

MATHEWS COUNTY SCHOOL BOARD  
 FY25 FINAL AMENDED ADOPTED  
 EXPENDITURE BUDGET

JUNE 18, 2024

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Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2024 AMEND ADOPT APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL 5% PLUS STEP APPROPRIATION	Difference	Percent Increase
FD 0 THRIFTY SPOT							
FUNC 61100 CLASSROOM INSTRUCTION							
2100	FICA BENEFITS	\$ 2,300.00	\$ 2,300.00	\$ 4,000.00	\$ 4,000.00	\$ 1,700.00	73.91
2600	UNEMPLOYMENT INSURANCE	\$ 200.00	\$ 200.00	\$ 300.00	\$ 300.00	\$ 100.00	50.00
3000	PURCHASED SERVICES	\$ 37,000.00	\$ 37,000.00	\$ 45,000.00	\$ 45,000.00	\$ 8,000.00	21.62
5100	UTILITIES	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	100.00
5200	COMMUNICATIONS	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 0.00	0.00
5400	LEASES & RENTALS	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 0.00	0.00
5800	MISCELLANEOUS EXPENSE	\$ 3,250.00	\$ 3,250.00	\$ 1,250.00	\$ 1,250.00	\$ 2,000.00	-61.54
6000	MATERIAL AND SUPPLIES	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00	\$ 7,500.00	\$ 2,500.00	-25.00
9000	OTHER USE OF FUNDS	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	-50.00
61100	CLASSROOM INSTRUCTION	\$ 71,750.00	\$ 71,750.00	\$ 79,050.00	\$ 79,050.00	\$ 7,300.00	10.17
0	THRIFTY SPOT	\$ 71,750.00	\$ 71,750.00	\$ 79,050.00	\$ 79,050.00	\$ 7,300.00	10.17
FD 1 OPERATING FUND							
FUNC 61100 CLASSROOM INSTRUCTION							
1120	SALARIES - TEACHERS	\$ 5,009,150.00	\$ 5,009,150.00	\$ 4,792,742.00	\$ 4,792,742.00	\$ 216,408.00	-4.32
1127	SALARIES - ASST PRINCIPAL	\$ 14,143.00	\$ 14,143.00	\$ 15,953.20	\$ 15,953.20	\$ 1,810.20	12.80
1151	SALARIES - TEACHER ASSISTANTS	\$ 481,346.00	\$ 481,346.00	\$ 520,132.00	\$ 520,132.00	\$ 38,786.00	8.06
1520	SALARIES - SUBSTITUTES	\$ 90,065.00	\$ 90,065.00	\$ 90,065.00	\$ 90,065.00	\$ 0.00	0.00
1620	SALARIES - SUPPLEMENTS	\$ 121,125.50	\$ 121,125.50	\$ 131,950.61	\$ 131,950.61	\$ 10,825.11	8.94
2100	FICA BENEFITS	\$ 420,022.90	\$ 420,022.90	\$ 415,488.31	\$ 415,488.31	\$ 4,534.59	-1.08
2210	VRS BENEFITS PLAN 1/2	\$ 616,085.50	\$ 616,085.50	\$ 529,075.60	\$ 529,075.60	\$ 87,009.90	-14.12
2220	VRS HYBRID BENEFITS	\$ 275,120.22	\$ 275,120.22	\$ 274,343.79	\$ 274,343.79	\$ 776.43	-0.28
2300	HEALTH INSURANCE	\$ 889,449.11	\$ 889,449.11	\$ 835,917.11	\$ 835,917.11	\$ 53,532.00	-6.02
2400	GROUP LIFE INSURANCE BENEFITS	\$ 71,916.88	\$ 71,916.88	\$ 70,021.47	\$ 70,021.47	\$ 1,895.41	-2.64
2510	DISABILITY INSURANCE	\$ 7,863.43	\$ 7,863.43	\$ 8,262.64	\$ 8,262.64	\$ 399.21	5.08
2600	UNEMPLOYMENT INSURANCE	\$ 1,172.60	\$ 1,172.60	\$ 831.84	\$ 831.84	\$ 340.76	-29.06
2700	WORKER'S COMPENSATION	\$ 26,970.47	\$ 26,970.47	\$ 26,970.47	\$ 26,970.47	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 64,930.69	\$ 64,930.69	\$ 63,228.75	\$ 63,228.75	\$ 1,701.94	-2.62
2800	LEAVE PAYOUTS	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00
3000	PURCHASED SERVICES	\$ 96,614.00	\$ 96,614.00	\$ 111,614.00	\$ 111,614.00	\$ 15,000.00	15.53
3100	VIRTUAL PROGRAMS	\$ 0.00	\$ 0.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	100.00
3200	PURCHASED SERVICES INSTRUCTIONA	\$ 120,000.00	\$ 120,000.00	\$ 148,000.00	\$ 148,000.00	\$ 28,000.00	23.33
3800	DE CLASSES/PURCHASED SVCS	\$ 18,000.00	\$ 18,000.00	\$ 37,000.00	\$ 37,000.00	\$ 19,000.00	105.56
5400	LEASES & RENTALS	\$ 43,754.00	\$ 43,754.00	\$ 55,000.00	\$ 55,000.00	\$ 11,246.00	25.70
5500	TRAVEL/CONFERENCES	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 0.00	0.00
6000	MATERIAL AND SUPPLIES	\$ 110,154.11	\$ 110,154.11	\$ 80,154.11	\$ 80,154.11	\$ 30,000.00	-27.23
6030	INST MATERIALS & SUPPLIES	\$ 158,430.10	\$ 158,430.10	\$ 164,430.10	\$ 164,430.10	\$ 6,000.00	3.79
7000	TUITION	\$ 75,000.00	\$ 75,000.00	\$ 143,040.00	\$ 143,040.00	\$ 68,040.00	90.72
61100	CLASSROOM INSTRUCTION	\$ 8,717,313.51	\$ 8,717,313.51	\$ 8,570,221.00	\$ 8,570,221.00	\$ 147,092.51	-1.69
FUNC 61210 GUIDANCE SERVICES							
1120	SALARIES - TEACHERS	\$ 277,458.00	\$ 277,458.00	\$ 291,237.00	\$ 291,237.00	\$ 13,779.00	4.97
1150	SALARIES - CLERICAL	\$ 123,268.00	\$ 123,268.00	\$ 112,998.00	\$ 112,998.00	\$ 10,270.00	-8.33
2100	FICA BENEFITS	\$ 30,655.55	\$ 30,655.55	\$ 30,923.98	\$ 30,923.98	\$ 268.43	0.88
2210	VRS BENEFITS PLAN 1/2	\$ 60,577.60	\$ 60,577.60	\$ 51,475.17	\$ 51,475.17	\$ 9,102.43	-15.03
2220	VRS HYBRID BENEFITS	\$ 6,022.83	\$ 6,022.83	\$ 18,233.84	\$ 18,233.84	\$ 12,211.01	202.75
2300	HEALTH INSURANCE	\$ 53,880.00	\$ 53,880.00	\$ 67,878.00	\$ 67,878.00	\$ 13,998.00	25.98
2400	GROUP LIFE INSURANCE BENEFITS	\$ 5,369.74	\$ 5,369.74	\$ 5,888.07	\$ 5,888.07	\$ 518.33	9.65
2510	DISABILITY INSURANCE	\$ 170.31	\$ 170.31	\$ 528.02	\$ 528.02	\$ 357.71	210.03
2600	UNEMPLOYMENT INSURANCE	\$ 72.80	\$ 72.80	\$ 56.00	\$ 56.00	\$ 16.80	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 4,848.54	\$ 4,848.54	\$ 5,316.60	\$ 5,316.60	\$ 468.06	9.65
61210	GUIDANCE SERVICES	\$ 562,323.37	\$ 562,323.37	\$ 584,534.68	\$ 584,534.68	\$ 22,211.31	3.95
FUNC 61220 SCHOOL SOCIAL WORKER SERVICES							

MATHEWS COUNTY SCHOOL BOARD  
 FD-FUNC-OBJ---- EXPENDITURE BUDGET COMPARISON  
 Executed By: slowe

Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2024 AMEND ADOPT APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL 5% PLUS STEP APPROPRIATION	Difference	Percent Increase
1130	SALARIES - OTHER PROFESSIONAL	\$ 95,494.40	\$ 95,494.40	\$ 111,825.80	\$ 111,825.80	\$ 16,331.40	17.10
2100	FICA BENEFITS	\$ 7,305.32	\$ 7,305.32	\$ 8,554.67	\$ 8,554.67	\$ 1,249.35	17.10
2210	VRS BENEFITS PLAN 1/2	\$ 15,871.17	\$ 15,871.17	\$ 15,890.45	\$ 15,890.45	\$ 19.28	0.12
2300	HEALTH INSURANCE	\$ 5,520.00	\$ 5,520.00	\$ 5,779.20	\$ 5,779.20	\$ 259.20	4.70
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,279.63	\$ 1,279.63	\$ 1,498.46	\$ 1,498.46	\$ 218.83	17.10
2600	UNEMPLOYMENT INSURANCE	\$ 14.56	\$ 14.56	\$ 11.20	\$ 11.20	\$ 3.36	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 1,155.48	\$ 1,155.48	\$ 1,353.08	\$ 1,353.08	\$ 197.60	17.10
61220	SCHOOL SOCIAL WORKER SERVICES	\$ 126,640.56	\$ 126,640.56	\$ 144,912.86	\$ 144,912.86	\$ 18,272.30	14.43
FUNG 61230 HOMEBOUND INSTRUCTION							
1120	SALARIES - TEACHERS	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 0.00	0.00
2100	FICA BENEFITS	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 0.00	0.00
2600	UNEMPLOYMENT INSURANCE	\$ 24.50	\$ 24.50	\$ 24.50	\$ 24.50	\$ 0.00	0.00
61230	HOMEBOUND INSTRUCTION	\$ 12,942.50	\$ 12,942.50	\$ 12,942.50	\$ 12,942.50	\$ 0.00	0.00
FUNG 61310 IMPROVEMENT OF INSTRUCTION							
1110	SALARIES - ADMIN	\$ 183,619.60	\$ 183,619.60	\$ 198,141.20	\$ 198,141.20	\$ 14,521.60	7.91
1150	SALARIES - CLERICAL	\$ 30,329.00	\$ 30,329.00	\$ 32,807.00	\$ 32,807.00	\$ 2,478.00	8.17
2100	FICA BENEFITS	\$ 16,367.06	\$ 16,367.06	\$ 17,667.53	\$ 17,667.53	\$ 1,300.47	7.95
2210	VRS BENEFITS PLAN 1/2	\$ 30,515.09	\$ 30,515.09	\$ 28,153.73	\$ 28,153.73	\$ 2,361.36	-7.74
2220	VRS HYBRID BENEFITS	\$ 5,040.92	\$ 5,040.92	\$ 5,324.82	\$ 5,324.82	\$ 283.90	5.63
2300	HEALTH INSURANCE	\$ 26,160.00	\$ 26,160.00	\$ 27,244.80	\$ 27,244.80	\$ 1,084.80	4.15
2400	GROUP LIFE INSURANCE BENEFITS	\$ 2,866.71	\$ 2,866.71	\$ 3,094.50	\$ 3,094.50	\$ 227.79	7.95
2510	DISABILITY INSURANCE	\$ 142.55	\$ 142.55	\$ 154.19	\$ 154.19	\$ 11.64	8.17
2600	UNEMPLOYMENT INSURANCE	\$ 27.04	\$ 27.04	\$ 20.80	\$ 20.80	\$ 6.24	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 2,588.60	\$ 2,588.60	\$ 2,794.30	\$ 2,794.30	\$ 205.70	7.95
3000	PURCHASED SERVICES	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 0.00	0.00
61310	IMPROVEMENT OF INSTRUCTION	\$ 327,656.57	\$ 327,656.57	\$ 345,402.87	\$ 345,402.87	\$ 17,746.30	5.42
FUNG 61320 MEDIA SERVICES							
1122	SALARIES - MEDIA SPECIALIST	\$ 183,585.00	\$ 183,585.00	\$ 136,859.00	\$ 136,859.00	\$ 46,726.00	-25.45
2100	FICA BENEFITS	\$ 14,044.25	\$ 14,044.25	\$ 10,469.72	\$ 10,469.72	\$ 3,574.53	-25.45
2210	VRS BENEFITS PLAN 1/2	\$ 30,511.83	\$ 30,511.83	\$ 19,447.66	\$ 19,447.66	\$ 11,064.17	-36.26
2300	HEALTH INSURANCE	\$ 17,880.00	\$ 17,880.00	\$ 9,288.00	\$ 9,288.00	\$ 8,592.00	-48.05
2400	GROUP LIFE INSURANCE BENEFITS	\$ 2,460.04	\$ 2,460.04	\$ 1,833.91	\$ 1,833.91	\$ 626.13	-25.45
2600	UNEMPLOYMENT INSURANCE	\$ 31.20	\$ 31.20	\$ 16.00	\$ 16.00	\$ 15.20	-48.72
2750	HEALTH INSURANCE CREDIT	\$ 2,221.38	\$ 2,221.38	\$ 1,655.99	\$ 1,655.99	\$ 565.39	-25.45
6030	INST MATERIALS & SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
61320	MEDIA SERVICES	\$ 265,733.70	\$ 265,733.70	\$ 194,570.28	\$ 194,570.28	\$ 71,163.42	-26.78
FUNG 61410 OFFICE OF THE PRINCIPAL							
1110	SALARIES - ADMIN	\$ 307,546.00	\$ 307,546.00	\$ 227,570.00	\$ 227,570.00	\$ 79,976.00	-26.00
1127	SALARIES - ASST PRINCIPAL	\$ 171,906.00	\$ 171,906.00	\$ 242,755.82	\$ 242,755.82	\$ 70,849.82	41.21
1150	SALARIES - CLERICAL	\$ 243,337.00	\$ 243,337.00	\$ 260,383.00	\$ 260,383.00	\$ 17,046.00	7.01
2100	FICA BENEFITS	\$ 55,293.35	\$ 55,293.35	\$ 55,899.25	\$ 55,899.25	\$ 605.90	1.10
2210	VRS BENEFITS PLAN 1/2	\$ 119,471.87	\$ 119,471.87	\$ 103,232.63	\$ 103,232.63	\$ 16,239.24	-13.59
2300	HEALTH INSURANCE	\$ 112,224.00	\$ 112,224.00	\$ 114,768.00	\$ 114,768.00	\$ 2,544.00	2.27
2400	GROUP LIFE INSURANCE BENEFITS	\$ 9,632.50	\$ 9,632.50	\$ 9,734.81	\$ 9,734.81	\$ 102.31	1.06
2600	UNEMPLOYMENT INSURANCE	\$ 114.40	\$ 114.40	\$ 86.16	\$ 86.16	\$ 28.24	-24.69
2750	HEALTH INSURANCE CREDIT	\$ 8,698.02	\$ 8,698.02	\$ 8,790.38	\$ 8,790.38	\$ 92.36	1.06
61410	OFFICE OF THE PRINCIPAL	\$ 1,028,223.14	\$ 1,028,223.14	\$ 1,023,220.05	\$ 1,023,220.05	\$ 5,003.09	-0.49
FUNG 62110 SCHOOL BOARD							
1111	SALARIES - BOARD MEMBERS	\$ 16,200.00	\$ 16,200.00	\$ 16,200.00	\$ 16,200.00	\$ 0.00	0.00
2100	FICA BENEFITS	\$ 1,239.30	\$ 1,239.30	\$ 1,239.30	\$ 1,239.30	\$ 0.00	0.00
2300	HEALTH INSURANCE	\$ 13,800.00	\$ 13,800.00	\$ 14,448.00	\$ 14,448.00	\$ 648.00	4.70
2600	UNEMPLOYMENT INSURANCE	\$ 21.06	\$ 21.06	\$ 16.20	\$ 16.20	\$ 4.86	-23.08
3000	PURCHASED SERVICES	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 0.00	0.00

MATHEWS COUNTY SCHOOL BOARD  
 FD-FUNC-OBJ---- EXPENDITURE BUDGET COMPARISON  
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62110	SCHOOL BOARD	\$ 49,260.36	\$ 49,260.36	\$ 49,903.50	\$ 49,903.50	\$ 643.14	1.31
FUNC 62120 SUPERINTENDENT							
1112	SALARIES - SUPERINTENDENT	\$ 180,300.00	\$ 180,300.00	\$ 149,534.00	\$ 149,534.00	\$ 30,766.00	-17.06
1150	SALARIES - CLERICAL	\$ 66,155.00	\$ 66,155.00	\$ 69,171.00	\$ 69,171.00	\$ 3,016.00	4.56
2100	FICA BENEFITS	\$ 19,236.32	\$ 19,236.32	\$ 16,730.93	\$ 16,730.93	\$ 2,505.39	-13.02
2210	VRS BENEFITS PLAN 1/2	\$ 40,212.92	\$ 40,212.92	\$ 30,433.70	\$ 30,433.70	\$ 9,779.22	-24.32
2300	HEALTH INSURANCE	\$ 26,940.00	\$ 26,940.00	\$ 18,576.00	\$ 18,576.00	\$ 8,364.00	-31.05
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,242.20	\$ 3,242.20	\$ 2,869.89	\$ 2,869.89	\$ 372.31	-11.48
2600	UNEMPLOYMENT INSURANCE	\$ 20.80	\$ 20.80	\$ 16.00	\$ 16.00	\$ 4.80	-23.08
2700	WORKER'S COMPENSATION	\$ 853.12	\$ 853.12	\$ 853.12	\$ 853.12	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 2,927.66	\$ 2,927.66	\$ 2,591.47	\$ 2,591.47	\$ 336.19	-11.48
2800	LEAVE PAYOUTS	\$ 5,000.16	\$ 5,000.16	\$ 5,000.00	\$ 5,000.00	\$ 0.16	-0.00
3000	PURCHASED SERVICES	\$ 0.00	\$ 0.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	100.00
5400	LEASES & RENTALS	\$ 3,554.00	\$ 3,554.00	\$ 5,000.00	\$ 5,000.00	\$ 1,446.00	40.69
6000	MATERIAL AND SUPPLIES	\$ 6,500.00	\$ 6,500.00	\$ 12,000.00	\$ 12,000.00	\$ 5,500.00	84.62
62120	SUPERINTENDENT	\$ 354,942.18	\$ 354,942.18	\$ 313,976.11	\$ 313,976.11	\$ 40,966.07	-11.54
FUNC 62140 PERSONNEL SERVICES							
3000	PURCHASED SERVICES	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 0.00	0.00
62140	PERSONNEL SERVICES	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 0.00	0.00
FUNC 62160 FISCAL SERVICES							
1130	SALARIES - OTHER PROFESSIONAL	\$ 128,044.00	\$ 128,044.00	\$ 138,619.00	\$ 138,619.00	\$ 10,575.00	8.26
2100	FICA BENEFITS	\$ 9,795.36	\$ 9,795.36	\$ 10,604.35	\$ 10,604.35	\$ 808.99	8.26
2210	VRS BENEFITS PLAN 1/2	\$ 21,280.92	\$ 21,280.92	\$ 19,697.76	\$ 19,697.76	\$ 1,583.16	-7.44
2300	HEALTH INSURANCE	\$ 17,880.00	\$ 17,880.00	\$ 18,576.00	\$ 18,576.00	\$ 696.00	3.89
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,715.79	\$ 1,715.79	\$ 1,857.50	\$ 1,857.50	\$ 141.71	8.26
2600	UNEMPLOYMENT INSURANCE	\$ 20.80	\$ 20.80	\$ 16.00	\$ 16.00	\$ 4.80	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 1,549.33	\$ 1,549.33	\$ 1,677.29	\$ 1,677.29	\$ 127.96	8.26
3000	PURCHASED SERVICES	\$ 17,300.00	\$ 17,300.00	\$ 18,500.00	\$ 18,500.00	\$ 1,200.00	6.94
62160	FISCAL SERVICES	\$ 197,586.20	\$ 197,586.20	\$ 209,547.90	\$ 209,547.90	\$ 11,961.70	6.05
FUNC 62220 HEALTH SERVICES							
1131	SALARIES - SCHOOL NURSE	\$ 183,024.00	\$ 183,024.00	\$ 206,807.00	\$ 206,807.00	\$ 23,783.00	12.99
1150	SALARIES - CLERICAL	\$ 42,739.00	\$ 42,739.00	\$ 48,005.00	\$ 48,005.00	\$ 5,266.00	12.32
2100	FICA BENEFITS	\$ 17,270.87	\$ 17,270.87	\$ 19,493.12	\$ 19,493.12	\$ 2,222.25	12.87
2210	VRS BENEFITS PLAN 1/2	\$ 16,630.80	\$ 16,630.80	\$ 6,821.51	\$ 6,821.51	\$ 9,809.29	-58.98
2220	VRS HYBRID BENEFITS	\$ 20,434.54	\$ 20,434.54	\$ 32,463.39	\$ 32,463.39	\$ 12,028.85	58.87
2300	HEALTH INSURANCE	\$ 49,680.00	\$ 49,680.00	\$ 60,324.00	\$ 60,324.00	\$ 10,644.00	21.43
2400	GROUP LIFE INSURANCE BENEFITS	\$ 2,989.04	\$ 2,989.04	\$ 3,338.11	\$ 3,338.11	\$ 349.07	11.68
2510	DISABILITY INSURANCE	\$ 578.09	\$ 578.09	\$ 945.20	\$ 945.20	\$ 367.11	63.50
2600	UNEMPLOYMENT INSURANCE	\$ 41.60	\$ 41.60	\$ 32.00	\$ 32.00	\$ 9.60	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 2,699.06	\$ 2,699.06	\$ 3,014.25	\$ 3,014.25	\$ 315.19	11.68
3000	PURCHASED SERVICES	\$ 92,042.00	\$ 92,042.00	\$ 95,000.00	\$ 95,000.00	\$ 2,958.00	3.21
6000	MATERIAL AND SUPPLIES	\$ 800.00	\$ 800.00	\$ 7,300.00	\$ 7,300.00	\$ 6,500.00	812.50
62220	HEALTH SERVICES	\$ 428,929.00	\$ 428,929.00	\$ 483,543.58	\$ 483,543.58	\$ 54,614.58	12.73
FUNC 62230 PSYCHOLOGICAL							
1132	SALARIES - PSYCHOLOGIST	\$ 93,515.00	\$ 93,515.00	\$ 100,214.00	\$ 100,214.00	\$ 6,699.00	7.16
2100	FICA BENEFITS	\$ 7,153.90	\$ 7,153.90	\$ 7,666.37	\$ 7,666.37	\$ 512.47	7.16
2210	VRS BENEFITS PLAN 1/2	\$ 15,542.19	\$ 15,542.19	\$ 14,240.41	\$ 14,240.41	\$ 1,301.78	-8.38
2300	HEALTH INSURANCE	\$ 18,000.00	\$ 18,000.00	\$ 9,288.00	\$ 9,288.00	\$ 8,712.00	-48.40
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,253.10	\$ 1,253.10	\$ 1,342.87	\$ 1,342.87	\$ 89.77	7.16
2600	UNEMPLOYMENT INSURANCE	\$ 10.40	\$ 10.40	\$ 8.00	\$ 8.00	\$ 2.40	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 1,131.53	\$ 1,131.53	\$ 1,212.59	\$ 1,212.59	\$ 81.06	7.16
62230	PSYCHOLOGICAL	\$ 136,606.12	\$ 136,606.12	\$ 133,972.24	\$ 133,972.24	\$ 2,633.88	-1.93

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-----							
FUNC 62400							
5300	INSURANCE	\$ 33,500.00	\$ 33,500.00	\$ 33,500.00	\$ 33,500.00	\$ 0.00	0.00
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62400		\$ 33,500.00	\$ 33,500.00	\$ 33,500.00	\$ 33,500.00	\$ 0.00	0.00
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FUNC 63100 TRANSPORTATION MANAGEMENT							
1160	SALARIES - SUPPORT STAFF	\$ 69,167.00	\$ 69,167.00	\$ 77,733.00	\$ 77,733.00	\$ 8,566.00	12.38
2100	FICA BENEFITS	\$ 5,291.27	\$ 5,291.27	\$ 5,946.58	\$ 5,946.58	\$ 655.31	12.38
2210	VRS BENEFITS PLAN 1/2	\$ 11,495.56	\$ 11,495.56	\$ 11,045.86	\$ 11,045.86	\$ 449.70	-3.91
2300	HEALTH INSURANCE	\$ 8,940.00	\$ 8,940.00	\$ 9,288.00	\$ 9,288.00	\$ 348.00	3.89
2400	GROUP LIFE INSURANCE BENEFITS	\$ 926.84	\$ 926.84	\$ 1,041.62	\$ 1,041.62	\$ 114.78	12.38
2600	UNEMPLOYMENT INSURANCE	\$ 10.40	\$ 10.40	\$ 8.00	\$ 8.00	\$ 2.40	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 836.92	\$ 836.92	\$ 940.57	\$ 940.57	\$ 103.65	12.38
-----							
63100	TRANSPORTATION MANAGEMENT	\$ 96,667.99	\$ 96,667.99	\$ 106,003.63	\$ 106,003.63	\$ 9,335.64	9.66
-----							
FUNC 63200 VEHICLE OPERATION/TRANSPORTATION							
1170	SALARIES - BUS DRIVERS	\$ 259,487.00	\$ 259,487.00	\$ 307,389.00	\$ 307,389.00	\$ 47,902.00	18.46
1171	SALARIES - DAILY DRIVERS	\$ 145,000.00	\$ 145,000.00	\$ 145,000.00	\$ 145,000.00	\$ 0.00	0.00
1175	SALARIES - SUBSTITUTE DRIVERS	\$ 0.00	\$ 0.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00
1520	SALARIES - SUBSTITUTES	\$ 25,000.00	\$ 25,000.00	\$ 40,000.00	\$ 40,000.00	\$ 15,000.00	60.00
1621	SALARIES - ATHLETIC DRIVERS	\$ 22,000.00	\$ 22,000.00	\$ 25,000.00	\$ 25,000.00	\$ 3,000.00	13.64
1622	SALARIES - EXTRACURRICULAR DRIV	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,000.00	20.00
2100	FICA BENEFITS	\$ 19,850.76	\$ 19,850.76	\$ 23,515.26	\$ 23,515.26	\$ 3,664.50	18.46
2210	VRS BENEFITS PLAN 1/2	\$ 25,261.25	\$ 25,261.25	\$ 25,462.80	\$ 25,462.80	\$ 201.55	0.80
2220	VRS HYBRID BENEFITS	\$ 6,565.91	\$ 6,565.91	\$ 10,035.75	\$ 10,035.75	\$ 3,469.84	52.85
2300	HEALTH INSURANCE	\$ 151,814.89	\$ 151,814.89	\$ 170,810.89	\$ 170,810.89	\$ 18,996.00	12.51
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,412.79	\$ 3,412.79	\$ 4,038.62	\$ 4,038.62	\$ 625.83	18.34
2510	DISABILITY INSURANCE	\$ 467.81	\$ 467.81	\$ 562.77	\$ 562.77	\$ 94.96	20.30
2600	UNEMPLOYMENT INSURANCE	\$ 174.20	\$ 174.20	\$ 142.00	\$ 142.00	\$ 32.20	-18.48
2700	WORKER'S COMPENSATION	\$ 13,893.75	\$ 13,893.75	\$ 13,893.75	\$ 13,893.75	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 2,812.55	\$ 2,812.55	\$ 3,479.59	\$ 3,479.59	\$ 667.04	23.72
2800	LEAVE PAYOUTS	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100.00
3000	PURCHASED SERVICES	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 0.00	0.00
5300	INSURANCE	\$ 24,998.00	\$ 24,998.00	\$ 24,998.00	\$ 24,998.00	\$ 0.00	0.00
5400	LEASES & RENTALS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00	0.00
-----							
63200	VEHICLE OPERATION/TRANSPORTATIO	\$ 719,238.91	\$ 719,238.91	\$ 839,828.43	\$ 839,828.43	\$ 120,589.52	16.77
-----							
FUNC 63300 BUS AIDES							
1190	SALARIES - LABOR	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 0.00	0.00
2100	FICA BENEFITS	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 0.00	0.00
2600	UNEMPLOYMENT INSURANCE	\$ 15.00	\$ 15.00	\$ 20.20	\$ 20.20	\$ 5.20	34.67
-----							
63300	BUS AIDES	\$ 17,220.00	\$ 17,220.00	\$ 17,225.20	\$ 17,225.20	\$ 5.20	0.03
-----							
FUNC 63400 VEHICLE MAINTENANCE							
1160	SALARIES - SUPPORT STAFF	\$ 88,473.00	\$ 88,473.00	\$ 96,854.00	\$ 96,854.00	\$ 8,381.00	9.47
2100	FICA BENEFITS	\$ 6,768.19	\$ 6,768.19	\$ 7,409.32	\$ 7,409.32	\$ 641.13	9.47
2210	VRS BENEFITS PLAN 1/2	\$ 5,674.15	\$ 5,674.15	\$ 5,605.98	\$ 5,605.98	\$ 68.17	-1.20
2220	VRS HYBRID BENEFITS	\$ 4,880.44	\$ 4,880.44	\$ 5,435.55	\$ 5,435.55	\$ 555.11	11.37
2300	HEALTH INSURANCE	\$ 22,740.00	\$ 22,740.00	\$ 23,736.00	\$ 23,736.00	\$ 996.00	4.38
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,185.54	\$ 1,185.54	\$ 1,297.84	\$ 1,297.84	\$ 112.30	9.47
2510	DISABILITY INSURANCE	\$ 347.73	\$ 347.73	\$ 387.28	\$ 387.28	\$ 39.55	11.37
2600	UNEMPLOYMENT INSURANCE	\$ 20.80	\$ 20.80	\$ 16.00	\$ 16.00	\$ 4.80	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 1,017.44	\$ 1,017.44	\$ 1,113.82	\$ 1,113.82	\$ 96.38	9.47
6000	MATERIAL AND SUPPLIES	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 0.00	0.00
6008	FUEL & OILS	\$ 235,000.00	\$ 235,000.00	\$ 250,000.00	\$ 250,000.00	\$ 15,000.00	6.38
6009	VEHICLE REPAIR SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
6010	BUS REPAIR SUPPLIES	\$ 95,000.00	\$ 95,000.00	\$ 110,000.00	\$ 110,000.00	\$ 15,000.00	15.79
-----							
63400	VEHICLE MAINTENANCE	\$ 498,107.29	\$ 498,107.29	\$ 538,855.79	\$ 538,855.79	\$ 40,748.50	8.18

MATHEWS COUNTY SCHOOL BOARD  
 FD-FUNC-OBJ---- EXPENDITURE BUDGET COMPARISON  
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Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2024 AMEND ADOPT APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL 5% PLUS STEP APPROPRIATION	Difference	Percent Increase
-----							
FUNC 64100 MAINTENANCE MANAGEMENT							
1160	SALARIES - SUPPORT STAFF	\$ 53,650.00	\$ 53,650.00	\$ 58,034.00	\$ 58,034.00	\$ 4,384.00	8.17
2100	FICA BENEFITS	\$ 4,104.23	\$ 4,104.23	\$ 4,439.60	\$ 4,439.60	\$ 335.37	8.17
2220	VRS HYBRID BENEFITS	\$ 8,916.64	\$ 8,916.64	\$ 9,418.92	\$ 9,418.92	\$ 502.28	5.63
2300	HEALTH INSURANCE	\$ 8,940.00	\$ 8,940.00	\$ 8,940.00	\$ 8,940.00	\$ 0.00	0.00
2400	GROUP LIFE INSURANCE BENEFITS	\$ 718.91	\$ 718.91	\$ 777.66	\$ 777.66	\$ 58.75	8.17
2510	DISABILITY INSURANCE	\$ 252.15	\$ 252.15	\$ 272.76	\$ 272.76	\$ 20.61	8.17
2600	UNEMPLOYMENT INSURANCE	\$ 10.40	\$ 10.40	\$ 8.00	\$ 8.00	\$ 2.40	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 649.17	\$ 649.17	\$ 702.21	\$ 702.21	\$ 53.04	8.17
-----							
64100	MAINTENANCE MANAGEMENT	\$ 77,241.50	\$ 77,241.50	\$ 82,593.15	\$ 82,593.15	\$ 5,351.65	6.93
-----							
FUNC 64200 BUILDING SERVICES							
1190	SALARIES - LABOR	\$ 342,478.00	\$ 342,478.00	\$ 332,628.00	\$ 332,628.00	\$ 9,850.00	-2.88
2100	FICA BENEFITS	\$ 26,199.55	\$ 26,199.55	\$ 25,446.07	\$ 25,446.07	\$ 753.48	-2.88
2210	VRS BENEFITS PLAN 1/2	\$ 11,143.58	\$ 11,143.58	\$ 7,451.42	\$ 7,451.42	\$ 3,692.16	-33.13
2220	VRS HYBRID BENEFITS	\$ 31,330.95	\$ 31,330.95	\$ 31,637.13	\$ 31,637.13	\$ 306.18	0.98
2300	HEALTH INSURANCE	\$ 62,580.00	\$ 62,580.00	\$ 64,668.00	\$ 64,668.00	\$ 2,088.00	3.34
2400	GROUP LIFE INSURANCE BENEFITS	\$ 4,589.22	\$ 4,589.22	\$ 4,457.23	\$ 4,457.23	\$ 131.99	-2.88
2510	DISABILITY INSURANCE	\$ 2,117.10	\$ 2,117.10	\$ 2,247.85	\$ 2,247.85	\$ 130.75	6.18
2600	UNEMPLOYMENT INSURANCE	\$ 124.80	\$ 124.80	\$ 88.00	\$ 88.00	\$ 36.80	-29.49
2700	WORKER'S COMPENSATION	\$ 9,993.75	\$ 9,993.75	\$ 9,993.75	\$ 9,993.75	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 3,938.49	\$ 3,938.49	\$ 3,825.23	\$ 3,825.23	\$ 113.26	-2.88
3000	PURCHASED SERVICES	\$ 90,000.00	\$ 90,000.00	\$ 200,000.00	\$ 200,000.00	\$ 110,000.00	122.22
5100	UTILITIES	\$ 325,000.00	\$ 325,000.00	\$ 350,000.00	\$ 350,000.00	\$ 25,000.00	7.69
5200	COMMUNICATIONS	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 0.00	0.00
5300	INSURANCE	\$ 31,970.25	\$ 31,970.25	\$ 31,970.25	\$ 31,970.25	\$ 0.00	0.00
5400	LEASES & RENTALS	\$ 9,800.00	\$ 9,800.00	\$ 12,000.00	\$ 12,000.00	\$ 2,200.00	22.45
5800	MISCELLANEOUS EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 0.00	0.00
6000	REPAIR MATERIAL & SUPPLIES	\$ 114,067.46	\$ 114,067.46	\$ 85,000.00	\$ 85,000.00	\$ 29,067.46	-25.48
6001	MATERIALS & SUPPLIES SHOP	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 0.00	0.00
6003	CUSTODIAL SUPPLIES	\$ 0.00	\$ 0.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	100.00
-----							
64200	BUILDING SERVICES	\$ 1,151,333.15	\$ 1,151,333.15	\$ 1,297,412.93	\$ 1,297,412.93	\$ 146,079.78	12.69
-----							
FUNC 64300 GROUNDS SERVICES							
1180	SALARIES - GROUNDS SERVICES	\$ 0.00	\$ 0.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	100.00
2100	FICA BENEFITS	\$ 0.00	\$ 0.00	\$ 400.00	\$ 400.00	\$ 400.00	100.00
2600	UNEMPLOYMENT INSURANCE	\$ 0.00	\$ 0.00	\$ 10.80	\$ 10.80	\$ 10.80	100.00
6000	MATERIAL AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00
-----							
64300	GROUNDS SERVICES	\$ 0.00	\$ 0.00	\$ 22,910.80	\$ 22,910.80	\$ 22,910.80	100.00
-----							
FUNC 64400 EQUIPMENT SERVICES							
1160	SALARIES - SUPPORT STAFF	\$ 65,946.00	\$ 65,946.00	\$ 41,686.00	\$ 41,686.00	\$ 24,260.00	-36.79
2100	FICA BENEFITS	\$ 5,093.13	\$ 5,093.13	\$ 3,188.98	\$ 3,188.98	\$ 1,904.15	-37.39
2220	VRS HYBRID BENEFITS	\$ 4,597.58	\$ 4,597.58	\$ 4,973.14	\$ 4,973.14	\$ 375.56	8.17
2300	HEALTH INSURANCE	\$ 18,000.00	\$ 18,000.00	\$ 18,936.00	\$ 18,936.00	\$ 936.00	5.20
2400	GROUP LIFE INSURANCE BENEFITS	\$ 516.41	\$ 516.41	\$ 558.59	\$ 558.59	\$ 42.18	8.17
2510	DISABILITY INSURANCE	\$ 327.57	\$ 327.57	\$ 354.33	\$ 354.33	\$ 26.76	8.17
2600	UNEMPLOYMENT INSURANCE	\$ 10.40	\$ 10.40	\$ 8.00	\$ 8.00	\$ 2.40	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 443.19	\$ 443.19	\$ 479.39	\$ 479.39	\$ 36.20	8.17
3000	PURCHASED SERVICES	\$ 81,900.00	\$ 81,900.00	\$ 81,900.00	\$ 81,900.00	\$ 0.00	0.00
-----							
64400	EQUIPMENT SERVICES	\$ 176,834.28	\$ 176,834.28	\$ 152,084.43	\$ 152,084.43	\$ 24,749.85	-14.00
-----							
FUNC 64600 SECURITY SERVICES							
3000	PURCHASED SERVICES	\$ 50,000.00	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00	\$ 30,000.00	60.00
-----							
64600	SECURITY SERVICES	\$ 50,000.00	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00	\$ 30,000.00	60.00

MATHEWS COUNTY SCHOOL BOARD  
 FD-FUNC-OBJ---- EXPENDITURE BUDGET COMPARISON  
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Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2024 AMEND ADOPT APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL 5% PLUS STEP APPROPRIATION	Difference	Percent Increase
-----							
FUNC 67200 FUND TRANSFERS							
9800	TEXTBOOK FUND TRANSFER	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
9801	CAFETERIA FUND TRANSFER	\$ 161,425.00	\$ 161,425.00	\$ 181,425.00	\$ 181,425.00	\$ 20,000.00	12.39
-----							
67200	FUND TRANSFERS	\$ 273,948.00	\$ 273,948.00	\$ 381,425.00	\$ 381,425.00	\$ 107,477.00	39.23
-----							
FUNC 68100 TECHNOLOGY CLASSROOM INST							
1120	SALARIES - TEACHERS	\$ 92,760.00	\$ 92,760.00	\$ 99,359.00	\$ 99,359.00	\$ 6,599.00	7.11
2100	FICA BENEFITS	\$ 7,096.14	\$ 7,096.14	\$ 7,600.97	\$ 7,600.97	\$ 504.83	7.11
2210	VRS BENEFITS PLAN 1/2	\$ 15,416.71	\$ 15,416.71	\$ 14,118.91	\$ 14,118.91	\$ 1,297.80	-8.42
2300	HEALTH INSURANCE	\$ 8,940.00	\$ 8,940.00	\$ 9,288.00	\$ 9,288.00	\$ 348.00	3.89
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,242.98	\$ 1,242.98	\$ 1,331.41	\$ 1,331.41	\$ 88.43	7.11
2600	UNEMPLOYMENT INSURANCE	\$ 10.40	\$ 10.40	\$ 8.00	\$ 8.00	\$ 2.40	-23.08
2750	HEALTH INSURANCE CREDIT	\$ 1,122.40	\$ 1,122.40	\$ 1,202.24	\$ 1,202.24	\$ 79.84	7.11
6040	INSTRUCTIONAL SUPPORT SOFTWARE	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 0.00	0.00
8110	TECH BOND - INST.HARDWARE	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 0.00	0.00
-----							
68100	TECHNOLOGY CLASSROOM INST	\$ 304,588.63	\$ 304,588.63	\$ 310,908.53	\$ 310,908.53	\$ 6,319.90	2.07
-----							
FUNC 68200 TECHNOLOGY INSTRUCTIONAL SUPPORT							
1141	SALARIES - TECHNOLOGY DIRECTOR	\$ 188,995.00	\$ 188,995.00	\$ 150,386.00	\$ 150,386.00	\$ 38,609.00	-20.43
2100	FICA BENEFITS	\$ 13,483.11	\$ 13,483.11	\$ 11,504.54	\$ 11,504.54	\$ 1,978.57	-14.67
2210	VRS BENEFITS PLAN 1/2	\$ 17,059.27	\$ 17,059.27	\$ 15,711.00	\$ 15,711.00	\$ 1,348.27	-7.90
2220	VRS HYBRID BENEFITS	\$ 6,063.81	\$ 6,063.81	\$ 6,460.84	\$ 6,460.84	\$ 397.03	6.55
2300	HEALTH INSURANCE	\$ 17,880.00	\$ 17,880.00	\$ 18,576.00	\$ 18,576.00	\$ 696.00	3.89
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,864.32	\$ 1,864.32	\$ 2,014.97	\$ 2,014.97	\$ 150.65	8.08
2510	DISABILITY INSURANCE	\$ 171.48	\$ 171.48	\$ 187.10	\$ 187.10	\$ 15.62	9.11
2600	UNEMPLOYMENT INSURANCE	\$ 20.80	\$ 20.80	\$ 16.00	\$ 16.00	\$ 4.80	-23.08
2700	WORKER'S COMPENSATION	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,683.45	\$ 1,683.45	\$ 1,819.49	\$ 1,819.49	\$ 136.04	8.08
3000	PURCHASED SERVICES	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 0.00	0.00
5001	INTERNET	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 0.00	0.00
6000	MATERIAL AND SUPPLIES	\$ 30,300.00	\$ 30,300.00	\$ 30,300.00	\$ 30,300.00	\$ 0.00	0.00
6040	INSTRUCTIONAL SUPPORT SOFTWARE	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 0.00	0.00
-----							
68200	TECHNOLOGY INSTRUCTIONAL SUPPOR	\$ 462,551.24	\$ 462,551.24	\$ 422,005.94	\$ 422,005.94	\$ 40,545.30	-8.77
-----							
FUNC 68300 TECHNOLOGY ADMINISTRATION							
5300	INSURANCE	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00
6040	ADMINISTRATIVE SOFTWARE	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 25,000.00	50.00
-----							
68300	TECHNOLOGY ADMINISTRATION	\$ 50,000.00	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00	\$ 30,000.00	60.00
-----							
FUNC 68500 TECHNOLOGY TRANSPORTATION							
6040	TRANSPORTATION SOFTWARE	\$ 0.00	\$ 0.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00
-----							
FUNC 68700 TECHNOLOGY SCHOOL FOOD							
6040	INSTRUCTIONAL SUPPORT SOFTWARE	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100.00
-----							
1	OPERATING FUND	\$ 16,141,888.20	\$ 16,141,888.20	\$ 16,479,001.40	\$ 16,479,001.40	\$ 337,113.20	2.09
-----							
FD 2 SCHOOL FOOD							
-----							
FUNC 65100 FOOD SERVICES							
1100	SALARIES - ADMIN	\$ 67,683.00	\$ 67,683.00	\$ 73,229.00	\$ 73,229.00	\$ 5,546.00	8.19
1160	SALARIES - SUPPORT STAFF	\$ 81,065.00	\$ 81,065.00	\$ 28,463.00	\$ 28,463.00	\$ 52,602.00	-64.89
1190	SALARIES - LABOR	\$ 141,255.00	\$ 141,255.00	\$ 154,573.00	\$ 154,573.00	\$ 13,318.00	9.43
2100	FICA BENEFITS	\$ 22,185.25	\$ 22,185.25	\$ 19,604.24	\$ 19,604.24	\$ 2,581.01	-11.63
2210	VRS BENEFITS PLAN 1/2	\$ 31,269.96	\$ 31,269.96	\$ 18,169.04	\$ 18,169.04	\$ 13,100.92	-41.90
2220	VRS HYBRID BENEFITS	\$ 6,500.53	\$ 6,500.53	\$ 16,385.89	\$ 16,385.89	\$ 9,885.36	152.07
2300	HEALTH INSURANCE	\$ 44,700.00	\$ 44,700.00	\$ 60,252.00	\$ 60,252.00	\$ 15,552.00	34.79
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,885.92	\$ 3,885.92	\$ 3,666.79	\$ 3,666.79	\$ 219.13	-5.64
2510	DISABILITY INSURANCE	\$ 397.65	\$ 397.65	\$ 840.08	\$ 840.08	\$ 442.43	111.26

MATHEWS COUNTY SCHOOL BOARD  
 FD-FUNC-OBJ---- EXPENDITURE BUDGET COMPARISON  
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Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2024 AMEND ADOPT APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL 5% PLUS STEP APPROPRIATION	Difference	Percent Increase
2600	UNEMPLOYMENT INSURANCE	\$ 98.80	\$ 98.80	\$ 71.27	\$ 71.27	\$ 27.53-	-27.86
2750	HEALTH INSURANCE CREDIT	\$ 3,375.53	\$ 3,375.53	\$ 3,204.06	\$ 3,204.06	\$ 171.47-	-5.08
5800	MISCELLANEOUS EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 0.00	0.00
6000	MATERIAL AND SUPPLIES	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 0.00	0.00
6001	MOW MATERIALS & SUPPLIES	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100.00
6002	FOOD SUPPLIES PURCHASE	\$ 592,074.13	\$ 592,074.13	\$ 558,855.49	\$ 558,855.49	\$ 33,218.64-	-5.61
6003	MOW FOOD SUPPLIES PURCHASE	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	100.00
65100	FOOD SERVICES	\$ 1,021,490.77	\$ 1,021,490.77	\$ 1,014,313.86	\$ 1,014,313.86	\$ 7,176.91-	-0.70
2	SCHOOL FOOD	\$ 1,021,490.77	\$ 1,021,490.77	\$ 1,014,313.86	\$ 1,014,313.86	\$ 7,176.91-	-0.70
FD 3 TEXTBOOKS							
FUNC 61100 CLASSROOM INSTRUCTION							
6020	TEXTBOOKS & WORKBOOKS	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
61100	CLASSROOM INSTRUCTION	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
3	TEXTBOOKS	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
GRAND TOTAL		\$ 17,347,651.97	\$ 17,347,651.97	\$ 17,772,365.26	\$ 17,772,365.26	\$ 424,713.29	2.45

MATHEWS COUNTY SCHOOL BOARD  
 FY25 FINAL AMENDED ADOPTED  
 REVENUE BUDGET

JUNE 18, 2024

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Code	Description	Estimated Revenue For PRE-YEAR BUDGETED REV	2024 FY24 BUDGET 3 BUDGETED REV	Estimated Revenue For PRE-YEAR BUDGETED REV	2025 2%+STEP+\$13.50 BUDGETED REV	Difference	Percent Increase
FD 0 THRIFTY SPOT							
PJT 00 NON-CATEGORICAL							
1110011	THRIFTY SPOT SALES	\$ 71,750.00	\$ 71,750.00	\$ 79,050.00	\$ 79,050.00	\$ 7,300.00	10.17
00	NON-CATEGORICAL	\$ 71,750.00	\$ 71,750.00	\$ 79,050.00	\$ 79,050.00	\$ 7,300.00	10.17
0	THRIFTY SPOT	\$ 71,750.00	\$ 71,750.00	\$ 79,050.00	\$ 79,050.00	\$ 7,300.00	10.17
FD 1 GENERAL FUND							
PJT 00 NON-CATEGORICAL							
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 0.00	0.00
1612020	SPECIAL FEES FROM PUPILS	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 0.00	0.00
1803010	REBATES AND REFUNDS	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 0.00	0.00
1899030	DONATIONS AND GRANTS	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	\$ 32,000.00	\$ 16,000.00	100.00
1899040	WHITE TRUST GRANT	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 0.00	0.00
1899050	SALE OF SUPPLIES	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 0.00	0.00
1899080	SALE OF SCHOOL BUSES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 0.00	0.00
1899090	SALE OF OTHER EQUIPMENT	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 0.00	0.00
1899120	OTHER FUNDS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00	0.00
2402020	BASIC SCHOOL AID	\$ 2,360,426.79	\$ 2,360,426.79	\$ 2,324,511.00	\$ 2,324,511.00	\$ 35,915.79	-1.52
2402030	ADULT EDUCATION	\$ 8,203.00	\$ 8,203.00	\$ 8,203.00	\$ 8,203.00	\$ 0.00	0.00
2402040	REMEDIAL SUMMER SCHOOL	\$ 21,775.00	\$ 21,775.00	\$ 32,431.00	\$ 32,431.00	\$ 10,656.00	48.94
2402070	GIFTED AND TALENTED	\$ 22,280.00	\$ 22,280.00	\$ 20,578.00	\$ 20,578.00	\$ 1,702.00	-7.64
2402080	REMEDIAL EDUCATION	\$ 70,820.00	\$ 70,820.00	\$ 0.00	\$ 0.00	\$ 70,820.00	-100.00
2402110	COMPENSATION SUPPLEMENT	\$ 100,000.00	\$ 100,000.00	\$ 97,291.00	\$ 97,291.00	\$ 2,709.00	-2.71
2402120	SPECIAL EDUCATION SOQ	\$ 371,604.00	\$ 371,604.00	\$ 371,696.00	\$ 371,696.00	\$ 92.00	0.02
2402140	TEXTBOOK PAYMENTS	\$ 52,669.00	\$ 52,669.00	\$ 51,491.00	\$ 51,491.00	\$ 1,178.00	-2.24
2402150	SCHOOL FOOD SERVICES	\$ 20,949.00	\$ 20,949.00	\$ 0.00	\$ 0.00	\$ 20,949.00	-100.00
2402170	VOCATIONAL SOQ PAYMENTS	\$ 209,674.00	\$ 209,674.00	\$ 158,196.00	\$ 158,196.00	\$ 51,478.00	-24.55
2402210	SOCIAL SECURITY INSTRUCTIONAL	\$ 160,339.00	\$ 160,339.00	\$ 140,190.00	\$ 140,190.00	\$ 20,149.00	-12.57
2402230	TEACHER RETIREMENT INSTRUCTIONAL	\$ 373,593.00	\$ 373,593.00	\$ 301,279.00	\$ 301,279.00	\$ 72,314.00	-19.36
2402280	EARLY READING INTERVENTION	\$ 23,788.00	\$ 23,788.00	\$ 17,437.00	\$ 17,437.00	\$ 6,351.00	-26.70
2402410	GROUP LIFE INSTRUCTIONAL	\$ 11,140.00	\$ 11,140.00	\$ 8,681.00	\$ 8,681.00	\$ 2,459.00	-22.07
2402460	HOMEBOUND	\$ 0.00	\$ 0.00	\$ 169.00	\$ 169.00	\$ 169.00	100.00
2402480	SPECIAL ED REGIONAL PROG	\$ 0.00	\$ 0.00	\$ 68,818.00	\$ 68,818.00	\$ 68,818.00	100.00
2402520	VOCATIONAL EDUCATION EQUIPMENT	\$ 5,380.00	\$ 5,380.00	\$ 5,133.00	\$ 5,133.00	\$ 247.00	-4.59
2402650	AT-RISK	\$ 195,492.00	\$ 195,492.00	\$ 453,824.00	\$ 453,824.00	\$ 258,332.00	132.14
2402750	K-3 PRIMARY CLASS SIZE	\$ 52,198.00	\$ 52,198.00	\$ 89,576.00	\$ 89,576.00	\$ 37,378.00	71.61
2402810	VIRIGNIA PRESCHOOL INITIATIVE	\$ 71,052.00	\$ 71,052.00	\$ 154,504.00	\$ 154,504.00	\$ 83,452.00	117.45
2402860	SUPPLEMENTAL PER PUPIL LOTTERY	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 0.00	0.00
2402910	MENTOR TEACHER GRANT	\$ 200.00	\$ 200.00	\$ 203.00	\$ 203.00	\$ 3.00	1.50
2403080	SALES TAX RECEIPTS	\$ 1,347,076.00	\$ 1,347,076.00	\$ 1,121,475.00	\$ 1,121,475.00	\$ 225,601.00	-16.75
2403090	ENGLISH AS A SECOND LANGUAGE	\$ 6,920.00	\$ 6,920.00	\$ 7,716.00	\$ 7,716.00	\$ 796.00	11.50
2404050	ALGERBA READINESS	\$ 8,665.00	\$ 8,665.00	\$ 14,265.00	\$ 14,265.00	\$ 5,600.00	64.63
2404450	PROJECT GRADUATION	\$ 3,595.00	\$ 3,595.00	\$ 3,381.00	\$ 3,381.00	\$ 214.00	-5.95
2408990	HOLD HARMLESS FOR REBENCH - COV	\$ 110,698.00	\$ 110,698.00	\$ 0.00	\$ 0.00	\$ 110,698.00	-100.00
2409000	SUPP GF PAY IN LIEU OF SALES TA	\$ 191,938.00	\$ 191,938.00	\$ 193,148.00	\$ 193,148.00	\$ 1,210.00	0.63
3301100	MEDICAID REIMBURSEMENT	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 0.00	0.00
3302150	E-RATE	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 0.00	0.00
3384010	TITLE I	\$ 212,189.04	\$ 212,189.04	\$ 183,500.00	\$ 183,500.00	\$ 28,689.04	-13.52
3384027	TITLE VI-B	\$ 254,959.00	\$ 254,959.00	\$ 222,347.00	\$ 222,347.00	\$ 32,612.00	-12.79
3384048	PERKINS	\$ 18,362.40	\$ 18,362.40	\$ 18,362.40	\$ 18,362.40	\$ 0.00	0.00
3384173	PRESCHOOL SPECIAL ED	\$ 10,086.00	\$ 10,086.00	\$ 10,000.00	\$ 10,000.00	\$ 86.00	-0.85
3384186	TITLE IV	\$ 15,325.16	\$ 15,325.16	\$ 16,634.00	\$ 16,634.00	\$ 1,308.84	8.54
3384367	TITLE II	\$ 35,057.09	\$ 35,057.09	\$ 33,625.00	\$ 33,625.00	\$ 1,432.09	-4.09
3384370	TITLE III	\$ 1,981.00	\$ 1,981.00	\$ 1,761.00	\$ 1,761.00	\$ 220.00	-11.11
3384425	CARES ESSERF	\$ 508,693.72	\$ 508,693.72	\$ 0.00	\$ 0.00	\$ 508,693.72	-100.00
4104050	TECHNOLOGY	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 0.00	0.00
5105000	APPROPRIATIONS--OPERATIONS	\$ 8,738,860.00	\$ 8,738,860.00	\$ 9,786,676.00	\$ 9,786,676.00	\$ 1,047,816.00	11.99
00	NON-CATEGORICAL	\$ 16,141,888.20	\$ 16,141,888.20	\$ 16,479,001.40	\$ 16,479,001.40	\$ 337,113.20	2.09
1	GENERAL FUND	\$ 16,141,888.20	\$ 16,141,888.20	\$ 16,479,001.40	\$ 16,479,001.40	\$ 337,113.20	2.09

MATHEWS COUNTY SCHOOL BOARD  
 FD-PJT-REV REVENUE BUDGET COMPARISON  
 Executed By: slowe

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 Time: 13:39:46

Code	Description	Estimated Revenue For PRE-YEAR BUDGETED REV	2024 FY24 BUDGET 3 BUDGETED REV	Estimated Revenue For PRE-YEAR BUDGETED REV	2025 2%+STEP+\$13.50 BUDGETED REV	Difference	Percent Increase
FD 2 SCH FOOD							
PJT 00 NON-CATEGORICAL							
1110010	ONLINE DEPOSITS	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 0.00	0.00
1110011	SCHOOL DEPOSITS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00	0.00
1612000	SCHOOL FOOD BENEFITS LOCAL TRAN	\$ 220,125.00	\$ 220,125.00	\$ 181,425.00	\$ 181,425.00	\$ 38,700.00-	-17.58
1612040	SCHOOL FOOD SERVICES - LOCAL RE	\$ 10,679.96	\$ 10,679.96	\$ 10,679.96	\$ 10,679.96	\$ 0.00	0.00
2402150	SCHOOL FOOD SERVICES STATE	\$ 20,949.00	\$ 20,949.00	\$ 24,460.00	\$ 24,460.00	\$ 3,511.00	16.76
3310559	SFSP MEALS	\$ 763,986.81	\$ 763,986.81	\$ 791,998.90	\$ 791,998.90	\$ 28,012.09	3.67
00	NON-CATEGORICAL	\$ 1,021,490.77	\$ 1,021,490.77	\$ 1,014,313.86	\$ 1,014,313.86	\$ 7,176.91-	-0.70
2	SCH FOOD	\$ 1,021,490.77	\$ 1,021,490.77	\$ 1,014,313.86	\$ 1,014,313.86	\$ 7,176.91-	-0.70
FD 3 TEXT-BOOK							
PJT 00 NON-CATEGORICAL							
1612000	LOCAL TRANSFER	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
00	NON-CATEGORICAL	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
3	TEXT-BOOK	\$ 112,523.00	\$ 112,523.00	\$ 200,000.00	\$ 200,000.00	\$ 87,477.00	77.74
GRAND TOTAL		\$ 17,347,651.97	\$ 17,347,651.97	\$ 17,772,365.26	\$ 17,772,365.26	\$ 424,713.29	2.45