

**MATHEWS COUNTY PUBLIC SCHOOLS
2017-2018
ADOPTED OPERATING BUDGET**

03/21/2017
BOARD MEETING

ACCOUNT CODE	DESCRIPTION	BUDGET 2016-2017	BUDGET 2017-2018	INCREASE	% OF CHANGE
61100	INSTRUCTION				
1000	SALARIES	\$ 6,092,330.00	\$ 6,385,675.00	\$ 293,345.00	4.81%
1620	COMP EXTRACURRICULAR SUPP.	\$ 88,100.00	\$ 89,300.00	\$ 1,200.00	1.36%
1520	SUBSTITUTE TEACHERS	\$ 51,500.00	\$ 91,000.00	\$ 39,500.00	76.70%
1230	COMP HOMEBOUND INSTRUCTION	\$ 10,000.00	\$ 12,625.00	\$ 2,625.00	26.25%
2100	FICA & MEDICARE BENEFITS	\$ 471,038.00	\$ 503,951.00	\$ 32,913.00	6.99%
2210	VRS BENEFITS	\$ 1,020,093.00	\$ 1,177,446.00	\$ 157,353.00	15.43%
2300	HEALTH INSURANCE BENEFITS	\$ 921,168.00	\$ 964,044.00	\$ 42,876.00	4.65%
2310	RETIREE HEALTH INSURANCE	\$ 9,000.00	\$ 6,500.00	\$ (2,500.00)	-27.78%
2600	UNEMPLOYMENT COMPENSATION	\$ 19,469.00	\$ 19,469.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 14,611.00	\$ 14,611.00	\$ -	0.00%
3000	SPEECH CONTRACTED SERVICES	\$ 49,400.00	\$ 49,400.00	\$ -	0.00%
3013	CURRICULUM DEVELOPMENT	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3018	SOL REMEDIATION	\$ 12,500.00	\$ 12,500.00	\$ -	0.00%
3800	ADVANCED PLACEMENT DUAL ENROLLMENT	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
3000	INDUSTRY CERTIFICATION COSTS	\$ 1,608.00	\$ 1,608.00	\$ -	0.00%
3000	WORKPLACE READINESS SKILLS	\$ 373.00	\$ 373.00	\$ -	0.00%
3000	ATHLETIC TRAINER	\$ -	\$ 20,000.00	\$ -	100.00%
3320	OFFICE EQUIPMENT/COPIER LEASES	\$ 41,670.00	\$ 41,670.00	\$ -	0.00%
3800(2)	TUITION GOVERNOR'S PROGRAM	\$ 71,240.00	\$ 71,240.00	\$ -	0.00%
3800(3)	ADULT ED (MIDDLE PENINSULA RACE)	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
5000	STUDENT INSURANCE	\$ 5,320.00	\$ 5,320.00	\$ -	0.00%
5500	INSTRUCTIONAL CONFERENCES/TRAINING	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6000	MEDIA SUPPLIES	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
6000(2)	GIFTED TESTING, SUPPLIES & ACTIVITIES	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
6012	INSTRUCTIONAL MATERIALS & SUPPLIES	\$ 76,000.00	\$ 76,000.00	\$ -	0.00%

Based on 1050 Enrollment

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6012(2)	INSTRUCTIONAL OFFICE SUPPLIES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
6012(3)	PAPER/COPIER SUPPLIES	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
9000	SUMMER SCHOOL	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
9000(2)	SUMMER SCHOOL SPECIAL EDUCATION	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
9000(3)	ADULT BASIC EDUCATION	\$ 2,118.00	\$ 2,118.00	\$ -	0.00%
3000 (21)	TITLE I PURCHASED SERVICES	\$ 8,560.00	\$ 21,793.00	\$ 13,233.00	154.59%
5000 (21)	TITLE I PROFESSIONAL DEVELOPMENT	\$ 200.00	\$ 500.00	\$ 300.00	150.00%
6000 (21)	TITLE I MATERIALS & SUPPLIES	\$ 6,934.00	\$ 5,430.00	\$ (1,504.00)	-21.69%
3000 (22)	TITLE II-A PURCHASED SERVICES	\$ 5,792.00	\$ 2,665.00	\$ (3,127.00)	-53.99%
3000 (23)	TITLE III PURCHASED SERVICES (NEW)	\$ 1,284.00	\$ 1,284.00	\$ -	0.00%
3000 (26)	TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 14,540.00	\$ 15,358.00	\$ 818.00	5.63%
9000(26)	TITLE VI-B SPECIAL ED TRAINING	\$ 600.00	\$ 500.00	\$ (100.00)	-16.67%
6000(26)	TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES	\$ 3,150.00	\$ 3,709.00	\$ 559.00	17.75%
9000	DONATIONS/GRANTS	\$ -	\$ 10,000.00	\$ 10,000.00	100.00%
9000(3)	OTHER USE OF FUNDS	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
9000(30)	VOCATIONAL EDUCATION PROGRAM	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
9000(80)	CARL PERKINS GRANT	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
TOTAL INSTRUCTION		\$ 9,125,598.00	\$ 9,733,089.00	\$ 607,491.00	6.66%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2016-2017	BUDGET 2017-2018	INCREASE	% OF CHANGE
62100	ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES				
1000	SALARIES	\$ 450,302.00	\$ 477,466.00	\$ 27,164.00	6.03%
2100	FICA & MEDICARE BENEFITS	\$ 34,448.00	\$ 36,526.00	\$ 2,078.00	6.03%
2210	VRS BENEFITS	\$ 75,360.00	\$ 87,734.00	\$ 12,374.00	16.42%
2300	HEALTH INSURANCE BENEFITS	\$ 56,700.00	\$ 55,560.00	\$ (1,140.00)	-2.01%
2600	UNEMPLOYMENT COMPENSATION	\$ 900.00	\$ 900.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 850.00	\$ 850.00	\$ -	0.00%
2800	OTHER BENEFITS	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3000(2)	POLICY MANUAL	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3000(6)	PROFESSIONAL LICENSURE	\$ 500.00	\$ 500.00	\$ -	0.00%
3000(8)	CHILD REGISTRY SEARCH/FINGERPRINTING	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
3002	AUDIT EXPENSE	\$ 13,300.00	\$ 13,300.00	\$ -	0.00%
3100	PHYSICALS & PSYCHOLOGICALS	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
3100(2)	OCCUPATIONAL THERAPY	\$ 49,400.00	\$ 49,400.00	\$ -	0.00%
3100(3)	MEDICAID CLAIMS PROCESSING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3100(4)	VISITING TEACHER	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
3320	COPIER LEASE	\$ 3,385.00	\$ 3,385.00	\$ -	0.00%
3327	ERRORS & OMISSIONS (LEGAL LIABILITY)	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
5500	ADMIN., ATT., & HEALTH CONFERENCES/TRAIL	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
5800	DUES AND MEMBERSHIP FEES (INCL. VSBA)	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
6001	OFFICE SUPPLIES/EQUIPMENT	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
6000(2)	HEALTH SUPPLIES	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
9000	OTHER PURCHASED SERVICES/OTHER USE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
TOTAL ADMINISTRATION, ATTENDANCE & HEALTH SERVICES		\$ 747,145.00	\$ 787,621.00	\$ 40,476.00	5.42%

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63100	TRANSPORTATION				
1000	SALARIES	\$ 472,720.00	\$ 488,609.00	\$ 15,889.00	3.36%
1173	ATHLETIC DRIVERS	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
1174	COMP EXTRACURRICULAR/FIELD TRIPS	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
1175	SUBSTITUTE DRIVERS	\$ 15,000.00	\$ 17,000.00	\$ 2,000.00	13.33%
2100	FICA & MEDICARE BENEFITS	\$ 39,147.00	\$ 40,515.00	\$ 1,368.00	3.49%
2210	VRS BENEFITS	\$ 58,854.00	\$ 53,789.00	\$ (5,065.00)	-8.61%
2300	HEALTH INSURANCE BENEFITS	\$ 115,944.00	\$ 125,400.00	\$ 9,456.00	8.16%
2600	UNEMPLOYMENT COMPENSATION	\$ 2,590.00	\$ 2,590.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 12,951.00	\$ 12,951.00	\$ -	0.00%
3000	PHYSICALS & DRUG TESTING	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
5100	FUEL (GAS AND DIESEL)	\$ 140,000.00	\$ 90,000.00	\$ (50,000.00)	-35.71%
5300	VEHICLE INSURANCE	\$ 23,512.00	\$ 23,512.00	\$ -	0.00%
5400	LEASE/RENT EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
5400(2)	RENTAL OF UNIFORMS	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
5500	TRANSPORTATION TRAINING/CONFERENCES	\$ 500.00	\$ 500.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6010	MATERIALS AND SUPPLIES	\$ 72,000.00	\$ 122,000.00	\$ 50,000.00	69.44%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
TOTAL TRANSPORTATION		\$ 990,218.00	\$ 1,013,866.00	\$ 23,648.00	2.39%

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64100	OPERATION AND MAINTENANCE				
1000	SALARIES	\$ 401,386.00	\$ 419,315.00	\$ 17,929.00	4.47%
2100	FICA & MEDICARE BENEFITS	\$ 30,706.00	\$ 32,078.00	\$ 1,372.00	4.47%
2210	VRS BENEFITS	\$ 60,499.00	\$ 55,020.00	\$ (5,479.00)	-9.06%
2300	HEALTH INSURANCE BENEFITS	\$ 84,168.00	\$ 92,880.00	\$ 8,712.00	10.35%
2600	UNEMPLOYMENT COMPENSATION	\$ 1,830.00	\$ 1,830.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 9,058.00	\$ 9,058.00	\$ -	0.00%
3000	REPAIRS TO EQUIPMENT	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
3000 (1)	CONTRACTED MAINT. OF EQUIPMENT	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
3000 (2)	CONT MAINT. OF BLDG & GROUNDS (HEAT/AIF	\$ 14,820.00	\$ 14,820.00	\$ -	0.00%
3000 (3)	OTHER CONTRACTED SERVICES	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
3000 (4)	CONTRACTED GARBAGE DISPOSAL	\$ 11,100.00	\$ 11,100.00	\$ -	0.00%
3000 (5)	CONTRACTED PEST CONTROL	\$ 4,860.00	\$ 4,860.00	\$ -	0.00%
3000 (6)	CONTRACTED WATER TESTING	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
3000 (7)	CONTRACTED SECURITY	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
3000 (9)	SIEMENS CONTRACT	\$ 40,910.00	\$ 40,910.00	\$ -	0.00%
5101	ELECTRICAL SERVICES	\$ 260,120.00	\$ 260,120.00	\$ -	0.00%
5202	FUEL (HEATING OIL)	\$ 139,000.00	\$ 139,000.00	\$ -	0.00%
5103	GAS (PROPANE)	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
5104	SEWERAGE	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
5201	POSTAGE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
5202	TELEPHONE	\$ 29,000.00	\$ 29,000.00	\$ -	0.00%
5301	LIABILITY/PROPERTY INSURANCE	\$ 33,319.00	\$ 33,319.00	\$ -	0.00%
5400	RENTAL OF UNIFORMS	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
6005	CUSTODIAL SUPPLIES	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%

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6007	BUILDING & MAINTENANCE MATERIALS	\$ 24,000.00	\$ 24,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL OPERATION AND MAINTENANCE		\$ 1,329,276.00	\$ 1,351,810.00	\$ 22,534.00	1.70%
66100 TECHNOLOGY					
1000	SALARIES	\$ 81,970.00	\$ 83,758.00	\$ 1,788.00	2.18%
2100	FICA & MEDICARE BENEFITS	\$ 6,271.00	\$ 6,408.00	\$ 137.00	2.18%
2210	VRS BENEFITS	\$ 12,379.00	\$ 13,911.00	\$ 1,532.00	12.38%
2300	HEALTH INSURANCE BENEFITS	\$ 9,060.00	\$ 9,360.00	\$ 300.00	3.31%
2600	UNEMPLOYMENT COMPENSATION	\$ 120.00	\$ 120.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 30.00	\$ 30.00	\$ -	0.00%
3324	COMPUTER REPAIR	\$ 30,300.00	\$ 30,300.00	\$ -	0.00%
5203	INTERNET/WAN	\$ 92,000.00	\$ 155,292.00	\$ 63,292.00	68.80%
6024	INSTRUCTIONAL SOFTWARE	\$ 56,551.00	\$ 56,551.00	\$ -	0.00%
6024	ADMINISTRATIVE SOFTWARE	\$ 18,550.00	\$ 31,550.00	\$ 13,000.00	70.08%
6024	TECHNOLOGY SOFTWARE	\$ 22,000.00	\$ 22,000.00	\$ -	0.00%
8102	REPLACEMENT OF EQUIPMENT	\$ 35,600.00	\$ 35,600.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT (TECH BOND)	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL TECHNOLOGY		\$ 492,831.00	\$ 572,880.00	\$ 80,049.00	16.24%

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67100	OTHER USE OF FUNDS				
	DEBT SERVICE				
9100	DEBT SERVICE PRINCIPAL	\$ 511,275.00	\$ 522,575.00	\$ 11,300.00	2.21%
9200	DEBT SERVICE INTEREST	\$ 59,441.00	\$ 46,457.00	\$ (12,984.00)	-21.84%
TOTAL OTHER USE OF FUNDS		\$ 570,716.00	\$ 569,032.00	\$ (1,684.00)	-0.30%
65100	TRANSFER FUNDS				
9000	TEXTBOOK FUND	\$ 55,515.00	\$ 54,960.00	\$ (555.00)	-1.00%
1000	CAFETERIA FEDERAL REIMBURSEMENTS	\$ 300,000.00	\$ -	\$ (300,000.00)	-100.00%
2000	CAFETERIA STATE REIMBURSEMENTS	\$ 8,122.00	\$ -	\$ (8,122.00)	-100.00%
9000	CAFETERIA PAYROLL BENEFITS	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
TOTAL TRANSFER FUNDS		\$ 450,207.00	\$ 141,530.00	\$ (308,677.00)	-68.56%
TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS		\$ 13,705,991.00	\$ 14,169,828.00	\$ 463,837.00	3.38%

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STATE FUNDS					
STATE SOQ FUNDS					
<u>2402020</u>	<u>BASIC SCHOOL AID</u>	<u>\$ 2,478,134.00</u>	<u>\$ 2,475,699.00</u>	<u>\$ (2,435.00)</u>	<u>-0.10%</u>
<u>2402010</u>	<u>SALES TAX RECEIPTS</u>	<u>\$ 1,251,019.00</u>	<u>\$ 1,203,229.00</u>	<u>\$ (47,790.00)</u>	<u>-3.82%</u>
<u>2402040</u>	<u>REMEDIAL SUMMER SCHOOL</u>	<u>\$ 16,482.00</u>	<u>\$ 15,049.00</u>	<u>\$ (1,433.00)</u>	<u>-8.69%</u>
<u>2402140</u>	<u>TEXTBOOK PAYMENT</u>	<u>\$ 9,234.00</u>	<u>\$ 54,960.00</u>	<u>\$ 45,726.00</u>	<u>495.19%</u>
<u>2402170</u>	<u>VOCATIONAL EDUCATION</u>	<u>\$ 101,139.00</u>	<u>\$ 100,128.00</u>	<u>\$ (1,011.00)</u>	<u>-1.00%</u>
<u>2402070</u>	<u>GIFTED EDUCATION</u>	<u>\$ 24,273.00</u>	<u>\$ 24,031.00</u>	<u>\$ (242.00)</u>	<u>-1.00%</u>
<u>2402120</u>	<u>SPECIAL EDUCATION</u>	<u>\$ 390,396.00</u>	<u>\$ 386,494.00</u>	<u>\$ (3,902.00)</u>	<u>-1.00%</u>
<u>2402080</u>	<u>PREVENTION, INTERVENTION & REMEDIATION</u>	<u>\$ 77,371.00</u>	<u>\$ 76,598.00</u>	<u>\$ (773.00)</u>	<u>-1.00%</u>
<u>2402230</u>	<u>VRS RETIREMENT</u>	<u>\$ 326,678.00</u>	<u>\$ 359,460.00</u>	<u>\$ 32,782.00</u>	<u>10.03%</u>
<u>2402210</u>	<u>SOCIAL SECURITY</u>	<u>\$ 158,282.00</u>	<u>\$ 156,700.00</u>	<u>\$ (1,582.00)</u>	<u>-1.00%</u>
<u>2402250</u>	<u>GROUP LIFE</u>	<u>\$ 10,620.00</u>	<u>\$ 10,513.00</u>	<u>\$ (107.00)</u>	<u>-1.01%</u>
<u>2403090</u>	<u>ENGLISH AS A SECOND LANGUAGE</u>	<u>\$ 4,625.00</u>	<u>\$ 5,937.00</u>	<u>\$ 1,312.00</u>	<u>28.37%</u>
<u>TOTAL STATE SOQ FUNDS</u>		<u>\$ 4,848,253.00</u>	<u>\$ 4,868,798.00</u>	<u>\$ 20,545.00</u>	<u>0.42%</u>
CATEGORICAL FUNDS					
<u>2402330</u>	<u>SCHOOL LUNCH (MOVED TO CAFETERIA)</u>	<u>\$ 6,631.00</u>	<u>\$ -</u>	<u>\$ (6,631.00)</u>	<u>-100.00%</u>
<u>2402460</u>	<u>HOMEBOUND</u>	<u>\$ 776.00</u>	<u>\$ -</u>	<u>\$ (776.00)</u>	<u>-100.00%</u>
<u>TOTAL STATE CATEGORICAL FUNDS</u>		<u>\$ 7,407.00</u>	<u>\$ -</u>	<u>\$ (7,407.00)</u>	<u>-100.00%</u>

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LOTTERY FUNDED					
2402590	FOSTER CARE	\$ 32,956.00	\$ 32,664.00	\$ (292.00)	-0.89%
2402650	AT RISK	\$ 66,790.00	\$ 14,787.00	\$ (52,003.00)	-77.86%
2402280	READING INTERVENTION	\$ 9,341.00	\$ 15,568.00	\$ 6,227.00	66.66%
2402091	MENTOR TEACHER	\$ 1,807.00	\$ 842.00	\$ (965.00)	-53.40%
2402750	K-3 PRIMARY CLASS SIZE REDUCTION	\$ 76,373.00	\$ 75,325.00	\$ (1,048.00)	-1.37%
2402330	SCHOOL BREAKFAST (MOVED TO CAFETERIA)	\$ 1,491.00	\$ -	\$ (1,491.00)	-100.00%
2404050	SOL ALGEBRA READINESS	\$ 11,236.00	\$ 9,595.00	\$ (1,641.00)	-14.60%
2402030	ISAEP FUNDING	\$ 7,859.00	\$ 7,859.00	\$ -	0.00%
2402520	CAREER & TECHNICAL EDUCATON	\$ 3,778.00	\$ 3,592.00	\$ (186.00)	-4.92%
2402860	SUPPLEMENTAL PER PUPIL LOTTERY	\$ 26,508.00	\$ 112,769.00	\$ 86,261.00	325.41%
2402140	TEXTBOOK PAYMENT	\$ 46,281.00	\$ -	\$ (46,281.00)	-100.00%
NEW	PROJECT GRADUATION	\$ -	\$ 7,348.00	\$ 7,348.00	100.00%
NEW	VIRGINIA PRESCHOOL INITIATIVE	\$ -	\$ 18,375.00	\$ 18,375.00	100.00%
TOTAL LOTTERY FUNDED		\$ 284,420.00	\$ 298,724.00	\$ 14,304.00	5.03%
INCENTIVE PROGRAMS					
(NEW)	AT-RISK	\$ -	\$ 51,431.00	\$ 51,431.00	100.00%
2402110	COMPENSATION SUPPLEMENT	\$ 39,831.00	\$ 44,646.00	\$ 4,815.00	12.09%
4104050	TECHNOLOGY BOND	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL INCENTIVE PROGRAMS		\$ 167,831.00	\$ 224,077.00	\$ 56,246.00	33.51%
OTHER STATE FUNDS					
240349	INDUSTRY CERTIFICATION COSTS	\$ 1,608.00	\$ 1,608.00	\$ -	0.00%
240365	WORKPLACE READINESS SKILLS	\$ 373.00	\$ 373.00	\$ -	0.00%
TOTAL OTHER STATE FUNDS		\$ 1,981.00	\$ 1,981.00	\$ -	0.00%
TOTAL STATE FUNDS		\$ 5,309,892.00	\$ 5,393,580.00	\$ 83,688.00	1.58%

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FEDERAL FUNDS					
3302020	TITLE I	\$ 197,321.00	\$ 197,564.00	\$ 243.00	0.12%
3302190	TITLE VI-B (SPECIAL EDUCATION)	\$ 252,316.00	\$ 252,316.00	\$ -	0.00%
3302260	TITLE II-A	\$ 46,175.00	\$ 36,445.00	\$ (9,730.00)	-21.07%
3303940	TITLE III	\$ 1,335.00	\$ 1,020.00	\$ (315.00)	-23.60%
3302192	PRE-SCHOOL	\$ 9,419.00	\$ 9,419.00	\$ -	0.00%
3301100	MEDICAID REIMBURSEMENT	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
3302300	CARL PERKINS VOCATIONAL ACT	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3302150	E-RATE	\$ 40,000.00	\$ 25,000.00	\$ (15,000.00)	-37.50%
3302130	SCHOOL LUNCH (MOVED TO CAFETERIA)	\$ 300,000.00	\$ -	\$ (300,000.00)	-100.00%
TOTAL FEDERAL FUNDS		\$ 886,566.00	\$ 561,764.00	\$ (324,802.00)	-36.64%
COUNTY FUNDS					
5105000	APPROP FOR OPERATION	\$ 6,862,067.00	\$ 7,543,702.00	\$ 681,635.00	9.93%
5105010	APPROP FOR CAPITAL OUTLAY	\$ 18,850.00	\$ 18,850.00	\$ -	0.00%
5105020	APPROP FOR DEBT SERVICE	\$ 570,716.00	\$ 569,032.00	\$ (1,684.00)	-0.30%
TOTAL COUNTY FUNDS		\$ 7,451,633.00	\$ 8,131,584.00	\$ 679,951.00	9.12%
OTHER LOCAL FUNDS					
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
1612020	SPECIAL FEES FROM PUPILS	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
1803010	REBATES/ REFUNDS/REIMBURSEMENTS	\$ 20,000.00	\$ 35,000.00	\$ 15,000.00	75.00%
1899030	DONATIONS/GRANTS	\$ -	\$ 10,000.00	\$ 10,000.00	100.00%
1899050	SALE OF SUPPLIES	\$ 300.00	\$ 300.00	\$ -	0.00%
1899080	SALE OF BUSES	\$ 500.00	\$ 500.00	\$ -	0.00%
1899090	SALE OF EQUIPMENT	\$ 100.00	\$ 100.00	\$ -	0.00%
1899120	OTHER FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL OTHER LOCAL FUNDS		\$ 57,900.00	\$ 82,900.00	\$ 25,000.00	43.18%
TOTAL REVENUE FOR OPERATING OF SCHOOLS		\$ 13,705,991.00	\$ 14,169,828.00	\$ 463,837.00	3.38%

Based on 1050 Enrollment

**MATHEWS COUNTY PUBLIC SCHOOLS
2017-2018
ADOPTED OPERATING BUDGET**

03/21/2017
BOARD MEETING

CAFETERIA FUND EXPENDITURES		2016-2017	2017-2018	CHANGE	% CHANGE
<u>1000</u>	<u>COMP. FOR CAFETERIA PERSONNEL</u>	\$ 224,502.00	\$ 274,927.00	\$ 50,425.00	22.46%
<u>2000</u>	<u>EMPLOYEE BENEFITS</u>	\$ 86,570.00	\$ 98,030.00	\$ 11,460.00	13.24%
<u>6000</u>	<u>FOOD PRODUCTS</u>	\$ 370,000.00	\$ 370,000.00	\$ -	0.00%
<u>5000</u>	<u>OTHER USE OF FUNDS</u>	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
<u>6000</u>	<u>MATERIALS AND SUPPLIES</u>	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
TOTAL EXPENDITURES FOR CAFETERIA FUND		\$ 704,072.00	\$ 765,957.00	\$ 61,885.00	8.79%
CAFETERIA FUND REVENUE					
<u>3302130</u>	<u>FEDERAL REIMBURSEMENTS</u>	\$ 300,000.00	\$ 300,000.00	\$ -	0.00%
<u>242330</u>	<u>STATE SCHOOL BREAKFAST</u>	\$ 1,491.00	\$ 1,706.00	\$ 215.00	14.42%
<u>2402330</u>	<u>STATE SCHOOL LUNCH</u>	\$ 6,631.00	\$ 6,473.00	\$ (158.00)	-2.38%
<u>6000</u>	<u>EMPLOYEE BENEFITS TRANSFER</u>	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
<u>5000</u>	<u>SALES</u>	\$ 309,380.00	\$ 371,208.00	\$ 61,828.00	19.98%
TOTAL REVENUE FOR CAFETERIA FUND		\$ 704,072.00	\$ 765,957.00	\$ 61,885.00	8.79%
TEXTBOOK FUND EXPENDITURES					
<u>9000</u>	<u>NEW BOOKS PURCHASED</u>	\$ 75,515.00	\$ 75,515.00	\$ -	0.00%
<u>9117</u>	<u>FREIGHT ON BOOKS PURCHASED</u>	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND		\$ 78,015.00	\$ 78,015.00	\$ -	0.00%
TEXTBOOK FUND REVENUE					
<u>9000</u>	<u>TEXTBOOK FUND STATE TRANSFER</u>	\$ 55,515.00	\$ 54,960.00	\$ (555.00)	-1.00%
<u>9000</u>	<u>TEXTBOOK FUND LOCAL ACCOUNT BAL</u>	\$ 22,500.00	\$ 23,055.00	\$ 555.00	2.47%
TOTAL REVENUE FOR TEXTBOOK FUND		\$ 78,015.00	\$ 78,015.00	\$ -	0.00%

Based on 1050 Enrollment

**FOURTH DRAFT
NOTES UPDATE**

INSTRUCTION CHANGES

INSTRUCTION SALARIES INCREASE	\$ 293,345.00	NEW POSITIONS: \$129,753.00	\$ 163,592.00	IS SALARY INCREASE FOR STEP & 1%
INDOOR TRACK COACH	\$ 1,200.00			
SUBSTITUTES	\$ 39,500.00	ACTUAL COST: \$28,500.00	\$ 11,000.00	COST TO INCREASE LONG TERM LICENSE FROM 100-125, LICENSE DAILY 60-75
HOMEBOUND	\$ 2,625.00	INCREASE RATE FROM \$20 PER HOUR TO \$25, STILL UNDER SURROUNDING DIVISIONS		
FICA/MED	\$ 32,913.00	NEW POSITIONS: \$9,926.10	\$ 12,531.15	RAISE FICA/MED \$8,834.00 SUBS/HOMEBOUND/STUDENTS(REV NEUTRAL) ADJ
VRS BENEFITS	\$ 157,353.00	NEW POSITIONS: \$ 27,315.00	\$ 103,246.00	INCREASE IN DRAFT ONE \$ 26,792.00 ADDITIONAL VRS DUE TO RAISE
HEALTH	\$ 42,876.00	14.8% INCREASE, REQUIRED INCREASE IN EMPLOYER CONTRIBUTION		
RETIREE HEALTH INSURANCE	\$ (2,500.00)	REDUCED # ON INSURANCE		
ATHLETIC TRAINER	\$ 20,000.00	NEW		
TITLE I PURCHASED SERVICES	\$ 13,233.00	REFLECT ANNUAL PLAN		
TITLE I PROFESSIONAL DEVELOPMENT	\$ 300.00	REFLECT ANNUAL PLAN		
TITLE I MATERIALS & SUPPLIES	\$ (1,504.00)	REFLECT ANNUAL PLAN		
TITLE II-A PURCHASED SERVICES	\$ (3,127.00)	REFLECT ANNUAL PLAN		
TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 818.00	REFLECT ANNUAL PLAN		
TITLE VI-B SPECIAL ED TRAINING	\$ (100.00)	REFLECT ANNUAL PLAN		
TITLE VI-B SPECIAL ED MATERIALS/SUPPLI	\$ 559.00	REFLECT ANNUAL PLAN		
DONATIONS/GRANTS	\$ 10,000.00	NEW/REFLECTS REVENUE LINE/FOR ACCURATE STATE REPORTING		

\$188,194.10	NEW POSITIONS: MEDIA SPECIALIST, 1 LIES TEACHER, ATHLETIC TRAINER, COACH
\$ 202,915.15	STEP +1%

ADMIN, ATT HEALTH:

SALARIES	\$ 8,860.00	114 SALARY ADJ	\$ 8,746.00	RAISE COST	18304 RN
FICA & MEDICARE BENEFITS	\$ 678.00	\$ 669.00	RAISE COST,	\$9 IN ORIG BUDGET	1400 RN
VRS BENEFITS	\$ 8,922.00	\$7,269.00	VRS RATE INCF	\$ 1,653.00	ADDITIONAL RAISE COST 3452 RN
HEALTH INSURANCE BENEFITS	\$ (1,140.00)	PLAN CHANGE			
	\$ 17,320.00				
	\$ 11,068.00	STEP +1%			
	\$23,156.00	RN			

TRANSPORTATION

SALARIES	\$15,889.00	\$5,210.00	SALARY ADJ	\$10,679.00	RAISE COST
SUBSTITUTE DRIVERS	\$2,000.00	\$2,000.00	INCREASE PAY TO \$22 PER RUN		
FICA & MEDICARE BENEFITS	\$1,368.00	\$406.00	SALARY ADJ	\$962.00	RAISE COST
VRS BENEFITS	(\$5,065.00)	RATE NOTIFICATION/NO INCREASE			
HEALTH INSURANCE BENEFITS	\$9,456.00	\$7,244.00	14.8% INCREASE		
FUEL (GAS AND DIESEL)	(\$50,000.00)	reflects actual expenses			
MATERIALS AND SUPPLIES	\$50,000.00	reflects actual expenses			
	\$11,641.00	STEP +1%			

FOURTH DRAFT
NOTES UPDATE

OPERATION AND MAINTENANCE

SALARIES	\$52,691.00	\$6,766.00	SALARY ADJ	\$45,925.00	RAISE COST
FICA & MEDICARE BENEFITS	\$4,031.00	\$518.00	SALARY ADJ	\$3,513.00	RAISE COST
VRS BENEFITS	(\$730.00)		RATE NOTIFICATION/NO INCREASE		
HEALTH INSURANCE BENEFITS	\$15,672.00	14.8% INCREASE			
	\$49,438.00				RAISE COST

TECHNOLOGY

SALARIES	\$1,788.00	\$342.00	SALARY ADJ	\$1,446.00	RAISE COST
FICA & MEDICARE BENEFITS	\$137.00	\$26.00	SALARY ADJ	\$111.00	RAISE COST
VRS BENEFITS	\$1,532.00	\$59.00	RATE INCREASE		\$1,473.00 RAISE COST
HEALTH INSURANCE BENEFITS	\$300.00	14.8% RATE INCREASE			
INTERNET/WAN	\$63,292.00	COST OF INCREASING INTERNET FROM 250MB TO 1GB			
ADMINISTRATIVE SOFTWARE	\$13,000.00	ACTUAL COST/ACA/OVERTIME PR SOFTWARE			
	\$3,030.00	COST OF STEP+1%			

TOTAL BUDGET FIGURES

\$278,092.15	COST OF STEP + 1% SALARIES & BENEFITS, NO NEW POSITIONS - CURRENT EMPLOYEES ONLY
\$67,164.00	HEALTH INSURANCE INCREASE; INCLUDES 27240 FOR NEW POSITIONS, COST =39924 WITHOUT
\$104,779.00	VRS RATE INCREASE COST WITHOUT RAISE AFTER ADJUSTING FOR NO INCREASE ON NON-PRO GROUP WITHOUT INCLUDING NEW POSITIONS
\$144,703.00	COST TO FUND MANDATED VRS INCREASE & HEALTH INSURANCE INCREASE FOR CURRENT EMPLOYEES WITHOUT RAISES