Poquoson City Public Schools

Photo by Bill Bowen

School Board Approved Budget
Fiscal Year 2020

School Board Approved March 26, 2019

City Council Adopted May 13, 2019

Poquoson City Public Schools
Fiscal Year 2020 Budget

School Board

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Poquoson City Public Schools
Fiscal Year 2020 Budget

Budget Summary

The information contained in this budget is based on the General Assembly's Fiscal Year 2020 approved budget as of February 24, 2019.

Budget Objectives

The School Board set out to provide additional compensation for all employees and add positions to support new programs.

Budget Details

In the past ten 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-FY19, a net of two positions were added back into the budget.

The City of Poquoson has provided PCPS additional funding from FY10 through FY19 totaling $1.59 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 FY20 School Board Approved budget totals $23,784,161, which is 3.73% over the FY19 Approved Budget. This includes a request to increase local funding in the amount of $211,284 from the City of Poquoson.

Significant Budget Impacts for FY2020

Revenue:

- $543,805 increase in State revenue
- $8,000 increase in Local revenue for Athletic Fees

Expenditures:

- $159,188 increase in health insurance
- $71,614 decrease for New Horizons Regional Education Center
- $13,000 increase for Aviation Academy
- $76,300 increase in contracts, utilities and other expenditures

Additional Budget Actions

The General Assembly's budget includes additional revenue to support a 5% raise over the biennium for SOQ funded positions. However, state funding for 2% of the compensation increase is only for September 1, 2019 through June 30, 2020.

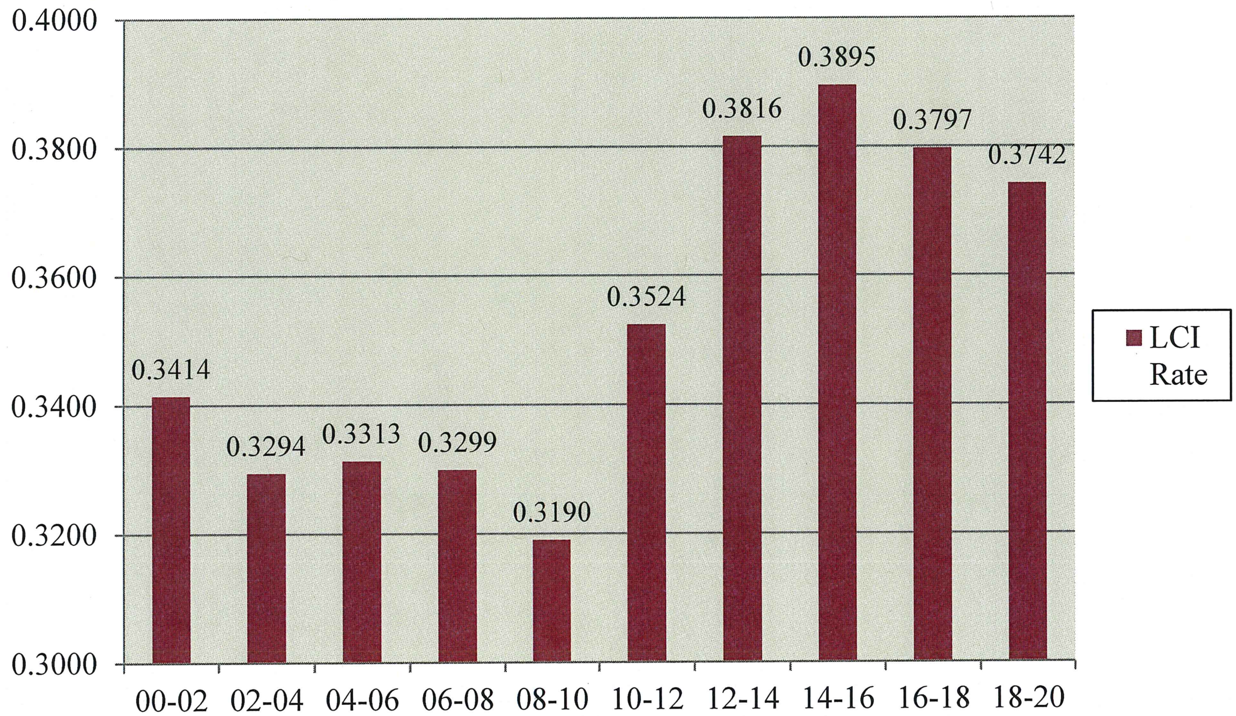
The School Board Approved budget includes a 3% increase for all non-teaching positions at a cost of $160,314. Teacher compensation includes a step increase with a minimum of a 3% increase, which costs $337,901. The teacher pay plan ensures that PCPS begins to reach the goal of the Strategic Plan to ensure that PCPS increases ranking for teacher pay for starting and mid-level teachers. Currently, PCPS teachers are lowest, second lowest or third lowest ranking when compared to peninsula school divisions, Gloucester and Isle of Wight at every five year pay interval. In a community survey, 82% of respondents stated that keeping salaries and benefits competitive in order to attract and retain quality staff should be the highest financial priority for PCPS.

There are two additional positions included in this budget totaling $80,000 to support the new vestibules at the primary and high schools.

The initial health insurance projections included a 14% increase over current rates, which would have cost $301,125. Based on input from the Benefits Committee, plan changes were made to help reduce the increase in costs to PCPS. Those changes included the addition of a deductible and an increase in copayments on the POS plan. The savings for these changes are $141,937. Therefore, the net increase for health insurance included in the budget is 6.53% or $159,188.

In addition, this budget includes a request to increase local funding from the City of Poquoson in the amount of $211,284.

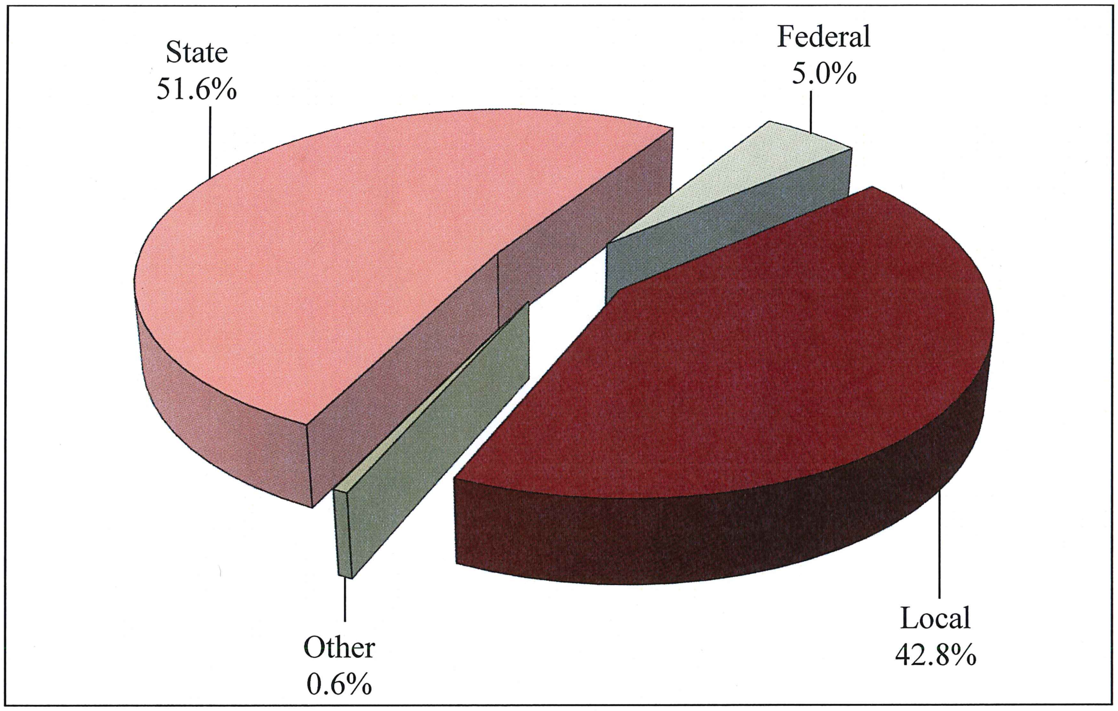
Poquoson City Public Schools
Local Composite Index
Bienniums 2000-2002 through 2018-2020



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 2018-2020 biennium, the LCI for PCPS decreased 1.45% resulting in new index of 0.3742.

Poquoson City Public Schools
Fiscal Year 2020 Budget

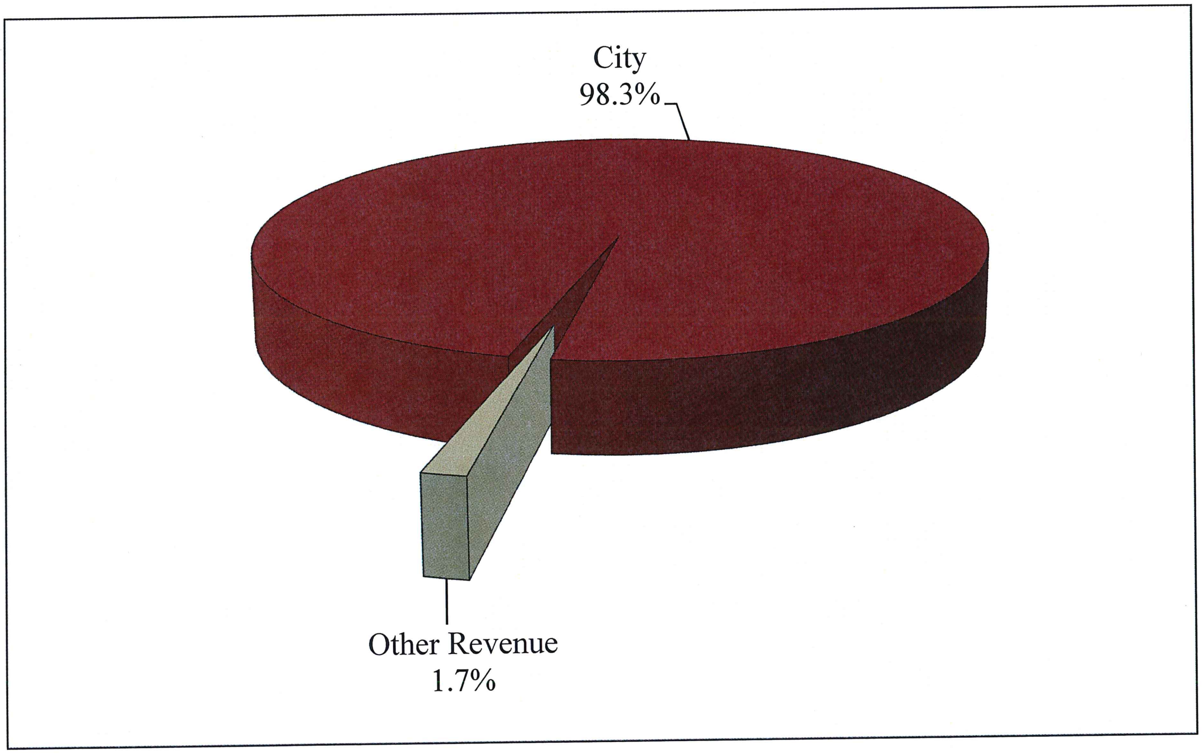
Total Revenue by Source



Local	$	10,166,687
Other		137,000
State		12,283,242
Federal		1,197,232
Total	**$**	**23,784,161**

Poquoson City Public Schools
Fiscal Year 2020 Budget

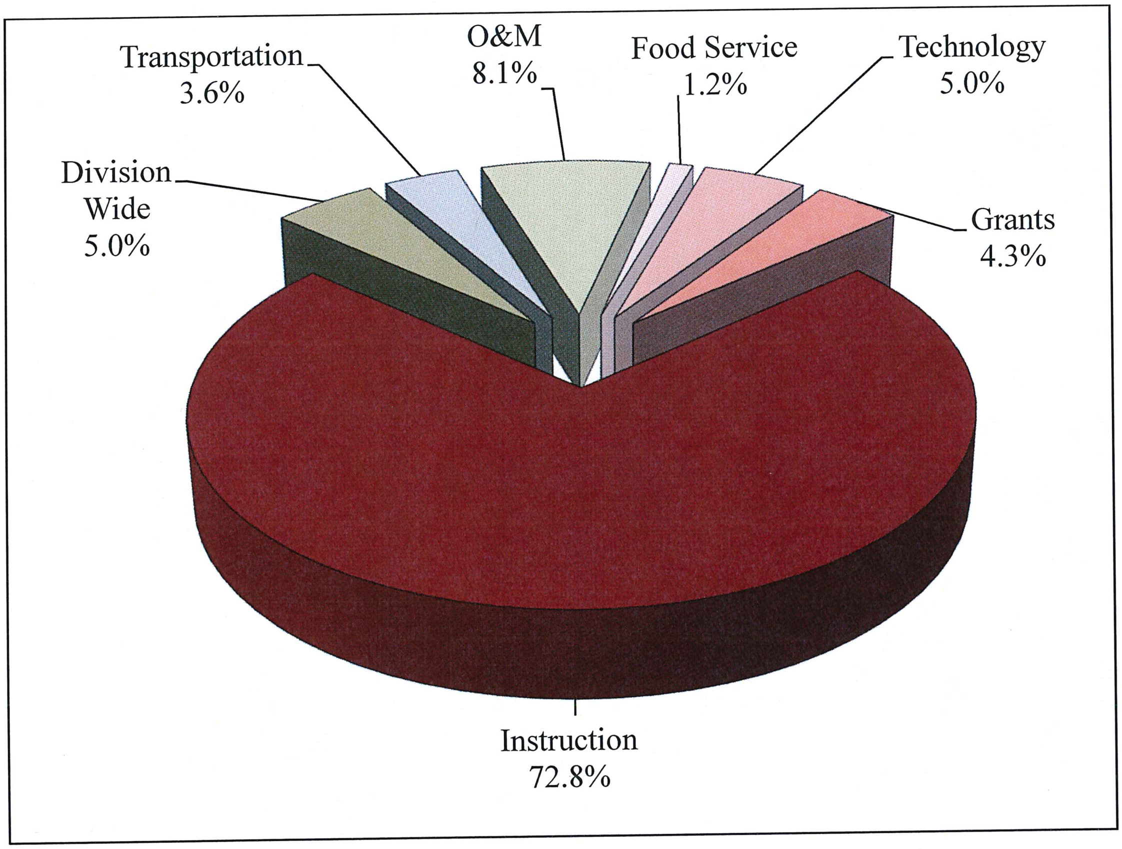
Total Local and Other Revenue



City	$	10,132,687
Shared City Services		34,000
Food Service		63,000
Athletic Fees		38,000
Miscellaneous		25,000
E-Rate		11,000
Total	**$**	**10,303,687**

Poquoson City Public Schools
Fiscal Year 2020 Budget

Expenditures



Instruction	$	17,313,294
Division Wide		1,190,707
Transportation		863,634
Operation and Maintenance		1,931,339
Food Service		276,075
Technology		1,196,880
Grants		1,012,232
Total	**$**	**23,784,161**

Poquoson City Public Schools
Fiscal Year 2020 Budget

Full-Time Equivalent (FTE) Positions

Teacher	155.0
Instructional Technology Resource Teacher	3.0
Paraprofessional	36.0
Bus Driver / Aide	19.5
Guidance Services	8.5
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	**286.0**

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	$ 10,082,334	$ 10,303,687	$ 221,353	2.20%
TOTAL STATE FUNDS	11,739,437	12,283,242	543,805	4.63%
TOTAL FEDERAL FUNDS	1,106,729	1,197,232	90,503	8.18%
TOTAL REVENUE	$ 22,928,500	$ 23,784,161	$ 855,661	3.73%

Revenue is based on an Average Daily Membership (ADM) of 2,136 students.

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	$ 16,726,804	$ 17,313,294	$ 586,490	3.51%
DISTRICT WIDE	1,157,809	1,190,707	32,898	2.84%
TRANSPORTATION	845,318	863,634	18,316	2.17%
OPERATION AND MAINTENANCE	1,848,984	1,931,339	82,355	4.45%
FOOD SERVICE	246,422	276,075	29,653	12.03%
TECHNOLOGY	1,161,434	1,196,880	35,446	3.05%
GRANTS	941,729	1,012,232	70,503	7.49%
TOTAL EXPENDITURES	$ 22,928,500	$ 23,784,161	$ 855,661	3.73%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

LOCAL REVENUE

CODE	BUDGET FUNCTION	2017-2018 RECEIVED	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1602020	ATHLETIC FEES	$ 32,220	$ 30,000	$ 38,000	$ 8,000	26.67%
1612040	SCHOOL FOOD SERVICE	47,077	60,931	63,000	2,069	3.40%
1899120	MISCELLANEOUS	12,024	25,000	25,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	58,424	-	-	-	0.00%
1899122	NON-GOVERNMENTAL SOURCE	890	-	-	-	0.00%
1899125	INSURANCE CLAIMS	8,270	-	-	-	0.00%
1900110	E-RATE	17,019	11,000	11,000	-	0.00%
5105000	OPERATION	9,921,485	9,921,403	10,132,687	211,284	2.13%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	29,360	-	-	-	0.00%
	TOTAL LOCAL FUNDS	$ 10,160,769	$ 10,082,334	$ 10,303,687	$ 221,353	2.20%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

STATE REVENUE

CODE	BUDGET FUNCTION	2017-2018 RECEIVED	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
2402020	BASIC AID	$ 5,601,961	$ 6,157,026	$ 6,088,136	$ (68,890)	-1.12%
2402030	GED FUNDING / ISAEP FUNDING	8,294	7,859	8,355	496	6.31%
2402040	REMEDIAL SUMMER SCHOOL	30,766	27,288	29,214	1,926	7.06%
2402070	GIFTED AND TALENTED SOQ	62,383	65,192	65,499	307	0.47%
2402080	REMEDIAL SOQ	58,484	65,192	65,499	307	0.47%
2402110	COMPENSATION SUPPLEMENT	56,459	-	366,222	366,222	100.00%
2402120	SPECIAL EDUCATION SOQ	804,485	776,983	780,638	3,655	0.47%
2402140	TEXTBOOK PAYMENTS	142,676	133,963	134,593	630	0.47%
2402150	SCHOOL FOOD PAYMENTS	5,470	5,900	5,470	(430)	-7.29%
2402170	VOCATIONAL EDUCATION SOQ	119,568	110,427	110,947	520	0.47%
2402210	SOCIAL SECURITY INSTRUCTION	357,404	369,865	372,942	3,077	0.83%
2402230	TEACHER RETIREMENT INSTRUCTION	820,081	816,897	823,413	6,516	0.80%
2402280	EARLY READING INTERVENTION	10,127	12,551	16,734	4,183	33.33%
2402410	GROUP LIFE INSTRUCTION	24,693	25,279	25,397	118	0.47%
2402460	HOMEBOUND	8,372	8,489	13,436	4,947	58.28%
2402480	SPECIAL ED REGIONAL PROGRAM	237,592	224,878	224,878	-	0.00%
2402510	CAREER AND TECHNICAL EDUCATION	797	11,018	4,345	(6,673)	-60.56%
2402520	VOCATIONAL ED EQUIPMENT	4,345	-	-	-	0.00%
2402650	AT RISK	24,744	18,778	21,340	2,562	13.64%
2402810	PRESCHOOL INITIATIVE	9,497	9,897	7,918	(1,979)	-20.00%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	356,586	445,340	487,136	41,796	9.39%
2402910	MENTOR TEACHER PROGRAM	1,034	1,034	825	(209)	-20.21%
2402994	DOE SECURITY GRANT	46,779	-	-	-	0.00%
2403080	SALES TAX	2,352,259	2,232,780	2,418,867	186,087	8.33%
2403090	ENGLISH AS SECOND LANGUAGE	7,791	6,315	2,947	(3,368)	-53.33%
2403340	CTE EQUIPMENT HIGH DEMAND	3,339	-	-	-	0.00%
2403470	SCHOOL BREAKFAST	5,066	5,341	7,150	1,809	33.87%
2403490	INDUSTRY CERTIFICATION	2,121	-	-	-	0.00%
2403650	WORKPLACE READINESS SKILLS	491	-	-	-	0.00%
2403990	NATIONAL BOARD CERTIFICATION	7,500	-	-	-	0.00%
2404050	SOL ALGEBRA READINESS	12,322	8,454	8,454	-	0.00%
2404150	PROJECT GRADUATION	3,576	3,691	3,887	196	5.31%
2404670	CAREER SWITCHER MENTORING	1,000	-	-	-	0.00%
4104050	VPSA FUNDING FOR TECHNOLOGY	55,882	154,000	154,000	-	0.00%
	SUBTOTAL STATE FUNDS	$ 11,243,944	$ 11,704,437	$ 12,248,242	$ 543,805	4.65%
2500000	DIRECT SERVICES (MEDICAID)	43,548	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	93,465	-	-	-	0.00%
	TOTAL STATE FUNDS	$ 11,380,957	$ 11,739,437	$ 12,283,242	$ 543,805	4.63%

Revenue is based on an Average Daily Membership (ADM) of 2,136 students.

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

FEDERAL REVENUE

CODE	BUDGET FUNCTION	2017-2018 RECEIVED	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
10.5530	SCHOOL FOOD BREAKFAST	$ 30,409	$ 25,000	$ 30,000	$ 5,000	20.00%
10.5550	SCHOOL FOOD PROGRAM	155,446	140,000	155,000	15,000	10.71%
12.5561	STEM - SUCCESS FOR ALL	140,694	160,425	151,810	(8,615)	-5.37%
12.5562	STEM - SUCCESS FOR ALL CARRY	47,658	-	-	-	0.00%
12.5570	PROJECT BASED LEARNING	93,018	83,697	59,734	(23,963)	-28.63%
12.5571	PROJECT BASED LEARNING CARRY	86,307	-	-	-	0.00%
12.5580	TIERED SYSTEM OF SUPPORT	-	-	111,390	111,390	100.00%
84.0100	TITLE I NO CHILD LEFT BEHIND	101,756	102,105	109,368	7,263	7.11%
84.0101	TITLE I CARRYOVER	8,884	-	-	-	0.00%
84.0270	TITLE VI-B	223,034	394,980	386,739	(8,241)	-2.09%
84.0271	TITLE VI-B CARRYOVER	166,073	-	-	-	0.00%
84.0410	IMPACT AID	100,093	120,000	125,000	5,000	4.17%
84.0412	IMPACT AID - SPECIAL EDUCATION	-	25,000	-	(25,000)	-100.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	15,993	15,993	17,422	1,429	8.94%
84.0482	CARL PERKINS CARRYOVER	821	-	-	-	0.00%
84.1730	PRESCHOOL HANDICAPPED GRANT	3,713	11,644	11,979	335	2.88%
84.2810	TITLE II	27,885	27,885	28,790	905	3.25%
84.4240	TITLE IV	8,307	-	10,000	10,000	100.00%
	TOTAL FEDERAL FUNDS	$ 1,210,091	$ 1,106,729	$ 1,197,232	$ 90,503	8.18%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	$ 2,034,831	$ 2,117,615	$ 82,784	4.07%
GUIDANCE	32,084	32,977	893	2.78%
HOMEBOUND INSTRUCTION	5,113	5,113	-	0.00%
MEDIA	110,178	115,724	5,546	5.03%
OFFICE OF THE PRINCIPAL	294,345	331,809	37,464	12.73%
SPECIAL CLASSROOM INSTRUCTION	293,974	295,131	1,157	0.39%
GIFTED AND TALENTED	28,015	29,910	1,895	6.76%
REMEDIAL	106,352	108,609	2,257	2.12%
TOTAL PRIMARY SCHOOL	2,904,892	3,036,888	131,996	4.54%
ELEMENTARY SCHOOL:				
INSTRUCTION	1,718,584	1,844,616	126,032	7.33%
GUIDANCE	67,989	70,305	2,316	3.41%
HOMEBOUND INSTRUCTION	5,114	5,114	-	0.00%
MEDIA	70,661	72,623	1,962	2.78%
OFFICE OF THE PRINCIPAL	327,905	340,510	12,605	3.84%
SPECIAL CLASSROOM INSTRUCTION	535,118	538,126	3,008	0.56%
GIFTED AND TALENTED	156,256	134,723	(21,533)	-13.78%
REMEDIAL	75,429	41,617	(33,812)	-44.83%
TOTAL ELEMENTARY SCHOOL	2,957,056	3,047,634	90,578	3.06%
MIDDLE SCHOOL:				
INSTRUCTION	2,007,406	2,108,600	101,194	5.04%
GUIDANCE	213,019	220,002	6,983	3.28%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	115,311	118,284	2,973	2.58%
OFFICE OF THE PRINCIPAL	335,430	346,533	11,103	3.31%
SPECIAL CLASSROOM INSTRUCTION	611,333	614,271	2,938	0.48%
VOCATIONAL	93,417	93,044	(373)	-0.40%
GIFTED AND TALENTED	57,228	59,004	1,776	3.10%
REMEDIAL	64,779	66,538	1,759	2.72%
TOTAL MIDDLE SCHOOL	3,504,582	3,632,935	128,353	3.66%
HIGH SCHOOL:				
INSTRUCTION	3,614,636	3,813,968	199,332	5.51%
GUIDANCE	286,949	296,765	9,816	3.42%
HOMEBOUND INSTRUCTION	6,659	6,659	-	0.00%
MEDIA	124,844	130,347	5,503	4.41%
OFFICE OF THE PRINCIPAL	461,828	495,840	34,012	7.36%
SPECIAL CLASSROOM INSTRUCTION	930,320	964,208	33,888	3.64%
VOCATIONAL	629,320	527,286	(102,034)	-16.21%
GIFTED AND TALENTED	72,458	74,806	2,348	3.24%
TOTAL HIGH SCHOOL	6,127,014	6,309,879	182,865	2.98%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	479,460	502,484	23,024	4.80%
SOCIAL WORKER	64,561	66,596	2,035	3.15%
TOTAL SECONDARY PROGRAMS	544,021	569,080	25,059	4.61%
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	254,205	270,248	16,043	6.31%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
PSYCHOLOGICAL SERVICES	171,852	143,496	(28,356)	-16.50%
SPEECH / AUDIOLOGY	143,608	261,961	118,353	82.41%
OCCUPATIONAL THERAPIST	80,327	-	(80,327)	-100.00%
TOTAL SECONDARY ATTENDANCE/HEALTH	649,992	675,705	25,713	3.96%
ADULT EDUCATION	7,459	7,459	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	28,143	28,893	750	2.66%
DIVISION WIDE - ADMINISTRATION	1,129,666	1,161,814	32,148	2.85%
TOTAL DIVISION WIDE - ADMINISTRATION	1,157,809	1,190,707	32,898	2.84%
TRANSPORTATION	845,318	863,634	18,316	2.17%
OPERATION / MAINTENANCE	1,848,984	1,931,339	82,355	4.45%
FOOD SERVICE	81,422	91,075	9,653	11.86%
SITE ACQUISITION	4,500	4,500	-	0.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	502,236	523,694	21,458	4.27%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	474,398	488,386	13,988	2.95%
TOTAL TECHNOLOGY	976,634	1,012,080	35,446	3.63%
REMEDIAL SUMMER SCHOOL	27,288	29,214	1,926	7.06%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	102,105	109,368	7,263	7.11%
NATIONAL SCHOOL FOOD SERVICE	165,000	185,000	20,000	12.12%
CARL PERKINS	15,993	17,422	1,429	8.94%
TITLE II	27,885	28,790	905	3.25%
TITLE IV	-	10,000	10,000	100.00%
TITLE VI-B - SPECIAL EDUCATION	394,980	386,739	(8,241)	-2.09%
TIERED SYSTEM OF SUPPORT	-	111,390	111,390	100.00%
PROJECT BASED LEARNING	83,697	59,734	(23,963)	-28.63%
STEM SUCCESS FOR ALL	160,425	151,810	(8,615)	-5.37%
IMPACT AID	145,000	125,000	(20,000)	-13.79%
PRESCHOOL HANDICAPPED	11,644	11,979	335	2.88%
TOTAL FEDERAL GRANTS	1,106,729	1,197,232	90,503	8.18%
TOTAL EXPENDITURES	$ 22,928,500	$ 23,784,161	$ 855,661	3.73%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - INSTRUCTION 1.100.20.160.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,331,727	$ 1,399,585	$ 1,449,458	$ 49,873	3.56%
2100	FICA BENEFITS	96,022	108,489	110,902	2,413	2.22%
2210	VRS BENEFITS	210,867	213,464	221,426	7,962	3.73%
2300	HEALTH BENEFITS	288,891	257,801	279,069	21,268	8.25%
2400	GROUP LIFE INSURANCE	16,868	17,809	18,469	660	3.71%
2750	RETIREE HEALTH CARE CREDIT	15,838	16,309	16,917	608	3.73%
3000	OTHER INSTRUCTIONAL COST	1,036	3,714	3,714	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	2,692	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	17,332	13,244	13,244	-	0.00%
8200	EQUIPMENT ADDITIONS	6,800	2,167	2,167	-	0.00%
	TOTAL EXPENDITURES	$ 1,988,073	$ 2,034,831	$ 2,117,615	$ 82,784	4.07%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.100.20.160.1.61210

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 28,119	$ 28,725	$ 29,554	$ 829	2.89%
2100	FICA BENEFITS	2,151	2,198	2,262	64	2.91%
6000	MATERIALS / SUPPLIES	1,023	1,161	1,161	-	0.00%
	TOTAL EXPENDITURES	$ 31,293	$ 32,084	$ 32,977	$ 893	2.78%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.160.161230

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$	3,112	$	4,750	$	4,750	$	-	0.00%
2100	FICA BENEFITS		238		363		363		-	0.00%
	TOTAL EXPENDITURES	$	3,350	$	5,113	$	5,113	$	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - MEDIA 1.100.20.160.1.61320

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 69,346	$ 70,808	$ 72,903	$ 2,095	2.96%
2100	FICA BENEFITS	4,820	5,418	5,579	161	2.97%
2210	VRS BENEFITS	11,083	10,947	11,276	329	3.01%
2300	HEALTH BENEFITS	19,377	18,020	20,929	2,909	16.14%
2400	GROUP LIFE INSURANCE	889	915	943	28	3.06%
2750	RETIREE HEALTH CARE CREDIT	835	839	863	24	2.86%
6000	MATERIALS / SUPPLIES	3,102	3,231	3,231	-	0.00%
	TOTAL EXPENDITURES	$ 109,452	$ 110,178	$ 115,724	$ 5,546	5.03%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.160.1.61410

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 221,445	$ 208,821	$ 221,599	$ 12,778	6.12%
2100	FICA BENEFITS	16,640	15,977	16,955	978	6.12%
2210	VRS BENEFITS	34,407	32,444	34,509	2,065	6.36%
2300	HEALTH BENEFITS	20,011	31,920	53,243	21,323	66.80%
2400	GROUP LIFE INSURANCE	2,694	2,705	2,872	167	6.17%
2750	RETIREE HEALTH CARE CREDIT	2,530	2,478	2,631	153	6.17%
	TOTAL EXPENDITURES	$ 297,727	$ 294,345	$ 331,809	$ 37,464	12.73%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.160.2.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 171,886	$ 152,381	$ 152,932	$ 551	0.36%
2100	FICA BENEFITS	12,924	11,659	11,701	42	0.36%
2210	VRS BENEFITS	29,452	23,581	23,667	86	0.36%
2300	HEALTH BENEFITS	11,641	2,940	3,404	464	15.78%
2400	GROUP LIFE INSURANCE	2,364	1,971	1,979	8	0.41%
2750	RETIREE HEALTH CARE CREDIT	2,220	1,806	1,812	6	0.33%
6000	MATERIALS / SUPPLIES	635	2,136	2,136	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	86,488	97,500	97,500	-	0.00%
	TOTAL EXPENDITURES	$ 317,610	$ 293,974	$ 295,131	$ 1,157	0.39%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.100.20.160.4.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 24,258	$ 25,307	$ 27,067	$ 1,760	6.95%
2100	FICA BENEFITS	1,856	1,937	2,072	135	6.97%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	445	445	445	-	0.00%
	TOTAL EXPENDITURES	$ 26,559	$ 28,015	$ 29,910	$ 1,895	6.76%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRIMARY SCHOOL - REMEDIAL 1.100.20.160.5.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 79,118	$ 82,503	$ 83,967	$ 1,464	1.77%
2100	FICA BENEFITS	5,978	6,313	6,425	112	1.77%
2210	VRS BENEFITS	8,292	8,203	8,437	234	2.85%
2300	HEALTH BENEFITS	7,815	7,307	7,717	410	5.61%
2400	GROUP LIFE INSURANCE	666	686	705	19	2.77%
2750	RETIREE HEALTH CARE CREDIT	625	628	646	18	2.87%
6000	MATERIALS / SUPPLIES	-	712	712	-	0.00%
	TOTAL EXPENDITURES	$ 102,494	$ 106,352	$ 108,609	$ 2,257	2.12%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - INSTRUCTION 1.100.20.150.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,116,339	$ 1,221,910	$ 1,277,438	$ 55,528	4.54%
2100	FICA BENEFITS	82,160	97,032	97,745	713	0.73%
2210	VRS BENEFITS	185,585	190,330	194,863	4,533	2.38%
2300	HEALTH BENEFITS	159,291	158,496	223,131	64,635	40.78%
2400	GROUP LIFE INSURANCE	14,837	15,294	15,615	321	2.10%
2750	RETIREE HEALTH CARE CREDIT	13,932	14,005	14,307	302	2.16%
3000	OTHER INSTRUCTIONAL COST	4,036	3,857	3,857	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	3,240	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	18,076	13,244	13,244	-	0.00%
8200	EQUIPMENT ADDITIONS	5,551	2,167	2,167	-	0.00%
	TOTAL EXPENDITURES	$ 1,603,047	$ 1,718,584	$ 1,844,616	$ 126,032	7.33%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - GUIDANCE 1.100.20.150.1.61210

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 46,303	$ 47,675	$ 49,020	$ 1,345	2.82%
2100	FICA BENEFITS	3,421	3,648	3,751	103	2.82%
2210	VRS BENEFITS	7,557	7,421	7,632	211	2.84%
2300	HEALTH BENEFITS	7,517	7,082	7,704	622	8.78%
2400	GROUP LIFE INSURANCE	607	620	638	18	2.90%
2750	RETIREE HEALTH CARE CREDIT	570	568	585	17	2.99%
6000	MATERIALS / SUPPLIES	975	975	975	-	0.00%
	TOTAL EXPENDITURES	$ 66,950	$ 67,989	$ 70,305	$ 2,316	3.41%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HOMEBOUND INSTRUCTION 1.100.20.150.1.61230

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 750	$ 4,750	$ 4,750	$ -	0.00%
2100	FICA BENEFITS	58	364	364	-	0.00%
	TOTAL EXPENDITURES	$ 808	$ 5,114	$ 5,114	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - MEDIA 1.100.20.150.1.61320

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$	50,273	$	52,191	$	53,750	$	1,559	2.99%
2100	FICA BENEFITS		3,701		3,994		4,113		119	2.98%
2210	VRS BENEFITS		8,058		8,027		8,272		245	3.05%
2300	HEALTH BENEFITS		891		1,295		1,295		-	0.00%
2400	GROUP LIFE INSURANCE		646		671		692		21	3.13%
2750	RETIREE HEALTH CARE CREDIT		607		615		633		18	2.93%
6000	MATERIALS / SUPPLIES		3,779		3,868		3,868		-	0.00%
	TOTAL EXPENDITURES	$	67,955	$	70,661	$	72,623	$	1,962	2.78%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.150.1.61410

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 234,946	$ 230,990	$ 239,096	$ 8,106	3.51%
2100	FICA BENEFITS	16,549	17,673	18,293	620	3.51%
2210	VRS BENEFITS	36,570	35,833	37,103	1,270	3.54%
2300	HEALTH BENEFITS	39,843	37,668	40,075	2,407	6.39%
2400	GROUP LIFE INSURANCE	2,936	2,996	3,102	106	3.54%
2750	RETIREE HEALTH CARE CREDIT	2,756	2,745	2,841	96	3.50%
	TOTAL EXPENDITURES	$ 333,600	$ 327,905	$ 340,510	$ 12,605	3.84%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.150.2.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 326,070	$ 325,179	$ 325,529	$ 350	0.11%
2100	FICA BENEFITS	23,731	24,881	24,908	27	0.11%
2210	VRS BENEFITS	51,274	50,400	50,433	33	0.07%
2300	HEALTH BENEFITS	54,401	46,792	49,382	2,590	5.54%
2400	GROUP LIFE INSURANCE	4,103	4,200	4,203	3	0.07%
2750	RETIREE HEALTH CARE CREDIT	3,852	3,845	3,850	5	0.13%
3001	DIRECT SERVICES	45,186	35,000	35,000	-	0.00%
6000	MATERIALS / SUPPLIES	1,581	2,321	2,321	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	39,730	42,500	42,500	-	0.00%
	TOTAL EXPENDITURES	$ 549,928	$ 535,118	$ 538,126	$ 3,008	0.56%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.100.20.150.4.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 100,885	$ 102,495	$ 104,403	$ 1,908	1.86%
2100	FICA BENEFITS	6,751	7,842	7,988	146	1.86%
2210	VRS BENEFITS	15,904	15,837	16,136	299	1.89%
2300	HEALTH BENEFITS	27,900	26,524	2,590	(23,934)	-90.24%
2400	GROUP LIFE INSURANCE	1,277	1,324	1,349	25	1.89%
2750	RETIREE HEALTH CARE CREDIT	1,199	1,213	1,236	23	1.90%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	695	695	695	-	0.00%
	TOTAL EXPENDITURES	$ 154,611	$ 156,256	$ 134,723	$ (21,533)	-13.78%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY SCHOOL - REMEDIAL 1.100.20.150.5.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 45,055	$ 44,423	$ 22,499	$ (21,924)	-49.35%
2100	FICA BENEFITS	3,075	3,399	1,722	(1,677)	-49.34%
2210	VRS BENEFITS	7,059	6,920	3,481	(3,439)	-49.70%
2300	HEALTH BENEFITS	21,081	19,578	13,357	(6,221)	-31.78%
2400	GROUP LIFE INSURANCE	567	579	291	(288)	-49.74%
2750	RETIREE HEALTH CARE CREDIT	532	530	267	(263)	-49.62%
	TOTAL EXPENDITURES	$ 77,369	$ 75,429	$ 41,617	$ (33,812)	-44.83%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - INSTRUCTION 1.100.30.130.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 1,339,368	$ 1,465,111	$ 1,530,407	$ 65,296	4.46%
2100	FICA BENEFITS	100,291	113,121	116,710	3,589	3.17%
2210	VRS BENEFITS	212,046	218,657	229,085	10,428	4.77%
2300	HEALTH BENEFITS	155,679	140,433	160,659	20,226	14.40%
2400	GROUP LIFE INSURANCE	16,949	18,205	19,066	861	4.73%
2750	RETIREE HEALTH CARE CREDIT	15,914	16,674	17,468	794	4.76%
3000	OTHER INSTRUCTIONAL COST	4,097	3,986	3,986	-	0.00%
3005	CHORAL DEPARTMENT	2,875	3,000	3,000	-	0.00%
3007	BAND OPERATIONS	3,000	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,359	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	21,408	18,974	18,974	-	0.00%
6030	REMEDIAL SUPPLIES	456	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	12,170	2,148	2,148	-	0.00%
	TOTAL EXPENDITURES	$ 1,885,612	$ 2,007,406	$ 2,108,600	$ 101,194	5.04%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - GUIDANCE 1.100.30.130.1.61210

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 141,397	$ 148,031	$ 152,320	$ 4,289	2.90%
2100	FICA BENEFITS	10,137	11,327	11,654	327	2.89%
2210	VRS BENEFITS	23,036	23,095	23,768	673	2.91%
2300	HEALTH BENEFITS	25,170	24,349	25,936	1,587	6.52%
2400	GROUP LIFE INSURANCE	1,849	1,931	1,987	56	2.90%
2750	RETIREE HEALTH CARE CREDIT	1,736	1,769	1,820	51	2.88%
6000	MATERIALS / SUPPLIES	1,372	2,517	2,517	-	0.00%
	TOTAL EXPENDITURES	$ 204,697	$ 213,019	$ 220,002	$ 6,983	3.28%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.130.61230

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$ 14,381	$ 6,186	$ 6,186	$ -	0.00%
2100	FICA BENEFITS	1,100	473	473	-	0.00%
	TOTAL EXPENDITURES	$ 15,481	$ 6,659	$ 6,659	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - MEDIA 1.100.30.130.1.61320

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 81,919	$ 86,535	$ 89,279	$ 2,744	3.17%
2100	FICA BENEFITS	5,907	6,621	6,831	210	3.17%
2210	VRS BENEFITS	13,347	13,256	13,686	430	3.24%
2300	HEALTH BENEFITS	2,198	2,590	2,109	(481)	-18.57%
2400	GROUP LIFE INSURANCE	1,071	1,108	1,145	37	3.34%
2750	RETIREE HEALTH CARE CREDIT	1,006	1,016	1,049	33	3.25%
6000	MATERIALS / SUPPLIES	4,207	4,185	4,185	-	0.00%
	TOTAL EXPENDITURES	$ 109,655	$ 115,311	$ 118,284	$ 2,973	2.58%

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.130.1.61410

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 235,002	$ 239,850	$ 246,979	$ 7,129	2.97%
2100	FICA BENEFITS	17,131	18,352	18,897	545	2.97%
2210	VRS BENEFITS	38,011	37,253	38,371	1,118	3.00%
2300	HEALTH BENEFITS	34,981	34,007	36,140	2,133	6.27%
2400	GROUP LIFE INSURANCE	3,051	3,114	3,207	93	2.99%
2750	RETIREE HEALTH CARE CREDIT	2,865	2,854	2,939	85	2.98%
	TOTAL EXPENDITURES	$ 331,041	$ 335,430	$ 346,533	$ 11,103	3.31%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.130.2.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 290,918	$ 365,361	$ 367,232	$ 1,871	0.51%
2100	FICA BENEFITS	21,669	27,956	28,097	141	0.50%
2210	VRS BENEFITS	46,681	56,390	56,905	515	0.91%
2300	HEALTH BENEFITS	44,356	51,609	51,938	329	0.64%
2400	GROUP LIFE INSURANCE	3,733	4,702	4,743	41	0.87%
2750	RETIREE HEALTH CARE CREDIT	3,505	4,305	4,346	41	0.95%
6000	MATERIALS / SUPPLIES	475	1,425	1,425	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	87,684	99,585	99,585	-	0.00%
	TOTAL EXPENDITURES	$ 499,021	$ 611,333	$ 614,271	$ 2,938	0.48%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.130.3.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 70,064	$ 68,906	$ 68,617	$ (289)	-0.42%
2100	FICA BENEFITS	5,414	5,272	5,250	(22)	-0.42%
2210	VRS BENEFITS	11,122	10,695	10,650	(45)	-0.42%
2300	HEALTH BENEFITS	831	831	821	(10)	-1.20%
2400	GROUP LIFE INSURANCE	893	894	890	(4)	-0.45%
2750	RETIREE HEALTH CARE CREDIT	838	819	816	(3)	-0.37%
5500	PROFESSIONAL DEVELOPMENT	-	489	489	-	0.00%
6000	MATERIALS / SUPPLIES	3,220	3,574	3,574	-	0.00%
8200	EQUIPMENT ADDITIONS	1,590	1,937	1,937	-	0.00%
	TOTAL EXPENDITURES	$ 93,972	$ 93,417	$ 93,044	$ (373)	-0.40%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - GIFTED & TALENTED 1.100.30.130.4.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 42,114	$ 43,593	$ 45,001	$ 1,408	3.23%
2100	FICA BENEFITS	3,205	3,336	3,444	108	3.24%
2210	VRS BENEFITS	6,944	6,882	7,107	225	3.27%
2300	HEALTH BENEFITS	1,350	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	548	565	583	18	3.19%
2750	RETIREE HEALTH CARE CREDIT	514	518	535	17	3.28%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	713	713	713	-	0.00%
	TOTAL EXPENDITURES	$ 55,388	$ 57,228	$ 59,004	$ 1,776	3.10%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

MIDDLE SCHOOL - REMEDIAL 1.100.30.130.5.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 47,984	$ 49,670	$ 51,068	$ 1,398	2.81%
2100	FICA BENEFITS	3,661	3,801	3,908	107	2.82%
2210	VRS BENEFITS	7,629	7,679	7,898	219	2.85%
2300	HEALTH BENEFITS	1,350	1,295	1,295	-	0.00%
2400	GROUP LIFE INSURANCE	612	642	660	18	2.80%
2750	RETIREE HEALTH CARE CREDIT	574	588	605	17	2.89%
6000	MATERIALS / SUPPLIES	-	1,104	1,104	-	0.00%
	TOTAL EXPENDITURES	$ 61,810	$ 64,779	$ 66,538	$ 1,759	2.72%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - INSTRUCTION 1.100.30.010.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 2,295,960	$ 2,493,740	$ 2,576,685	$ 82,945	3.33%
2100	FICA BENEFITS	171,629	191,815	196,027	4,212	2.20%
2210	VRS BENEFITS	326,809	336,522	348,321	11,799	3.51%
2300	HEALTH BENEFITS	314,880	297,264	383,532	86,268	29.02%
2400	GROUP LIFE INSURANCE	26,103	28,044	29,018	974	3.47%
2750	RETIREE HEALTH CARE CREDIT	24,536	25,686	26,581	895	3.48%
3000	OTHER INSTRUCTIONAL COST	7,980	14,965	14,965	-	0.00%
3002	ATHLETIC OFFICIATING	19,000	19,000	19,000	-	0.00%
3005	CHORUS OPERATIONS	-	4,000	4,000	-	0.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	16,741	15,000	15,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	4,282	3,006	3,006	-	0.00%
6000	MATERIALS / SUPPLIES	34,164	29,107	29,107	-	0.00%
6001	ACADEMIC LETTERS	-	570	570	-	0.00%
6003	PROJECT GRADUATION MATERIALS	-	800	800	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,640	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	15,848	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	7,313	7,360	7,360	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	88,772	100,469	112,708	12,239	12.18%
7005	TUITION SUMMER GOV. SCHOOL	1,534	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	21,614	17,470	17,470	-	0.00%
	TOTAL EXPENDITURES	$ 3,379,805	$ 3,614,636	$ 3,813,968	$ 199,332	5.51%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - GUIDANCE 1.100.30.010.1.61210

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 194,800	$ 200,560	$ 206,786	$ 6,226	3.10%
2100	FICA BENEFITS	14,342	15,346	15,822	476	3.10%
2210	VRS BENEFITS	32,742	31,332	32,308	976	3.12%
2300	HEALTH BENEFITS	28,003	26,017	28,000	1,983	7.62%
2400	GROUP LIFE INSURANCE	2,551	2,621	2,701	80	3.05%
2750	RETIREE HEALTH CARE CREDIT	2,395	2,399	2,474	75	3.13%
3000	PROFESSIONAL DEVELOPMENT	769	1,376	1,376	-	0.00%
6000	MATERIALS / SUPPLIES	6,980	6,001	6,001	-	0.00%
6010	COURSE DESCRIPTION BOOKS	839	1,297	1,297	-	0.00%
	TOTAL EXPENDITURES	$ 283,421	$ 286,949	$ 296,765	$ 9,816	3.42%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HOMEBOUND INSTRUCTION 1.100.30.010.61230

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	$	11,881	$	6,186	$	6,186	$	-	0.00%
2100	FICA BENEFITS		909		473		473		-	0.00%
	TOTAL EXPENDITURES	$	12,790	$	6,659	$	6,659	$	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - MEDIA 1.100.30.010.1.61320

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$	83,310	$	82,761	$	86,307	$	3,546	4.28%
2100	FICA BENEFITS		6,091		6,333		6,604		271	4.28%
2210	VRS BENEFITS		13,058		12,860		13,416		556	4.32%
2300	HEALTH BENEFITS		17,476		16,185		17,227		1,042	6.44%
2400	GROUP LIFE INSURANCE		1,048		1,076		1,122		46	4.28%
2750	RETIREE HEALTH CARE CREDIT		984		985		1,027		42	4.26%
6000	MATERIALS / SUPPLIES		4,165		4,644		4,644		-	0.00%
	TOTAL EXPENDITURES	$	126,132	$	124,844	$	130,347	$	5,503	4.41%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.010.1.61410

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 323,180	$ 321,558	$ 343,593	$ 22,035	6.85%
2100	FICA BENEFITS	23,810	24,603	26,288	1,685	6.85%
2210	VRS BENEFITS	51,212	49,885	53,397	3,512	7.04%
2300	HEALTH BENEFITS	65,404	57,792	64,020	6,228	10.78%
2400	GROUP LIFE INSURANCE	4,111	4,170	4,458	288	6.91%
2750	RETIREE HEALTH CARE CREDIT	3,860	3,820	4,084	264	6.91%
	TOTAL EXPENDITURES	$ 471,577	$ 461,828	$ 495,840	$ 34,012	7.36%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.010.2.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 465,643	$ 545,863	$ 561,652	$ 15,789	2.89%
2100	FICA BENEFITS	33,539	41,765	42,973	1,208	2.89%
2210	VRS BENEFITS	74,895	84,619	87,100	2,481	2.93%
2300	HEALTH BENEFITS	97,413	104,168	118,185	14,017	13.46%
2400	GROUP LIFE INSURANCE	5,994	7,059	7,265	206	2.92%
2750	RETIREE HEALTH CARE CREDIT	5,628	6,466	6,653	187	2.89%
6000	MATERIALS / SUPPLIES	477	776	776	-	0.00%
6005	JOB COACH MATERIALS	902	903	903	-	0.00%
6006	PRINT SHOP MATERIALS	1,146	1,201	1,201	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	130,000	137,500	137,500	-	0.00%
	TOTAL EXPENDITURES	$ 815,637	$ 930,320	$ 964,208	$ 33,888	3.64%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.010.3.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 248,238	$ 254,711	$ 238,138	$ (16,573)	-6.51%
2100	FICA BENEFITS	18,122	19,488	18,222	(1,266)	-6.50%
2210	VRS BENEFITS	39,521	39,363	36,770	(2,593)	-6.59%
2300	HEALTH BENEFITS	37,663	34,038	38,775	4,737	13.92%
2400	GROUP LIFE INSURANCE	3,163	3,280	3,064	(216)	-6.59%
2750	RETIREE HEALTH CARE CREDIT	2,969	3,004	2,807	(197)	-6.56%
3000	OTHER INSTRUCTIONAL COST	6,749	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	1,342	1,342	-	0.00%
6000	MATERIALS / SUPPLIES	9,324	9,775	9,775	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	187,867	239,492	155,639	(83,853)	-35.01%
7050	AVIATION ACADEMY	-	13,400	18,000	4,600	34.33%
8200	EQUIPMENT ADDITIONS	979	409	409	-	0.00%
8201	C & T OTHER EQUIPMENT COST	4,345	11,018	4,345	(6,673)	-60.56%
	TOTAL EXPENDITURES	$ 558,940	$ 629,320	$ 527,286	$ (102,034)	-16.21%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

HIGH SCHOOL - GIFTED & TALENTED 1.100.30.010.4.61100

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$	53,700	$	55,841	$	57,706	$	1,865	3.34%
2100	FICA BENEFITS		4,116		4,272		4,415		143	3.35%
2210	VRS BENEFITS		8,660		8,709		9,002		293	3.36%
2300	HEALTH BENEFITS		1,350		1,295		1,295		-	0.00%
2400	GROUP LIFE INSURANCE		695		728		753		25	3.43%
2750	RETIREE HEALTH CARE CREDIT		653		667		689		22	3.30%
3000	STAFF DEVELOPMENT		-		326		326		-	0.00%
6000	MATERIALS / SUPPLIES		620		620		620		-	0.00%
	TOTAL EXPENDITURES	$	69,794	$	72,458	$	74,806	$	2,348	3.24%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ELEMENTARY & SECONDARY PROGRAMS 1.100.33.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 265,852	$ 280,136	$ 290,176	$ 10,040	3.58%
2100	FICA BENEFITS	17,924	21,434	22,202	768	3.58%
2210	VRS BENEFITS	43,239	42,610	44,185	1,575	3.70%
2300	HEALTH BENEFITS	55,513	52,861	52,250	(611)	-1.16%
2400	GROUP LIFE INSURANCE	3,471	3,561	3,693	132	3.71%
2750	RETIREE HEALTH CARE CREDIT	3,258	3,263	3,383	120	3.68%
3000	SCANNING STUDENT RECORDS	2,261	3,500	3,500	-	0.00%
3001	STAFF DEVELOPMENT	-	1,224	1,224	-	0.00%
3002	PURCHASE SERVICES	11,037	-	11,000	11,000	100.00%
3015	INTERNATIONAL PARTNERSHIPS	220	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	376	376	-	0.00%
6000	MATERIALS / SUPPLIES	364	2,095	2,095	-	0.00%
6010	SELP TEST FOR ESL STUDENTS	492	400	400	-	0.00%
6020	NEW TEXTBOOK ADOPTION	143,549	51,000	51,000	-	0.00%
6025	REPLACEMENT / CONSUMABLES	3,391	15,000	15,000	-	0.00%
	TOTAL EXPENDITURES	$ 550,571	$ 479,460	$ 502,484	$ 23,024	4.80%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SOCIAL WORKER 1.100.90.000.1.61220

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 48,110	$ 50,539	$ 52,153	$ 1,614	3.19%
2100	FICA BENEFITS	3,683	3,867	3,990	123	3.18%
2210	VRS BENEFITS	8,172	8,071	8,329	258	3.20%
2300	HEALTH BENEFITS	848	814	814	-	0.00%
2400	GROUP LIFE INSURANCE	645	663	684	21	3.17%
2750	RETIREE HEALTH CARE CREDIT	605	607	626	19	3.13%
	TOTAL EXPENDITURES	$ 62,063	$ 64,561	$ 66,596	$ 2,035	3.15%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ATTENDANCE & HEALTH - SCHOOL NURSES 1.100.90.000.1.62220

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 170,482	$ 178,060	$ 184,561	$ 6,501	3.65%
2100	FICA BENEFITS	12,519	13,625	14,122	497	3.65%
2210	VRS BENEFITS	27,088	26,545	27,565	1,020	3.84%
2300	HEALTH BENEFITS	25,113	23,225	31,086	7,861	33.85%
2400	GROUP LIFE INSURANCE	2,174	2,219	2,305	86	3.88%
2750	RETIREE HEALTH CARE CREDIT	2,042	2,033	2,111	78	3.84%
3000	STAFF DEVELOPMENT	-	426	426	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	165	707	707	-	0.00%
6000	MATERIALS / SUPPLIES	5,399	5,415	5,415	-	0.00%
6001	CPR SUPPLIES	1,241	1,000	1,000	-	0.00%
6015	HEPATITIS-B VACCINE	-	950	950	-	0.00%
	TOTAL EXPENDITURES	$ 246,223	$ 254,205	$ 270,248	$ 16,043	6.31%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.100.90.000.1.62230

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 107,586	$ 122,080	$ 112,894	$ (9,186)	-7.52%
2100	FICA BENEFITS	8,237	9,340	8,637	(703)	-7.53%
2210	VRS BENEFITS	10,537	19,305	17,834	(1,471)	-7.62%
2300	HEALTH BENEFITS	415	18,062	1,295	(16,767)	-92.83%
2400	GROUP LIFE INSURANCE	846	1,600	1,480	(120)	-7.50%
2750	RETIREE HEALTH CARE CREDIT	794	1,465	1,356	(109)	-7.44%
	TOTAL EXPENDITURES	$ 128,415	$ 171,852	$ 143,496	$ (28,356)	-16.50%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.100.90.000.1.62240

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 101,153	$ 113,126	$ 191,567	$ 78,441	69.34%
2100	FICA BENEFITS	7,790	8,655	14,656	6,001	69.34%
2210	VRS BENEFITS	18,032	17,739	30,039	12,300	69.34%
2300	HEALTH BENEFITS	1,203	1,247	20,888	19,641	1575.06%
2400	GROUP LIFE INSURANCE	1,447	1,482	2,511	1,029	69.43%
2750	RETIREE HEALTH CARE CREDIT	1,359	1,359	2,300	941	69.24%
	TOTAL EXPENDITURES	$ 130,984	$ 143,608	$ 261,961	$ 118,353	82.41%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ATTENDANCE & HEALTH - OCCUPATIONAL THERAPIST 1.100.90.000.1.62250

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 62,255	$ 63,501	$ -	$ (63,501)	-100.00%
2100	FICA BENEFITS	4,773	4,858	-	(4,858)	-100.00%
2210	VRS BENEFITS	10,160	9,957	-	(9,957)	-100.00%
2300	HEALTH BENEFITS	415	416	-	(416)	-100.00%
2400	GROUP LIFE INSURANCE	816	832	-	(832)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	765	763	-	(763)	-100.00%
	TOTAL EXPENDITURES	$ 79,184	$ 80,327	$ -	$ (80,327)	-100.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SCHOOL BOARD 1.100.90.000.0.62110

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1111	BOARD MEMBERS	$ 3,050	$ 3,060	$ 3,060	$ -	0.00%
1150	CLERK TO THE BOARD	19,528	19,410	19,993	583	3.00%
2100	FICA BENEFITS	1,693	1,725	1,770	45	2.61%
2210	VRS BENEFITS	3,105	3,044	3,135	91	2.99%
2300	HEALTH BENEFITS	210	416	433	17	4.09%
2400	GROUP LIFE INSURANCE	249	255	262	7	2.75%
2750	RETIREE HEALTH CARE CREDIT	234	233	240	7	3.00%
	TOTAL EXPENDITURES	$ 28,069	$ 28,143	$ 28,893	$ 750	2.66%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

DIVISION WIDE - ADMINISTRATION 1.100.90.000.0.62120

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1112	SUPERINTENDENT SALARY	$ 151,219	$ 156,527	$ 161,489	$ 4,962	3.17%
1112A	OTHER COMPENSATION	900	900	900	-	0.00%
1000	SALARIES	492,849	484,620	498,789	14,169	2.92%
2100	FICA BENEFITS	47,244	49,051	50,515	1,464	2.98%
2210	VRS BENEFITS	128,240	125,737	129,502	3,765	2.99%
2300	HEALTH BENEFITS	58,191	74,907	74,907	-	0.00%
2400	GROUP LIFE INSURANCE	8,777	8,874	9,137	263	2.96%
2700	WORKERS COMPENSATION	48,000	48,000	55,000	7,000	14.58%
2750	RETIREE HEALTH CARE CREDIT	8,241	8,131	8,370	239	2.94%
2800	OTHER FRINGE BENEFITS	18,146	18,467	18,753	286	1.55%
3000	PURCHASE SERVICES	47,693	39,682	39,682	-	0.00%
3001	SPECIAL EVENTS	7,860	6,000	6,000	-	0.00%
3002	ACKNOWLEDGEMENTS	4,415	3,048	3,048	-	0.00%
3003	LEGAL SERVICES	32,652	19,556	19,556	-	0.00%
3005	DUES AND MEMBERSHIPS	9,899	10,000	10,000	-	0.00%
3006	HUMAN RESOURCES	5,831	3,000	3,000	-	0.00%
3007	REGISTRATIONS / SUBSCRIPTIONS	5,543	6,200	6,200	-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	5,300	1,000	1,000	-	0.00%
4000	INTERNAL SERVICES	-	300	300	-	0.00%
4010	DISTRICT STAFF DEVELOPMENT	4,538	5,571	5,571	-	0.00%
5400	LEASES AND RENTALS	28,980	35,250	35,250	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	1,822	3,898	3,898	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	2,455	6,249	6,249	-	0.00%
5502	FINANCE PROF DEVELOPMENT	-	1,874	1,874	-	0.00%
5503	STAFF MILEAGE	2,206	2,624	2,624	-	0.00%
6000	MATERIALS / SUPPLIES	10,416	9,000	9,000	-	0.00%
8200	EQUIPMENT ADDITIONS	932	1,200	1,200	-	0.00%
	TOTAL EXPENDITURES	$ 1,132,349	$ 1,129,666	$ 1,161,814	$ 32,148	2.85%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

TRANSPORTATION 1.100.90.000.0.63100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 365,766	$ 362,031	$ 387,666	$ 25,635	7.08%
2100	FICA BENEFITS	25,952	27,706	29,674	1,968	7.10%
2210	VRS BENEFITS	28,881	31,469	31,520	51	0.16%
2300	HEALTH BENEFITS	108,481	127,198	117,730	(9,468)	-7.44%
2400	GROUP LIFE INSURANCE	3,510	4,585	4,652	67	1.46%
2750	RETIREE HEALTH CARE CREDIT	2,170	4,201	4,264	63	1.50%
3000	TESTING	1,327	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	4,650	4,650	4,650	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	191,827	216,000	216,000	-	0.00%
5300	TRANSPORTATION INSURANCE	30,900	30,900	30,900	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	198	475	475	-	0.00%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	693	500	500	-	0.00%
6008	GAS / OIL SB & SBM VEHICLES	1,817	11,000	11,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	21,685	16,503	16,503	-	0.00%
8100	EQUIPMENT	2,090	-	-	-	0.00%
8200	BUS PURCHASES	-	6,000	6,000	-	0.00%
	TOTAL EXPENDITURES	$ 789,947	$ 845,318	$ 863,634	$ 18,316	2.17%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

OPERATION AND MAINTENANCE 1.100.90.000.0.64100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 342,429	$ 353,417	$ 366,844	$ 13,427	3.80%
2100	FICA BENEFITS	25,703	27,041	28,068	1,027	3.80%
2210	VRS BENEFITS	44,999	42,611	44,146	1,535	3.60%
2300	HEALTH BENEFITS	60,070	54,705	58,054	3,349	6.12%
2400	GROUP LIFE INSURANCE	4,439	4,619	4,795	176	3.81%
2750	RETIREE HEALTH CARE CREDIT	3,335	4,232	4,393	161	3.80%
3000	PURCHASE SERVICES	4,451	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	59,233	51,581	55,835	4,254	8.25%
3004	CONTRACT CUSTODIAL	423,833	441,511	456,496	14,985	3.39%
3005	OTHER EXPENSES PAINTING	21,645	7,800	7,800	-	0.00%
3006	CONTRACT SERVICES	202,484	128,091	134,324	6,233	4.87%
3007	GROUNDS MATERIALS	378	5,078	5,078	-	0.00%
5100	ELECTRICAL SERVICES	431,754	426,360	449,025	22,665	5.32%
5102	NATURAL GAS	40,561	38,124	42,667	4,543	11.92%
5104	WATER SERVICE	22,820	25,000	25,000	-	0.00%
5105	SEWAGE FEES	31,377	33,000	33,000	-	0.00%
5200	COMMUNICATIONS	31,302	36,000	36,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	131,020	76,508	86,508	10,000	13.07%
5800	RENTAL / PURCHASE EQUIPMENT	24,700	5,000	5,000	-	0.00%
6000	CUSTODIAL SUPPLIES	3,171	5,000	5,000	-	0.00%
6090	BUILD MATERIALS REPAIR	92,312	56,793	56,793	-	0.00%
8100	REPAIR / REPLACE FACILITIES	69,055	21,265	21,265	-	0.00%
8101	INSURANCE CLAIMS	7,220	-	-	-	0.00%
8201	SCHOOL SECURITY EQUIP GRANT	58,474	-	-	-	0.00%
8202	VML SAFETY GRANT	890	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 2,137,655	$ 1,848,984	$ 1,931,339	$ 82,355	4.45%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 59,883	$ 56,320	$ 64,411	$ 8,091	14.37%
2100	FICA BENEFITS	4,491	4,311	4,929	618	14.34%
2210	VRS BENEFITS	4,448	3,544	3,650	106	2.99%
2300	HEALTH BENEFITS	17,420	14,822	15,628	806	5.44%
2400	GROUP LIFE INSURANCE	549	561	578	17	3.03%
2750	RETIREE HEALTH CARE CREDIT	339	514	529	15	2.92%
6000	KITCHEN SUPPLIES	98	-	-	-	0.00%
6002	FEED VIRGINIA DAY	758	-	-	-	0.00%
8200	CAFETERIA EQUIPMENT PURCHASES	-	1,350	1,350	-	0.00%
	TOTAL EXPENDITURES	$ 87,986	$ 81,422	$ 91,075	$ 9,653	11.86%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

SITE ACQUISITION / PURCHASE SERVICES 1.100.90.000.0.66100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ 4,104	$ 4,500	$ 4,500	$ -	0.00%
	TOTAL EXPENDITURES	$ 4,104	$ 4,500	$ 4,500	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

REMEDIAL SUMMER SCHOOL 1.100.90.000.6.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 27,869	$ 24,605	$ 26,208	$ 1,603	6.51%
2100	FICA BENEFITS	2,132	1,883	2,006	123	6.53%
6000	MATERIALS / SUPPLIES	739	800	1,000	200	25.00%
	TOTAL EXPENDITURES	$ 30,740	$ 27,288	$ 29,214	$ 1,926	7.06%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

ADULT EDUCATION 1.100.90.000.7.61100

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$	2,825	$	6,000	$	6,000	$	-	0.00%
2100	FICA BENEFITS		216		459		459		-	0.00%
6000	MATERIALS / SUPPLIES		-		1,000		1,000		-	0.00%
	TOTAL EXPENDITURES	$	3,041	$	7,459	$	7,459	$	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

INSTRUCTIONAL TECHNOLOGY 1.100.90.000.9.68100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 162,677	$ 167,681	$ 172,933	$ 5,252	3.13%
2100	FICA BENEFITS	12,144	12,829	13,232	403	3.14%
2210	VRS BENEFITS	26,083	26,125	26,948	823	3.15%
2300	HEALTH BENEFITS	23,445	21,921	23,151	1,230	5.61%
2400	GROUP LIFE INSURANCE	2,094	2,184	2,252	68	3.11%
2750	RETIREE HEALTH CARE CREDIT	1,966	2,001	2,063	62	3.10%
3000	STAFF DEVELOPMENT	120	3,870	3,870	-	0.00%
3001	CIRCULATION / LMS SOFTWARE	6,000	6,000	6,000	-	0.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	20,680	15,000	15,000	-	0.00%
3003	COPY MACHINE / AV EQUIPMENT	117,753	106,750	117,870	11,120	10.42%
3005	PURCHASE SERVICE MOUNTING	-	1,400	1,400	-	0.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	6,801	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	11,111	15,000	15,000	-	0.00%
5002	E-RATE	2,500	-	2,500	2,500	100.00%
5200	POSTAGE	76	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	25	790	790	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	2,831	4,192	4,192	-	0.00%
6001	PES TECH MATERIALS AND SUPPLIES	5,327	5,409	5,409	-	0.00%
6002	PMS TECH MATERIALS AND SUPPLIES	6,149	6,091	6,091	-	0.00%
6003	PHS TECH MATERIALS AND SUPPLIES	9,931	9,489	9,489	-	0.00%
6040	DIVISION WIDE SOFTWARE	42,628	22,640	22,640	-	0.00%
6045	WEB BASED IEP SYSTEM	4,104	4,102	4,102	-	0.00%
6046	SAT PREP SOFTWARE	-	1,710	1,710	-	0.00%
6050	PPS LIBRARY	3,035	3,054	3,054	-	0.00%
6051	PES LIBRARY	3,939	3,939	3,939	-	0.00%
6052	PMS LIBRARY	4,393	4,437	4,437	-	0.00%
6053	PHS LIBRARY	11,599	6,905	6,905	-	0.00%
8002	PMS CAPITAL OUTLAY-FURNITURE	33,382	-	-	-	0.00%
8201	OTHER USE OF FUNDS / ED TV	6,200	6,201	6,201	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	105,817	19,892	19,892	-	0.00%
8400	DISTRICT WIDE INTERNET	12,677	12,024	12,024	-	0.00%
	TOTAL EXPENDITURES	$ 645,487	$ 502,236	$ 523,694	$ 21,458	4.27%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.100.90.000.9.68200

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 270,078	$ 280,835	$ 289,005	$ 8,170	2.91%
2100	FICA BENEFITS	19,908	21,487	22,111	624	2.90%
2210	VRS BENEFITS	43,514	43,611	44,899	1,288	2.95%
2300	HEALTH BENEFITS	61,921	58,032	61,735	3,703	6.38%
2400	GROUP LIFE INSURANCE	3,472	3,624	3,729	105	2.90%
2750	RETIREE HEALTH CARE CREDIT	3,261	3,319	3,417	98	2.95%
3000	POWERSCHOOL & OTHER SOFTWARE	11,038	15,000	15,000	-	0.00%
3002	RDA SUPPORT SERVICES	42,278	35,000	35,000	-	0.00%
6000	TECHNOLOGY SUPPLIES - SBO	2,384	2,850	2,850	-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	1,490	1,900	1,900	-	0.00%
8300	HARDWARE	9,231	3,990	3,990	-	0.00%
8304	REPLACE / REPAIR	7,933	4,750	4,750	-	0.00%
	TOTAL EXPENDITURES	$ 476,508	$ 474,398	$ 488,386	$ 13,988	2.95%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

STATE TECHNOLOGY GRANT 1.100.90.000.9.68305

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	$ 1,318	$ 6,000	$ 6,000	$ -	0.00%
3002	CARRYOVER - INTERNET ACCESS	6,000	-	-	-	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	8,829	8,829	8,829	-	0.00%
6042	CARRYOVER - SOFTWARE	8,829	-	-	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	4,451	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	18,925	23,100	23,100	-	0.00%
6054	CARRYOVER - LOCAL MATCH	8,754	-	-	-	0.00%
8300	HARDWARE	45,736	135,273	135,273	-	0.00%
8302	CARRYOVER - HARDWARE	78,636	-	-	-	0.00%
8400	LAN CAPABILITY	-	3,898	3,898	-	0.00%
	TOTAL EXPENDITURES	$ 181,478	$ 184,800	$ 184,800	$ -	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.201.20.150.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 72,234	$ 73,591	$ 76,757	$ 3,166	4.30%
1121	SALARIES - CARRYOVER	7,580	-	-	-	0.00%
2100	FICA BENEFITS	5,575	5,630	5,873	243	4.32%
2210	VRS BENEFITS	6,967	6,819	6,819	-	0.00%
2300	HEALTH BENEFITS	10,402	10,558	10,558	-	0.00%
2400	GROUP LIFE INSURANCE	560	570	570	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	526	522	522	-	0.00%
3000	PURCHASE SERVICE	400	-	950	950	100.00%
4000	INTERNAL SERVICES	-	-	2,750	2,750	100.00%
5500	PROFESSIONAL DEVELOPMENT	442	500	1,500	1,000	200.00%
5501	PROFESSIONAL DEV - CARRYOVER	160	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	4,650	3,915	3,069	(846)	-21.61%
6001	MATERIALS / SUPPLIES - CARRYOVER	1,144	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 110,640	$ 102,105	$ 109,368	$ 7,263	7.11%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

NATIONAL SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	$	160,916	$	140,000	$	155,000	$	15,000	10.71%
5801	MEAL REIMBURSEMENT - BREAKFAST		35,475		25,000		30,000		5,000	20.00%
	TOTAL EXPENDITURES	$	196,391	$	165,000	$	185,000	$	20,000	12.12%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

CARL PERKINS 1.202.30.010.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
8203	CARL PERKINS	$ 15,993	$ 15,993	$ 17,422	$ 1,429	8.94%
8204	CARL PERKINS CARRYOVER	821	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 16,814	$ 15,993	$ 17,422	$ 1,429	8.94%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

TITLE II ELEMENTARY 1.204.20.150.1.61100

CODE	BUDGET FUNCTION		2017-2018 ACTUAL		2018-2019 BUDGET		2019-2020 BUDGET		INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$	27,885	$	27,885	$	28,790	$	905	3.25%
	TOTAL EXPENDITURES	$	27,885	$	27,885	$	28,790	$	905	3.25%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

TITLE IV 1.205.20.150.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	$ 6,890	$ -	$ 7,350	$ 7,350	100.00%
5000	TRAVEL / OTHER CHARGES	1,104	-	2,100	2,100	100.00%
6000	MATERIALS / SUPPLIES	313	-	550	550	100.00%
	TOTAL EXPENDITURES	$ 8,307	$ -	$ 10,000	$ 10,000	100.00%

CHAPTER VI-B - SPECIAL EDUCATION 1.203.20.150.2.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 258,079	$ 283,391	$ 280,432	$ (2,959)	-1.04%
2100	FICA BENEFITS	18,692	18,999	21,459	2,460	12.95%
2210	VRS BENEFITS	38,611	37,287	42,281	4,994	13.39%
2300	HEALTH BENEFITS	50,450	43,730	30,188	(13,542)	-30.97%
2400	GROUP LIFE INSURANCE	3,182	3,259	3,680	421	12.92%
2750	RETIREE HEALTH CARE CREDIT	2,909	2,987	3,372	385	12.89%
3000	PURCHASE SERVICES	5,126	4,033	4,033	-	0.00%
3001	PURCHASE SERVICES - CARRYOVER	11,420	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	638	1,294	1,294	-	0.00%
	TOTAL EXPENDITURES	$ 389,107	$ 394,980	$ 386,739	$ (8,241)	-2.09%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

TIERED SYSTEM OF SUPPORT 1.211.20.150.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ -	$ -	$ 22,425	$ 22,425	100.00%
2100	FICA BENEFITS	-	-	2,662	2,662	100.00%
3000	CONTRACTUAL SERVICES	-	-	7,500	7,500	100.00%
5000	OTHER EXPENSES	-	-	12,928	12,928	100.00%
5500	PROFESSIONAL DEVELOP / TRAVEL	-	-	12,500	12,500	100.00%
6000	MATERIALS / SUPPLIES	-	-	53,375	53,375	100.00%
	TOTAL EXPENDITURES	$ -	$ -	$ 111,390	$ 111,390	100.00%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PROJECT BASED LEARNING 1.209.20.010.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 77,285	$ 36,784	$ 37,641	$ 857	2.33%
2100	FICA BENEFITS	5,656	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	39,732	24,000	5,000	(19,000)	-79.17%
3001	PURCHASE SERVICES CARRYOVER	21,518	-	-	-	0.00%
5000	OTHER EXPENSES	3,614	4,600	1,500	(3,100)	-67.39%
5500	PROFESSIONAL DEVELOPMENT	9,744	4,720	1,000	(3,720)	-78.81%
5501	PROFESSIONAL DEV CARRYOVER	3,133	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	2,783	4,000	5,000	1,000	25.00%
6001	MATERIALS / SUPPLIES CARRYOVER	8,228	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 179,325	$ 83,697	$ 59,734	$ (23,963)	-28.63%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

STEM SUCCESS FOR ALL 1.206.30.130.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ 97,378	$ 75,266	$ 76,651	$ 1,385	1.84%
2100	FICA BENEFITS	7,862	5,758	5,864	106	1.84%
2210	VRS BENEFITS	11,083	11,305	11,523	218	1.93%
2300	HEALTH BENEFITS	3,537	3,636	3,298	(338)	-9.30%
2400	GROUP LIFE INSURANCE	890	908	926	18	1.98%
2750	RETIREE HEALTH CARE CREDIT	836	852	848	(4)	-0.47%
3000	CONTRACTUAL	11,175	21,000	19,000	(2,000)	-9.52%
3001	CONTRACTUAL - CARRYOVER	8,948	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	6,385	9,700	9,700	-	0.00%
5501	PROFESSIONAL DEV - CARRYOVER	6,449	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	31,699	32,000	24,000	(8,000)	-25.00%
6001	MATERIALS / SUPPLIES CARRYOVER	1,912	-	-	-	0.00%
	TOTAL EXPENDITURES	$ 188,154	$ 160,425	$ 151,810	$ (8,615)	-5.37%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

IMPACT AID 1.208.30.010.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	$ -	$ 41,310	$ 41,930	$ 620	1.50%
2100	FICA BENEFITS	-	3,161	3,208	47	1.49%
2210	VRS BENEFITS	-	6,478	6,575	97	1.50%
2300	HEALTH BENEFITS	-	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	-	542	550	8	1.48%
2750	RETIREE HEALTH CARE CREDIT	-	496	504	8	1.61%
3000	PURCHASE SERVICES	31,150	44,025	48,245	4,220	9.59%
3002	PURCHASE SERVICES - SPECIAL ED	60,411	25,000	-	(25,000)	-100.00%
6000	MATERIALS / SUPPLIES	-	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	2,250	1,350	1,350	-	0.00%
8200	EQUIPMENT / HARDWARE	6,282	11,807	11,807	-	0.00%
	TOTAL EXPENDITURES	$ 100,093	$ 145,000	$ 125,000	$ (20,000)	-13.79%

POQUOSON CITY PUBLIC SCHOOLS
2019 - 2020 BUDGET

PRESCHOOL HANDICAPPED 1.207.20.160.1.61100

CODE	BUDGET FUNCTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	MATERIALS / SUPPLIES	$ 3,713	$ 11,644	$ 11,979	$ 335	2.88%
	TOTAL EXPENDITURES	$ 3,713	$ 11,644	$ 11,979	$ 335	2.88%

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:	Poquoson City Public Schools

SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2018

CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2018 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	16,462,940.18	70.01%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,629,665.26	6.93%
PUPIL TRANSPORTATION	820,189.79	3.49%
OPERATION AND MAINTENANCE SERVICES	2,079,181.74	8.84%
OPERATIONS	1,152,697.50	4.90%
FACILITIES	0.00	0.00%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,370,478.88	5.83%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	**23,515,153.35**	**100.00%**

FISCAL YEAR 2018 - 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	226,337.33
CARRY-OVER STATE FUNDS FROM STATE AGENCIES	
DISTRICT FUNDS	
FEDERAL FUNDS	
OTHER FUNDS	110,986.00
TOTAL END-OF-YEAR BALANCES	**337,323.33**
TOTAL EXPENDITURES AND BALANCES	**23,852,476.68**

REVENUES REPORTED IN FISCAL YEAR 2018

Fiscal Year 2018 Revenues:	
Sales Tax Receipts	**2,352,258.76**
State Funds	**9,028,698.92**
Federal Funds	**1,210,091.14**
City - County Funds	**9,921,485.54**
District Funds	**0.00**
Other Funds	**1,183,125.11**
Loans, Bonds, etc.	
Total Receipts	**23,695,659.47**

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	127,456.24
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	
Other Funds	29,360.81
Total Balances	**156,817.05**
Total Receipts and Balances	**23,852,476.52**