Poquoson City Public Schools

School Board Approved Budget

Fiscal Year 2022

July 1, 2021 – June 30, 2022

School Board Approved March 16, 2021

City Council Adopted May 10, 2021

Poquoson City Public Schools
Fiscal Year 2022 Budget

School Board

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Steven G. Pappas, *Executive Director of Operations*

Tara E. Woodruff, *Executive Director of Finance*

Poquoson City Public Schools
Fiscal Year 2022 Budget

Budget Summary

The information contained in this budget is based on the General Assembly's Fiscal Year 2022 budget presented in March 2021.

Budget Objectives

The School Board set out to provide additional compensation for all employees and maintain and enhance all current instructional programs.

Budget Details

The FY22 School Board Approved Budget totals $24,748,807, which is 4.13% more than the FY21 Approved Budget.

This budget includes an anticipated increase in State revenue of $772,776, which includes no loss funding for a decrease in enrollment related to the pandemic. Federal revenue is estimated to decrease by $66,980, which is primarily due to the end of a five-year grant program for Project Based Learning.

The General Assembly's budget included a compensation supplement in FY22 to provide a compensation increase between 2% and 5% over the 2020-2022 biennium for SOQ funded positions. Therefore, the Proposed Budget includes a 5% compensation increase for all employees at a total cost of $818,134.

The General Assembly voted to gradually increase the minimum wage to $12 per hour by 2023. As of May 1, 2021, the minimum wage increases to $9.50 per hour. Then, by January 1, 2022, minimum wage increases again to $11 per hour. As a result of this increase, included in this budget is an increase in the daily substitute rates and positions that fall under $11 per hour. The projected increase related to minimum wage is $64,550.

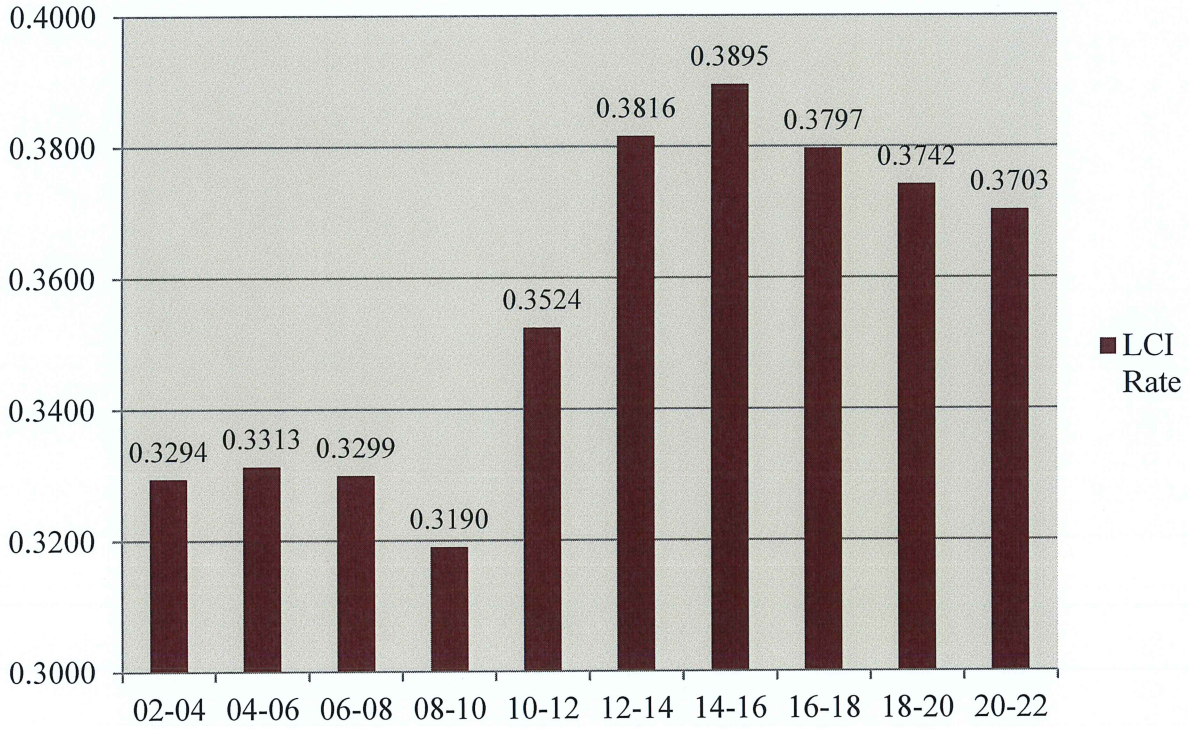
Also included in this budget are three part-time maintenance positions with the elimination of the lawn services contract, which is a net increase of $4,194. Instructional increases, including Aviation Academy and New Horizons, total $85,694. Additionally, anticipated increases in contracts, insurance and technology support total $96,382.

This year, there are no changes in health or dental insurance premium rates. Based on the Request for Proposal issued last year, PCPS changed health insurance providers and received a two year

rate guarantee. Additionally, the current dental provider also issued a two year rate guarantee to alleviate an increase in rates this year. As a result, there is no increase in health and dental insurance costs this year.

In addition, this budget includes a request to increase local funding from the City of Poquoson in the amount of $295,742.

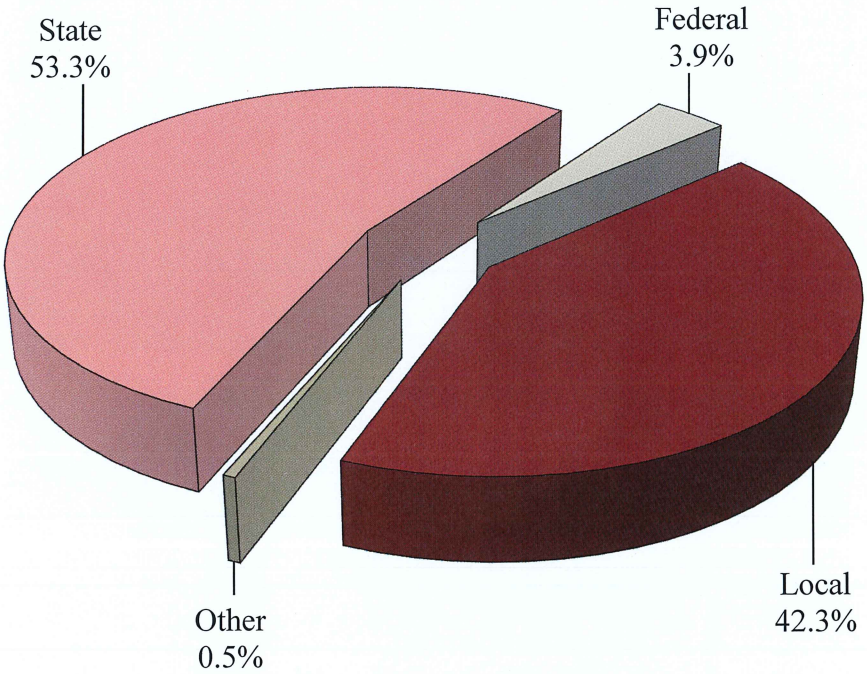
Poquoson City Public Schools
Local Composite Index
Bienniums 2002-2004 through 2020-2022



The Local Composite Index (LCI) is a significant factor in determining the amount of State revenue that Poquoson City Public Schools (PCPS) receives. The LCI is intended to be a measure of the locality's ability to fund education. With every biennium, the State re-computes the LCI. In effect, an increase in the composite index results in a shift in funding from State to locality. The composite index determines the minimum amount that a locality must provide for public education by law; however, virtually all divisions in the state provide funding for their schools in excess of the required minimums. For the 2020-2022 biennium, the LCI for PCPS decreased 1.04% resulting in new index of 0.3703.

Poquoson City Public Schools
Fiscal Year 2022 Budget

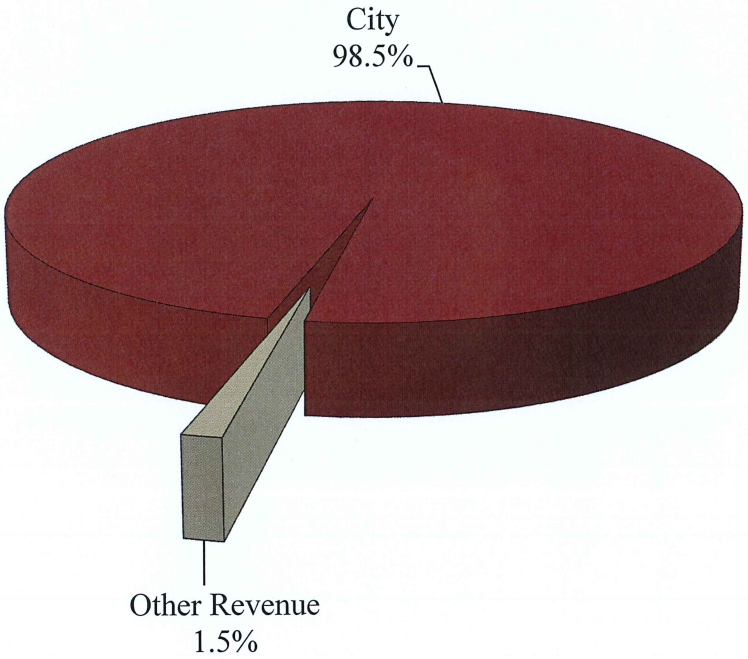
Total Revenue by Source



Local	$	10,462,429
Other		119,758
State		13,212,594
Federal		954,026
Total	**$**	**24,748,807**

Poquoson City Public Schools
Fiscal Year 2022 Budget

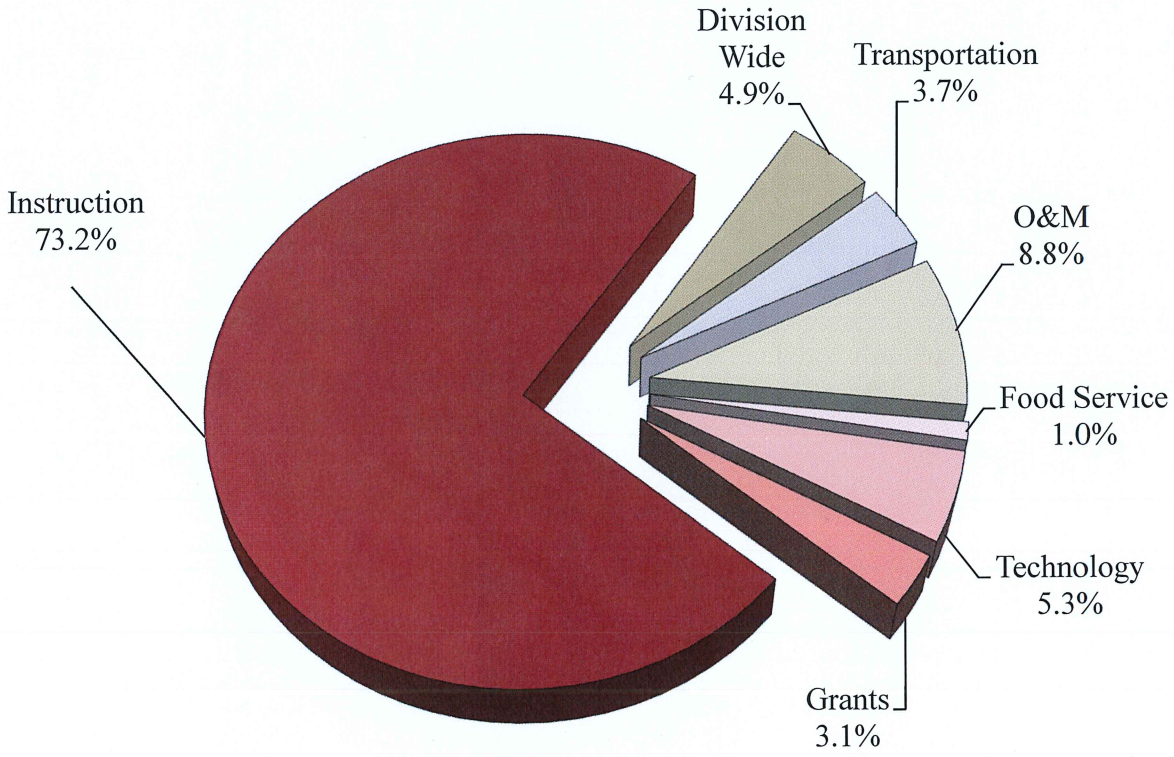
Total Local and Other Revenue



City	$	10,428,429
Shared City Services		34,000
Food Service		45,758
Athletic Fees		38,000
Miscellaneous		25,000
E-Rate		11,000
Total	**$**	**10,582,187**

Poquoson City Public Schools
Fiscal Year 2022 Budget

Expenditures



Instruction	$	18,126,559
Division Wide		1,209,305
Transportation		910,404
Operation and Maintenance		2,165,037
Food Service		259,424
Technology		1,309,052
Grants		769,026
Total	**$**	**24,748,807**

Poquoson City Public Schools
Fiscal Year 2022 Budget

Full-Time Equivalent (FTE) Positions

Teacher	155.0
Instructional Technology Resource Teacher	3.0
Paraprofessional	35.0
Bus Driver / Aide	19.5
Guidance Services	9.0
Clerical Support (Schools)	10.0
Media Services	7.0
Cafeteria Services	2.5
Assistant Principal	5.0
Principal	4.0
Nurse	4.0
Psychologist	2.0
Speech Language Pathologist / Instructional Specialist	2.0
Speech Language Pathologist	1.0
Social Worker	1.0
Custodian	1.0
Special, Gifted and General Ed Administration	2.0
Special Ed Clerical	1.0
Maintenance Staff	5.5
Maintenance, Transportation and Food Service Operations	2.0
Clerical Support / Clerk of the School Board	1.5
Superintendent	1.0
Assistant Superintendent of Instruction and Support Services	1.0
Technology Support Services	4.0
Data Management Support Services	1.0
Financial Services	3.5
Human Resource Services	1.0
Professional Learning and Digital Communications Administrator	1.0
Project Director (Grant Funded)	0.5
Grand Total	**286.0**

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	$ 10,307,362	$ 10,582,187	$ 274,825	2.67%
TOTAL STATE FUNDS	12,439,818	13,212,594	772,776	6.21%
TOTAL FEDERAL FUNDS	1,021,006	954,026	(66,980)	-6.56%
TOTAL REVENUE	$ 23,768,186	$ 24,748,807	$ 980,621	4.13%

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	$ 17,291,760	$ 18,126,559	$ 834,799	4.83%
DISTRICT WIDE	1,175,812	1,209,305	33,493	2.85%
TRANSPORTATION	890,314	910,404	20,090	2.26%
OPERATION AND MAINTENANCE	2,049,731	2,165,037	115,306	5.63%
FOOD SERVICE	280,728	259,424	(21,304)	-7.59%
TECHNOLOGY	1,243,835	1,309,052	65,217	5.24%
GRANTS	836,006	769,026	(66,980)	-8.01%
TOTAL EXPENDITURES	$ 23,768,186	$ 24,748,807	$ 980,621	4.13%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

LOCAL REVENUE

CODE	BUDGET FUNCTION	2019-2020 RECEIVED	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1602020	ATHLETIC FEES	$ 21,338	$ 38,000	$ 38,000	$ -	0.00%
1612040	SCHOOL FOOD SERVICE	71,519	66,675	45,758	(20,917)	-31.37%
1899120	MISCELLANEOUS	37,283	25,000	25,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	26,366	-	-	-	0.00%
1899123	PEF TECHNOLOGY GRANT	50,727	-	-	-	0.00%
1899125	INSURANCE CLAIMS	1,502	-	-	-	0.00%
1900110	E-RATE	20,990	11,000	11,000	-	0.00%
5105000	OPERATION	9,949,611	10,132,687	10,428,429	295,742	2.92%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	25,349	-	-	-	0.00%
	TOTAL LOCAL FUNDS	$ 10,238,685	$ 10,307,362	$ 10,582,187	$ 274,825	2.67%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

STATE REVENUE

CODE	BUDGET FUNCTION	2019-2020 RECEIVED	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
2402020	BASIC AID	$ 5,982,651	$ 6,501,301	$ 6,427,502	$ (73,799)	-1.14%
2402030	GED FUNDING / ISAEP FUNDING	8,387	8,386	8,386	-	0.00%
2402040	REMEDIAL SUMMER SCHOOL	31,461	31,230	35,348	4,118	13.19%
2402050	FOSTER CARE	56	59	28	(31)	-52.54%
2402070	GIFTED AND TALENTED SOQ	64,873	69,258	67,745	(1,513)	-2.18%
2402080	REMEDIAL SOQ	64,873	70,590	69,048	(1,542)	-2.18%
2402110	COMPENSATION SUPPLEMENT	363,223	-	415,640	415,640	100.00%
2402120	SPECIAL EDUCATION SOQ	773,182	885,699	866,353	(19,346)	-2.18%
2402140	TEXTBOOK PAYMENTS	133,308	143,137	140,010	(3,127)	-2.18%
2402150	SCHOOL FOOD PAYMENTS	5,914	6,027	5,914	(113)	-1.87%
2402170	VOCATIONAL EDUCATION SOQ	109,887	105,218	102,920	(2,298)	-2.18%
2402210	SOCIAL SECURITY INSTRUCTION	369,380	394,236	388,230	(6,006)	-1.52%
2402230	TEACHER RETIREMENT INSTRUCTION	815,549	920,328	905,436	(14,892)	-1.62%
2402280	EARLY READING INTERVENTION	20,918	22,386	20,147	(2,239)	-10.00%
2402410	GROUP LIFE INSTRUCTION	25,155	27,969	27,359	(610)	-2.18%
2402460	HOMEBOUND	11,077	11,306	7,728	(3,578)	-31.65%
2402480	SPECIAL ED REGIONAL PROGRAM	210,618	224,878	268,142	43,264	19.24%
2402510	CAREER AND TECHNICAL EDUCATION	-	10,321	10,550	229	2.22%
2402520	VOCATIONAL ED EQUIPMENT	4,282	-	-	-	0.00%
2402530	VOCATIONAL CAT / OCCUPATIONAL	6,268	-	-	-	0.00%
2402650	AT RISK	21,295	31,295	37,803	6,508	20.80%
2402810	PRESCHOOL INITIATIVE	17,815	17,926	21,692	3,766	21.01%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	484,576	496,804	526,700	29,896	6.02%
	NO LOSS FUNDING	-	-	119,758	119,758	0.00%
2402910	MENTOR TEACHER PROGRAM	1,264	1,264	1,351	87	6.88%
2402994	DOE SECURITY GRANT	3,022	-	-	-	0.00%
2403080	SALES TAX	2,438,009	2,241,854	2,522,698	280,844	12.53%
2403090	ENGLISH AS SECOND LANGUAGE	5,052	5,874	3,615	(2,259)	-38.46%
2403340	CTE EQUIPMENT HIGH DEMAND	3,289	-	-	-	0.00%
2403360	CTE STEM-H INDUSTRY CREDENTIALS	773	-	-	-	0.00%
2403470	SCHOOL BREAKFAST	8,926	10,669	-	(10,669)	-100.00%
	SCHOOL MEALS EXPANSION	-	-	3,188	3,188	100.00%
	COMMUNITY PROVIDER ADD-ON	-	-	7,500	7,500	100.00%
2403650	WORKPLACE READINESS SKILLS	477	-	-	-	0.00%
2403990	NATIONAL BOARD CERTIFICATION	7,500	-	-	-	0.00%
2404050	SOL ALGEBRA READINESS	8,615	9,045	9,045	-	0.00%
2404150	PROJECT GRADUATION	3,887	3,758	3,758	-	0.00%
2404270	PBIS OF THE VTSS	23,240	-	-	-	0.00%
2404670	CAREER SWITCHER MENTORING	2,000	-	-	-	0.00%
4104050	VPSA FUNDING FOR TECHNOLOGY	52,355	154,000	154,000	-	0.00%
	SUBTOTAL STATE FUNDS	$ 12,083,157	$ 12,404,818	$ 13,177,594	$ 772,776	6.23%
2500000	DIRECT SERVICES (MEDICAID)	51,893	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	121,193	-	-	-	0.00%
	TOTAL STATE FUNDS	$ 12,256,243	$ 12,439,818	$ 13,212,594	$ 772,776	6.21%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

FEDERAL REVENUE

CODE	BUDGET FUNCTION	2019-2020 RECEIVED	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
10.5530	SCHOOL FOOD BREAKFAST	$ 30,809	$ 30,000	$ 30,000	$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	111,131	155,000	155,000	-	0.00%
10.5590	SFSP MEALS	65,693	-	-	-	0.00%
12.5561	STEM - SUCCESS FOR ALL	183,879	-	-	-	0.00%
12.5570	PROJECT BASED LEARNING	50,130	61,187	-	(61,187)	-100.00%
12.5580	TIERED SYSTEM OF SUPPORT	83,299	124,859	80,257	(44,602)	-35.72%
21.0190	CARES ACT	113,445	-	-	-	0.00%
84.0100	TITLE I NO CHILD LEFT BEHIND	75,986	66,120	64,544	(1,576)	-2.38%
84.0270	TITLE VI-B	320,428	391,914	403,044	11,130	2.84%
84.0410	IMPACT AID	190,352	125,000	153,000	28,000	22.40%
84.0481	CARL PERKINS / DISADV. HANDICAP.	14,358	17,422	17,422	-	0.00%
84.1730	PRESCHOOL HANDICAPPED GRANT	13,644	12,219	12,219	-	0.00%
84.2810	TITLE II	27,285	27,285	28,540	1,255	4.60%
84.4240	TITLE IV	9,126	10,000	10,000	-	0.00%
	TOTAL FEDERAL FUNDS	$ 1,289,565	$ 1,021,006	$ 954,026	$ (66,980)	-6.56%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	$ 2,057,919	$ 2,110,106	$ 52,187	2.54%
GUIDANCE	57,947	61,227	3,280	5.66%
HOMEBOUND INSTRUCTION	5,113	5,113	-	0.00%
MEDIA	115,196	120,520	5,324	4.62%
OFFICE OF THE PRINCIPAL	304,779	318,548	13,769	4.52%
SPECIAL CLASSROOM INSTRUCTION	361,386	633,050	271,664	75.17%
GIFTED AND TALENTED	29,778	31,420	1,642	5.51%
REMEDIAL	109,023	114,069	5,046	4.63%
TOTAL PRIMARY SCHOOL	3,041,141	3,394,053	352,912	11.60%
ELEMENTARY SCHOOL:				
INSTRUCTION	1,826,287	1,913,819	87,532	4.79%
GUIDANCE	70,694	74,311	3,617	5.12%
HOMEBOUND INSTRUCTION	5,114	5,114	-	0.00%
MEDIA	72,279	75,774	3,495	4.84%
OFFICE OF THE PRINCIPAL	343,031	368,996	25,965	7.57%
SPECIAL CLASSROOM INSTRUCTION	521,718	538,425	16,707	3.20%
GIFTED AND TALENTED	135,628	142,241	6,613	4.88%
REMEDIAL	41,243	44,839	3,596	8.72%
TOTAL ELEMENTARY SCHOOL	3,015,994	3,163,519	147,525	4.89%
MIDDLE SCHOOL:				
INSTRUCTION	2,108,090	2,298,934	190,844	9.05%
GUIDANCE	220,110	228,542	8,432	3.83%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	119,264	125,058	5,794	4.86%
OFFICE OF THE PRINCIPAL	347,821	363,839	16,018	4.61%
SPECIAL CLASSROOM INSTRUCTION	639,187	526,614	(112,573)	-17.61%
VOCATIONAL	92,985	70,050	(22,935)	-24.67%
GIFTED AND TALENTED	59,337	62,919	3,582	6.04%
REMEDIAL	66,922	70,159	3,237	4.84%
TOTAL MIDDLE SCHOOL	3,660,375	3,752,774	92,399	2.52%
HIGH SCHOOL:				
INSTRUCTION	3,778,115	3,848,399	70,284	1.86%
GUIDANCE	304,884	324,967	20,083	6.59%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	134,568	129,015	(5,553)	-4.13%
OFFICE OF THE PRINCIPAL	496,590	518,991	22,401	4.51%
SPECIAL CLASSROOM INSTRUCTION	948,009	959,733	11,724	1.24%
VOCATIONAL	548,634	575,012	26,378	4.81%
GIFTED AND TALENTED	75,273	79,387	4,114	5.47%
TOTAL HIGH SCHOOL	6,292,732	6,442,163	149,431	2.37%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	501,355	540,606	39,251	7.83%
SOCIAL WORKER	70,280	73,730	3,450	4.91%
TOTAL SECONDARY PROGRAMS	571,635	614,336	42,701	7.47%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	270,083	268,037	(2,046)	-0.76%
PSYCHOLOGICAL SERVICES	152,422	160,618	8,196	5.38%
SPEECH / AUDIOLOGY	244,289	282,852	38,563	15.79%
TOTAL SECONDARY ATTENDANCE/HEALTH	666,794	711,507	44,713	6.71%
ADULT EDUCATION	7,359	7,359	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	29,089	30,359	1,270	4.37%
DIVISION WIDE - ADMINISTRATION	1,146,723	1,178,946	32,223	2.81%
TOTAL DIVISION WIDE - ADMINISTRATION	1,175,812	1,209,305	33,493	2.85%
TRANSPORTATION	890,314	910,404	20,090	2.26%
OPERATION / MAINTENANCE	2,049,731	2,165,037	115,306	5.63%
FOOD SERVICE	95,728	74,424	(21,304)	-22.25%
SITE ACQUISITION	4,500	5,500	1,000	22.22%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	575,766	603,933	28,167	4.89%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	483,269	520,319	37,050	7.67%
TOTAL TECHNOLOGY	1,059,035	1,124,252	65,217	6.16%
REMEDIAL SUMMER SCHOOL	31,230	35,348	4,118	13.19%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	66,120	64,544	(1,576)	-2.38%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	17,422	17,422	-	0.00%
TITLE II	27,285	28,540	1,255	4.60%
TITLE IV	10,000	10,000	-	0.00%
TITLE VI-B - SPECIAL EDUCATION	391,914	403,044	11,130	2.84%
TIERED SYSTEM OF SUPPORT	124,859	80,257	(44,602)	-35.72%
PROJECT BASED LEARNING	61,187	-	(61,187)	-100.00%
IMPACT AID	125,000	153,000	28,000	22.40%
PRESCHOOL HANDICAPPED	12,219	12,219	-	0.00%
TOTAL FEDERAL GRANTS	1,021,006	954,026	(66,980)	-6.56%
TOTAL EXPENDITURES	$ 23,768,186	$ 24,748,807	$ 980,621	4.13%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - INSTRUCTION 1.100.20.160.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,353,063	$ 1,422,956	$ 1,446,012	$ 23,056	1.62%
2100	FICA BENEFITS	98,831	108,876	110,638	1,762	1.62%
2210	VRS BENEFITS	203,888	230,324	232,286	1,962	0.85%
2300	HEALTH BENEFITS	236,863	240,945	256,793	15,848	6.58%
2400	GROUP LIFE INSURANCE	16,959	18,503	18,664	161	0.87%
2750	RETIREE HEALTH CARE CREDIT	15,536	16,707	16,855	148	0.89%
3000	OTHER INSTRUCTIONAL COST	3,712	3,714	7,214	3,500	94.24%
5500	PROFESSIONAL DEVELOPMENT	2,286	2,024	2,274	250	12.35%
6000	MATERIALS / SUPPLIES	20,757	11,920	16,920	5,000	41.95%
8200	EQUIPMENT ADDITIONS	2,213	1,950	2,450	500	25.64%
	TOTAL EXPENDITURES	$ 1,954,108	$ 2,057,919	$ 2,110,106	$ 52,187	2.54%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.100.20.160.1.61210

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 45,215	$ 44,784	$ 47,452	$ 2,668	5.96%
2100	FICA BENEFITS	3,438	3,427	3,631	204	5.95%
2210	VRS BENEFITS	7,115	7,551	7,906	355	4.70%
2400	GROUP LIFE INSURANCE	585	599	627	28	4.67%
2750	RETIREE HEALTH CARE CREDIT	536	541	566	25	4.62%
6000	MATERIALS / SUPPLIES	779	1,045	1,045	-	0.00%
	TOTAL EXPENDITURES	$ 57,668	$ 57,947	$ 61,227	$ 3,280	5.66%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.160.161230

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ -	$ 4,750	$ 4,750	$ -	0.00%
2100	FICA BENEFITS	-	363	363	-	0.00%
	TOTAL EXPENDITURES	$ -	$ 5,113	$ 5,113	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - MEDIA 1.100.20.160.1.61320

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 73,781	$ 72,939	$ 77,163	$ 4,224	5.79%
2100	FICA BENEFITS	5,175	5,582	5,904	322	5.77%
2210	VRS BENEFITS	11,274	11,952	12,526	574	4.80%
2300	HEALTH BENEFITS	18,834	19,980	20,095	115	0.58%
2400	GROUP LIFE INSURANCE	942	964	1,011	47	4.88%
2750	RETIREE HEALTH CARE CREDIT	863	871	913	42	4.82%
6000	MATERIALS / SUPPLIES	3,179	2,908	2,908	-	0.00%
	TOTAL EXPENDITURES	$ 114,048	$ 115,196	$ 120,520	$ 5,324	4.62%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.160.1.61410

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 224,420	$ 221,457	$ 231,778	$ 10,321	4.66%
2100	FICA BENEFITS	16,430	16,945	17,734	789	4.66%
2210	VRS BENEFITS	31,037	32,900	33,837	937	2.85%
2300	HEALTH BENEFITS	28,405	28,426	30,004	1,578	5.55%
2400	GROUP LIFE INSURANCE	2,593	2,654	2,730	76	2.86%
2750	RETIREE HEALTH CARE CREDIT	2,375	2,397	2,465	68	2.84%
	TOTAL EXPENDITURES	$ 305,260	$ 304,779	$ 318,548	$ 13,769	4.52%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.160.2.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 238,052	$ 173,080	$ 363,167	$ 190,087	109.83%
2100	FICA BENEFITS	17,777	13,243	27,789	14,546	109.84%
2210	VRS BENEFITS	34,790	28,322	59,990	31,668	111.81%
2300	HEALTH BENEFITS	23,964	42,757	61,098	18,341	42.90%
2400	GROUP LIFE INSURANCE	2,903	2,285	4,825	2,540	111.16%
2750	RETIREE HEALTH CARE CREDIT	2,659	2,063	4,359	2,296	111.29%
6000	MATERIALS / SUPPLIES	1,959	2,136	3,136	1,000	46.82%
7000	JOINT OPERATIONS / NEW HORIZONS	74,245	97,500	108,686	11,186	11.47%
	TOTAL EXPENDITURES	$ 396,349	$ 361,386	$ 633,050	$ 271,664	75.17%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.100.20.160.4.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 26,637	$ 27,017	$ 28,543	$ 1,526	5.65%
2100	FICA BENEFITS	2,038	2,068	2,184	116	5.61%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	400	400	-	0.00%
	TOTAL EXPENDITURES	$ 28,675	$ 29,778	$ 31,420	$ 1,642	5.51%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRIMARY SCHOOL - REMEDIAL 1.100.20.160.5.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 83,201	$ 84,201	$ 88,526	$ 4,325	5.14%
2100	FICA BENEFITS	6,293	6,443	6,774	331	5.14%
2210	VRS BENEFITS	8,437	8,943	9,368	425	4.75%
2300	HEALTH BENEFITS	7,717	7,421	7,322	(99)	-1.33%
2400	GROUP LIFE INSURANCE	705	722	756	34	4.71%
2750	RETIREE HEALTH CARE CREDIT	645	652	682	30	4.60%
6000	MATERIALS / SUPPLIES	-	641	641	-	0.00%
	TOTAL EXPENDITURES	$ 106,998	$ 109,023	$ 114,069	$ 5,046	4.63%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - INSTRUCTION 1.100.20.150.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,239,738	$ 1,271,271	$ 1,362,655	$ 91,384	7.19%
2100	FICA BENEFITS	91,646	99,242	106,344	7,102	7.16%
2210	VRS BENEFITS	181,539	210,078	219,530	9,452	4.50%
2300	HEALTH BENEFITS	169,155	193,881	162,097	(31,784)	-16.39%
2400	GROUP LIFE INSURANCE	15,095	16,848	17,968	1,120	6.65%
2750	RETIREE HEALTH CARE CREDIT	13,827	15,216	16,224	1,008	6.62%
3000	OTHER INSTRUCTIONAL COST	3,713	3,857	7,357	3,500	90.74%
5500	PROFESSIONAL DEVELOPMENT	2,031	2,024	2,274	250	12.35%
6000	MATERIALS / SUPPLIES	20,056	11,920	16,920	5,000	41.95%
8200	EQUIPMENT ADDITIONS	2,167	1,950	2,450	500	25.64%
	TOTAL EXPENDITURES	$ 1,738,967	$ 1,826,287	$ 1,913,819	$ 87,532	4.79%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - GUIDANCE 1.100.20.150.1.61210

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 48,670	$ 49,020	$ 51,968	$ 2,948	6.01%
2100	FICA BENEFITS	3,604	3,751	3,977	226	6.03%
2210	VRS BENEFITS	7,631	8,089	8,471	382	4.72%
2300	HEALTH BENEFITS	7,303	7,714	7,717	3	0.04%
2400	GROUP LIFE INSURANCE	638	653	683	30	4.59%
2750	RETIREE HEALTH CARE CREDIT	584	589	617	28	4.75%
6000	MATERIALS / SUPPLIES	904	878	878	-	0.00%
	TOTAL EXPENDITURES	$ 69,334	$ 70,694	$ 74,311	$ 3,617	5.12%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.150.1.61230

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 575	$ 4,750	$ 4,750	$ -	0.00%
2100	FICA BENEFITS	44	364	364	-	0.00%
	TOTAL EXPENDITURES	$ 619	$ 5,114	$ 5,114	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - MEDIA 1.100.20.150.1.61320

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 53,870	$ 53,750	$ 56,552	$ 2,802	5.21%
2100	FICA BENEFITS	3,941	4,113	4,327	214	5.20%
2210	VRS BENEFITS	8,271	8,768	9,183	415	4.73%
2300	HEALTH BENEFITS	820	821	821	-	0.00%
2400	GROUP LIFE INSURANCE	691	707	741	34	4.81%
2750	RETIREE HEALTH CARE CREDIT	633	639	669	30	4.69%
6000	MATERIALS / SUPPLIES	4,286	3,481	3,481	-	0.00%
	TOTAL EXPENDITURES	$ 72,512	$ 72,279	$ 75,774	$ 3,495	4.84%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.150.1.61410

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 240,070	$ 240,661	$ 251,580	$ 10,919	4.54%
2100	FICA BENEFITS	17,546	18,413	19,248	835	4.53%
2210	VRS BENEFITS	37,310	39,549	41,314	1,765	4.46%
2300	HEALTH BENEFITS	40,002	38,337	50,530	12,193	31.80%
2400	GROUP LIFE INSURANCE	3,117	3,190	3,323	133	4.17%
2750	RETIREE HEALTH CARE CREDIT	2,855	2,881	3,001	120	4.17%
	TOTAL EXPENDITURES	$ 340,900	$ 343,031	$ 368,996	$ 25,965	7.57%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.150.2.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 331,522	$ 308,446	$ 300,619	$ (7,827)	-2.54%
2100	FICA BENEFITS	24,365	23,601	23,003	(598)	-2.53%
2210	VRS BENEFITS	51,403	50,714	49,065	(1,649)	-3.25%
2300	HEALTH BENEFITS	47,422	51,399	72,543	21,144	41.14%
2400	GROUP LIFE INSURANCE	4,270	4,066	3,939	(127)	-3.12%
2750	RETIREE HEALTH CARE CREDIT	3,911	3,671	3,559	(112)	-3.05%
3001	DIRECT SERVICES	51,839	35,000	35,000	-	0.00%
6000	MATERIALS / SUPPLIES	530	2,321	3,321	1,000	43.08%
7000	JOINT OPERATIONS / NEW HORIZONS	54,409	42,500	47,376	4,876	11.47%
	TOTAL EXPENDITURES	$ 569,671	$ 521,718	$ 538,425	$ 16,707	3.20%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.100.20.150.4.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 104,103	$ 104,403	$ 109,677	$ 5,274	5.05%
2100	FICA BENEFITS	7,980	7,988	8,392	404	5.06%
2210	VRS BENEFITS	16,135	17,104	17,914	810	4.74%
2300	HEALTH BENEFITS	2,588	2,590	2,590	-	0.00%
2400	GROUP LIFE INSURANCE	1,348	1,379	1,445	66	4.79%
2750	RETIREE HEALTH CARE CREDIT	1,235	1,246	1,305	59	4.74%
3000	STAFF DEVELOPMENT	298	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	625	625	-	0.00%
	TOTAL EXPENDITURES	$ 133,687	$ 135,628	$ 142,241	$ 6,613	4.88%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY SCHOOL - REMEDIAL 1.100.20.150.5.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 22,323	$ 22,526	$ 34,788	$ 12,262	54.43%
2100	FICA BENEFITS	1,386	1,725	2,663	938	54.38%
2210	VRS BENEFITS	3,481	3,690	5,699	2,009	54.44%
2300	HEALTH BENEFITS	13,357	12,735	814	(11,921)	-93.61%
2400	GROUP LIFE INSURANCE	291	298	460	162	54.36%
2750	RETIREE HEALTH CARE CREDIT	266	269	415	146	54.28%
	TOTAL EXPENDITURES	$ 41,104	$ 41,243	$ 44,839	$ 3,596	8.72%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - INSTRUCTION 1.100.30.130.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,523,819	$ 1,523,936	$ 1,650,913	$ 126,977	8.33%
2100	FICA BENEFITS	113,640	116,215	125,931	9,716	8.36%
2210	VRS BENEFITS	231,413	241,626	260,913	19,287	7.98%
2300	HEALTH BENEFITS	166,404	156,497	179,138	22,641	14.47%
2400	GROUP LIFE INSURANCE	19,263	19,414	20,977	1,563	8.05%
2750	RETIREE HEALTH CARE CREDIT	17,645	17,534	18,944	1,410	8.04%
3000	OTHER INSTRUCTIONAL COST	3,712	3,986	7,486	3,500	87.81%
3005	CHORAL DEPARTMENT	2,991	3,000	3,000	-	0.00%
3007	BAND OPERATIONS	3,813	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	140	2,024	2,274	250	12.35%
6000	MATERIALS / SUPPLIES	21,537	17,077	22,077	5,000	29.28%
6030	REMEDIAL SUPPLIES	222	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	6,986	1,933	2,433	500	25.87%
	TOTAL EXPENDITURES	$ 2,111,585	$ 2,108,090	$ 2,298,934	$ 190,844	9.05%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - GUIDANCE 1.100.30.130.1.61210

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 151,694	$ 152,338	$ 159,703	$ 7,365	4.83%
2100	FICA BENEFITS	10,908	11,655	12,219	564	4.84%
2210	VRS BENEFITS	23,766	25,193	26,378	1,185	4.70%
2300	HEALTH BENEFITS	24,614	24,790	23,927	(863)	-3.48%
2400	GROUP LIFE INSURANCE	1,986	2,033	2,129	96	4.72%
2750	RETIREE HEALTH CARE CREDIT	1,819	1,836	1,921	85	4.63%
6000	MATERIALS / SUPPLIES	625	2,265	2,265	-	0.00%
	TOTAL EXPENDITURES	$ 215,412	$ 220,110	$ 228,542	$ 8,432	3.83%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.130.61230

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 10,313	$ 6,186	$ 6,186	$ -	0.00%
2100	FICA BENEFITS	789	473	473	-	0.00%
	TOTAL EXPENDITURES	$ 11,102	$ 6,659	$ 6,659	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - MEDIA 1.100.30.130.1.61320

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 82,190	$ 81,865	$ 86,724	$ 4,859	5.94%
2100	FICA BENEFITS	5,880	6,264	6,635	371	5.92%
2210	VRS BENEFITS	12,218	13,275	13,916	641	4.83%
2300	HEALTH BENEFITS	8,080	12,055	11,880	(175)	-1.45%
2400	GROUP LIFE INSURANCE	1,021	1,071	1,123	52	4.86%
2750	RETIREE HEALTH CARE CREDIT	935	968	1,014	46	4.75%
6000	MATERIALS / SUPPLIES	4,185	3,766	3,766	-	0.00%
	TOTAL EXPENDITURES	$ 114,509	$ 119,264	$ 125,058	$ 5,794	4.86%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.130.1.61410

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 249,333	$ 247,069	$ 260,144	$ 13,075	5.29%
2100	FICA BENEFITS	18,248	18,904	19,904	1,000	5.29%
2210	VRS BENEFITS	38,369	40,671	42,704	2,033	5.00%
2300	HEALTH BENEFITS	34,617	34,933	34,530	(403)	-1.15%
2400	GROUP LIFE INSURANCE	3,206	3,281	3,445	164	5.00%
2750	RETIREE HEALTH CARE CREDIT	2,936	2,963	3,112	149	5.03%
	TOTAL EXPENDITURES	$ 346,709	$ 347,821	$ 363,839	$ 16,018	4.61%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.130.2.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 307,332	$ 400,599	$ 290,525	$ (110,074)	-27.48%
2100	FICA BENEFITS	23,077	30,650	22,230	(8,420)	-27.47%
2210	VRS BENEFITS	45,433	60,577	47,436	(13,141)	-21.69%
2300	HEALTH BENEFITS	36,956	37,120	45,755	8,635	23.26%
2400	GROUP LIFE INSURANCE	3,767	4,850	3,800	(1,050)	-21.65%
2750	RETIREE HEALTH CARE CREDIT	3,450	4,381	3,432	(949)	-21.66%
6000	MATERIALS / SUPPLIES	404	1,425	2,425	1,000	70.18%
7000	JOINT OPERATIONS / NEW HORIZONS	99,585	99,585	111,011	11,426	11.47%
	TOTAL EXPENDITURES	$ 520,004	$ 639,187	$ 526,614	$ (112,573)	-17.61%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.130.3.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 69,597	$ 68,519	$ 44,927	$ (23,592)	-34.43%
2100	FICA BENEFITS	5,427	5,243	3,438	(1,805)	-34.43%
2210	VRS BENEFITS	10,649	11,272	7,445	(3,827)	-33.95%
2300	HEALTH BENEFITS	821	821	7,717	6,896	839.95%
2400	GROUP LIFE INSURANCE	890	909	590	(319)	-35.09%
2750	RETIREE HEALTH CARE CREDIT	815	821	533	(288)	-35.08%
5500	PROFESSIONAL DEVELOPMENT	-	440	440	-	0.00%
6000	MATERIALS / SUPPLIES	3,102	3,217	3,217	-	0.00%
8200	EQUIPMENT ADDITIONS	2,250	1,743	1,743	-	0.00%
	TOTAL EXPENDITURES	$ 93,551	$ 92,985	$ 70,050	$ (22,935)	-24.67%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - GIFTED & TALENTED 1.100.30.130.4.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 45,261	$ 45,001	$ 47,927	$ 2,926	6.50%
2100	FICA BENEFITS	3,452	3,444	3,667	223	6.48%
2210	VRS BENEFITS	7,090	7,526	7,902	376	5.00%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	583	597	627	30	5.03%
2750	RETIREE HEALTH CARE CREDIT	534	539	566	27	5.01%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	642	642	-	0.00%
	TOTAL EXPENDITURES	$ 58,214	$ 59,337	$ 62,919	$ 3,582	6.04%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

MIDDLE SCHOOL - REMEDIAL 1.100.30.130.5.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 51,408	$ 51,068	$ 53,651	$ 2,583	5.06%
2100	FICA BENEFITS	3,921	3,908	4,105	197	5.04%
2210	VRS BENEFITS	7,898	8,372	8,768	396	4.73%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	660	675	707	32	4.74%
2750	RETIREE HEALTH CARE CREDIT	604	610	639	29	4.75%
6000	MATERIALS / SUPPLIES	-	994	994	-	0.00%
	TOTAL EXPENDITURES	$ 65,785	$ 66,922	$ 70,159	$ 3,237	4.84%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - INSTRUCTION 1.100.30.010.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 2,423,602	$ 2,534,293	$ 2,614,678	$ 80,385	3.17%
2100	FICA BENEFITS	179,403	192,109	199,051	6,942	3.61%
2210	VRS BENEFITS	323,699	365,761	376,562	10,801	2.95%
2300	HEALTH BENEFITS	359,060	381,228	346,946	(34,282)	-8.99%
2400	GROUP LIFE INSURANCE	26,936	29,361	30,247	886	3.02%
2750	RETIREE HEALTH CARE CREDIT	24,674	26,518	27,316	798	3.01%
3000	OTHER INSTRUCTIONAL COST	13,872	14,965	18,465	3,500	23.39%
3002	ATHLETIC OFFICIATING	18,959	19,000	19,000	-	0.00%
3003	ISAEP GED VOUCHERS	276	-	2,886	2,886	100.00%
3005	CHORUS OPERATIONS	4,098	4,000	4,000	-	0.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	6,356	15,000	15,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	2,341	2,705	2,955	250	9.24%
6000	MATERIALS / SUPPLIES	36,810	26,196	34,196	8,000	30.54%
6001	ACADEMIC LETTERS	-	570	570	-	0.00%
6003	PROJECT GRADUATION MATERIALS	30	800	800	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,808	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	10,814	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	17,468	7,360	7,360	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	110,443	112,708	102,326	(10,382)	-9.21%
7005	TUITION SUMMER GOV. SCHOOL	-	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	17,352	15,723	16,223	500	3.18%
	TOTAL EXPENDITURES	$ 3,579,001	$ 3,778,115	$ 3,848,399	$ 70,284	1.86%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - GUIDANCE 1.100.30.010.1.61210

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 209,918	$ 210,411	$ 220,359	$ 9,948	4.73%
2100	FICA BENEFITS	15,494	16,099	16,860	761	4.73%
2210	VRS BENEFITS	32,875	34,848	36,459	1,611	4.62%
2300	HEALTH BENEFITS	29,053	30,240	37,757	7,517	24.86%
2400	GROUP LIFE INSURANCE	2,747	2,811	2,941	130	4.62%
2750	RETIREE HEALTH CARE CREDIT	2,516	2,539	2,655	116	4.57%
3000	PROFESSIONAL DEVELOPMENT	1,356	1,238	1,238	-	0.00%
6000	MATERIALS / SUPPLIES	6,001	5,401	5,401	-	0.00%
6010	COURSE DESCRIPTION BOOKS	1,037	1,297	1,297	-	0.00%
	TOTAL EXPENDITURES	$ 300,997	$ 304,884	$ 324,967	$ 20,083	6.59%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.010.61230

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 4,838	$ 6,186	$ 6,186	$ -	0.00%
2100	FICA BENEFITS	370	473	473	-	0.00%
	TOTAL EXPENDITURES	$ 5,208	$ 6,659	$ 6,659	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - MEDIA 1.100.30.010.1.61320

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 88,354	$ 78,455	$ 92,428	$ 13,973	17.81%
2100	FICA BENEFITS	6,364	6,004	7,072	1,068	17.79%
2210	VRS BENEFITS	13,622	12,909	15,196	2,287	17.72%
2300	HEALTH BENEFITS	21,856	31,040	7,807	(23,233)	-74.85%
2400	GROUP LIFE INSURANCE	1,138	1,041	1,226	185	17.77%
2750	RETIREE HEALTH CARE CREDIT	1,042	940	1,107	167	17.77%
6000	MATERIALS / SUPPLIES	1,377	4,179	4,179	-	0.00%
	TOTAL EXPENDITURES	$ 133,753	$ 134,568	$ 129,015	$ (5,553)	-4.13%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.010.1.61410

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 346,461	$ 347,870	$ 365,906	$ 18,036	5.18%
2100	FICA BENEFITS	25,619	26,616	27,995	1,379	5.18%
2210	VRS BENEFITS	53,987	57,225	60,066	2,841	4.96%
2300	HEALTH BENEFITS	55,102	56,092	55,805	(287)	-0.51%
2400	GROUP LIFE INSURANCE	4,510	4,617	4,845	228	4.94%
2750	RETIREE HEALTH CARE CREDIT	4,132	4,170	4,374	204	4.89%
	TOTAL EXPENDITURES	$ 489,811	$ 496,590	$ 518,991	$ 22,401	4.51%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.010.2.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 542,317	$ 544,605	$ 537,104	$ (7,501)	-1.38%
2100	FICA BENEFITS	39,212	41,670	41,096	(574)	-1.38%
2210	VRS BENEFITS	83,226	89,618	88,210	(1,408)	-1.57%
2300	HEALTH BENEFITS	115,632	118,031	122,694	4,663	3.95%
2400	GROUP LIFE INSURANCE	6,924	7,202	7,078	(124)	-1.72%
2750	RETIREE HEALTH CARE CREDIT	6,342	6,503	6,395	(108)	-1.66%
6000	MATERIALS / SUPPLIES	537	776	1,776	1,000	128.87%
6005	JOB COACH MATERIALS	808	903	903	-	0.00%
6006	PRINT SHOP MATERIALS	950	1,201	1,201	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	137,225	137,500	153,276	15,776	11.47%
	TOTAL EXPENDITURES	$ 933,173	$ 948,009	$ 959,733	$ 11,724	1.24%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.010.3.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 186,578	$ 238,675	$ 261,921	$ 23,246	9.74%
2100	FICA BENEFITS	13,299	18,263	20,040	1,777	9.73%
2210	VRS BENEFITS	30,121	39,056	42,586	3,530	9.04%
2300	HEALTH BENEFITS	33,406	37,288	38,856	1,568	4.21%
2400	GROUP LIFE INSURANCE	2,509	3,141	3,437	296	9.42%
2750	RETIREE HEALTH CARE CREDIT	2,298	2,837	3,104	267	9.41%
3001	WRS & OTHER CERTIFICATION	477	-	-	-	0.00%
3003	STEM-H INDUSTRY CERTIFICATION	773	-	-	-	0.00%
3004	CTE EQUIPMENT HIGH DEMAND	3,289	-	-	-	0.00%
3005	PEF GRANT	727	-	-	-	0.00%
3830	ECPI	11,800	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	74	1,208	1,208	-	0.00%
6000	MATERIALS / SUPPLIES	11,541	8,797	8,797	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	147,861	155,639	147,504	(8,135)	-5.23%
7050	AVIATION ACADEMY	15,807	33,000	36,600	3,600	10.91%
8200	EQUIPMENT ADDITIONS	283	409	409	-	0.00%
8201	CTE STATE EQUIPMENT	4,282	10,321	10,550	229	2.22%
	TOTAL EXPENDITURES	$ 465,125	$ 548,634	$ 575,012	$ 26,378	4.81%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

HIGH SCHOOL - GIFTED & TALENTED 1.100.30.010.4.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 58,486	$ 57,706	$ 61,041	$ 3,335	5.78%
2100	FICA BENEFITS	4,484	4,415	4,670	255	5.78%
2210	VRS BENEFITS	9,001	9,541	9,996	455	4.77%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	752	770	806	36	4.68%
2750	RETIREE HEALTH CARE CREDIT	689	695	728	33	4.75%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	558	558	-	0.00%
	TOTAL EXPENDITURES	$ 74,706	$ 75,273	$ 79,387	$ 4,114	5.47%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ELEMENTARY & SECONDARY PROGRAMS 1.100.90.000.1.61310

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 264,030	$ 295,281	$ 351,564	$ 56,283	19.06%
2100	FICA BENEFITS	21,848	21,379	25,952	4,573	21.39%
2210	VRS BENEFITS	46,672	44,986	54,653	9,667	21.49%
2300	HEALTH BENEFITS	37,715	38,337	30,823	(7,514)	-19.60%
2400	GROUP LIFE INSURANCE	3,880	3,629	4,408	779	21.47%
2750	RETIREE HEALTH CARE CREDIT	3,575	3,318	3,981	663	19.98%
3000	SCANNING STUDENT RECORDS	3,434	3,500	3,500	-	0.00%
3001	STAFF DEVELOPMENT	-	1,101	1,101	-	0.00%
3002	PURCHASE SERVICES	5,954	36,200	11,000	(25,200)	-69.61%
3015	INTERNATIONAL PARTNERSHIPS	-	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	338	338	-	0.00%
6000	MATERIALS / SUPPLIES	-	1,886	1,886	-	0.00%
6010	SELP TEST FOR ESL STUDENTS	269	400	400	-	0.00%
6020	NEW TEXTBOOK ADOPTION	52,639	34,000	34,000	-	0.00%
6025	REPLACEMENT / CONSUMABLES	21,120	15,000	15,000	-	0.00%
	TOTAL EXPENDITURES	$ 461,136	$ 501,355	$ 540,606	$ 39,251	7.83%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SOCIAL WORKER 1.100.90.000.1.61220

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 54,271	$ 54,271	$ 56,985	$ 2,714	5.00%
2100	FICA BENEFITS	4,155	4,152	4,360	208	5.01%
2210	VRS BENEFITS	8,648	9,177	9,636	459	5.00%
2300	HEALTH BENEFITS	1,254	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	711	728	764	36	4.95%
2750	RETIREE HEALTH CARE CREDIT	651	657	690	33	5.02%
	TOTAL EXPENDITURES	$ 69,690	$ 70,280	$ 73,730	$ 3,450	4.91%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ATTENDANCE & HEALTH - SCHOOL NURSES 1.100.90.000.1.62220

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 179,181	$ 184,561	$ 185,162	$ 601	0.33%
2100	FICA BENEFITS	12,840	14,122	14,168	46	0.33%
2210	VRS BENEFITS	27,563	29,217	29,163	(54)	-0.18%
2300	HEALTH BENEFITS	30,684	30,048	26,438	(3,610)	-12.01%
2400	GROUP LIFE INSURANCE	2,303	2,358	2,343	(15)	-0.64%
2750	RETIREE HEALTH CARE CREDIT	2,109	2,130	2,116	(14)	-0.66%
3000	STAFF DEVELOPMENT	59	383	383	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,744	636	636	-	0.00%
6000	MATERIALS / SUPPLIES	6,602	5,728	7,628	1,900	33.17%
6001	CPR SUPPLIES	-	900	-	(900)	-100.00%
	TOTAL EXPENDITURES	$ 263,085	$ 270,083	$ 268,037	$ (2,046)	-0.76%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.100.90.000.1.62230

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 115,225	$ 119,052	$ 124,869	$ 5,817	4.89%
2100	FICA BENEFITS	8,804	9,108	9,553	445	4.89%
2210	VRS BENEFITS	18,790	19,928	20,901	973	4.88%
2300	HEALTH BENEFITS	1,974	1,295	2,109	814	62.86%
2400	GROUP LIFE INSURANCE	1,560	1,597	1,674	77	4.82%
2750	RETIREE HEALTH CARE CREDIT	1,428	1,442	1,512	70	4.85%
	TOTAL EXPENDITURES	$ 147,781	$ 152,422	$ 160,618	$ 8,196	5.38%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.100.90.000.1.62240

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 172,611	$ 180,985	$ 216,296	$ 35,311	19.51%
2100	FICA BENEFITS	13,370	13,847	16,548	2,701	19.51%
2210	VRS BENEFITS	27,599	30,207	35,951	5,744	19.02%
2300	HEALTH BENEFITS	13,809	14,631	8,538	(6,093)	-41.64%
2400	GROUP LIFE INSURANCE	2,298	2,427	2,900	473	19.49%
2750	RETIREE HEALTH CARE CREDIT	2,105	2,192	2,619	427	19.48%
	TOTAL EXPENDITURES	$ 231,792	$ 244,289	$ 282,852	$ 38,563	15.79%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SCHOOL BOARD 1.100.90.000.0.62110

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1111	BOARD MEMBERS	$ 3,025	$ 3,060	$ 3,060	$ -	0.00%
1150	CLERK TO THE BOARD	20,138	19,993	20,993	1,000	5.00%
2100	FICA BENEFITS	1,715	1,770	1,846	76	4.29%
2210	VRS BENEFITS	3,135	3,323	3,490	167	5.03%
2300	HEALTH BENEFITS	217	433	433	-	0.00%
2400	GROUP LIFE INSURANCE	262	268	282	14	5.22%
2750	RETIREE HEALTH CARE CREDIT	240	242	255	13	5.37%
	TOTAL EXPENDITURES	$ 28,732	$ 29,089	$ 30,359	$ 1,270	4.37%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

DIVISION WIDE - ADMINISTRATION 1.100.90.000.0.62120

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1112	SUPERINTENDENT SALARY	$ 201,156	$ 161,157	$ 169,215	$ 8,058	5.00%
1000	SALARIES	513,261	508,104	536,120	28,016	5.51%
2100	FICA BENEFITS	50,614	51,204	53,963	2,759	5.39%
2210	VRS BENEFITS	135,734	109,655	116,791	7,136	6.51%
2300	HEALTH BENEFITS	64,505	93,274	72,457	(20,817)	-22.32%
2400	GROUP LIFE INSURANCE	9,243	8,807	9,381	574	6.52%
2700	WORKERS COMPENSATION	55,000	55,000	60,000	5,000	9.09%
2750	RETIREE HEALTH CARE CREDIT	8,467	7,950	8,472	522	6.57%
3000	PURCHASE SERVICES	62,345	39,682	39,682	-	0.00%
3001	SPECIAL EVENTS	7,044	6,000	6,000	-	0.00%
3002	ACKNOWLEDGEMENTS	3,491	3,048	3,048	-	0.00%
3003	LEGAL SERVICES	11,648	19,556	19,556	-	0.00%
3004	ADMIN COHORT	(3,780)	-	-	-	0.00%
3005	DUES AND MEMBERSHIPS	11,233	10,000	10,000	-	0.00%
3006	HUMAN RESOURCES	5,126	3,000	3,975	975	32.50%
3007	REGISTRATIONS / SUBSCRIPTIONS	6,970	6,200	6,200	-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	298	900	900	-	0.00%
4000	INTERNAL SERVICES	10	300	300	-	0.00%
4010	DISTRICT STAFF DEVELOPMENT	10,715	5,014	5,014	-	0.00%
5400	LEASES AND RENTALS	26,300	35,250	35,250	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	1,035	3,508	3,508	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	5,606	5,624	5,624	-	0.00%
5502	FINANCE PROF DEVELOPMENT	8	1,686	1,686	-	0.00%
5503	STAFF MILEAGE	942	2,624	2,624	-	0.00%
6000	MATERIALS / SUPPLIES	10,765	8,100	8,100	-	0.00%
8200	EQUIPMENT ADDITIONS	1,101	1,080	1,080	-	0.00%
	TOTAL EXPENDITURES	$ 1,198,837	$ 1,146,723	$ 1,178,946	$ 32,223	2.81%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

TRANSPORTATION 1.100.90.000.0.63100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 380,785	$ 401,568	$ 411,560	$ 9,992	2.49%
2100	FICA BENEFITS	27,199	30,733	31,497	764	2.49%
2210	VRS BENEFITS	24,308	36,212	37,128	916	2.53%
2300	HEALTH BENEFITS	125,700	125,064	124,173	(891)	-0.71%
2400	GROUP LIFE INSURANCE	3,725	4,862	4,979	117	2.41%
2750	RETIREE HEALTH CARE CREDIT	2,475	3,845	3,937	92	2.39%
3000	TESTING	1,043	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	4,650	4,650	4,650	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	191,939	216,000	216,000	-	0.00%
5300	TRANSPORTATION INSURANCE	30,900	30,900	40,000	9,100	29.45%
5500	PROFESSIONAL DEVELOPMENT	-	427	427	-	0.00%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	1,363	450	450	-	0.00%
6008	GAS / OIL SB & SBM VEHICLES	8,272	11,000	11,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	22,302	16,503	16,503	-	0.00%
8200	BUS PURCHASES	115,581	6,000	6,000	-	0.00%
	TOTAL EXPENDITURES	$ 940,242	$ 890,314	$ 910,404	$ 20,090	2.26%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

OPERATION AND MAINTENANCE 1.100.90.000.0.64100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 367,223	$ 368,175	$ 451,721	$ 83,546	22.69%
2100	FICA BENEFITS	27,380	28,169	34,560	6,391	22.69%
2210	VRS BENEFITS	42,337	48,468	52,207	3,739	7.71%
2300	HEALTH BENEFITS	52,356	50,618	44,812	(5,806)	-11.47%
2400	GROUP LIFE INSURANCE	4,791	4,923	5,275	352	7.15%
2750	RETIREE HEALTH CARE CREDIT	3,669	4,133	4,434	301	7.28%
3000	PURCHASE SERVICES	5,236	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	55,715	57,477	-	(57,477)	-100.00%
3004	CONTRACT CUSTODIAL	450,547	467,225	467,225	-	0.00%
3005	OTHER EXPENSES PAINTING	7,800	7,800	7,800	-	0.00%
3006	CONTRACT SERVICES	351,685	148,815	162,942	14,127	9.49%
3007	GROUNDS MATERIALS	9,654	5,078	5,078	-	0.00%
5100	ELECTRICAL SERVICES	455,749	489,550	489,550	-	0.00%
5102	NATURAL GAS	35,963	43,273	43,273	-	0.00%
5104	WATER SERVICE	19,664	25,557	25,557	-	0.00%
5105	SEWAGE FEES	29,913	37,972	37,972	-	0.00%
5200	COMMUNICATIONS	35,208	36,000	36,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	163,701	141,998	201,131	59,133	41.64%
5800	RENTAL / PURCHASE EQUIPMENT	4,800	4,500	4,500	-	0.00%
6000	CUSTODIAL SUPPLIES	1,813	4,500	5,500	1,000	22.22%
6090	BUILD MATERIALS REPAIR	92,855	51,114	56,114	5,000	9.78%
8100	REPAIR / REPLACE FACILITIES	32,430	19,138	24,138	5,000	26.13%
8201	SCHOOL SECURITY EQUIP GRANT	16,719	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 2,267,208	$ 2,049,731	$ 2,165,037	$ 115,306	5.63%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 61,994	$ 68,370	$ 56,947	$ (11,423)	-16.71%
2100	FICA BENEFITS	4,695	5,232	4,359	(873)	-16.69%
2210	VRS BENEFITS	3,938	4,591	3,401	(1,190)	-25.92%
2300	HEALTH BENEFITS	15,628	15,036	7,516	(7,520)	-50.01%
2400	GROUP LIFE INSURANCE	622	644	477	(167)	-25.93%
2750	RETIREE HEALTH CARE CREDIT	413	505	374	(131)	-25.94%
8200	CAFETERIA EQUIPMENT PURCHASES	-	1,350	1,350	-	0.00%
	TOTAL EXPENDITURES	$ 87,290	$ 95,728	$ 74,424	$ (21,304)	-22.25%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

SITE ACQUISITION / PURCHASE SERVICES 1.100.90.000.0.66100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ -	$ 4,500	$ 5,500	$ 1,000	22.22%
	TOTAL EXPENDITURES	$ -	$ 4,500	$ 5,500	$ 1,000	22.22%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

REMEDIAL SUMMER SCHOOL 1.100.90.000.6.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 29,106	$ 28,080	$ 31,905	$ 3,825	13.62%
2100	FICA BENEFITS	2,225	2,150	2,443	293	13.63%
6000	MATERIALS / SUPPLIES	130	1,000	1,000	-	0.00%
	TOTAL EXPENDITURES	$ 31,461	$ 31,230	$ 35,348	$ 4,118	13.19%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

ADULT EDUCATION 1.100.90.000.7.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,675	$ 6,000	$ 6,000	$ -	0.00%
2100	FICA BENEFITS	128	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	-	900	900	-	0.00%
	TOTAL EXPENDITURES	$ 1,803	$ 7,359	$ 7,359	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

INSTRUCTIONAL TECHNOLOGY 1.100.90.000.9.68100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 165,957	$ 166,960	$ 175,732	$ 8,772	5.25%
2100	FICA BENEFITS	11,905	12,775	13,446	671	5.25%
2210	VRS BENEFITS	26,147	27,729	29,193	1,464	5.28%
2300	HEALTH BENEFITS	34,276	34,822	34,739	(83)	-0.24%
2400	GROUP LIFE INSURANCE	2,173	2,225	2,342	117	5.26%
2750	RETIREE HEALTH CARE CREDIT	1,991	2,009	2,114	105	5.23%
3000	STAFF DEVELOPMENT	-	3,870	3,870	-	0.00%
3001	CIRCULATION / LMS SOFTWARE	-	6,000	6,000	-	0.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	20,363	22,523	24,468	1,945	8.64%
3003	COPY MACHINE / AV EQUIPMENT	126,190	129,889	109,889	(20,000)	-15.40%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	5,865	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	11,226	15,000	15,000	-	0.00%
5002	E-RATE	2,500	2,500	2,750	250	10.00%
5200	POSTAGE	-	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	400	790	790	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	4,174	3,773	4,273	500	13.25%
6001	PES TECH MATERIALS AND SUPPLIES	5,078	4,868	5,368	500	10.27%
6002	PMS TECH MATERIALS AND SUPPLIES	3,824	5,482	5,982	500	9.12%
6003	PHS TECH MATERIALS AND SUPPLIES	9,041	8,540	9,040	500	5.85%
6040	DIVISION WIDE SOFTWARE	37,456	64,894	72,595	7,701	11.87%
6045	WEB BASED IEP SYSTEM	10,043	5,090	5,715	625	12.28%
6050	PPS LIBRARY	4,038	2,748	4,748	2,000	72.78%
6051	PES LIBRARY	5,497	3,545	6,045	2,500	70.52%
6052	PMS LIBRARY	6,762	3,993	7,293	3,300	82.64%
6053	PHS LIBRARY	4,791	6,214	7,514	1,300	20.92%
8201	OTHER USE OF FUNDS / ED TV	5,940	4,000	6,000	2,000	50.00%
8202	PEF TECHNOLOGY GRANT	50,000	-	-	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	19,893	17,903	30,403	12,500	69.82%
8400	DISTRICT WIDE INTERNET	7,682	7,024	8,024	1,000	14.24%
	TOTAL EXPENDITURES	$ 583,212	$ 575,766	$ 603,933	$ 3,567	0.62%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.100.90.000.9.68200

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 270,514	$ 290,803	$ 304,820	$ 14,017	4.82%
2100	FICA BENEFITS	19,994	22,249	23,321	1,072	4.82%
2210	VRS BENEFITS	41,676	47,765	49,823	2,058	4.31%
2300	HEALTH BENEFITS	37,693	42,369	41,847	(522)	-1.23%
2400	GROUP LIFE INSURANCE	3,465	3,839	3,996	157	4.09%
2750	RETIREE HEALTH CARE CREDIT	3,174	3,467	3,609	142	4.10%
3000	POWERSCHOOL & OTHER SOFTWARE	41,632	22,820	36,511	13,691	60.00%
3002	RDA SUPPORT SERVICES	40,780	39,423	45,858	6,435	16.32%
6000	TECHNOLOGY SUPPLIES - SBO	2,048	2,350	2,350	-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	-	1,000	1,000	-	0.00%
8300	HARDWARE	3,813	2,434	2,434	-	0.00%
8304	REPLACE / REPAIR	1,994	4,750	4,750	-	0.00%
	TOTAL EXPENDITURES	$ 466,783	$ 483,269	$ 520,319	$ 37,050	7.67%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

STATE TECHNOLOGY GRANT 1.100.90.000.9.68305

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ 11,244	$ 6,000	$ 6,000	$ -	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	11,608	8,829	8,829	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	10,124	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	17,791	23,100	23,100	-	0.00%
8300	HARDWARE	146,797	135,273	135,273	-	0.00%
8400	LAN CAPABILITY	3,898	3,898	3,898	-	0.00%
	TOTAL EXPENDITURES	$ 201,462	$ 184,800	$ 184,800	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.201.20.150.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 49,667	$ 50,445	$ 52,968	$ 2,523	5.00%
2100	FICA BENEFITS	3,299	3,860	4,053	193	5.00%
2210	VRS BENEFITS	8,391	3,212	3,373	161	5.01%
2300	HEALTH BENEFITS	9,510	6,306	1,734	(4,572)	-72.50%
2400	GROUP LIFE INSURANCE	701	259	272	13	5.02%
2750	RETIREE HEALTH CARE CREDIT	642	234	246	12	5.13%
3000	PURCHASE SERVICE	950	-	-	-	0.00%
4000	INTERNAL SERVICES	640	640	640	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	165	500	500	-	0.00%
6000	MATERIALS / SUPPLIES	2,021	664	758	94	14.16%
	TOTAL EXPENDITURES	$ 75,986	$ 66,120	$ 64,544	$ (1,576)	-2.38%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

NATIONAL SCHOOL FOOD SERVICE 1.210.90.000.0.65100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	$ 171,860	$ 155,000	$ 155,000	$ -	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST	50,612	30,000	30,000	-	0.00%
	TOTAL EXPENDITURES	$ 222,472	$ 185,000	$ 185,000	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

CARL PERKINS 1.202.30.010.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
8203	CARL PERKINS	$ 14,358	$ 17,422	$ 17,422	$ -	0.00%
	TOTAL EXPENDITURES	$ 14,358	$ 17,422	$ 17,422	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

TITLE II ELEMENTARY 1.204.20.150.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 27,285	$ 27,285	$ 28,540	$ 1,255	4.60%
	TOTAL EXPENDITURES	$ 27,285	$ 27,285	$ 28,540	$ 1,255	4.60%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

TITLE IV 1.205.20.150.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	$ 6,514	$ 9,450	$ 9,450	$ -	0.00%
5000	TRAVEL / OTHER CHARGES	1,555	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	1,057	550	550	-	0.00%
	TOTAL EXPENDITURES	$ 9,126	$ 10,000	$ 10,000	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

CHAPTER VI-B - SPECIAL EDUCATION 1.203.20.150.2.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 221,397	$ 281,092	$ 303,095	$ 22,003	7.83%
2100	FICA BENEFITS	15,959	21,508	23,194	1,686	7.84%
2210	VRS BENEFITS	37,534	45,162	48,732	3,570	7.90%
2300	HEALTH BENEFITS	35,481	31,681	14,993	(16,688)	-52.68%
2400	GROUP LIFE INSURANCE	3,278	3,774	4,069	295	7.82%
2750	RETIREE HEALTH CARE CREDIT	2,924	3,370	3,634	264	7.83%
3000	PURCHASE SERVICES	3,320	4,033	4,033	-	0.00%
6000	MATERIALS / SUPPLIES	535	1,294	1,294	-	0.00%
	TOTAL EXPENDITURES	$ 320,428	$ 391,914	$ 403,044	$ 11,130	2.84%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

TIERED SYSTEM OF SUPPORT 1.211.20.150.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 18,420	$ 36,425	$ 22,425	$ (14,000)	-38.44%
2100	FICA BENEFITS	1,491	3,733	2,662	(1,071)	-28.69%
3000	CONTRACTUAL SERVICES	15,677	22,500	6,000	(16,500)	-73.33%
5000	OTHER EXPENSES	5,145	10,846	9,335	(1,511)	-13.93%
5500	PROFESSIONAL DEVELOP / TRAVEL	10,350	8,500	4,500	(4,000)	-47.06%
6000	MATERIALS / SUPPLIES	32,216	42,855	35,335	(7,520)	-17.55%
	TOTAL EXPENDITURES	$ 83,299	$ 124,859	$ 80,257	$ (44,602)	-35.72%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PROJECT BASED LEARNING 1.209.20.010.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 35,141	$ 38,519	$ -	$ (38,519)	-100.00%
2100	FICA BENEFITS	1,446	1,961	-	(1,961)	-100.00%
2210	VRS BENEFITS	3,318	3,318	-	(3,318)	-100.00%
2300	HEALTH BENEFITS	3,766	3,766	-	(3,766)	-100.00%
2400	GROUP LIFE INSURANCE	296	296	-	(296)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	251	252	-	(252)	-100.00%
3000	PURCHASE SVCS / CONTRACTUAL	5,000	5,000	-	(5,000)	-100.00%
5000	OTHER EXPENSES	450	1,000	-	(1,000)	-100.00%
5500	PROFESSIONAL DEVELOPMENT	69	3,075	-	(3,075)	-100.00%
6000	MATERIALS / SUPPLIES	393	4,000	-	(4,000)	-100.00%
	TOTAL EXPENDITURES	$ 50,130	$ 61,187	$ -	$ (61,187)	-100.00%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

IMPACT AID 1.208.30.010.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ -	$ 41,930	$ 41,930	$ -	0.00%
2100	FICA BENEFITS	-	3,208	3,208	-	0.00%
2210	VRS BENEFITS	-	6,969	6,969	-	0.00%
2300	HEALTH BENEFITS	-	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	-	562	562	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	-	508	508	-	0.00%
3000	PURCHASE SERVICES	135,982	47,835	47,835	-	0.00%
3002	PURCHASE SERVICES - SPECIAL ED	21,777	-	12,388	12,388	100.00%
6000	MATERIALS / SUPPLIES	9,466	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	12,550	1,350	13,000	11,650	862.96%
8200	EQUIPMENT / HARDWARE	10,577	11,807	15,769	3,962	33.56%
	TOTAL EXPENDITURES	$ 190,352	$ 125,000	$ 153,000	$ 28,000	22.40%

POQUOSON CITY PUBLIC SCHOOLS
2021 - 2022 BUDGET

PRESCHOOL HANDICAPPED 1.207.20.160.1.61100

CODE	BUDGET FUNCTION	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	MATERIALS / SUPPLIES	$ 13,644	$ 12,219	$ 12,219	$ -	0.00%
	TOTAL EXPENDITURES	$ 13,644	$ 12,219	$ 12,219	$ -	0.00%

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:	Poquoson City Public Schools

SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2020

CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2020 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	17,087,071.06	69.92%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,658,348.01	6.79%
PUPIL TRANSPORTATION	972,082.53	3.98%
OPERATION AND MAINTENANCE SERVICES	2,345,783.24	9.60%
OPERATIONS	988,771.79	4.05%
FACILITIES	0.00	0.00%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,386,928.01	5.68%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	**24,438,984.64**	**100.00%**

FISCAL YEAR 2020 - BALANCES AT CLOSE OF YEAR

DESCRIPTION	AMOUNT
SCHOOL OPERATING FUND	
SCHOOL DEBT FUND	
SCHOOL CONSTRUCTION FUND	
TEXTBOOK FUND	
TEXTBOOK ESCROW FUND	
LOTTERY ESCROW FUND	
SCHOOL CONSTRUCTION ESCROW FUND	
SCHOOL FOOD FUND	305,683.78
CARRY-OVER STATE FUNDS FROM STATE AGENCIES	
DISTRICT FUNDS	
FEDERAL FUNDS	10,173.74
OTHER FUNDS	44,226.91
TOTAL END-OF-YEAR BALANCES	**360,084.43**
TOTAL EXPENDITURES AND BALANCES	**24,799,069.07**

REVENUES REPORTED IN FISCAL YEAR 2020

Fiscal Year 2020 Revenues:	
Sales Tax Receipts	**2,438,009.24**
State Funds	**9,821,673.42**
Federal Funds	**1,299,738.94**
City - County Funds	**9,949,610.92**
District Funds	**0.00**
Other Funds	**993,119.48**
Loans, Bonds, etc.	
Total Receipts	**24,502,152.00**

BALANCES AT BEGINNING OF YEAR	AMOUNT
School Operating Fund	
School Debt Fund	
School Construction Fund	
Textbook Fund	
Textbook Escrow Fund	
Lottery Escrow Fund	
School Construction Escrow Fund	
School Food Fund	258,573.47
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	
Other Funds	38,343.60
Total Balances	**296,917.07**
Total Receipts and Balances	**24,799,069.07**