Poquoson City Public Schools

School Board Approved Budget
Fiscal Year 2021

School Board Approved March 24, 2020

City Council Adopted May 11, 2020

School Board Amended May 19, 2020

Poquoson City Public Schools
Fiscal Year 2021 Budget

School Board

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Poquoson City Public Schools
Fiscal Year 2021 Budget

Budget Summary

The information contained in this budget is based on the General Assembly's Fiscal Year 2021 approved budget during the reconvened session on April 22, 2020.

Budget Objectives

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

Budget Details

In the past eleven budget cycles, Poquoson City Public Schools (PCPS) has made approximately $5 million worth of programmatic and personnel reductions to offset the loss of state revenue, increase in VRS rates and other cost increases. From FY10-FY13, 54.5 positions were eliminated, including 11 teaching positions beyond enrollment loss. During FY14-FY20, a net of three positions were added back into the budget.

The City of Poquoson has provided PCPS additional funding from FY10 through FY20 totaling $1.8 million. Funding from the City was primarily used to save teaching positions, match state funded raises for SOQ positions and provide for compensation beyond funding of local match so all employees could receive an increase.

The FY21 School Board Approved Budget totals $23,768,186, which is 0.07% less than the FY20 Approved Budget. This does not include a request to increase local funding from the City of Poquoson because it is a challenging budget year for the City.

Significant Budget Impacts for FY2021

Revenue:

- $156,576 net increase in State revenue

Expenditures:

- $45,628 decrease in health insurance
- $130,829 increase in VRS rates
- $50,200 increase for instructional needs
- $136,160 increase in contracts, utilities and other expenditures
- $62,880 increase in technology

Additional Budget Actions

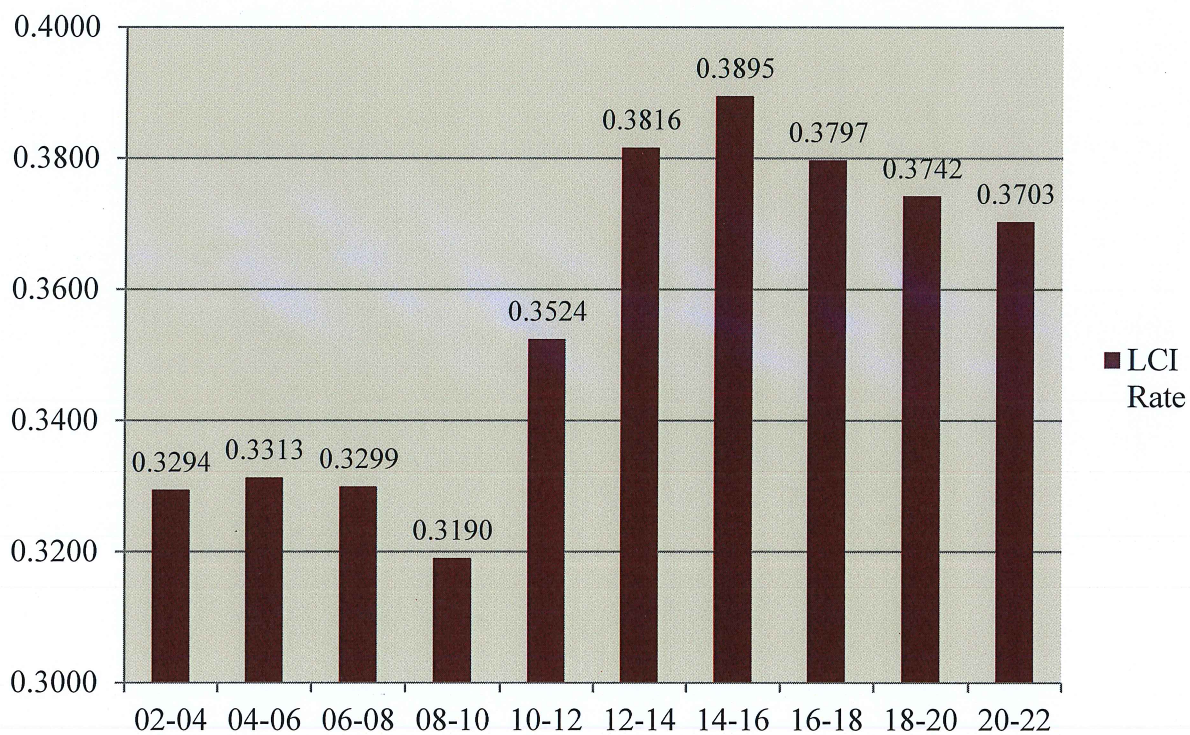
The General Assembly's budget did not include additional revenue to support a compensation increase. As a result, the School Board Approved Budget does not include any compensation increase for any positions.

Due to the current national crisis, this budget also includes a reduction in the projected Sales Tax Revenue by 10% or $249,095. This reduction is based on historical analysis of prior sales tax collections. Furthermore, personnel reductions totaling $90,233 had to be made to eliminate one teacher and one support position, as well as $67,605 in operating reductions in materials and supplies, professional development, equipment, textbooks and technology.

There is one additional position included in this budget totaling $77,307 to support the preschool program at the primary school, which is needed to support students with disabilities.

This budget also includes savings in health insurance. This year, a Request for Proposal was issued and the division received multiple proposals. Based on input from the Benefits Committee, there will be a change in carrier for health insurance. We also received a two-year rate guarantee for health insurance, so will not have an increase in rates during the following year. As a result, the net decrease for health insurance included in the budget is 2.83% or $45,628.

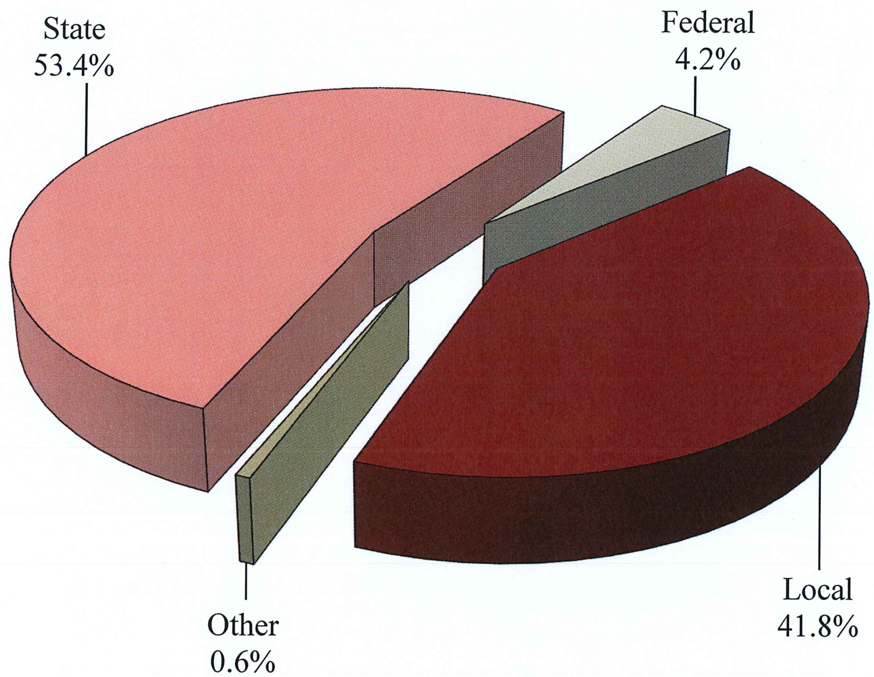
Poquoson City Public Schools
Local Composite Index
Bienniums 2002-2004 through 2020-2022



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 2021 Budget

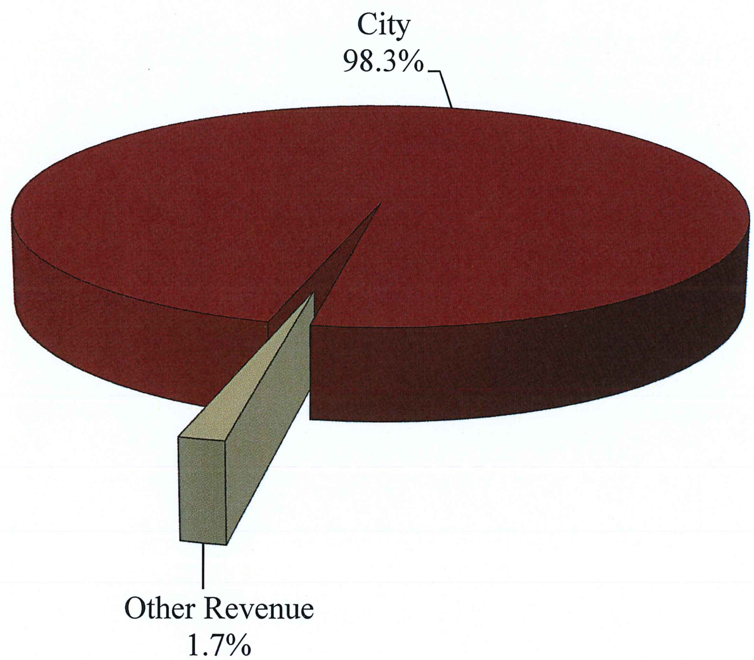
Total Revenue by Source



Local	$	10,166,687
Other		140,675
State		12,439,818
Federal		1,021,006
Total	**$**	**23,768,186**

Poquoson City Public Schools
Fiscal Year 2021 Budget

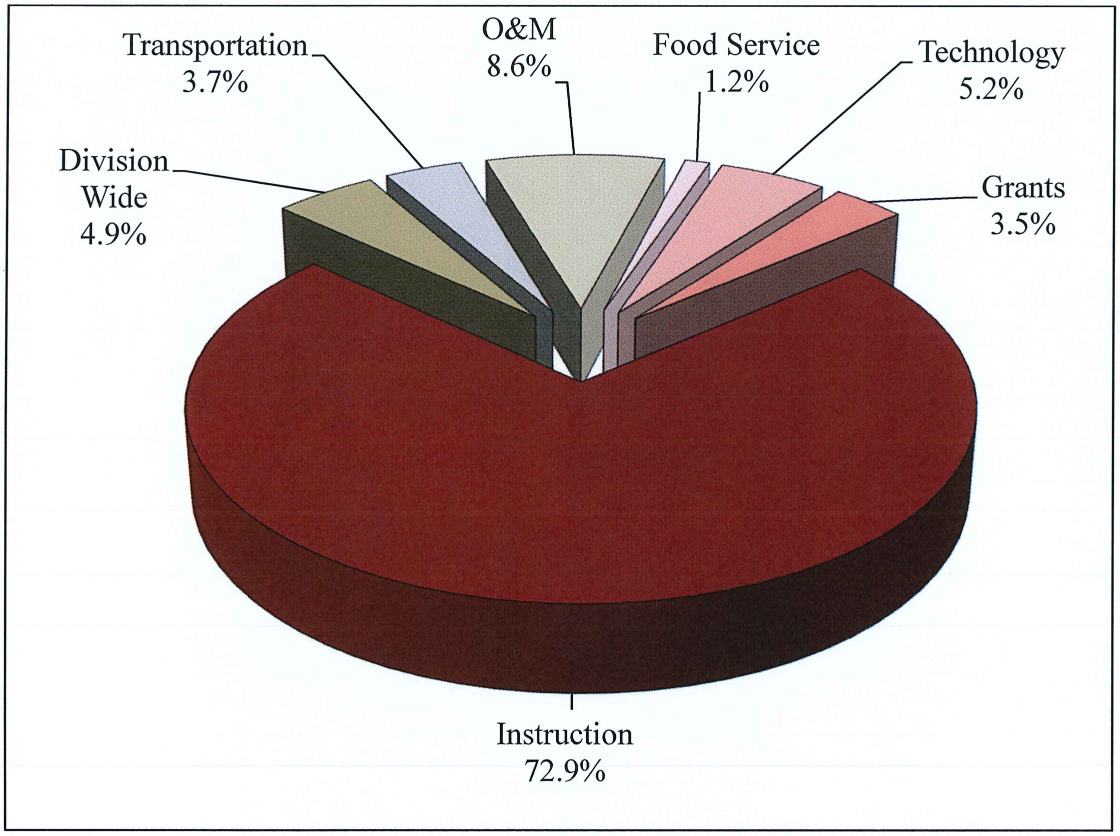
Total Local and Other Revenue



City	$	10,132,687
Shared City Services		34,000
Food Service		66,675
Athletic Fees		38,000
Miscellaneous		25,000
E-Rate		11,000
Total	**$**	**10,307,362**

Poquoson City Public Schools
Fiscal Year 2021 Budget

Expenditures



Instruction	$	17,291,760
Division Wide		1,175,812
Transportation		890,314
Operation and Maintenance		2,049,731
Food Service		280,728
Technology		1,243,835
Grants		836,006
Total	$	**23,768,186**

Poquoson City Public Schools
Fiscal Year 2021 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	3.5
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	4.0
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
Instructional Trainer and Project Coordinator (Grant Funded)	1.0
Project Director (Grant Funded)	0.5
Grand Total	**285.5**

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	$ 10,303,687	$ 10,307,362	$ 3,675	0.04%
TOTAL STATE FUNDS	12,283,242	12,439,818	156,576	1.27%
TOTAL FEDERAL FUNDS	1,197,232	1,021,006	(176,226)	-14.72%
TOTAL REVENUE	$ 23,784,161	$ 23,768,186	$ (15,975)	-0.07%

Revenue is based on an Average Daily Membership (ADM) of 2,115 students.

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	$ 17,313,294	$ 17,291,760	$ (21,534)	-0.12%
DISTRICT WIDE	1,190,707	1,175,812	(14,895)	-1.25%
TRANSPORTATION	863,634	890,314	26,680	3.09%
OPERATION AND MAINTENANCE	1,931,339	2,049,731	118,392	6.13%
FOOD SERVICE	276,075	280,728	4,653	1.69%
TECHNOLOGY	1,196,880	1,243,835	46,955	3.92%
GRANTS	1,012,232	836,006	(176,226)	-17.41%
TOTAL EXPENDITURES	$ 23,784,161	$ 23,768,186	$ (15,975)	-0.07%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

LOCAL REVENUE

CODE	BUDGET FUNCTION	2018-2019 RECEIVED	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1602020	ATHLETIC FEES	$ 29,250	$ 38,000	$ 38,000	$ -	0.00%
1612040	SCHOOL FOOD SERVICE	63,129	63,000	66,675	3,675	5.83%
1899120	MISCELLANEOUS	3,816	25,000	25,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	51,160	-	-	-	0.00%
1899122	NON-GOVERNMENTAL SOURCE	3,050	-	-	-	0.00%
1899123	PEF TECHNOLOGY GRANT	5,000	-	-	-	0.00%
1899125	INSURANCE CLAIMS	10,323	-	-	-	0.00%
1900110	E-RATE	11,849	11,000	11,000	-	0.00%
5105000	OPERATION	9,726,585	10,132,687	10,132,687	-	0.00%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	110,986	-	-	-	0.00%
	TOTAL LOCAL FUNDS	$ 10,049,148	$ 10,303,687	$ 10,307,362	$ 3,675	0.04%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

STATE REVENUE

CODE	BUDGET FUNCTION	2018-2019 RECEIVED	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
2402020	BASIC AID	$ 6,104,907	$ 6,088,136	$ 6,501,301	$ 413,165	6.79%
2402030	GED FUNDING / ISAEP FUNDING	8,355	8,355	8,386	31	0.37%
2402040	REMEDIAL SUMMER SCHOOL	34,672	29,214	31,230	2,016	6.90%
2402050	FOSTER CARE	-	-	59	59	0.00%
2402070	GIFTED AND TALENTED SOQ	64,870	65,499	69,258	3,759	5.74%
2402080	REMEDIAL SOQ	64,870	65,499	70,590	5,091	7.77%
2402110	COMPENSATION SUPPLEMENT	-	366,222	-	(366,222)	-100.00%
2402120	SPECIAL EDUCATION SOQ	773,139	780,638	885,699	105,061	13.46%
2402140	TEXTBOOK PAYMENTS	133,300	134,593	143,137	8,544	6.35%
2402150	SCHOOL FOOD PAYMENTS	6,027	5,470	6,027	557	10.18%
2402170	VOCATIONAL EDUCATION SOQ	109,881	110,947	105,218	(5,729)	-5.16%
2402210	SOCIAL SECURITY INSTRUCTION	368,035	372,942	394,236	21,294	5.71%
2402230	TEACHER RETIREMENT INSTRUCTION	812,855	823,413	920,328	96,915	11.77%
2402280	EARLY READING INTERVENTION	16,734	16,734	22,386	5,652	33.78%
2402410	GROUP LIFE INSTRUCTION	25,153	25,397	27,969	2,572	10.13%
2402460	HOMEBOUND	13,369	13,436	11,306	(2,130)	-15.85%
2402480	SPECIAL ED REGIONAL PROGRAM	191,079	224,878	224,878	-	0.00%
2402510	CAREER AND TECHNICAL EDUCATION	-	4,345	10,321	5,976	137.54%
2402520	VOCATIONAL ED EQUIPMENT	4,305	-	-	-	0.00%
2402530	VOCATIONAL CAT / OCCUPATIONAL	6,016	-	-	-	0.00%
2402650	AT RISK	19,893	21,340	31,295	9,955	46.65%
2402810	PRESCHOOL INITIATIVE	7,918	7,918	17,926	10,008	126.40%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	482,086	487,136	496,804	9,668	1.98%
2402910	MENTOR TEACHER PROGRAM	825	825	1,264	439	53.21%
2402994	DOE SECURITY GRANT	48,540	-	-	-	0.00%
2403080	SALES TAX	2,267,928	2,418,867	2,241,854	(177,013)	-7.32%
2403090	ENGLISH AS SECOND LANGUAGE	3,421	2,947	5,874	2,927	99.32%
2403340	CTE EQUIPMENT HIGH DEMAND	3,307	-	-	-	0.00%
2403360	CTE STEM-H INDUSTRY CREDENTIALS	780				0.00%
2403470	SCHOOL BREAKFAST	6,373	7,150	10,669	3,519	49.22%
2403490	INDUSTRY CERTIFICATION	2,860	-	-	-	0.00%
2403650	WORKPLACE READINESS SKILLS	482	-	-	-	0.00%
2403990	NATIONAL BOARD CERTIFICATION	10,000	-	-	-	0.00%
2404050	SOL ALGEBRA READINESS	8,454	8,454	9,045	591	6.99%
2404150	PROJECT GRADUATION	3,691	3,887	3,758	(129)	-3.32%
2404270	PBIS OF THE VTSS	7,006	-	-	-	0.00%
2404670	CAREER SWITCHER MENTORING	1,000	-	-	-	0.00%
4104050	VPSA FUNDING FOR TECHNOLOGY	32,807	154,000	154,000	-	0.00%
	SUBTOTAL STATE FUNDS	$ 11,644,938	$ 12,248,242	$ 12,404,818	$ 156,576	1.28%
2500000	DIRECT SERVICES (MEDICAID)	36,430	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	98,117	-	-	-	0.00%
	TOTAL STATE FUNDS	$ 11,779,485	$ 12,283,242	$ 12,439,818	$ 156,576	1.27%

Revenue is based on an Average Daily Membership (ADM) of 2,115 students.

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

FEDERAL REVENUE

CODE	BUDGET FUNCTION	2018-2019 RECEIVED	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
10.5530	SCHOOL FOOD BREAKFAST	$ 35,451	$ 30,000	$ 30,000	$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	141,927	155,000	155,000	-	0.00%
12.5561	STEM - SUCCESS FOR ALL	122,022	151,810	-	(151,810)	-100.00%
12.5562	STEM - SUCCESS FOR ALL CARRY	28,373	-	-	-	0.00%
12.5570	PROJECT BASED LEARNING	79,070	59,734	61,187	1,453	2.43%
12.5571	PROJECT BASED LEARNING CARRY	40,785	-	-	-	0.00%
12.5580	TIERED SYSTEM OF SUPPORT	88,999	111,390	124,859	13,469	12.09%
84.0100	TITLE I NO CHILD LEFT BEHIND	104,708	109,368	66,120	(43,248)	-39.54%
84.0101	TITLE I CARRYOVER	5,038	-	-	-	0.00%
84.0270	TITLE VI-B	181,176	386,739	391,914	5,175	1.34%
84.0271	TITLE VI-B CARRYOVER	174,129	-	-	-	0.00%
84.0410	IMPACT AID	231,772	125,000	125,000	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	17,422	17,422	17,422	-	0.00%
84.0482	CARL PERKINS CARRYOVER	341	-	-	-	0.00%
84.1730	PRESCHOOL HANDICAPPED GRANT	10,554	11,979	12,219	240	2.00%
84.1731	PRESCHOOL HANDICAPPED CARRY	7,931	-	-	-	0.00%
84.2810	TITLE II	28,960	28,790	27,285	(1,505)	-5.23%
84.4240	TITLE IV	4,744	10,000	10,000	-	0.00%
84.4241	TITLE IV CARRYOVER	1,233	-	-	-	0.00%
	TOTAL FEDERAL FUNDS	$ 1,304,635	$ 1,197,232	$ 1,021,006	$ (176,226)	-14.72%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	$ 2,117,615	$ 2,057,919	$ (59,696)	-2.82%
GUIDANCE	32,977	57,947	24,970	75.72%
HOMEBOUND INSTRUCTION	5,113	5,113	-	0.00%
MEDIA	115,724	115,196	(528)	-0.46%
OFFICE OF THE PRINCIPAL	331,809	304,779	(27,030)	-8.15%
SPECIAL CLASSROOM INSTRUCTION	295,131	361,386	66,255	22.45%
GIFTED AND TALENTED	29,910	29,778	(132)	-0.44%
REMEDIAL	108,609	109,023	414	0.38%
TOTAL PRIMARY SCHOOL	3,036,888	3,041,141	4,253	0.14%
ELEMENTARY SCHOOL:				
INSTRUCTION	1,844,616	1,826,287	(18,329)	-0.99%
GUIDANCE	70,305	70,694	389	0.55%
HOMEBOUND INSTRUCTION	5,114	5,114	-	0.00%
MEDIA	72,623	72,279	(344)	-0.47%
OFFICE OF THE PRINCIPAL	340,510	343,031	2,521	0.74%
SPECIAL CLASSROOM INSTRUCTION	538,126	521,718	(16,408)	-3.05%
GIFTED AND TALENTED	134,723	135,628	905	0.67%
REMEDIAL	41,617	41,243	(374)	-0.90%
TOTAL ELEMENTARY SCHOOL	3,047,634	3,015,994	(31,640)	-1.04%
MIDDLE SCHOOL:				
INSTRUCTION	2,108,600	2,108,090	(510)	-0.02%
GUIDANCE	220,002	220,110	108	0.05%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	118,284	119,264	980	0.83%
OFFICE OF THE PRINCIPAL	346,533	347,821	1,288	0.37%
SPECIAL CLASSROOM INSTRUCTION	614,271	639,187	24,916	4.06%
VOCATIONAL	93,044	92,985	(59)	-0.06%
GIFTED AND TALENTED	59,004	59,337	333	0.56%
REMEDIAL	66,538	66,922	384	0.58%
TOTAL MIDDLE SCHOOL	3,632,935	3,660,375	27,440	0.76%
HIGH SCHOOL:				
INSTRUCTION	3,813,968	3,778,115	(35,853)	-0.94%
GUIDANCE	296,765	304,884	8,119	2.74%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	130,347	134,568	4,221	3.24%
OFFICE OF THE PRINCIPAL	495,840	496,590	750	0.15%
SPECIAL CLASSROOM INSTRUCTION	964,208	948,009	(16,199)	-1.68%
VOCATIONAL	527,286	548,634	21,348	4.05%
GIFTED AND TALENTED	74,806	75,273	467	0.62%
TOTAL HIGH SCHOOL	6,309,879	6,292,732	(17,147)	-0.27%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	502,484	501,355	(1,129)	-0.22%
SOCIAL WORKER	66,596	70,280	3,684	5.53%
TOTAL SECONDARY PROGRAMS	569,080	571,635	2,555	0.45%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	270,248	270,083	(165)	-0.06%
PSYCHOLOGICAL SERVICES	143,496	152,422	8,926	6.22%
SPEECH / AUDIOLOGY	261,961	244,289	(17,672)	-6.75%
TOTAL SECONDARY ATTENDANCE/HEALTH	675,705	666,794	(8,911)	-1.32%
ADULT EDUCATION	7,459	7,359	(100)	-1.34%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	28,893	29,089	196	0.68%
DIVISION WIDE - ADMINISTRATION	1,161,814	1,146,723	(15,091)	-1.30%
TOTAL DIVISION WIDE - ADMINISTRATION	1,190,707	1,175,812	(14,895)	-1.25%
TRANSPORTATION	863,634	890,314	26,680	3.09%
OPERATION / MAINTENANCE	1,931,339	2,049,731	118,392	6.13%
FOOD SERVICE	91,075	95,728	4,653	5.11%
SITE ACQUISITION	4,500	4,500	-	0.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	523,694	575,766	52,072	9.94%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	488,386	483,269	(5,117)	-1.05%
TOTAL TECHNOLOGY	1,012,080	1,059,035	46,955	4.64%
REMEDIAL SUMMER SCHOOL	29,214	31,230	2,016	6.90%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	109,368	66,120	(43,248)	-39.54%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	17,422	17,422	-	0.00%
TITLE II	28,790	27,285	(1,505)	-5.23%
TITLE IV	10,000	10,000	-	0.00%
TITLE VI-B - SPECIAL EDUCATION	386,739	391,914	5,175	1.34%
TIERED SYSTEM OF SUPPORT	111,390	124,859	13,469	12.09%
PROJECT BASED LEARNING	59,734	61,187	1,453	2.43%
STEM SUCCESS FOR ALL	151,810	-	(151,810)	-100.00%
IMPACT AID	125,000	125,000	-	0.00%
PRESCHOOL HANDICAPPED	11,979	12,219	240	2.00%
TOTAL FEDERAL GRANTS	1,197,232	1,021,006	(176,226)	-14.72%
TOTAL EXPENDITURES	$ 23,784,161	$ 23,768,186	$ (15,975)	-0.07%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - INSTRUCTION 1.100.20.160.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,352,409	$ 1,449,458	$ 1,422,956	$ (26,502)	-1.83%
2100	FICA BENEFITS	98,110	110,902	108,876	(2,026)	-1.83%
2210	VRS BENEFITS	204,809	221,426	230,324	8,898	4.02%
2300	HEALTH BENEFITS	235,882	279,069	240,945	(38,124)	-13.66%
2400	GROUP LIFE INSURANCE	17,046	18,469	18,503	34	0.18%
2750	RETIREE HEALTH CARE CREDIT	15,615	16,917	16,707	(210)	-1.24%
3000	OTHER INSTRUCTIONAL COST	1,379	3,714	3,714	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	8,184	2,249	2,024	(225)	-10.00%
6000	MATERIALS / SUPPLIES	21,263	13,244	11,920	(1,324)	-10.00%
8200	EQUIPMENT ADDITIONS	8,732	2,167	1,950	(217)	-10.01%
	TOTAL EXPENDITURES	$ 1,963,429	$ 2,117,615	$ 2,057,919	$ (59,696)	-2.82%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.100.20.160.1.61210

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 29,575	$ 29,554	$ 44,784	$ 15,230	51.53%
2100	FICA BENEFITS	2,256	2,262	3,427	1,165	51.50%
2210	VRS BENEFITS	-	-	7,551	7,551	0.00%
2400	GROUP LIFE INSURANCE	-	-	599	599	0.00%
2750	RETIREE HEALTH CARE CREDIT	-	-	541	541	0.00%
6000	MATERIALS / SUPPLIES	1,161	1,161	1,045	(116)	-9.99%
	TOTAL EXPENDITURES	$ 32,992	$ 32,977	$ 57,947	$ 24,970	75.72%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.160.1.61230

CODE	BUDGET FUNCTION		2018-2019 ACTUAL		2019-2020 BUDGET		2020-2021 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$	325	$	4,750	$	4,750	$	-	0.00%
2100	FICA BENEFITS		25		363		363		-	0.00%
	TOTAL EXPENDITURES	$	350	$	5,113	$	5,113	$	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - MEDIA 1.100.20.160.1.61320

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 71,022	$ 72,903	$ 72,939	$ 36	0.05%
2100	FICA BENEFITS	5,010	5,579	5,582	3	0.05%
2210	VRS BENEFITS	10,957	11,276	11,952	676	6.00%
2300	HEALTH BENEFITS	18,140	20,929	19,980	(949)	-4.53%
2400	GROUP LIFE INSURANCE	915	943	964	21	2.23%
2750	RETIREE HEALTH CARE CREDIT	838	863	871	8	0.93%
6000	MATERIALS / SUPPLIES	3,135	3,231	2,908	(323)	-10.00%
	TOTAL EXPENDITURES	$ 110,017	$ 115,724	$ 115,196	$ (528)	-0.46%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.160.1.61410

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 195,473	$ 221,599	$ 221,457	$ (142)	-0.06%
2100	FICA BENEFITS	14,201	16,955	16,945	(10)	-0.06%
2210	VRS BENEFITS	30,405	34,509	32,900	(1,609)	-4.66%
2300	HEALTH BENEFITS	32,051	53,243	28,426	(24,817)	-46.61%
2400	GROUP LIFE INSURANCE	2,533	2,872	2,654	(218)	-7.59%
2750	RETIREE HEALTH CARE CREDIT	2,320	2,631	2,397	(234)	-8.89%
	TOTAL EXPENDITURES	$ 276,983	$ 331,809	$ 304,779	$ (27,030)	-8.15%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.160.2.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 173,791	$ 152,932	$ 173,080	$ 20,148	13.17%
2100	FICA BENEFITS	13,146	11,701	13,243	1,542	13.18%
2210	VRS BENEFITS	25,360	23,667	28,322	4,655	19.67%
2300	HEALTH BENEFITS	9,556	3,404	42,757	39,353	1156.08%
2400	GROUP LIFE INSURANCE	2,113	1,979	2,285	306	15.46%
2750	RETIREE HEALTH CARE CREDIT	1,936	1,812	2,063	251	13.85%
6000	MATERIALS / SUPPLIES	443	2,136	2,136	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	52,141	97,500	97,500	-	0.00%
	TOTAL EXPENDITURES	$ 278,486	$ 295,131	$ 361,386	$ 66,255	22.45%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.100.20.160.4.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 25,686	$ 27,067	$ 27,017	$ (50)	-0.18%
2100	FICA BENEFITS	1,965	2,072	2,068	(4)	-0.19%
3000	STAFF DEVELOPMENT	-	326	293	(33)	-10.12%
6000	MATERIALS / SUPPLIES	445	445	400	(45)	-10.11%
	TOTAL EXPENDITURES	$ 28,096	$ 29,910	$ 29,778	$ (132)	-0.44%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRIMARY SCHOOL - REMEDIAL 1.100.20.160.5.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 80,695	$ 83,967	$ 84,201	$ 234	0.28%
2100	FICA BENEFITS	6,099	6,425	6,443	18	0.28%
2210	VRS BENEFITS	8,202	8,437	8,943	506	6.00%
2300	HEALTH BENEFITS	7,307	7,717	7,421	(296)	-3.84%
2400	GROUP LIFE INSURANCE	685	705	722	17	2.41%
2750	RETIREE HEALTH CARE CREDIT	628	646	652	6	0.93%
6000	MATERIALS / SUPPLIES	-	712	641	(71)	-9.97%
	TOTAL EXPENDITURES	$ 103,616	$ 108,609	$ 109,023	$ 414	0.38%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - INSTRUCTION 1.100.20.150.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,174,119	$ 1,277,438	$ 1,271,271	$ (6,167)	-0.48%
2100	FICA BENEFITS	87,447	97,745	99,242	1,497	1.53%
2210	VRS BENEFITS	180,870	194,863	210,078	15,215	7.81%
2300	HEALTH BENEFITS	162,828	223,131	193,881	(29,250)	-13.11%
2400	GROUP LIFE INSURANCE	15,046	15,615	16,848	1,233	7.90%
2750	RETIREE HEALTH CARE CREDIT	13,782	14,307	15,216	909	6.35%
3000	OTHER INSTRUCTIONAL COST	6,379	3,857	3,857	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	3,866	2,249	2,024	(225)	-10.00%
6000	MATERIALS / SUPPLIES	21,490	13,244	11,920	(1,324)	-10.00%
8200	EQUIPMENT ADDITIONS	2,323	2,167	1,950	(217)	-10.01%
	TOTAL EXPENDITURES	$ 1,668,150	$ 1,844,616	$ 1,826,287	$ (18,329)	-0.99%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - GUIDANCE 1.100.20.150.1.61210

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 47,325	$ 49,020	$ 49,020	$ -	0.00%
2100	FICA BENEFITS	3,494	3,751	3,751	-	0.00%
2210	VRS BENEFITS	7,421	7,632	8,089	457	5.99%
2300	HEALTH BENEFITS	6,682	7,704	7,714	10	0.13%
2400	GROUP LIFE INSURANCE	620	638	653	15	2.35%
2750	RETIREE HEALTH CARE CREDIT	568	585	589	4	0.68%
6000	MATERIALS / SUPPLIES	918	975	878	(97)	-9.95%
	TOTAL EXPENDITURES	$ 67,028	$ 70,305	$ 70,694	$ 389	0.55%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.150.1.61230

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ -	$ 4,750	$ 4,750	$ -	0.00%
2100	FICA BENEFITS	-	364	364	-	0.00%
	TOTAL EXPENDITURES	$ -	$ 5,114	$ 5,114	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - MEDIA 1.100.20.150.1.61320

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 53,042	$ 53,750	$ 53,750	$ -	0.00%
2100	FICA BENEFITS	3,877	4,113	4,113	-	0.00%
2210	VRS BENEFITS	8,041	8,272	8,768	496	6.00%
2300	HEALTH BENEFITS	821	1,295	821	(474)	-36.60%
2400	GROUP LIFE INSURANCE	672	692	707	15	2.17%
2750	RETIREE HEALTH CARE CREDIT	615	633	639	6	0.95%
6000	MATERIALS / SUPPLIES	3,763	3,868	3,481	(387)	-10.01%
	TOTAL EXPENDITURES	$ 70,831	$ 72,623	$ 72,279	$ (344)	-0.47%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.150.1.61410

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 248,401	$ 239,096	$ 240,661	$ 1,565	0.65%
2100	FICA BENEFITS	18,165	18,293	18,413	120	0.66%
2210	VRS BENEFITS	35,830	37,103	39,549	2,446	6.59%
2300	HEALTH BENEFITS	38,004	40,075	38,337	(1,738)	-4.34%
2400	GROUP LIFE INSURANCE	2,993	3,102	3,190	88	2.84%
2750	RETIREE HEALTH CARE CREDIT	2,743	2,841	2,881	40	1.41%
	TOTAL EXPENDITURES	$ 346,136	$ 340,510	$ 343,031	$ 2,521	0.74%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.150.2.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 346,591	$ 325,529	$ 308,446	$ (17,083)	-5.25%
2100	FICA BENEFITS	25,650	24,908	23,601	(1,307)	-5.25%
2210	VRS BENEFITS	52,627	50,433	50,714	281	0.56%
2300	HEALTH BENEFITS	39,292	49,382	51,399	2,017	4.08%
2400	GROUP LIFE INSURANCE	4,372	4,203	4,066	(137)	-3.26%
2750	RETIREE HEALTH CARE CREDIT	4,005	3,850	3,671	(179)	-4.65%
3000	PURCHASE SERVICES	2,047	-	-	-	0.00%
3001	DIRECT SERVICES	36,771	35,000	35,000	-	0.00%
6000	MATERIALS / SUPPLIES	3,411	2,321	2,321	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	45,367	42,500	42,500	-	0.00%
	TOTAL EXPENDITURES	$ 560,133	$ 538,126	$ 521,718	$ (16,408)	-3.05%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.100.20.150.4.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 101,603	$ 104,403	$ 104,403	$ -	0.00%
2100	FICA BENEFITS	7,791	7,988	7,988	-	0.00%
2210	VRS BENEFITS	15,687	16,136	17,104	968	6.00%
2300	HEALTH BENEFITS	2,588	2,590	2,590	-	0.00%
2400	GROUP LIFE INSURANCE	1,311	1,349	1,379	30	2.22%
2750	RETIREE HEALTH CARE CREDIT	1,200	1,236	1,246	10	0.81%
3000	STAFF DEVELOPMENT	-	326	293	(33)	-10.12%
6000	MATERIALS / SUPPLIES	695	695	625	(70)	-10.07%
	TOTAL EXPENDITURES	$ 130,875	$ 134,723	$ 135,628	$ 905	0.67%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY SCHOOL - REMEDIAL 1.100.20.150.5.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 22,172	$ 22,499	$ 22,526	$ 27	0.12%
2100	FICA BENEFITS	1,377	1,722	1,725	3	0.17%
2210	VRS BENEFITS	3,379	3,481	3,690	209	6.00%
2300	HEALTH BENEFITS	12,496	13,357	12,735	(622)	-4.66%
2400	GROUP LIFE INSURANCE	282	291	298	7	2.41%
2750	RETIREE HEALTH CARE CREDIT	259	267	269	2	0.75%
	TOTAL EXPENDITURES	$ 39,965	$ 41,617	$ 41,243	$ (374)	-0.90%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - INSTRUCTION 1.100.30.130.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,479,085	$ 1,530,407	$ 1,523,936	$ (6,471)	-0.42%
2100	FICA BENEFITS	110,062	116,710	116,215	(495)	-0.42%
2210	VRS BENEFITS	225,784	229,085	241,626	12,541	5.47%
2300	HEALTH BENEFITS	156,641	160,659	156,497	(4,162)	-2.59%
2400	GROUP LIFE INSURANCE	18,790	19,066	19,414	348	1.83%
2750	RETIREE HEALTH CARE CREDIT	17,213	17,468	17,534	66	0.38%
3000	OTHER INSTRUCTIONAL COST	6,361	3,986	3,986	-	0.00%
3005	CHORAL DEPARTMENT	2,984	3,000	3,000	-	0.00%
3007	BAND OPERATIONS	3,020	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,968	2,249	2,024	(225)	-10.00%
6000	MATERIALS / SUPPLIES	26,671	18,974	17,077	(1,897)	-10.00%
6030	REMEDIAL SUPPLIES	353	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	53,133	2,148	1,933	(215)	-10.01%
	TOTAL EXPENDITURES	$ 2,102,065	$ 2,108,600	$ 2,108,090	$ (510)	-0.02%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - GUIDANCE 1.100.30.130.1.61210

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 147,365	$ 152,320	$ 152,338	$ 18	0.01%
2100	FICA BENEFITS	10,575	11,654	11,655	1	0.01%
2210	VRS BENEFITS	23,111	23,768	25,193	1,425	6.00%
2300	HEALTH BENEFITS	23,147	25,936	24,790	(1,146)	-4.42%
2400	GROUP LIFE INSURANCE	1,931	1,987	2,033	46	2.32%
2750	RETIREE HEALTH CARE CREDIT	1,769	1,820	1,836	16	0.88%
6000	MATERIALS / SUPPLIES	1,445	2,517	2,265	(252)	-10.01%
	TOTAL EXPENDITURES	$ 209,343	$ 220,002	$ 220,110	$ 108	0.05%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.130.61230

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 14,612	$ 6,186	$ 6,186	$ -	0.00%
2100	FICA BENEFITS	1,117	473	473	-	0.00%
	TOTAL EXPENDITURES	$ 15,729	$ 6,659	$ 6,659	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - MEDIA 1.100.30.130.1.61320

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 85,529	$ 89,279	$ 81,865	$ (7,414)	-8.30%
2100	FICA BENEFITS	6,227	6,831	6,264	(567)	-8.30%
2210	VRS BENEFITS	13,255	13,686	13,275	(411)	-3.00%
2300	HEALTH BENEFITS	2,108	2,109	12,055	9,946	471.60%
2400	GROUP LIFE INSURANCE	1,107	1,145	1,071	(74)	-6.46%
2750	RETIREE HEALTH CARE CREDIT	1,014	1,049	968	(81)	-7.72%
6000	MATERIALS / SUPPLIES	4,179	4,185	3,766	(419)	-10.01%
	TOTAL EXPENDITURES	$ 113,419	$ 118,284	$ 119,264	$ 980	0.83%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.130.1.61410

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 239,631	$ 246,979	$ 247,069	$ 90	0.04%
2100	FICA BENEFITS	17,448	18,897	18,904	7	0.04%
2210	VRS BENEFITS	37,251	38,371	40,671	2,300	5.99%
2300	HEALTH BENEFITS	33,210	36,140	34,933	(1,207)	-3.34%
2400	GROUP LIFE INSURANCE	3,112	3,207	3,281	74	2.31%
2750	RETIREE HEALTH CARE CREDIT	2,851	2,939	2,963	24	0.82%
	TOTAL EXPENDITURES	$ 333,503	$ 346,533	$ 347,821	$ 1,288	0.37%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.130.2.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 337,708	$ 367,232	$ 400,599	$ 33,367	9.09%
2100	FICA BENEFITS	25,101	28,097	30,650	2,553	9.09%
2210	VRS BENEFITS	49,354	56,905	60,577	3,672	6.45%
2300	HEALTH BENEFITS	40,865	51,938	37,120	(14,818)	-28.53%
2400	GROUP LIFE INSURANCE	4,097	4,743	4,850	107	2.26%
2750	RETIREE HEALTH CARE CREDIT	3,753	4,346	4,381	35	0.81%
6000	MATERIALS / SUPPLIES	507	1,425	1,425	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	56,561	99,585	99,585	-	0.00%
	TOTAL EXPENDITURES	$ 517,946	$ 614,271	$ 639,187	$ 24,916	4.06%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.130.3.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 66,698	$ 68,617	$ 68,519	$ (98)	-0.14%
2100	FICA BENEFITS	5,185	5,250	5,243	(7)	-0.13%
2210	VRS BENEFITS	10,352	10,650	11,272	622	5.84%
2300	HEALTH BENEFITS	821	821	821	-	0.00%
2400	GROUP LIFE INSURANCE	865	890	909	19	2.13%
2750	RETIREE HEALTH CARE CREDIT	792	816	821	5	0.61%
5500	PROFESSIONAL DEVELOPMENT	-	489	440	(49)	-10.02%
6000	MATERIALS / SUPPLIES	3,438	3,574	3,217	(357)	-9.99%
8200	EQUIPMENT ADDITIONS	1,932	1,937	1,743	(194)	-10.02%
	TOTAL EXPENDITURES	$ 90,083	$ 93,044	$ 92,985	$ (59)	-0.06%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - GIFTED & TALENTED 1.100.30.130.4.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 43,693	$ 45,001	$ 45,001	$ -	0.00%
2100	FICA BENEFITS	3,326	3,444	3,444	-	0.00%
2210	VRS BENEFITS	6,879	7,107	7,526	419	5.90%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	565	583	597	14	2.40%
2750	RETIREE HEALTH CARE CREDIT	517	535	539	4	0.75%
3000	STAFF DEVELOPMENT	-	326	293	(33)	-10.12%
6000	MATERIALS / SUPPLIES	503	713	642	(71)	-9.96%
	TOTAL EXPENDITURES	$ 56,777	$ 59,004	$ 59,337	$ 333	0.56%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

MIDDLE SCHOOL - REMEDIAL 1.100.30.130.5.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 49,690	$ 51,068	$ 51,068	$ -	0.00%
2100	FICA BENEFITS	3,786	3,908	3,908	-	0.00%
2210	VRS BENEFITS	7,679	7,898	8,372	474	6.00%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	641	660	675	15	2.27%
2750	RETIREE HEALTH CARE CREDIT	588	605	610	5	0.83%
6000	MATERIALS / SUPPLIES	-	1,104	994	(110)	-9.96%
	TOTAL EXPENDITURES	$ 63,678	$ 66,538	$ 66,922	$ 384	0.58%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - INSTRUCTION 1.100.30.010.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 2,351,352	$ 2,576,685	$ 2,534,293	$ (42,392)	-1.65%
2100	FICA BENEFITS	174,240	196,027	192,109	(3,918)	-2.00%
2210	VRS BENEFITS	316,910	348,321	365,761	17,440	5.01%
2300	HEALTH BENEFITS	343,354	383,532	381,228	(2,304)	-0.60%
2400	GROUP LIFE INSURANCE	26,364	29,018	29,361	343	1.18%
2750	RETIREE HEALTH CARE CREDIT	24,149	26,581	26,518	(63)	-0.24%
3000	OTHER INSTRUCTIONAL COST	10,749	14,965	14,965	-	0.00%
3002	ATHLETIC OFFICIATING	19,000	19,000	19,000	-	0.00%
3005	CHORUS OPERATIONS	4,025	4,000	4,000	-	0.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	9,680	15,000	15,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	4,899	3,006	2,705	(301)	-10.01%
6000	MATERIALS / SUPPLIES	39,675	29,107	26,196	(2,911)	-10.00%
6001	ACADEMIC LETTERS	-	570	570	-	0.00%
6003	PROJECT GRADUATION MATERIALS	-	800	800	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,660	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	17,599	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	15,952	7,360	7,360	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	108,098	112,708	112,708	-	0.00%
7005	TUITION SUMMER GOV. SCHOOL	2,432	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	17,542	17,470	15,723	(1,747)	-10.00%
	TOTAL EXPENDITURES	$ 3,488,680	$ 3,813,968	$ 3,778,115	$ (35,853)	-0.94%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - GUIDANCE 1.100.30.010.1.61210

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 200,727	$ 206,786	$ 210,411	$ 3,625	1.75%
2100	FICA BENEFITS	14,785	15,822	16,099	277	1.75%
2210	VRS BENEFITS	31,406	32,308	34,848	2,540	7.86%
2300	HEALTH BENEFITS	25,915	28,000	30,240	2,240	8.00%
2400	GROUP LIFE INSURANCE	2,624	2,701	2,811	110	4.07%
2750	RETIREE HEALTH CARE CREDIT	2,403	2,474	2,539	65	2.63%
3000	PROFESSIONAL DEVELOPMENT	1,356	1,376	1,238	(138)	-10.03%
6000	MATERIALS / SUPPLIES	6,045	6,001	5,401	(600)	-10.00%
6010	COURSE DESCRIPTION BOOKS	1,037	1,297	1,297	-	0.00%
	TOTAL EXPENDITURES	$ 286,298	$ 296,765	$ 304,884	$ 8,119	2.74%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.010.61230

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 7,325	$ 6,186	$ 6,186	$ -	0.00%
2100	FICA BENEFITS	560	473	473	-	0.00%
	TOTAL EXPENDITURES	$ 7,885	$ 6,659	$ 6,659	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - MEDIA 1.100.30.010.1.61320

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 84,251	$ 86,307	$ 78,455	$ (7,852)	-9.10%
2100	FICA BENEFITS	6,211	6,604	6,004	(600)	-9.09%
2210	VRS BENEFITS	13,019	13,416	12,909	(507)	-3.78%
2300	HEALTH BENEFITS	16,184	17,227	31,040	13,813	80.18%
2400	GROUP LIFE INSURANCE	1,088	1,122	1,041	(81)	-7.22%
2750	RETIREE HEALTH CARE CREDIT	997	1,027	940	(87)	-8.47%
6000	MATERIALS / SUPPLIES	4,367	4,644	4,179	(465)	-10.01%
	TOTAL EXPENDITURES	$ 126,117	$ 130,347	$ 134,568	$ 4,221	3.24%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.010.1.61410

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 314,553	$ 343,593	$ 347,870	$ 4,277	1.24%
2100	FICA BENEFITS	23,279	26,288	26,616	328	1.25%
2210	VRS BENEFITS	48,750	53,397	57,225	3,828	7.17%
2300	HEALTH BENEFITS	45,971	64,020	56,092	(7,928)	-12.38%
2400	GROUP LIFE INSURANCE	4,073	4,458	4,617	159	3.57%
2750	RETIREE HEALTH CARE CREDIT	3,731	4,084	4,170	86	2.11%
	TOTAL EXPENDITURES	$ 440,357	$ 495,840	$ 496,590	$ 750	0.15%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.010.2.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 467,387	$ 561,652	$ 544,605	$ (17,047)	-3.04%
2100	FICA BENEFITS	33,897	42,973	41,670	(1,303)	-3.03%
2210	VRS BENEFITS	70,938	87,100	89,618	2,518	2.89%
2300	HEALTH BENEFITS	79,069	118,185	118,031	(154)	-0.13%
2400	GROUP LIFE INSURANCE	5,908	7,265	7,202	(63)	-0.87%
2750	RETIREE HEALTH CARE CREDIT	5,412	6,653	6,503	(150)	-2.25%
6000	MATERIALS / SUPPLIES	430	776	776	-	0.00%
6005	JOB COACH MATERIALS	903	903	903	-	0.00%
6006	PRINT SHOP MATERIALS	1,201	1,201	1,201	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	156,305	137,500	137,500	-	0.00%
	TOTAL EXPENDITURES	$ 821,450	$ 964,208	$ 948,009	$ (16,199)	-1.68%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.010.3.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 188,862	$ 238,138	$ 238,675	$ 537	0.23%
2100	FICA BENEFITS	14,097	18,222	18,263	41	0.23%
2210	VRS BENEFITS	24,216	36,770	39,056	2,286	6.22%
2300	HEALTH BENEFITS	15,620	38,775	37,288	(1,487)	-3.83%
2400	GROUP LIFE INSURANCE	2,013	3,064	3,141	77	2.51%
2750	RETIREE HEALTH CARE CREDIT	1,844	2,807	2,837	30	1.07%
3000	OTHER INSTRUCTIONAL COST	7,429	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	1,342	1,208	(134)	-9.99%
6000	MATERIALS / SUPPLIES	9,203	9,775	8,797	(978)	-10.01%
7000	JOINT OPERATIONS / NEW HORIZONS	161,792	155,639	155,639	-	0.00%
7050	AVIATION ACADEMY	7,185	18,000	33,000	15,000	83.33%
8200	EQUIPMENT ADDITIONS	409	409	409	-	0.00%
8201	C & T OTHER EQUIPMENT COST	4,305	4,345	10,321	5,976	137.54%
	TOTAL EXPENDITURES	$ 436,975	$ 527,286	$ 548,634	$ 21,348	4.05%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

HIGH SCHOOL - GIFTED & TALENTED 1.100.30.010.4.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 56,941	$ 57,706	$ 57,706	$ -	0.00%
2100	FICA BENEFITS	4,365	4,415	4,415	-	0.00%
2210	VRS BENEFITS	8,709	9,002	9,541	539	5.99%
2300	HEALTH BENEFITS	1,294	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	727	753	770	17	2.26%
2750	RETIREE HEALTH CARE CREDIT	667	689	695	6	0.87%
3000	STAFF DEVELOPMENT	-	326	293	(33)	-10.12%
6000	MATERIALS / SUPPLIES	-	620	558	(62)	-10.00%
	TOTAL EXPENDITURES	$ 72,703	$ 74,806	$ 75,273	$ 467	0.62%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ELEMENTARY & SECONDARY PROGRAMS 1.100.90.000.1.61310

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 239,716	$ 290,176	$ 295,281	$ 5,105	1.76%
2100	FICA BENEFITS	19,340	22,202	21,379	(823)	-3.71%
2210	VRS BENEFITS	45,314	44,185	44,986	801	1.81%
2300	HEALTH BENEFITS	35,617	52,250	38,337	(13,913)	-26.63%
2400	GROUP LIFE INSURANCE	3,767	3,693	3,629	(64)	-1.73%
2750	RETIREE HEALTH CARE CREDIT	3,470	3,383	3,318	(65)	-1.92%
3000	SCANNING STUDENT RECORDS	1,233	3,500	3,500	-	0.00%
3001	STAFF DEVELOPMENT	-	1,224	1,101	(123)	-10.05%
3002	PURCHASE SERVICES	16,087	11,000	36,200	25,200	229.09%
3015	INTERNATIONAL PARTNERSHIPS	35	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	450	376	338	(38)	-10.11%
6000	MATERIALS / SUPPLIES	-	2,095	1,886	(209)	-9.98%
6010	SELP TEST FOR ESL STUDENTS	241	400	400	-	0.00%
6020	NEW TEXTBOOK ADOPTION	148,283	51,000	34,000	(17,000)	-33.33%
6025	REPLACEMENT / CONSUMABLES	8,683	15,000	15,000	-	0.00%
	TOTAL EXPENDITURES	$ 522,236	$ 502,484	$ 501,355	$ (1,129)	-0.22%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SOCIAL WORKER 1.100.90.000.1.61220

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 50,708	$ 52,153	$ 54,271	$ 2,118	4.06%
2100	FICA BENEFITS	3,882	3,990	4,152	162	4.06%
2210	VRS BENEFITS	8,096	8,329	9,177	848	10.18%
2300	HEALTH BENEFITS	816	814	1,295	481	59.09%
2400	GROUP LIFE INSURANCE	664	684	728	44	6.43%
2750	RETIREE HEALTH CARE CREDIT	609	626	657	31	4.95%
	TOTAL EXPENDITURES	$ 64,775	$ 66,596	$ 70,280	$ 3,684	5.53%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ATTENDANCE & HEALTH - SCHOOL NURSES 1.100.90.000.1.62220

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 181,866	$ 184,561	$ 184,561	$ -	0.00%
2100	FICA BENEFITS	13,127	14,122	14,122	-	0.00%
2210	VRS BENEFITS	26,765	27,565	29,217	1,652	5.99%
2300	HEALTH BENEFITS	29,010	31,086	30,048	(1,038)	-3.34%
2400	GROUP LIFE INSURANCE	2,236	2,305	2,358	53	2.30%
2750	RETIREE HEALTH CARE CREDIT	2,048	2,111	2,130	19	0.90%
3000	STAFF DEVELOPMENT	-	426	383	(43)	-10.09%
5500	PROFESSIONAL DEVELOPMENT	528	707	636	(71)	-10.04%
6000	MATERIALS / SUPPLIES	5,104	5,415	5,728	313	5.78%
6001	CPR SUPPLIES	634	1,000	900	(100)	-10.00%
6015	HEPATITIS-B VACCINE	-	950	-	(950)	-100.00%
	TOTAL EXPENDITURES	$ 261,318	$ 270,248	$ 270,083	$ (165)	-0.06%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.100.90.000.1.62230

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 112,275	$ 112,894	$ 119,052	$ 6,158	5.45%
2100	FICA BENEFITS	8,598	8,637	9,108	471	5.45%
2210	VRS BENEFITS	17,318	17,834	19,928	2,094	11.74%
2300	HEALTH BENEFITS	1,973	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	1,436	1,480	1,597	117	7.91%
2750	RETIREE HEALTH CARE CREDIT	1,315	1,356	1,442	86	6.34%
	TOTAL EXPENDITURES	$ 142,915	$ 143,496	$ 152,422	$ 8,926	6.22%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.100.90.000.1.62240

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 180,626	$ 191,567	$ 180,985	$ (10,582)	-5.52%
2100	FICA BENEFITS	13,715	14,656	13,847	(809)	-5.52%
2210	VRS BENEFITS	28,995	30,039	30,207	168	0.56%
2300	HEALTH BENEFITS	17,039	20,888	14,631	(6,257)	-29.95%
2400	GROUP LIFE INSURANCE	2,422	2,511	2,427	(84)	-3.35%
2750	RETIREE HEALTH CARE CREDIT	2,219	2,300	2,192	(108)	-4.70%
	TOTAL EXPENDITURES	$ 245,016	$ 261,961	$ 244,289	$ (17,672)	-6.75%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SCHOOL BOARD 1.100.90.000.0.62110

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1111	BOARD MEMBERS	$ 3,060	$ 3,060	$ 3,060	$ -	0.00%
1150	CLERK TO THE BOARD	19,723	19,993	19,993	-	0.00%
2100	FICA BENEFITS	1,696	1,770	1,770	-	0.00%
2210	VRS BENEFITS	3,043	3,135	3,323	188	6.00%
2300	HEALTH BENEFITS	216	433	433	-	0.00%
2400	GROUP LIFE INSURANCE	254	262	268	6	2.29%
2750	RETIREE HEALTH CARE CREDIT	233	240	242	2	0.83%
	TOTAL EXPENDITURES	$ 28,225	$ 28,893	$ 29,089	$ 196	0.68%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

DIVISION WIDE - ADMINISTRATION 1.100.90.000.0.62120

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1112	SUPERINTENDENT SALARY	$ 175,894	$ 181,142	$ 161,157	$ (19,985)	-11.03%
1000	SALARIES	505,781	498,789	508,104	9,315	1.87%
2100	FICA BENEFITS	48,761	50,515	51,204	689	1.36%
2210	VRS BENEFITS	127,012	129,502	109,655	(19,847)	-15.33%
2300	HEALTH BENEFITS	50,398	74,907	93,274	18,367	24.52%
2400	GROUP LIFE INSURANCE	8,977	9,137	8,807	(330)	-3.61%
2700	WORKERS COMPENSATION	39,807	55,000	55,000	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	8,223	8,370	7,950	(420)	-5.02%
3000	PURCHASE SERVICES	40,624	39,682	39,682	-	0.00%
3001	SPECIAL EVENTS	10,508	6,000	6,000	-	0.00%
3002	ACKNOWLEDGEMENTS	3,966	3,048	3,048	-	0.00%
3003	LEGAL SERVICES	25,317	19,556	19,556	-	0.00%
3004	ADMIN COHORT	3,780	-	-	-	0.00%
3005	DUES AND MEMBERSHIPS	10,985	10,000	10,000	-	0.00%
3006	HUMAN RESOURCES	7,457	3,000	3,000	-	0.00%
3007	REGISTRATIONS / SUBSCRIPTIONS	7,870	6,200	6,200	-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	-	1,000	900	(100)	-10.00%
4000	INTERNAL SERVICES	-	300	300	-	0.00%
4010	DISTRICT STAFF DEVELOPMENT	6,024	5,571	5,014	(557)	-10.00%
5400	LEASES AND RENTALS	26,600	35,250	35,250	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	3,680	3,898	3,508	(390)	-10.01%
5501	INSTRUCTIONAL PROF DEVELOPMENT	8,326	6,249	5,624	(625)	-10.00%
5502	FINANCE PROF DEVELOPMENT	487	1,874	1,686	(188)	-10.03%
5503	STAFF MILEAGE	787	2,624	2,624	-	0.00%
6000	MATERIALS / SUPPLIES	12,067	9,000	8,100	(900)	-10.00%
8200	EQUIPMENT ADDITIONS	7,857	1,200	1,080	(120)	-10.00%
	TOTAL EXPENDITURES	$ 1,141,188	$ 1,161,814	$ 1,146,723	$ (15,091)	-1.30%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

TRANSPORTATION 1.100.90.000.0.63100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 368,725	$ 387,666	$ 401,568	$ 13,902	3.59%
2100	FICA BENEFITS	26,487	29,674	30,733	1,059	3.57%
2210	VRS BENEFITS	22,364	31,520	36,212	4,692	14.89%
2300	HEALTH BENEFITS	113,299	117,730	125,064	7,334	6.23%
2400	GROUP LIFE INSURANCE	3,440	4,652	4,862	210	4.51%
2750	RETIREE HEALTH CARE CREDIT	2,285	4,264	3,845	(419)	-9.83%
3000	TESTING	6,352	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	4,650	4,650	4,650	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	218,693	216,000	216,000	-	0.00%
5300	TRANSPORTATION INSURANCE	15,929	30,900	30,900	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	54	475	427	(48)	-10.11%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	6,569	500	450	(50)	-10.00%
6008	GAS / OIL SB & SBM VEHICLES	4,962	11,000	11,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	21,833	16,503	16,503	-	0.00%
6010	VEHICLE INSURANCE CLAIMS	3,048	-	-	-	0.00%
8100	EQUIPMENT	55,249	-	-	-	0.00%
8200	BUS PURCHASES	34,127	6,000	6,000	-	0.00%
	TOTAL EXPENDITURES	$ 908,066	$ 863,634	$ 890,314	$ 26,680	3.09%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

OPERATION AND MAINTENANCE 1.100.90.000.0.64100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 356,873	$ 366,844	$ 368,175	$ 1,331	0.36%
2100	FICA BENEFITS	26,628	28,068	28,169	101	0.36%
2210	VRS BENEFITS	41,226	44,146	48,468	4,322	9.79%
2300	HEALTH BENEFITS	55,328	58,054	50,618	(7,436)	-12.81%
2400	GROUP LIFE INSURANCE	4,652	4,795	4,923	128	2.67%
2750	RETIREE HEALTH CARE CREDIT	3,562	4,393	4,133	(260)	-5.92%
3000	PURCHASE SERVICES	4,889	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	59,610	55,835	57,477	1,642	2.94%
3004	CONTRACT CUSTODIAL	431,459	456,496	467,225	10,729	2.35%
3005	OTHER EXPENSES PAINTING	21,830	7,800	7,800	-	0.00%
3006	CONTRACT SERVICES	285,274	134,324	148,815	14,491	10.79%
3007	GROUNDS MATERIALS	438	5,078	5,078	-	0.00%
5100	ELECTRICAL SERVICES	485,145	449,025	489,550	40,525	9.03%
5102	NATURAL GAS	39,339	42,667	43,273	606	1.42%
5104	WATER SERVICE	24,340	25,000	25,557	557	2.23%
5105	SEWAGE FEES	36,164	33,000	37,972	4,972	15.07%
5200	COMMUNICATIONS	40,175	36,000	36,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	174,954	86,508	141,998	55,490	64.14%
5800	RENTAL / PURCHASE EQUIPMENT	4,346	5,000	4,500	(500)	-10.00%
6000	CUSTODIAL SUPPLIES	2,946	5,000	4,500	(500)	-10.00%
6090	BUILD MATERIALS REPAIR	65,323	56,793	51,114	(5,679)	-10.00%
8000	CITY FUND AUDIT BALANCE	80,000	-	-	-	0.00%
8100	REPAIR / REPLACE FACILITIES	14,684	21,265	19,138	(2,127)	-10.00%
8201	SCHOOL SECURITY EQUIP GRANT	60,675	-	-	-	0.00%
8202	VML SAFETY GRANT	3,050	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 2,322,910	$ 1,931,339	$ 2,049,731	$ 118,392	6.13%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 59,040	$ 64,411	$ 68,370	$ 3,959	6.15%
2100	FICA BENEFITS	4,432	4,929	5,232	303	6.15%
2210	VRS BENEFITS	3,542	3,650	4,591	941	25.78%
2300	HEALTH BENEFITS	16,124	15,628	15,036	(592)	-3.79%
2400	GROUP LIFE INSURANCE	560	578	644	66	11.42%
2750	RETIREE HEALTH CARE CREDIT	372	529	505	(24)	-4.54%
8200	CAFETERIA EQUIPMENT PURCHASES	-	1,350	1,350	-	0.00%
	TOTAL EXPENDITURES	$ 84,070	$ 91,075	$ 95,728	$ 4,653	5.11%

SITE ACQUISITION / PURCHASE SERVICES 1.100.90.000.0.66100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ 4,190	$ 4,500	$ 4,500	$ -	0.00%
	TOTAL EXPENDITURES	$ 4,190	$ 4,500	$ 4,500	$ -	0.00%

REMEDIAL SUMMER SCHOOL 1.100.90.000.6.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 31,860	$ 26,208	$ 28,080	$ 1,872	7.14%
2100	FICA BENEFITS	2,437	2,006	2,150	144	7.18%
6000	MATERIALS / SUPPLIES	375	1,000	1,000	-	0.00%
	TOTAL EXPENDITURES	$ 34,672	$ 29,214	$ 31,230	$ 2,016	6.90%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

ADULT EDUCATION 1.100.90.000.7.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 3,025	$ 6,000	$ 6,000	$ -	0.00%
2100	FICA BENEFITS	231	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	-	1,000	900	(100)	-10.00%
	TOTAL EXPENDITURES	$ 3,256	$ 7,459	$ 7,359	$ (100)	-1.34%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

INSTRUCTIONAL TECHNOLOGY 1.100.90.000.9.68100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 169,684	$ 172,933	$ 166,960	$ (5,973)	-3.45%
2100	FICA BENEFITS	12,553	13,232	12,775	(457)	-3.45%
2210	VRS BENEFITS	26,812	26,948	27,729	781	2.90%
2300	HEALTH BENEFITS	21,920	23,151	34,822	11,671	50.41%
2400	GROUP LIFE INSURANCE	2,240	2,252	2,225	(27)	-1.20%
2750	RETIREE HEALTH CARE CREDIT	2,052	2,063	2,009	(54)	-2.62%
3000	STAFF DEVELOPMENT	-	3,870	3,870	-	0.00%
3001	CIRCULATION / LMS SOFTWARE	6,683	6,000	6,000	-	0.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	21,451	15,000	22,523	7,523	50.15%
3003	COPY MACHINE / AV EQUIPMENT	124,329	117,870	129,889	12,019	10.20%
3005	PURCHASE SERVICE MOUNTING	-	1,400	-	(1,400)	-100.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	11,438	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	21,871	15,000	15,000	-	0.00%
5002	E-RATE	2,250	2,500	2,500	-	0.00%
5200	POSTAGE	32	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	790	790	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	3,172	4,192	3,773	(419)	-10.00%
6001	PES TECH MATERIALS AND SUPPLIES	5,544	5,409	4,868	(541)	-10.00%
6002	PMS TECH MATERIALS AND SUPPLIES	4,736	6,091	5,482	(609)	-10.00%
6003	PHS TECH MATERIALS AND SUPPLIES	8,899	9,489	8,540	(949)	-10.00%
6040	DIVISION WIDE SOFTWARE	54,135	22,640	64,894	42,254	186.63%
6045	WEB BASED IEP SYSTEM	4,674	4,102	5,090	988	24.09%
6046	SAT PREP SOFTWARE	-	1,710	-	(1,710)	-100.00%
6050	PPS LIBRARY	2,934	3,054	2,748	(306)	-10.02%
6051	PES LIBRARY	3,887	3,939	3,545	(394)	-10.00%
6052	PMS LIBRARY	4,435	4,437	3,993	(444)	-10.01%
6053	PHS LIBRARY	9,291	6,905	6,214	(691)	-10.01%
8201	OTHER USE OF FUNDS / ED TV	3,768	6,201	4,000	(2,201)	-35.49%
8202	PEF TECHNOLOGY GRANT	5,000	-	-	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	48,355	19,892	17,903	(1,989)	-10.00%
8400	DISTRICT WIDE INTERNET	6,742	12,024	7,024	(5,000)	-41.58%
	TOTAL EXPENDITURES	$ 588,887	$ 523,694	$ 575,766	$ 63,097	12.05%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.100.90.000.9.68200

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 245,991	$ 289,005	$ 290,803	$ 1,798	0.62%
2100	FICA BENEFITS	18,255	22,111	22,249	138	0.62%
2210	VRS BENEFITS	37,456	44,899	47,765	2,866	6.38%
2300	HEALTH BENEFITS	42,202	61,735	42,369	(19,366)	-31.37%
2400	GROUP LIFE INSURANCE	3,106	3,729	3,839	110	2.95%
2750	RETIREE HEALTH CARE CREDIT	2,845	3,417	3,467	50	1.46%
3000	POWERSCHOOL & OTHER SOFTWARE	32,331	15,000	22,820	7,820	52.13%
3002	RDA SUPPORT SERVICES	37,775	35,000	39,423	4,423	12.64%
6000	TECHNOLOGY SUPPLIES - SBO	1,270	2,850	2,350	(500)	-17.54%
6040	TECHNOLOGY SOFTWARE - SBO	547	1,900	1,000	(900)	-47.37%
8300	HARDWARE	2,717	3,990	2,434	(1,556)	-39.00%
8304	REPLACE / REPAIR	2,129	4,750	4,750	-	0.00%
	TOTAL EXPENDITURES	$ 426,624	$ 488,386	$ 483,269	$ (5,117)	-1.05%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

STATE TECHNOLOGY GRANT 1.100.90.000.9.68305

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ 756	$ 6,000	$ 6,000	$ -	0.00%
3002	CARRYOVER - INTERNET ACCESS	4,682	-	-	-	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	6,050	8,829	8,829	-	0.00%
6042	CARRYOVER - SOFTWARE	3,885	-	-	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	3,249	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	14,507	23,100	23,100	-	0.00%
6054	CARRYOVER - LOCAL MATCH	13,565	-	-	-	0.00%
8300	HARDWARE	22,103	135,273	135,273	-	0.00%
8302	CARRYOVER - HARDWARE	89,537	-	-	-	0.00%
8400	LAN CAPABILITY	3,898	3,898	3,898	-	0.00%
8402	CARRYOVER - LAN CAPABILITY	3,898	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 166,130	$ 184,800	$ 184,800	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.201.20.150.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 76,335	$ 76,757	$ 50,445	$ (26,312)	-34.28%
2100	FICA BENEFITS	5,795	5,873	3,860	(2,013)	-34.28%
2210	VRS BENEFITS	8,158	6,819	3,212	(3,607)	-52.90%
2300	HEALTH BENEFITS	9,158	10,558	6,306	(4,252)	-40.27%
2400	GROUP LIFE INSURANCE	682	570	259	(311)	-54.56%
2750	RETIREE HEALTH CARE CREDIT	624	522	234	(288)	-55.17%
3000	PURCHASE SERVICE	2,502	950	-	(950)	-100.00%
4000	INTERNAL SERVICES	2,750	2,750	640	(2,110)	-76.73%
5500	PROFESSIONAL DEVELOPMENT	830	1,500	500	(1,000)	-66.67%
6000	MATERIALS / SUPPLIES	2,913	3,069	664	(2,405)	-78.36%
	TOTAL EXPENDITURES	$ 109,747	$ 109,368	$ 66,120	$ (43,248)	-39.54%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

NATIONAL SCHOOL FOOD SERVICE 1.210.90.000.0.65100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	$ 147,953	$ 155,000	$ 155,000	$ -	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST	41,245	30,000	30,000	-	0.00%
	TOTAL EXPENDITURES	$ 189,198	$ 185,000	$ 185,000	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

CARL PERKINS 1.202.30.010.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
8203	CARL PERKINS	$ 17,422	$ 17,422	$ 17,422	$ -	0.00%
8204	CARL PERKINS CARRYOVER	341	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 17,763	$ 17,422	$ 17,422	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

TITLE II ELEMENTARY 1.204.20.150.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 28,960	$ 28,790	$ 27,285	$ (1,505)	-5.23%
	TOTAL EXPENDITURES	$ 28,960	$ 28,790	$ 27,285	$ (1,505)	-5.23%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

TITLE IV 1.205.20.150.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	$ 4,180	$ 7,350	$ 9,450	$ 2,100	28.57%
5000	TRAVEL / OTHER CHARGES	1,542	2,100	-	(2,100)	-100.00%
6000	MATERIALS / SUPPLIES	255	550	550	-	0.00%
	TOTAL EXPENDITURES	$ 5,977	$ 10,000	$ 10,000	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

CHAPTER VI-B - SPECIAL EDUCATION 1.203.20.150.2.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 244,476	$ 280,432	$ 281,092	$ 660	0.24%
2100	FICA BENEFITS	17,508	21,459	21,508	49	0.23%
2210	VRS BENEFITS	41,133	42,281	45,162	2,881	6.81%
2300	HEALTH BENEFITS	42,111	30,188	31,681	1,493	4.95%
2400	GROUP LIFE INSURANCE	3,563	3,680	3,774	94	2.55%
2750	RETIREE HEALTH CARE CREDIT	3,195	3,372	3,370	(2)	-0.06%
3000	PURCHASE SERVICES	2,672	4,033	4,033	-	0.00%
6000	MATERIALS / SUPPLIES	648	1,294	1,294	-	0.00%
	TOTAL EXPENDITURES	$ 355,306	$ 386,739	$ 391,914	$ 5,175	1.34%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

TIERED SYSTEM OF SUPPORT 1.211.20.150.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 21,340	$ 22,425	$ 36,425	$ 14,000	62.43%
2100	FICA BENEFITS	1,827	2,662	3,733	1,071	40.23%
3000	CONTRACTUAL SERVICES	-	7,500	22,500	15,000	200.00%
5000	OTHER EXPENSES	12,258	12,928	10,846	(2,082)	-16.10%
5500	PROFESSIONAL DEVELOP / TRAVEL	15,509	12,500	8,500	(4,000)	-32.00%
6000	MATERIALS / SUPPLIES	38,065	53,375	42,855	(10,520)	-19.71%
	TOTAL EXPENDITURES	$ 88,999	$ 111,390	$ 124,859	$ 13,469	12.09%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PROJECT BASED LEARNING 1.209.20.010.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 60,854	$ 37,641	$ 38,519	$ 878	2.33%
2100	FICA BENEFITS	3,692	1,961	1,961	-	0.00%
2210	VRS BENEFITS	3,318	3,318	3,318	-	0.00%
2300	HEALTH BENEFITS	3,766	3,766	3,766	-	0.00%
2400	GROUP LIFE INSURANCE	296	296	296	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	252	252	252	-	0.00%
3000	PURCHASE SERVICES / CONTRACTUAL	39,500	5,000	5,000	-	0.00%
5000	OTHER EXPENSES	3,285	1,500	1,000	(500)	-33.33%
5500	PROFESSIONAL DEVELOPMENT	1,943	1,000	3,075	2,075	207.50%
6000	MATERIALS / SUPPLIES	2,949	5,000	4,000	(1,000)	-20.00%
	TOTAL EXPENDITURES	$ 119,855	$ 59,734	$ 61,187	$ 1,453	2.43%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

STEM SUCCESS FOR ALL 1.206.30.130.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 68,528	$ 76,651	$ -	$ (76,651)	-100.00%
2100	FICA BENEFITS	5,175	5,864	-	(5,864)	-100.00%
2210	VRS BENEFITS	11,089	11,523	-	(11,523)	-100.00%
2300	HEALTH BENEFITS	3,636	3,298	-	(3,298)	-100.00%
2400	GROUP LIFE INSURANCE	908	926	-	(926)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	835	848	-	(848)	-100.00%
3000	CONTRACTUAL	9,245	19,000	-	(19,000)	-100.00%
5500	PROFESSIONAL DEVELOPMENT	12,579	9,700	-	(9,700)	-100.00%
6000	MATERIALS / SUPPLIES	38,282	24,000	-	(24,000)	-100.00%
	TOTAL EXPENDITURES	$ 150,277	$ 151,810	$ -	$ (151,810)	-100.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

IMPACT AID 1.208.30.010.1.61100

CODE	BUDGET FUNCTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ -	$ 41,930	$ 41,930	$ -	0.00%
2100	FICA BENEFITS	-	3,208	3,208	-	0.00%
2210	VRS BENEFITS	-	6,575	6,969	394	5.99%
2300	HEALTH BENEFITS	-	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	-	550	562	12	2.18%
2750	RETIREE HEALTH CARE CREDIT	-	504	508	4	0.79%
3000	PURCHASE SERVICES	34,000	48,245	47,835	(410)	-0.85%
3002	PURCHASE SERVICES - SPECIAL ED	9,015	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	-	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	2,500	1,350	1,350	-	0.00%
8200	EQUIPMENT / HARDWARE	186,257	11,807	11,807	-	0.00%
	TOTAL EXPENDITURES	$ 231,772	$ 125,000	$ 125,000	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2020 - 2021 BUDGET

PRESCHOOL HANDICAPPED 1.207.20.160.1.61100

CODE	BUDGET FUNCTION		2018-2019 ACTUAL		2019-2020 BUDGET		2020-2021 BUDGET		INCREASE (DECREASE)	% CHANGE
3000	MATERIALS / SUPPLIES	$	18,485	$	11,979	$	12,219	$	240	2.00%
	TOTAL EXPENDITURES	$	18,485	$	11,979	$	12,219	$	240	2.00%

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:	Poquoson City Public Schools	
SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2019		
CLASSIFICATION OF EXPENDITURES:	**Fiscal Year 2019 Total**	**PERCENT OF TOTAL EXP.**
INSTRUCTION	16,730,494.03	69.43%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,586,122.42	6.58%
PUPIL TRANSPORTATION	935,426.54	3.88%
OPERATION AND MAINTENANCE SERVICES	2,262,235.31	9.39%
OPERATIONS	1,235,051.73	5.13%
FACILITIES	0.00	0.00%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,346,222.74	5.59%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	**24,095,552.77**	**100.00%**

FISCAL YEAR 2019 - 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	258,573.47
CARRY-OVER STATE FUNDS FROM STATE AGENCIES	
DISTRICT FUNDS	
FEDERAL FUNDS	
OTHER FUNDS	38,343.60
TOTAL END-OF-YEAR BALANCES	**296,917.07**
TOTAL EXPENDITURES AND BALANCES	**24,392,469.84**

REVENUES REPORTED IN FISCAL YEAR 2019

Fiscal Year 2019 Revenues:	
Sales Tax Receipts	**2,267,927.90**
State Funds	**9,544,551.14**
Federal Funds	**1,304,635.28**
City - County Funds	**9,726,584.90**
District Funds	**0.00**
Other Funds	**1,211,447.29**
Loans, Bonds, etc.	
Total Receipts	**24,055,146.51**

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	226,337.33
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	
Other Funds	110,986.00
Total Balances	**337,323.33**
Total Receipts and Balances	**24,392,469.84**