388,448	\$33,036,792	1,648,344	Title VI-B	F	455,885	455,885	0
By Major Category:					Project Graduation	F	3,494	3,371	-123
Instruction	61000	\$20,561,237	\$21,569,382	1,008,145	Federal Land Use	S	3,864	3,864	0
Administration	62000	\$1,616,073	\$1,653,994	37,921	FOSTER CARE	S	27,640	26,635	-1,005
Transportation	63000	\$3,034,234	\$3,120,471	86,237	SPED Regional Tuition Reimbursement	S	100,664	64,719	-35,945
Maintenance	64000	\$3,015,434	\$3,158,015	142,581	Algebra Readiness	S	15,588	14,605	-983
Food Services	65000	\$1,323,603	\$1,351,859	28,256	VPSA Technology Grants	O	154,000	154,000	0
Facilities	66000	\$0	\$0	0	Reimb. (Field Trips, Cust.Svc)	O	89,350	89,700	350
Debt Service	67000	\$192,182	\$197,947	5,765	Virginia Preschool Initiative	S	45,975	159,488	113,513
Technology	68000	\$1,460,883	\$1,756,122	295,240	Food Services - Self Supporting Program	F; S; O	1,323,603	1,351,859	28,256
Fund Transfer	67000	\$184,803	\$229,001	44,198	E-rate Telecommunications Rebate	O	122,553	379,353	256,800
TOTAL REQUEST		\$31,388,448	\$33,036,792	1,648,344	Dual Enrollment Reimbursement	O	31,482	31,482	0
					Mentor Teacher Program	S	1,749	785	-964
					County Support of School Nurses	O	164,935	164,935	0
					Infrastructure and Operations Per Pupil Fund	S	221,559	200,000	-21,559
					REBENCHMARKING HOLD HARMLESS	S	197,300	0	-197,300
					GROCERY HOLD HARMLESS	S	366,133	362,738	-3,395
					Compensation Supplement	S	541,386	143,155	-398,231
					Bonus Payment	S	0	0	0
					ALL in Per Pupil Funding	S	379,582	0	-379,582
					Federal Carryover Funds:				
					Title VI-B	F	63,021	63,021	0
					Title I	F	43,024	43,024	0
					Title III	F	6,919	6,919	0
					Title VI-B Pre-K	F	17,967	17,967	0
					Subtotal of Revenue		13,008,611	12,870,746	-137,865
					Total State, Federal & Other from Calc Tool		13,008,611	12,870,746	-137,865
					County Contribution		18,379,837	18,379,837	0
					TOTAL GEN FUND & CAFÉ REV		\$31,388,448	\$31,250,583	-\$137,865
					Total Recommended Expenditures		31,388,448	33,036,792	1,648,344
					less: Total Estimated Revenue		\$0	\$1,786,209	-\$1,786,209
					Surplus/Deficit				
					Source of funds:				
					State SOQ, Incentive, Cat & Lottery	S	7,593,229	7,174,997	-418,232
					State Sales Tax	S	2,428,562	2,419,362	-9,200
					Federal Revenue	F	2,393,265	2,393,265	0
					Other Revenue	O	593,555	883,122	289,567
					Total Without County Funds:		\$13,008,611	\$12,870,746	-\$137,865