



## **Budget Considerations:**

1. Based on 725 students (K-12)
2. Salaries:
  - a. Includes an overall 5.0% cost of living increase for all employees (4.0% salary scale increase plus one step (1%) for years of service)
3. Staff:
  - a. Maintain current staff and fill vacancies only as needed to reduce overall staffing costs related to declining enrollment
  - b. Additional Positions:
    - i. Secondary Reading Specialist
    - ii. Teacher Assistant
    - iii. CTE Teacher
4. Health Insurance:
  - a. 21.4% increase on Sentara Plan
  - b. 5.5% increase on Anthem KA-1000 and Anthem HDHP Plans
  - c. Budget includes funds to fully cover employee increase
5. VRS:
  - a. No VRS rate changes for FY26
6. Programs:
  - a. Increase to Special Education Regional Program Tuition
  - b. Increase to Governor's School Tuition

## **Other Budget Considerations/Additions/Changes:**

1. State has not approved a budget for FY26
2. Addition of Contracted Athletic Trainer Agreement \$40,000 (in lieu of a teaching position)

3. Addition of Furniture Repair/Replace line \$35,000
4. Addition of Contracted Grounds Agreement \$45,000 (in lieu of a full time position)
5. Total Budget Funds being moved to County \$958,677.58
  - a. Heating Oil \$135,000
  - b. Maintenance Supervisor & Technician Salary/Benefits \$152,777.58
  - c. All Service Agreements, Water Testing/Treatment, Garbage Removal \$150,000
  - d. Utilities \$350,000
  - e. Repair Parts & Supplies \$89,000
  - f. Equipment Repair \$81,900
6. Total Budget Funds being kept/added in MCPS Budget \$987,756.80
  - a. Custodial Salaries/Benefits \$540,286.55
  - b. Food Service Grease Trap Cleaning \$15,000
  - c. Food Service Equipment Repair \$25,000
  - d. Phone System \$80,000
  - e. Property/Casualty Insurance \$65,470.25
  - f. Miscellaneous \$22,000
  - g. Custodial Supplies \$75,000
  - h. Contracted Ground Agreement, Grounds Repair Parts & Supplies \$60,000
  - i. Security Service Agreements, Repairs, Parts & Supplies, Security Grant \$105,000

**MATHEWS COUNTY SCHOOL BOARD**  
**FY26 EXPENDITURE BUDGET - ADOPTED**  
**FEBRUARY 18, 2025**

Page: 1  
 Date: 02/15/25  
 Time: 11:54:41

Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL ADOPTED APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2026 FY26 SB ADOPTED APPROPRIATION	Difference	Percent Increase
FD 0 THRIFTY SPOT							
FUNC 61100 CLASSROOM INSTRUCTION							
2100	FICA BENEFITS	\$ 4,000.00	\$ 4,000.00	\$ 3,500.00	\$ 3,500.00	\$ 500.00	-12.50
2600	UNEMPLOYMENT INSURANCE	\$ 300.00	\$ 300.00	\$ 32.00	\$ 32.00	\$ 268.00	-89.33
3000	PURCHASED SERVICES	\$ 45,000.00	\$ 45,000.00	\$ 30,000.00	\$ 30,000.00	\$ 15,000.00	-33.33
5100	UTILITIES	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00	\$ 2,500.00	50.00
5200	COMMUNICATIONS	\$ 1,500.00	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 1,500.00	-100.00
5400	LEASES & RENTALS	\$ 14,000.00	\$ 14,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,000.00	-14.29
5800	MISCELLANEOUS EXPENSE	\$ 1,250.00	\$ 1,250.00	\$ 3,300.00	\$ 3,300.00	\$ 2,050.00	164.00
6000	MATERIAL AND SUPPLIES	\$ 7,500.00	\$ 7,500.00	\$ 4,500.00	\$ 4,500.00	\$ 3,000.00	-40.00
9000	OTHER USE OF FUNDS	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 0.00	0.00
61100	CLASSROOM INSTRUCTION	\$ 79,050.00	\$ 79,050.00	\$ 61,332.00	\$ 61,332.00	\$ 17,718.00	-22.41
0	THRIFTY SPOT	\$ 79,050.00	\$ 79,050.00	\$ 61,332.00	\$ 61,332.00	\$ 17,718.00	-22.41
FD 1 OPERATING FUND							
FUNC 61100 CLASSROOM INSTRUCTION							
1120	SALARIES - TEACHERS	\$ 4,792,742.00	\$ 4,792,742.00	\$ 5,163,215.00	\$ 5,163,215.00	\$ 370,473.00	7.73
1127	SALARIES - ASST PRINCIPAL	\$ 15,953.20	\$ 15,953.20	\$ 17,076.80	\$ 17,076.80	\$ 1,123.60	7.04
1151	SALARIES - TEACHER ASSISTANTS	\$ 520,132.00	\$ 520,132.00	\$ 510,787.00	\$ 510,787.00	\$ 9,345.00	-1.80
1520	SALARIES - SUBSTITUTES	\$ 90,065.00	\$ 90,065.00	\$ 75,000.00	\$ 75,000.00	\$ 15,065.00	-16.73
1620	SALARIES - SUPPLEMENTS	\$ 131,950.61	\$ 131,950.61	\$ 134,512.13	\$ 134,512.13	\$ 2,561.52	1.94
2100	FICA BENEFITS	\$ 415,488.31	\$ 415,488.31	\$ 433,198.46	\$ 433,198.46	\$ 17,710.15	4.26
2210	VRS BENEFITS PLAN 1/2	\$ 529,075.60	\$ 529,075.60	\$ 522,240.74	\$ 522,240.74	\$ 6,834.86	-1.29
2220	VRS HYBRID BENEFITS	\$ 274,343.79	\$ 274,343.79	\$ 289,698.34	\$ 289,698.34	\$ 15,354.55	5.60
2300	HEALTH INSURANCE	\$ 835,917.11	\$ 835,917.11	\$ 1,004,050.26	\$ 1,004,050.26	\$ 168,133.15	20.11
2400	GROUP LIFE INSURANCE BENEFITS	\$ 70,021.47	\$ 70,021.47	\$ 66,290.86	\$ 66,290.86	\$ 3,730.61	-5.33
2510	DISABILITY INSURANCE	\$ 8,262.64	\$ 8,262.64	\$ 9,064.65	\$ 9,064.65	\$ 802.01	9.71
2600	UNEMPLOYMENT INSURANCE	\$ 831.84	\$ 831.84	\$ 824.39	\$ 824.39	\$ 7.45	-0.90
2700	WORKER'S COMPENSATION	\$ 26,970.47	\$ 26,970.47	\$ 27,175.75	\$ 27,175.75	\$ 205.28	0.76
2750	HEALTH INSURANCE CREDIT	\$ 63,228.75	\$ 63,228.75	\$ 64,759.31	\$ 64,759.31	\$ 1,530.56	2.42
2800	LEAVE PAYOUTS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 0.00	0.00
3000	PURCHASED SERVICES	\$ 111,614.00	\$ 111,614.00	\$ 210,614.00	\$ 210,614.00	\$ 99,000.00	88.70
3100	VIRTUAL PROGRAMS	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 0.00	0.00
3200	PURCHASED SERVICES INSTRUCT	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 0.00	0.00
3800	TUITION/PURCHASED SVCS	\$ 37,000.00	\$ 37,000.00	\$ 40,000.00	\$ 40,000.00	\$ 3,000.00	8.11
5400	LEASES & RENTALS	\$ 55,000.00	\$ 55,000.00	\$ 45,000.00	\$ 45,000.00	\$ 10,000.00	-18.18
5500	TRAVEL/CONFERENCES	\$ 6,000.00	\$ 6,000.00	\$ 10,500.00	\$ 10,500.00	\$ 4,500.00	75.00
6000	MATERIAL AND SUPPLIES	\$ 80,154.11	\$ 80,154.11	\$ 57,000.00	\$ 57,000.00	\$ 23,154.11	-28.89
6030	INST MATERIALS & SUPPLIES	\$ 164,430.10	\$ 164,430.10	\$ 150,000.00	\$ 150,000.00	\$ 14,430.10	-8.78
7000	TUITION	\$ 143,040.00	\$ 143,040.00	\$ 186,000.00	\$ 186,000.00	\$ 42,960.00	30.03
61100	CLASSROOM INSTRUCTION	\$ 8,570,221.00	\$ 8,570,221.00	\$ 9,215,007.69	\$ 9,215,007.69	\$ 644,786.69	7.52
FUNC 61210 GUIDANCE SERVICES							
1120	SALARIES - TEACHERS	\$ 291,237.00	\$ 291,237.00	\$ 307,662.00	\$ 307,662.00	\$ 16,425.00	5.64
1150	SALARIES - CLERICAL	\$ 112,998.00	\$ 112,998.00	\$ 99,702.00	\$ 99,702.00	\$ 13,296.00	-11.77
2100	FICA BENEFITS	\$ 30,923.98	\$ 30,923.98	\$ 30,398.34	\$ 30,398.34	\$ 525.64	-1.70
2210	VRS BENEFITS PLAN 1/2	\$ 51,475.17	\$ 51,475.17	\$ 41,503.71	\$ 41,503.71	\$ 9,971.46	-19.37
2220	VRS HYBRID BENEFITS	\$ 18,233.84	\$ 18,233.84	\$ 21,198.36	\$ 21,198.36	\$ 2,964.52	16.26
2300	HEALTH INSURANCE	\$ 67,878.00	\$ 67,878.00	\$ 59,208.00	\$ 59,208.00	\$ 8,670.00	-12.77
2400	GROUP LIFE INSURANCE BENEFITS	\$ 5,888.07	\$ 5,888.07	\$ 4,688.89	\$ 4,688.89	\$ 1,199.18	-20.37
2510	DISABILITY INSURANCE	\$ 528.02	\$ 528.02	\$ 483.81	\$ 483.81	\$ 44.21	-8.37
2600	UNEMPLOYMENT INSURANCE	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 5,316.60	\$ 5,316.60	\$ 5,008.10	\$ 5,008.10	\$ 308.50	-5.80
61210	GUIDANCE SERVICES	\$ 584,534.68	\$ 584,534.68	\$ 569,909.21	\$ 569,909.21	\$ 14,625.47	-2.50
FUNC 61220 SCHOOL SOCIAL WORKER SERVICES							

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1130	SALARIES - OTHER PROFESSIONAL	\$ 111,825.80	\$ 111,825.80	\$ 125,170.60	\$ 125,170.60	\$ 13,344.80	11.93
2100	FICA BENEFITS	\$ 8,554.67	\$ 8,554.67	\$ 9,575.57	\$ 9,575.57	\$ 1,020.90	11.93
2210	VRS BENEFITS PLAN 1/2	\$ 15,890.45	\$ 15,890.45	\$ 17,786.75	\$ 17,786.75	\$ 1,896.30	11.93
2300	HEALTH INSURANCE	\$ 5,779.20	\$ 5,779.20	\$ 4,579.20	\$ 4,579.20	\$ 1,200.00-	-20.76
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,498.46	\$ 1,498.46	\$ 1,477.01	\$ 1,477.01	\$ 21.45-	-1.43
2600	UNEMPLOYMENT INSURANCE	\$ 11.20	\$ 11.20	\$ 11.20	\$ 11.20	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,353.08	\$ 1,353.08	\$ 1,514.56	\$ 1,514.56	\$ 161.48	11.93
61220	SCHOOL SOCIAL WORKER SERVICES	\$ 144,912.86	\$ 144,912.86	\$ 160,114.89	\$ 160,114.89	\$ 15,202.03	10.49
FUNC 61230 HOMEBOUND INSTRUCTION							
1120	SALARIES - TEACHERS	\$ 12,000.00	\$ 12,000.00	\$ 7,500.00	\$ 7,500.00	\$ 4,500.00-	-37.50
2100	FICA BENEFITS	\$ 918.00	\$ 918.00	\$ 600.00	\$ 600.00	\$ 318.00-	-34.64
2600	UNEMPLOYMENT INSURANCE	\$ 24.50	\$ 24.50	\$ 24.50	\$ 24.50	\$ 0.00	0.00
61230	HOMEBOUND INSTRUCTION	\$ 12,942.50	\$ 12,942.50	\$ 8,124.50	\$ 8,124.50	\$ 4,818.00-	-37.23
FUNC 61310 IMPROVEMENT OF INSTRUCTION							
1110	SALARIES - ADMIN	\$ 198,141.20	\$ 198,141.20	\$ 207,606.40	\$ 207,606.40	\$ 9,465.20	4.78
1150	SALARIES - CLERICAL	\$ 32,807.00	\$ 32,807.00	\$ 39,702.00	\$ 39,702.00	\$ 6,895.00	21.02
2100	FICA BENEFITS	\$ 17,667.53	\$ 17,667.53	\$ 18,919.08	\$ 18,919.08	\$ 1,251.55	7.08
2210	VRS BENEFITS PLAN 1/2	\$ 28,153.73	\$ 28,153.73	\$ 29,498.73	\$ 29,498.73	\$ 1,345.00	4.78
2220	VRS HYBRID BENEFITS	\$ 5,324.82	\$ 5,324.82	\$ 6,435.69	\$ 6,435.69	\$ 1,110.87	20.86
2300	HEALTH INSURANCE	\$ 27,244.80	\$ 27,244.80	\$ 36,712.80	\$ 36,712.80	\$ 9,468.00	34.75
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,094.50	\$ 3,094.50	\$ 2,918.06	\$ 2,918.06	\$ 176.44-	-5.70
2510	DISABILITY INSURANCE	\$ 154.19	\$ 154.19	\$ 178.66	\$ 178.66	\$ 24.47	15.87
2600	UNEMPLOYMENT INSURANCE	\$ 20.80	\$ 20.80	\$ 20.80	\$ 20.80	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 2,794.30	\$ 2,794.30	\$ 2,992.25	\$ 2,992.25	\$ 197.95	7.08
3000	PURCHASED SERVICES	\$ 30,000.00	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00-	-50.00
61310	IMPROVEMENT OF INSTRUCTION	\$ 345,402.87	\$ 345,402.87	\$ 359,984.47	\$ 359,984.47	\$ 14,581.60	4.22
FUNC 61320 MEDIA SERVICES							
1122	SALARIES - MEDIA SPECIALIST	\$ 136,859.00	\$ 136,859.00	\$ 143,228.00	\$ 143,228.00	\$ 6,369.00	4.65
2100	FICA BENEFITS	\$ 10,469.72	\$ 10,469.72	\$ 10,956.93	\$ 10,956.93	\$ 487.21	4.65
2210	VRS BENEFITS PLAN 1/2	\$ 19,447.66	\$ 19,447.66	\$ 20,352.70	\$ 20,352.70	\$ 905.04	4.65
2300	HEALTH INSURANCE	\$ 9,288.00	\$ 9,288.00	\$ 11,448.00	\$ 11,448.00	\$ 2,160.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,833.91	\$ 1,833.91	\$ 1,690.09	\$ 1,690.09	\$ 143.82-	-7.84
2600	UNEMPLOYMENT INSURANCE	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,655.99	\$ 1,655.99	\$ 1,733.06	\$ 1,733.06	\$ 77.07	4.65
6030	INST MATERIALS & SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
61320	MEDIA SERVICES	\$ 194,570.28	\$ 194,570.28	\$ 204,424.78	\$ 204,424.78	\$ 9,854.50	5.06
FUNC 61410 OFFICE OF THE PRINCIPAL							
1110	SALARIES - ADMIN	\$ 227,570.00	\$ 227,570.00	\$ 342,052.00	\$ 342,052.00	\$ 114,482.00	50.31
1127	SALARIES - ASST PRINCIPAL	\$ 242,755.82	\$ 242,755.82	\$ 164,468.68	\$ 164,468.68	\$ 78,287.14-	-32.25
1150	SALARIES - CLERICAL	\$ 260,383.00	\$ 260,383.00	\$ 287,428.00	\$ 287,428.00	\$ 27,045.00	10.39
2100	FICA BENEFITS	\$ 55,899.25	\$ 55,899.25	\$ 60,737.06	\$ 60,737.06	\$ 4,837.81	8.65
2210	VRS BENEFITS PLAN 1/2	\$ 103,232.63	\$ 103,232.63	\$ 111,765.29	\$ 111,765.29	\$ 8,532.66	8.27
2300	HEALTH INSURANCE	\$ 114,768.00	\$ 114,768.00	\$ 129,025.44	\$ 129,025.44	\$ 14,257.44	12.42
2400	GROUP LIFE INSURANCE BENEFITS	\$ 9,734.81	\$ 9,734.81	\$ 9,281.01	\$ 9,281.01	\$ 453.80-	-4.66
2600	UNEMPLOYMENT INSURANCE	\$ 86.16	\$ 86.16	\$ 86.16	\$ 86.16	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 8,790.38	\$ 8,790.38	\$ 9,516.96	\$ 9,516.96	\$ 726.58	8.27
61410	OFFICE OF THE PRINCIPAL	\$ 1,023,220.05	\$ 1,023,220.05	\$ 1,114,360.60	\$ 1,114,360.60	\$ 91,140.55	8.91
FUNC 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	\$ 14,448.00	\$ 14,448.00	\$ 18,396.00	\$ 18,396.00	\$ 3,948.00	27.33
2600	UNEMPLOYMENT INSURANCE	\$ 16.20	\$ 16.20	\$ 16.20	\$ 16.20	\$ 0.00	0.00
3000	PURCHASED SERVICES	\$ 18,000.00	\$ 18,000.00	\$ 25,000.00	\$ 25,000.00	\$ 7,000.00	38.89

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5500	TRAVEL/CONFERENCES	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00
6000	MATERIAL AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 500.00	\$ 500.00	\$ 500.00	100.00
62110	SCHOOL BOARD	\$ 49,903.50	\$ 49,903.50	\$ 66,351.50	\$ 66,351.50	\$ 16,448.00	32.96
FUNC 62120 SUPERINTENDENT							
1112	SALARIES - SUPERINTENDENT	\$ 149,534.00	\$ 149,534.00	\$ 152,034.00	\$ 152,034.00	\$ 2,500.00	1.67
1150	SALARIES - CLERICAL	\$ 69,171.00	\$ 69,171.00	\$ 72,113.00	\$ 72,113.00	\$ 2,942.00	4.25
2100	FICA BENEFITS	\$ 16,730.93	\$ 16,730.93	\$ 17,147.25	\$ 17,147.25	\$ 416.32	2.49
2210	VRS BENEFITS PLAN 1/2	\$ 30,433.70	\$ 30,433.70	\$ 31,164.38	\$ 31,164.38	\$ 730.68	2.40
2300	HEALTH INSURANCE	\$ 18,576.00	\$ 18,576.00	\$ 22,896.00	\$ 22,896.00	\$ 4,320.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 2,869.89	\$ 2,869.89	\$ 2,658.39	\$ 2,658.39	\$ 211.50	-7.37
2600	UNEMPLOYMENT INSURANCE	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 0.00	0.00
2700	WORKER'S COMPENSATION	\$ 853.12	\$ 853.12	\$ 853.12	\$ 853.12	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 2,591.47	\$ 2,591.47	\$ 2,653.69	\$ 2,653.69	\$ 62.22	2.40
2800	LEAVE PAYOUTS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00	0.00
3000	PURCHASED SERVICES	\$ 1,200.00	\$ 1,200.00	\$ 8,000.00	\$ 8,000.00	\$ 6,800.00	566.67
5400	LEASES & RENTALS	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	-50.00
5500	TRAVEL/CONFERENCES	\$ 0.00	\$ 0.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	100.00
5800	MISCELLANEOUS EXPENSE	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00
6000	MATERIAL AND SUPPLIES	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 0.00	0.00
62120	SUPERINTENDENT	\$ 313,976.11	\$ 313,976.11	\$ 335,535.83	\$ 335,535.83	\$ 21,559.72	6.87
FUNC 62140 PERSONNEL SERVICES							
3000	PURCHASED SERVICES	\$ 22,500.00	\$ 22,500.00	\$ 33,000.00	\$ 33,000.00	\$ 10,500.00	46.67
62140	PERSONNEL SERVICES	\$ 22,500.00	\$ 22,500.00	\$ 33,000.00	\$ 33,000.00	\$ 10,500.00	46.67
FUNC 62160 FISCAL SERVICES							
1130	SALARIES - OTHER PROFESSIONAL	\$ 138,619.00	\$ 138,619.00	\$ 148,846.00	\$ 148,846.00	\$ 10,227.00	7.38
2100	FICA BENEFITS	\$ 10,604.35	\$ 10,604.35	\$ 11,386.72	\$ 11,386.72	\$ 782.37	7.38
2210	VRS BENEFITS PLAN 1/2	\$ 19,697.76	\$ 19,697.76	\$ 21,151.02	\$ 21,151.02	\$ 1,453.26	7.38
2300	HEALTH INSURANCE	\$ 18,576.00	\$ 18,576.00	\$ 22,896.00	\$ 22,896.00	\$ 4,320.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,857.50	\$ 1,857.50	\$ 1,756.38	\$ 1,756.38	\$ 101.12	-5.44
2600	UNEMPLOYMENT INSURANCE	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,677.29	\$ 1,677.29	\$ 1,801.04	\$ 1,801.04	\$ 123.75	7.38
3000	PURCHASED SERVICES	\$ 18,500.00	\$ 18,500.00	\$ 10,000.00	\$ 10,000.00	\$ 8,500.00	-45.95
6000	MATERIAL AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	100.00
62160	FISCAL SERVICES	\$ 209,547.90	\$ 209,547.90	\$ 218,853.16	\$ 218,853.16	\$ 9,305.26	4.44
FUNC 62220 HEALTH SERVICES							
1131	SALARIES - SCHOOL NURSE	\$ 206,807.00	\$ 206,807.00	\$ 217,544.00	\$ 217,544.00	\$ 10,737.00	5.19
1150	SALARIES - CLERICAL	\$ 48,005.00	\$ 48,005.00	\$ 53,918.00	\$ 53,918.00	\$ 5,913.00	12.32
2100	FICA BENEFITS	\$ 19,493.12	\$ 19,493.12	\$ 20,766.85	\$ 20,766.85	\$ 1,273.73	6.53
2210	VRS BENEFITS PLAN 1/2	\$ 6,821.51	\$ 6,821.51	\$ 7,661.75	\$ 7,661.75	\$ 840.24	12.32
2220	VRS HYBRID BENEFITS	\$ 32,463.39	\$ 32,463.39	\$ 35,777.12	\$ 35,777.12	\$ 3,313.73	10.21
2300	HEALTH INSURANCE	\$ 60,324.00	\$ 60,324.00	\$ 54,420.00	\$ 54,420.00	\$ 5,904.00	-9.79
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,338.11	\$ 3,338.11	\$ 3,128.91	\$ 3,128.91	\$ 209.20	-6.27
2510	DISABILITY INSURANCE	\$ 945.20	\$ 945.20	\$ 950.60	\$ 950.60	\$ 5.40	0.57
2600	UNEMPLOYMENT INSURANCE	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 3,014.25	\$ 3,014.25	\$ 3,208.46	\$ 3,208.46	\$ 194.21	6.44
3000	PURCHASED SERVICES	\$ 95,000.00	\$ 95,000.00	\$ 53,000.00	\$ 53,000.00	\$ 42,000.00	-44.21
6000	MATERIAL AND SUPPLIES	\$ 7,300.00	\$ 7,300.00	\$ 8,300.00	\$ 8,300.00	\$ 1,000.00	13.70
62220	HEALTH SERVICES	\$ 483,543.58	\$ 483,543.58	\$ 458,707.69	\$ 458,707.69	\$ 24,835.89	-5.14
FUNC 62230 PSYCHOLOGICAL							
1132	SALARIES - PSYCHOLOGIST	\$ 100,214.00	\$ 100,214.00	\$ 103,957.00	\$ 103,957.00	\$ 3,743.00	3.74
2100	FICA BENEFITS	\$ 7,666.37	\$ 7,666.37	\$ 7,952.71	\$ 7,952.71	\$ 286.34	3.74
2210	VRS BENEFITS PLAN 1/2	\$ 14,240.41	\$ 14,240.41	\$ 14,772.29	\$ 14,772.29	\$ 531.88	3.74
2300	HEALTH INSURANCE	\$ 9,288.00	\$ 9,288.00	\$ 11,448.00	\$ 11,448.00	\$ 2,160.00	23.26

Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL ADOPTED APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2026 FY26 SB ADOPTED APPROPRIATION	Difference	Percent Increase
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,342.87	\$ 1,342.87	\$ 1,226.69	\$ 1,226.69	\$ 116.18-	-8.65
2600	UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,212.59	\$ 1,212.59	\$ 1,257.88	\$ 1,257.88	\$ 45.29	3.73
62230	PSYCHOLOGICAL	\$ 133,972.24	\$ 133,972.24	\$ 140,622.57	\$ 140,622.57	\$ 6,650.33	4.96
FUNC 62400							
5300	INSURANCE	\$ 33,500.00	\$ 33,500.00	\$ 0.00	\$ 0.00	\$ 33,500.00-	-100.00
FUNC 63100 TRANSPORTATION MANAGEMENT							
1160	SALARIES - SUPPORT STAFF	\$ 77,733.00	\$ 77,733.00	\$ 81,386.00	\$ 81,386.00	\$ 3,653.00	4.70
2100	FICA BENEFITS	\$ 5,946.58	\$ 5,946.58	\$ 6,226.03	\$ 6,226.03	\$ 279.45	4.70
2210	VRS BENEFITS PLAN 1/2	\$ 11,045.86	\$ 11,045.86	\$ 11,564.95	\$ 11,564.95	\$ 519.09	4.70
2300	HEALTH INSURANCE	\$ 9,288.00	\$ 9,288.00	\$ 11,448.00	\$ 11,448.00	\$ 2,160.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,041.62	\$ 1,041.62	\$ 960.35	\$ 960.35	\$ 81.27-	-7.80
2600	UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 940.57	\$ 940.57	\$ 984.77	\$ 984.77	\$ 44.20	4.70
63100	TRANSPORTATION MANAGEMENT	\$ 106,003.63	\$ 106,003.63	\$ 112,578.10	\$ 112,578.10	\$ 6,574.47	6.20
FUNC 63200 VEHICLE OPERATION/TRANSPORTATION							
1170	SALARIES - BUS DRIVERS	\$ 307,389.00	\$ 307,389.00	\$ 330,873.00	\$ 330,873.00	\$ 23,484.00	7.64
1171	SALARIES - DAILY DRIVERS	\$ 145,000.00	\$ 145,000.00	\$ 150,000.00	\$ 150,000.00	\$ 5,000.00	3.45
1175	SALARIES - SUBSTITUTE DRIVERS	\$ 15,000.00	\$ 15,000.00	\$ 55,000.00	\$ 55,000.00	\$ 40,000.00	266.67
1520	SALARIES - SUBSTITUTES	\$ 40,000.00	\$ 40,000.00	\$ 0.00	\$ 0.00	\$ 40,000.00-	-100.00
1621	SALARIES - ATHLETIC DRIVERS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 0.00	0.00
1622	SALARIES - FIELD TRIP DRIVERS	\$ 12,000.00	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00	\$ 8,000.00	66.67
2100	FICA BENEFITS	\$ 23,515.26	\$ 23,515.26	\$ 47,595.87	\$ 47,595.87	\$ 24,080.61	102.40
2210	VRS BENEFITS PLAN 1/2	\$ 25,462.80	\$ 25,462.80	\$ 25,129.10	\$ 25,129.10	\$ 333.70-	-1.31
2220	VRS HYBRID BENEFITS	\$ 10,035.75	\$ 10,035.75	\$ 10,525.42	\$ 10,525.42	\$ 489.67	4.88
2300	HEALTH INSURANCE	\$ 170,810.89	\$ 170,810.89	\$ 210,035.94	\$ 210,035.94	\$ 39,225.05	22.96
2400	GROUP LIFE INSURANCE BENEFITS	\$ 4,038.62	\$ 4,038.62	\$ 4,094.45	\$ 4,094.45	\$ 55.83	1.38
2510	DISABILITY INSURANCE	\$ 562.77	\$ 562.77	\$ 596.25	\$ 596.25	\$ 33.48	5.95
2600	UNEMPLOYMENT INSURANCE	\$ 142.00	\$ 142.00	\$ 148.00	\$ 148.00	\$ 6.00	4.23
2700	WORKER'S COMPENSATION	\$ 13,893.75	\$ 13,893.75	\$ 13,893.75	\$ 13,893.75	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 3,479.59	\$ 3,479.59	\$ 4,003.57	\$ 4,003.57	\$ 523.98	15.06
2800	LEAVE PAYOUTS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 0.00	0.00
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	\$ 30,000.00	\$ 30,000.00	\$ 5,002.00	20.01
5400	LEASES & RENTALS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00	0.00
63200	VEHICLE OPERATION/TRANSPORTATIO	\$ 839,828.43	\$ 839,828.43	\$ 945,395.35	\$ 945,395.35	\$ 105,566.92	12.57
FUNC 63300 BUS AIDES							
1190	SALARIES - LABOR	\$ 16,000.00	\$ 16,000.00	\$ 30,000.00	\$ 30,000.00	\$ 14,000.00	87.50
2100	FICA BENEFITS	\$ 1,205.00	\$ 1,205.00	\$ 2,300.00	\$ 2,300.00	\$ 1,095.00	90.87
2600	UNEMPLOYMENT INSURANCE	\$ 20.20	\$ 20.20	\$ 35.00	\$ 35.00	\$ 14.80	73.27
63300	BUS AIDES	\$ 17,225.20	\$ 17,225.20	\$ 32,335.00	\$ 32,335.00	\$ 15,109.80	87.72
FUNC 63400 VEHICLE MAINTENANCE							
1160	SALARIES - SUPPORT STAFF	\$ 96,854.00	\$ 96,854.00	\$ 103,334.00	\$ 103,334.00	\$ 6,480.00	6.69
2100	FICA BENEFITS	\$ 7,409.32	\$ 7,409.32	\$ 7,905.05	\$ 7,905.05	\$ 495.73	6.69
2210	VRS BENEFITS PLAN 1/2	\$ 5,605.98	\$ 5,605.98	\$ 6,059.52	\$ 6,059.52	\$ 453.54	8.09
2220	VRS HYBRID BENEFITS	\$ 5,435.55	\$ 5,435.55	\$ 5,692.15	\$ 5,692.15	\$ 256.60	4.72
2300	HEALTH INSURANCE	\$ 23,736.00	\$ 23,736.00	\$ 29,844.00	\$ 29,844.00	\$ 6,108.00	25.73
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,297.84	\$ 1,297.84	\$ 1,219.34	\$ 1,219.34	\$ 78.50-	-6.05
2510	DISABILITY INSURANCE	\$ 387.28	\$ 387.28	\$ 353.67	\$ 353.67	\$ 33.61-	-8.68
2600	UNEMPLOYMENT INSURANCE	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,113.82	\$ 1,113.82	\$ 1,188.34	\$ 1,188.34	\$ 74.52	6.69
3000	PURCHASED SERVICES	\$ 0.00	\$ 0.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	100.00
6000	MATERIAL AND SUPPLIES	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 0.00	0.00
6008	BUS & VEHICLE FUEL	\$ 250,000.00	\$ 250,000.00	\$ 115,000.00	\$ 115,000.00	\$ 135,000.00-	-54.00
6009	VEHICLE REPAIR SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00

Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL ADOPTED APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2026 FY26 SB ADOPTED APPROPRIATION	Difference	Percent Increase
6010	BUS REPAIR PARTS	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ 0.00	0.00
9000	OTHER USE OF FUNDS	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	100.00
63400	VEHICLE MAINTENANCE	\$ 538,855.79	\$ 538,855.79	\$ 426,112.07	\$ 426,112.07	\$ 112,743.72	-20.92
FUNG 64100 MAINTENANCE MANAGEMENT							
1160	SALARIES - SUPPORT STAFF	\$ 58,034.00	\$ 58,034.00	\$ 0.00	\$ 0.00	\$ 58,034.00	-100.00
2100	FICA BENEFITS	\$ 4,439.60	\$ 4,439.60	\$ 0.00	\$ 0.00	\$ 4,439.60	-100.00
2220	VRS HYBRID BENEFITS	\$ 9,418.92	\$ 9,418.92	\$ 0.00	\$ 0.00	\$ 9,418.92	-100.00
2300	HEALTH INSURANCE	\$ 8,940.00	\$ 8,940.00	\$ 0.00	\$ 0.00	\$ 8,940.00	-100.00
2400	GROUP LIFE INSURANCE BENEFITS	\$ 777.66	\$ 777.66	\$ 0.00	\$ 0.00	\$ 777.66	-100.00
2510	DISABILITY INSURANCE	\$ 272.76	\$ 272.76	\$ 0.00	\$ 0.00	\$ 272.76	-100.00
2600	UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 8.00	\$ 0.00	\$ 0.00	\$ 8.00	-100.00
2750	HEALTH INSURANCE CREDIT	\$ 702.21	\$ 702.21	\$ 0.00	\$ 0.00	\$ 702.21	-100.00
64100	MAINTENANCE MANAGEMENT	\$ 82,593.15	\$ 82,593.15	\$ 0.00	\$ 0.00	\$ 82,593.15	-100.00
FUNG 64200 BUILDING SERVICES							
1190	SALARIES - LABOR	\$ 332,628.00	\$ 332,628.00	\$ 360,893.00	\$ 360,893.00	\$ 28,265.00	8.50
2100	FICA BENEFITS	\$ 25,446.07	\$ 25,446.07	\$ 27,608.33	\$ 27,608.33	\$ 2,162.26	8.50
2210	VRS BENEFITS PLAN 1/2	\$ 7,451.42	\$ 7,451.42	\$ 7,979.13	\$ 7,979.13	\$ 527.71	7.08
2220	VRS HYBRID BENEFITS	\$ 31,637.13	\$ 31,637.13	\$ 31,139.95	\$ 31,139.95	\$ 497.18	-1.57
2300	HEALTH INSURANCE	\$ 64,668.00	\$ 64,668.00	\$ 91,356.00	\$ 91,356.00	\$ 26,688.00	41.27
2400	GROUP LIFE INSURANCE BENEFITS	\$ 4,457.23	\$ 4,457.23	\$ 3,779.73	\$ 3,779.73	\$ 677.50	-15.20
2510	DISABILITY INSURANCE	\$ 2,247.85	\$ 2,247.85	\$ 1,740.40	\$ 1,740.40	\$ 507.45	-22.57
2600	UNEMPLOYMENT INSURANCE	\$ 88.00	\$ 88.00	\$ 88.00	\$ 88.00	\$ 0.00	0.00
2700	WORKER'S COMPENSATION	\$ 9,993.75	\$ 9,993.75	\$ 12,000.00	\$ 12,000.00	\$ 2,006.25	20.08
2750	HEALTH INSURANCE CREDIT	\$ 3,825.23	\$ 3,825.23	\$ 3,702.01	\$ 3,702.01	\$ 123.22	-3.22
3000	PURCHASED SERVICES	\$ 150,000.00	\$ 150,000.00	\$ 0.00	\$ 0.00	\$ 150,000.00	-100.00
3001	FOOD SERVICE PURCH SERVICES	\$ 0.00	\$ 0.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00
5100	UTILITIES	\$ 350,000.00	\$ 350,000.00	\$ 0.00	\$ 0.00	\$ 350,000.00	-100.00
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	\$ 65,470.25	\$ 65,470.25	\$ 33,500.00	104.78
5400	LEASES & RENTALS	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 0.00	0.00
5800	MISCELLANEOUS EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00	400.00
6000	MATERIAL AND SUPPLIES	\$ 85,000.00	\$ 85,000.00	\$ 0.00	\$ 0.00	\$ 85,000.00	-100.00
6001	MATERIALS & SUPPLIES SHOP	\$ 4,000.00	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 4,000.00	-100.00
6003	CUSTODIAL SUPPLIES	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 25,000.00	50.00
64200	BUILDING SERVICES	\$ 1,247,412.93	\$ 1,247,412.93	\$ 797,756.80	\$ 797,756.80	\$ 449,656.13	-36.05
FUNG 64300 GROUNDS SERVICES							
1180	SALARIES - GROUNDS SERVICES	\$ 7,500.00	\$ 7,500.00	\$ 0.00	\$ 0.00	\$ 7,500.00	-100.00
2100	FICA BENEFITS	\$ 400.00	\$ 400.00	\$ 0.00	\$ 0.00	\$ 400.00	-100.00
2600	UNEMPLOYMENT INSURANCE	\$ 10.80	\$ 10.80	\$ 0.00	\$ 0.00	\$ 10.80	-100.00
3000	CONTRACTED SERVICES	\$ 0.00	\$ 0.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	100.00
6000	MATERIAL AND SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
64300	GROUNDS SERVICES	\$ 22,910.80	\$ 22,910.80	\$ 60,000.00	\$ 60,000.00	\$ 37,089.20	161.89
FUNG 64400 EQUIPMENT SERVICES							
1160	SALARIES - SUPPORT STAFF	\$ 41,686.00	\$ 41,686.00	\$ 0.00	\$ 0.00	\$ 41,686.00	-100.00
2100	FICA BENEFITS	\$ 3,188.98	\$ 3,188.98	\$ 0.00	\$ 0.00	\$ 3,188.98	-100.00
2220	VRS HYBRID BENEFITS	\$ 4,973.14	\$ 4,973.14	\$ 0.00	\$ 0.00	\$ 4,973.14	-100.00
2300	HEALTH INSURANCE	\$ 18,936.00	\$ 18,936.00	\$ 0.00	\$ 0.00	\$ 18,936.00	-100.00
2400	GROUP LIFE INSURANCE BENEFITS	\$ 558.59	\$ 558.59	\$ 0.00	\$ 0.00	\$ 558.59	-100.00
2510	DISABILITY INSURANCE	\$ 354.33	\$ 354.33	\$ 0.00	\$ 0.00	\$ 354.33	-100.00
2600	UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 8.00	\$ 0.00	\$ 0.00	\$ 8.00	-100.00
2750	HEALTH INSURANCE CREDIT	\$ 479.39	\$ 479.39	\$ 0.00	\$ 0.00	\$ 479.39	-100.00
3000	PURCHASED SERVICES	\$ 81,900.00	\$ 81,900.00	\$ 0.00	\$ 0.00	\$ 81,900.00	-100.00
3001	FOOD SERVICE REPAIRS	\$ 0.00	\$ 0.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	100.00
64400	EQUIPMENT SERVICES	\$ 152,084.43	\$ 152,084.43	\$ 25,000.00	\$ 25,000.00	\$ 127,084.43	-83.56

Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL ADOPTED APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2026 FY26 SB ADOPTED APPROPRIATION	Difference	Percent Increase
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FUNC 64600 SECURITY SERVICES							
3000	PURCHASED SERVICES	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 0.00	0.00
6000	MATERIAL AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	100.00
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64600	SECURITY SERVICES	\$ 80,000.00	\$ 80,000.00	\$ 105,000.00	\$ 105,000.00	\$ 25,000.00	31.25
FUNC 67200 FUND TRANSFERS							
9800	TEXTBOOK FUND TRANSFER	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 0.00	0.00
9801	CAFETERIA FUND TRANSFER	\$ 181,425.00	\$ 181,425.00	\$ 200,000.00	\$ 200,000.00	\$ 18,575.00	10.24
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67200	FUND TRANSFERS	\$ 381,425.00	\$ 381,425.00	\$ 400,000.00	\$ 400,000.00	\$ 18,575.00	4.87
FUNC 68100 TECHNOLOGY CLASSROOM INST							
1120	SALARIES - TEACHERS	\$ 99,359.00	\$ 99,359.00	\$ 103,102.00	\$ 103,102.00	\$ 3,743.00	3.77
2100	FICA BENEFITS	\$ 7,600.97	\$ 7,600.97	\$ 7,887.30	\$ 7,887.30	\$ 286.33	3.77
2210	VRS BENEFITS PLAN 1/2	\$ 14,118.91	\$ 14,118.91	\$ 14,650.79	\$ 14,650.79	\$ 531.88	3.77
2300	HEALTH INSURANCE	\$ 9,288.00	\$ 9,288.00	\$ 11,448.00	\$ 11,448.00	\$ 2,160.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 1,331.41	\$ 1,331.41	\$ 1,216.60	\$ 1,216.60	\$ 114.81	-8.62
2600	UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 0.00	0.00
2750	HEALTH INSURANCE CREDIT	\$ 1,202.24	\$ 1,202.24	\$ 1,247.53	\$ 1,247.53	\$ 45.29	3.77
6040	INSTRUCTIONAL SUPPORT SOFTWARE	\$ 50,000.00	\$ 50,000.00	\$ 52,000.00	\$ 52,000.00	\$ 2,000.00	4.00
8110	HARDWARE REPLACEMENT	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 0.00	0.00
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68100	TECHNOLOGY CLASSROOM INST	\$ 310,908.53	\$ 310,908.53	\$ 319,560.22	\$ 319,560.22	\$ 8,651.69	2.78
FUNC 68200 TECHNOLOGY INSTRUCTIONAL SUPPORT							
1141	SALARIES - TECHNOLOGY DEPT.	\$ 150,386.00	\$ 150,386.00	\$ 154,217.00	\$ 154,217.00	\$ 3,831.00	2.55
2100	FICA BENEFITS	\$ 11,504.54	\$ 11,504.54	\$ 11,797.60	\$ 11,797.60	\$ 293.06	2.55
2210	VRS BENEFITS PLAN 1/2	\$ 15,711.00	\$ 15,711.00	\$ 16,390.10	\$ 16,390.10	\$ 679.10	4.32
2220	VRS HYBRID BENEFITS	\$ 6,460.84	\$ 6,460.84	\$ 6,104.91	\$ 6,104.91	\$ 355.93	-5.51
2300	HEALTH INSURANCE	\$ 18,576.00	\$ 18,576.00	\$ 22,896.00	\$ 22,896.00	\$ 4,320.00	23.26
2400	GROUP LIFE INSURANCE BENEFITS	\$ 2,014.97	\$ 2,014.97	\$ 1,819.59	\$ 1,819.59	\$ 195.38	-9.70
2510	DISABILITY INSURANCE	\$ 187.10	\$ 187.10	\$ 174.87	\$ 174.87	\$ 12.23	-6.54
2600	UNEMPLOYMENT INSURANCE	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 0.00	0.00
2700	WORKER'S COMPENSATION	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	\$ 2.00	6.67
2750	HEALTH INSURANCE CREDIT	\$ 1,819.49	\$ 1,819.49	\$ 1,865.85	\$ 1,865.85	\$ 46.36	2.55
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	\$ 85,000.00	\$ 85,000.00	\$ 40,000.00	-32.00
5500	TRAVEL/CONFERENCES	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	100.00
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
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68200	TECHNOLOGY INSTRUCTIONAL SUPPOR	\$ 422,005.94	\$ 422,005.94	\$ 393,113.92	\$ 393,113.92	\$ 28,892.02	-6.85
FUNC 68300 TECHNOLOGY ADMINISTRATION							
5300	INSURANCE	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	100.00
6040	ADMINISTRATIVE SOFTWARE	\$ 75,000.00	\$ 75,000.00	\$ 90,000.00	\$ 90,000.00	\$ 15,000.00	20.00
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68300	TECHNOLOGY ADMINISTRATION	\$ 80,000.00	\$ 80,000.00	\$ 100,000.00	\$ 100,000.00	\$ 20,000.00	25.00
FUNC 68500 TECHNOLOGY TRANSPORTATION							
6040	ITRANSPORTATION SOFTWARE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
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68500	TECHNOLOGY TRANSPORTATION	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 0.00	0.00
FUNC 68700 TECHNOLOGY SCHOOL FOOD							
6040	FOOD SERVICE SOFTWARE	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00	50.00
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68700	TECHNOLOGY SCHOOL FOOD	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00	50.00
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Code	Description	Appropriations For PRE-YEAR APPROPRIATION	2025 FINAL ADOPTED APPROPRIATION	Appropriations For PRE-YEAR APPROPRIATION	2026 FY26 SB ADOPTED APPROPRIATION	Difference	Percent Increase
1	OPERATING FUND	\$ 16,429,001.40	\$ 16,429,001.40	\$ 16,631,848.35	\$ 16,631,848.35	\$ 202,846.95	1.23
FD 2 SCHOOL FOOD							
FUNC 65100 FOOD SERVICES							
1100	SALARIES - ADMIN	\$ 73,229.00	\$ 73,229.00	\$ 76,919.00	\$ 76,919.00	\$ 3,690.00	5.04
1160	SALARIES - SUPPORT STAFF	\$ 28,463.00	\$ 28,463.00	\$ 29,800.00	\$ 29,800.00	\$ 1,337.00	4.70
1190	SALARIES - LABOR	\$ 154,573.00	\$ 154,573.00	\$ 179,771.00	\$ 179,771.00	\$ 25,198.00	16.30
2100	FICA BENEFITS	\$ 19,604.24	\$ 19,604.24	\$ 21,916.48	\$ 21,916.48	\$ 2,312.24	11.79
2210	VRS BENEFITS PLAN 1/2	\$ 18,169.04	\$ 18,169.04	\$ 21,525.43	\$ 21,525.43	\$ 3,356.39	18.47
2220	VRS HYBRID BENEFITS	\$ 16,385.89	\$ 16,385.89	\$ 13,587.12	\$ 13,587.12	\$ 2,798.77	-17.08
2300	HEALTH INSURANCE	\$ 60,252.00	\$ 60,252.00	\$ 68,892.00	\$ 68,892.00	\$ 8,640.00	14.34
2400	GROUP LIFE INSURANCE BENEFITS	\$ 3,666.79	\$ 3,666.79	\$ 3,380.43	\$ 3,380.43	\$ 286.36	-7.81
2510	DISABILITY INSURANCE	\$ 840.08	\$ 840.08	\$ 832.03	\$ 832.03	\$ 8.05	-0.96
2600	UNEMPLOYMENT INSURANCE	\$ 71.27	\$ 71.27	\$ 76.00	\$ 76.00	\$ 4.73	6.64
2750	HEALTH INSURANCE CREDIT	\$ 3,204.06	\$ 3,204.06	\$ 3,340.60	\$ 3,340.60	\$ 136.54	4.26
5800	MISCELLANEOUS EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,000.00	233.33
6000	MATERIAL AND SUPPLIES	\$ 24,000.00	\$ 24,000.00	\$ 35,000.00	\$ 35,000.00	\$ 11,000.00	45.83
6001	MATERIALS & SUPPLIES - MOW	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00	50.00
6002	FOOD SUPPLIES PURCHASES	\$ 558,855.49	\$ 558,855.49	\$ 525,000.00	\$ 525,000.00	\$ 33,855.49	-6.06
6003	FOOD SUPPLIES - MOW	\$ 40,000.00	\$ 40,000.00	\$ 80,000.00	\$ 80,000.00	\$ 40,000.00	100.00
9000	OTHER USE OF FUNDS	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	100.00
65100	FOOD SERVICES	\$ 1,014,313.86	\$ 1,014,313.86	\$ 1,087,540.09	\$ 1,087,540.09	\$ 73,226.23	7.22
FUNC 65300 MEALS ON WHEELS							
1190	SALARIES - LABOR	\$ 0.00	\$ 0.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	100.00
2100	FICA BENEFITS	\$ 0.00	\$ 0.00	\$ 4,972.50	\$ 4,972.50	\$ 4,972.50	100.00
2600	UNEMPLOYMENT INSURANCE	\$ 0.00	\$ 0.00	\$ 50.40	\$ 50.40	\$ 50.40	100.00
65300	MEALS ON WHEELS	\$ 0.00	\$ 0.00	\$ 70,022.90	\$ 70,022.90	\$ 70,022.90	100.00
2	SCHOOL FOOD	\$ 1,014,313.86	\$ 1,014,313.86	\$ 1,157,562.99	\$ 1,157,562.99	\$ 143,249.13	14.12
FD 3 TEXTBOOKS							
FUNC 61100 CLASSROOM INSTRUCTION							
6020	TEXTBOOKS & WORKBOOKS	\$ 200,000.00	\$ 200,000.00	\$ 247,555.00	\$ 247,555.00	\$ 47,555.00	23.78
61100	CLASSROOM INSTRUCTION	\$ 200,000.00	\$ 200,000.00	\$ 247,555.00	\$ 247,555.00	\$ 47,555.00	23.78
3	TEXTBOOKS	\$ 200,000.00	\$ 200,000.00	\$ 247,555.00	\$ 247,555.00	\$ 47,555.00	23.78
FD 4 MATHEWS COMMUNITY FOUNDATION							
FUNC 61100 CLASSROOM INSTRUCTION							
9000	OTHER USE OF FUNDS	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00
GRAND TOTAL		\$ 17,722,365.26	\$ 17,722,365.26	\$ 18,118,298.34	\$ 18,118,298.34	\$ 395,933.08	2.23

**MATHEWS COUNTY SCHOOL BOARD**  
**FY26 EXPENDITURE BUDGET - ADOPTED**  
**FEBRUARY 18, 2025**

Code	Description	Estimated Revenue For PRE-YEAR BUDGETED REV	2025 FINAL ADOPTED BUDGETED REV	Estimated Revenue For PRE-YEAR BUDGETED REV	2026 FY26 SB ADOPTED BUDGETED REV	Difference	Percent Increase
FD 0 THRIFTY SPOT							
PJT 00 NON-CATEGORICAL							
1110011	THRIFTY SPOT SALES	\$ 79,050.00	\$ 79,050.00	\$ 61,332.00	\$ 61,332.00	\$ 17,718.00-	-22.41
00	NON-CATEGORICAL	\$ 79,050.00	\$ 79,050.00	\$ 61,332.00	\$ 61,332.00	\$ 17,718.00-	-22.41
0	THRIFTY SPOT	\$ 79,050.00	\$ 79,050.00	\$ 61,332.00	\$ 61,332.00	\$ 17,718.00-	-22.41
FD 1 GENERAL FUND							
PJT 00 NON-CATEGORICAL							
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ 12,500.00	\$ 12,500.00	\$ 5,500.00	78.57
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	\$ 40,000.00	\$ 40,000.00	\$ 5,000.00	14.29
1899030	DONATIONS AND GRANTS	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 0.00	0.00
1899040	WHITE TRUST GRANT	\$ 20,000.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 20,000.00-	-100.00
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
1899121	MISC REV - VOID STALE CHECK/EFT	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100.00
2402020	BASIC SCHOOL AID	\$ 2,324,511.00	\$ 2,324,511.00	\$ 2,065,220.00	\$ 2,065,220.00	\$ 259,291.00-	-11.15
2402030	ADULT EDUCATION	\$ 8,203.00	\$ 8,203.00	\$ 8,027.00	\$ 8,027.00	\$ 176.00-	-2.15
2402040	REMEDIAL SUMMER SCHOOL	\$ 32,431.00	\$ 32,431.00	\$ 18,689.00	\$ 18,689.00	\$ 13,742.00-	-42.37
2402070	GIFTED AND TALENTED	\$ 20,578.00	\$ 20,578.00	\$ 18,708.00	\$ 18,708.00	\$ 1,870.00-	-9.09
2402110	COMPENSATION SUPPLEMENT	\$ 97,291.00	\$ 97,291.00	\$ 183,103.00	\$ 183,103.00	\$ 85,812.00	88.20
2402120	SPECIAL EDUCATION SOQ	\$ 371,696.00	\$ 371,696.00	\$ 343,583.00	\$ 343,583.00	\$ 28,113.00-	-7.56
2402140	TEXTBOOK PAYMENTS	\$ 51,491.00	\$ 51,491.00	\$ 0.00	\$ 0.00	\$ 51,491.00-	-100.00
2402170	VOCATIONAL SOQ PAYMENTS	\$ 158,196.00	\$ 158,196.00	\$ 146,401.00	\$ 146,401.00	\$ 11,795.00-	-7.46
2402210	SOCIAL SECURITY INSTRUCTIONAL	\$ 140,190.00	\$ 140,190.00	\$ 129,475.00	\$ 129,475.00	\$ 10,715.00-	-7.64
2402230	TEACHER RETIREMENT INSTRUCTIONA	\$ 301,279.00	\$ 301,279.00	\$ 278,252.00	\$ 278,252.00	\$ 23,027.00-	-7.64
2402280	EARLY READING INTERVENTION	\$ 17,437.00	\$ 17,437.00	\$ 12,206.00	\$ 12,206.00	\$ 5,231.00-	-30.00
2402410	GROUP LIFE INSTRUCTIONAL	\$ 8,681.00	\$ 8,681.00	\$ 8,018.00	\$ 8,018.00	\$ 663.00-	-7.64
2402460	HOMEBOUND	\$ 169.00	\$ 169.00	\$ 2,150.00	\$ 2,150.00	\$ 1,981.00	1172.19
2402480	SPECIAL ED REGIONAL PROG	\$ 68,818.00	\$ 68,818.00	\$ 81,186.00	\$ 81,186.00	\$ 12,368.00	17.97
2402520	VOCATIONAL EDUCATION EQUIPMENT	\$ 5,133.00	\$ 5,133.00	\$ 5,772.00	\$ 5,772.00	\$ 639.00	12.45
2402590	FOSTER CARE	\$ 0.00	\$ 0.00	\$ 13,452.00	\$ 13,452.00	\$ 13,452.00	100.00
2402650	AT-RISK	\$ 453,824.00	\$ 453,824.00	\$ 0.00	\$ 0.00	\$ 453,824.00-	-100.00
2402750	K-3 PRIMARY CLASS SIZE	\$ 89,576.00	\$ 89,576.00	\$ 77,791.00	\$ 77,791.00	\$ 11,785.00-	-13.16
2402810	VIRIGNIA PRESCHOOL INITIATIVE	\$ 154,504.00	\$ 154,504.00	\$ 122,487.00	\$ 122,487.00	\$ 32,017.00-	-20.72
2402860	INFRASTRUCTURE & OPERATION PER	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 0.00	0.00
2402910	CLINICAL FACULTY & MENTOR TEACH	\$ 203.00	\$ 203.00	\$ 818.00	\$ 818.00	\$ 615.00	302.96
2403080	SALES TAX RECEIPTS	\$ 1,121,475.00	\$ 1,121,475.00	\$ 1,303,795.00	\$ 1,303,795.00	\$ 182,320.00	16.26
2403090	ENGLISH AS A SECOND LANGUAGE	\$ 7,716.00	\$ 7,716.00	\$ 17,887.00	\$ 17,887.00	\$ 10,171.00	131.82
2403340	CTE EQUIPMENT SCHOOL DIVISIONS	\$ 0.00	\$ 0.00	\$ 5,364.86	\$ 5,364.86	\$ 5,364.86	100.00
2403360	CTE STEM-H INDUSTRY CREDENTIALS	\$ 0.00	\$ 0.00	\$ 351.79	\$ 351.79	\$ 351.79	100.00
2403650	WORKPLACE READINESS SKILLS	\$ 0.00	\$ 0.00	\$ 217.17	\$ 217.17	\$ 217.17	100.00
2404050	ALGERBA READINESS	\$ 14,265.00	\$ 14,265.00	\$ 14,266.00	\$ 14,266.00	\$ 1.00	0.01
2404450	PROJECT GRADUATION	\$ 3,381.00	\$ 3,381.00	\$ 3,381.00	\$ 3,381.00	\$ 0.00	0.00
2409000	SUPP GF PAY IN LIEU OF SALES TA	\$ 193,148.00	\$ 193,148.00	\$ 195,838.00	\$ 195,838.00	\$ 2,690.00	1.39
2409550	AT-RISK ADD ON (SPLIT FUNDED)	\$ 0.00	\$ 0.00	\$ 421,239.00	\$ 421,239.00	\$ 421,239.00	100.00
3301100	MEDICAID REIMBURSEMENT	\$ 85,000.00	\$ 85,000.00	\$ 95,000.00	\$ 95,000.00	\$ 10,000.00	11.76
3302150	E-RATE	\$ 21,000.00	\$ 21,000.00	\$ 25,000.00	\$ 25,000.00	\$ 4,000.00	19.05
3384010	TITLE I	\$ 183,500.00	\$ 183,500.00	\$ 183,500.00	\$ 183,500.00	\$ 0.00	0.00
3384027	TITLE VI-B	\$ 222,347.00	\$ 222,347.00	\$ 222,347.00	\$ 222,347.00	\$ 0.00	0.00
3384048	PERKINS	\$ 18,362.40	\$ 18,362.40	\$ 18,362.40	\$ 18,362.40	\$ 0.00	0.00
3384173	PRESCHOOL SPECIAL ED	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 0.00	0.00
3384186	TITLE IV	\$ 16,634.00	\$ 16,634.00	\$ 16,634.00	\$ 16,634.00	\$ 0.00	0.00
3384367	TITLE II	\$ 33,625.00	\$ 33,625.00	\$ 33,625.00	\$ 33,625.00	\$ 0.00	0.00
3384370	TITLE III	\$ 1,761.00	\$ 1,761.00	\$ 1,761.00	\$ 1,761.00	\$ 0.00	0.00
4104050	TECHNOLOGY	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 0.00	0.00
5105000	APPROPRIATIONS--OPERATIONS	\$ 9,736,676.00	\$ 9,736,676.00	\$ 10,091,541.13	\$ 10,091,541.13	\$ 354,865.13	3.64
00	NON-CATEGORICAL	\$ 16,429,001.40	\$ 16,429,001.40	\$ 16,631,848.35	\$ 16,631,848.35	\$ 202,846.95	1.23

Code	Description	Estimated Revenue		Estimated Revenue		Difference	Percent Increase
		For PRE-YEAR BUDGETED REV	2025 FINAL ADOPTED BUDGETED REV	For PRE-YEAR BUDGETED REV	2026 FY26 SB ADOPTED BUDGETED REV		
1	GENERAL FUND	\$ 16,429,001.40	\$ 16,429,001.40	\$ 16,631,848.35	\$ 16,631,848.35	\$ 202,846.95	1.23
FD 2 SCH FOOD							
PJT 00 NON-CATEGORICAL							
1110010	ONLINE DEPOSITS	\$ 750.00	\$ 750.00	\$ 1,200.00	\$ 1,200.00	\$ 450.00	60.00
1110011	SCHOOL DEPOSITS	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00	20.00
1612000	SCHOOL FOOD BENEFITS LOCAL TRAN	\$ 181,425.00	\$ 181,425.00	\$ 200,000.00	\$ 200,000.00	\$ 18,575.00	10.24
1612040	SCHOOL FOOD SERVICES - LOCAL RE	\$ 10,679.96	\$ 10,679.96	\$ 243,038.36	\$ 243,038.36	\$ 232,358.40	2175.65
2402150	SCHOOL FOOD SERVICES STATE	\$ 24,460.00	\$ 24,460.00	\$ 26,361.00	\$ 26,361.00	\$ 1,901.00	7.77
3310559	SFSP MEALS	\$ 791,998.90	\$ 791,998.90	\$ 680,963.63	\$ 680,963.63	\$ 111,035.27	-14.02
00	NON-CATEGORICAL	\$ 1,014,313.86	\$ 1,014,313.86	\$ 1,157,562.99	\$ 1,157,562.99	\$ 143,249.13	14.12
2	SCH FOOD	\$ 1,014,313.86	\$ 1,014,313.86	\$ 1,157,562.99	\$ 1,157,562.99	\$ 143,249.13	14.12
FD 3 TEXT-BOOK							
PJT 00 NON-CATEGORICAL							
1612000	LOCAL TRANSFER	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 0.00	0.00
1612010	INTEREST	\$ 0.00	\$ 0.00	\$ 47,555.00	\$ 47,555.00	\$ 47,555.00	100.00
00	NON-CATEGORICAL	\$ 200,000.00	\$ 200,000.00	\$ 247,555.00	\$ 247,555.00	\$ 47,555.00	23.78
3	TEXT-BOOK	\$ 200,000.00	\$ 200,000.00	\$ 247,555.00	\$ 247,555.00	\$ 47,555.00	23.78
FD 4 MCF GRANT							
PJT 00 NON-CATEGORICAL							
1110010	FUND TRANSFER	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00
GRAND TOTAL		\$ 17,722,365.26	\$ 17,722,365.26	\$ 18,118,298.34	\$ 18,118,298.34	\$ 395,933.08	2.23