

Poquoson City Public Schools



Photo by Henry Ayer

Fiscal Year 2019 Budget



School Board Approved March 27, 2018

City Council Adopted May 14, 2018

Poquoson City Public Schools Fiscal Year 2019 Budget

School Board

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Poquoson City Public Schools Fiscal Year 2019 Budget

Budget Summary

The information contained in this budget is based on the Governor's Budget as introduced on December 18, 2017.

Budget Objectives

The School Board set out to include additional teaching positions to support enrollment increase and a specific increase of students with disabilities, provide additional compensation for all employees and complete the third and final year of transition to the new teacher pay plan.

Budget Details

In the past nine 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. During the same period, PCPS has eliminated 56 positions, which included 12 teaching positions beyond the enrollment loss.

The Budget is based upon former Governor McAuliffe's budget, which was issued on December 18, 2017. The General Assembly session ended without a completed budget, and a special session has been called for April 11, 2018. It should be noted that the former budget does not include funds for increased compensation for FY19. Finally, the State has still not fully reinvested in K-12 education since the recession and unfunded mandates continue to exist.

The City of Poquoson has provided PCPS additional funding from FY10 through FY18 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 when possible.

The FY19 School Board Budget totals \$22,850,092, which is 2.51% over the FY18 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 and there is a current focus on funding the Capital Improvement Plan, which includes a major renovation of Poquoson Middle School.

Significant Budget Impacts for FY2019

Revenue:

- \$608,188 increase in State revenue
- \$48,623 decrease in anticipated Federal revenue

Expenditures:

- \$78,000 decrease in payments to the VRS as a result of a rate decrease
- \$135,933 decrease in health insurance
- \$98,961 increase for New Horizons Regional Education Center
- \$38,820 increase in contracts, utilities and other expenditures

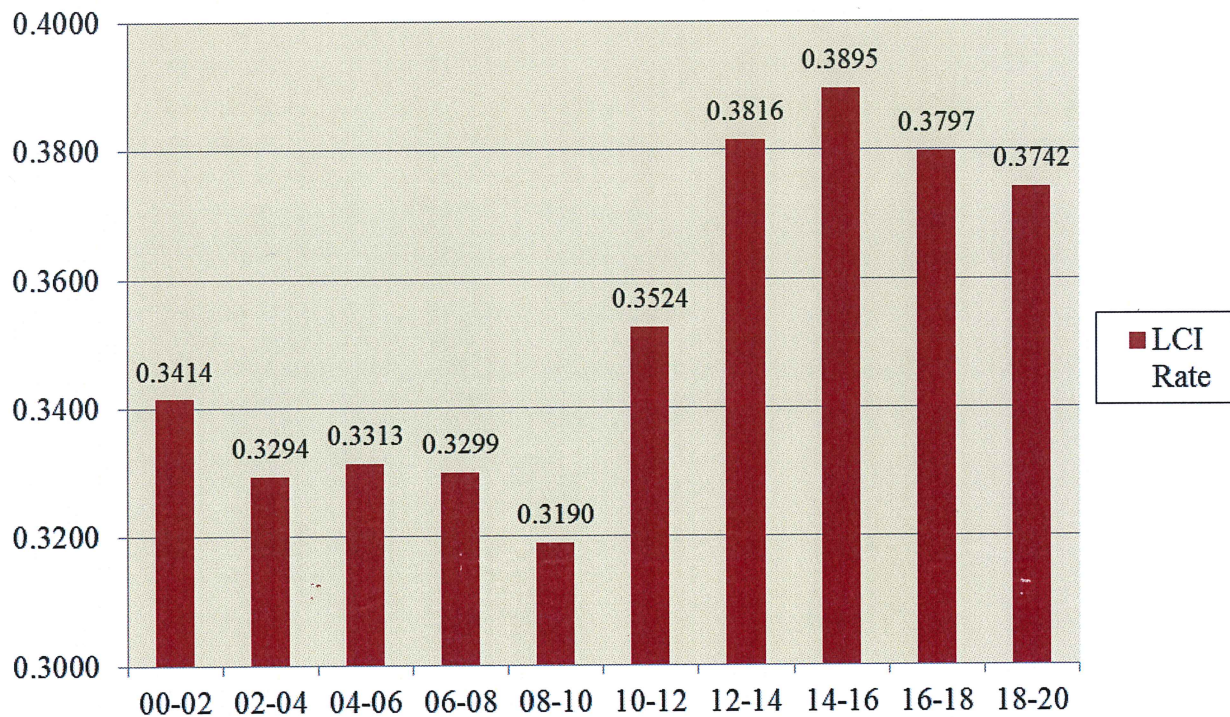
Additional Budget Actions

The Governor's budget did not include any designated revenue to support a compensation increase for FY19. The Budget includes a 2% increase for all non-teaching positions at a cost of \$107,456. This budget also continues transition to the third year of the teacher step pay plan that was implemented in FY17. Teacher compensation includes a step increase plus a 2% increase, which costs \$361,286. 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 ranking or second lowest ranking when compared to peninsula school divisions and Gloucester 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.

Additional savings of \$48,097 have been captured through retirement and attrition. There are three additional teaching positions included in this budget totaling \$208,695 to support enrollment increase and a specific increase of students with disabilities.

This budget also includes savings in both health and dental insurance. This year, a Request for Proposal was issued and the division received multiple proposals. Based on input from the Benefits Committee and employee survey results, health insurance will remain with our current carrier, but there will be a change in the dental insurance carrier. The health and dental insurance rates will decrease approximately 6.3% and 4.1%, respectively, from current rates, which results in savings of \$135,933.

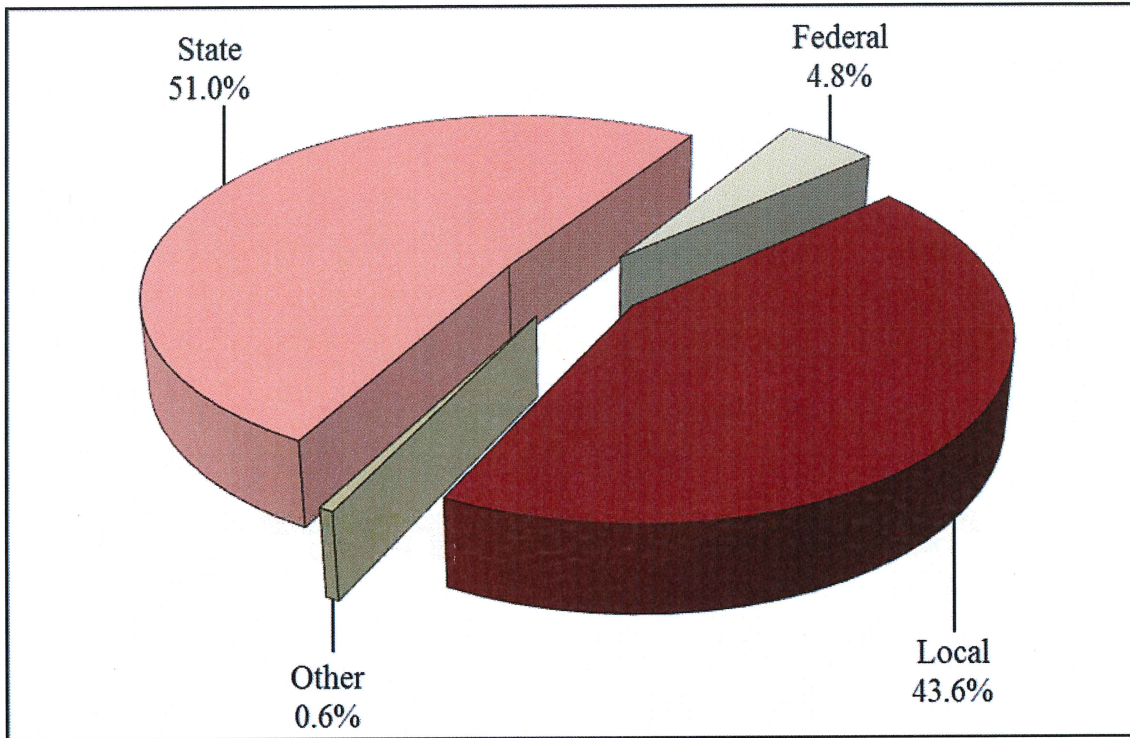
Poquoson City Public Schools
Local Composite Index
Bienniums 2000-2002 through 2018-2020



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 2019 Budget**

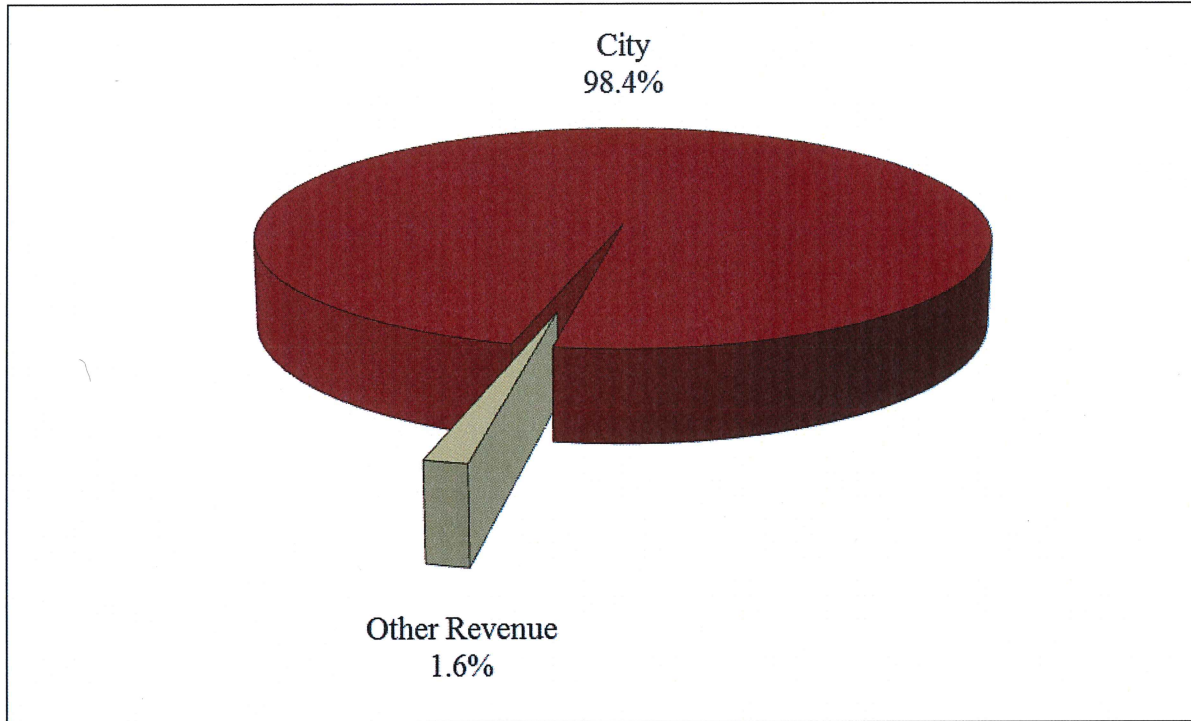
Total Revenue by Source



Local	\$ 9,955,403
Other	126,931
State	11,661,029
Federal	<u>1,106,729</u>
Total	\$ <u>22,850,092</u>

Poquoson City Public Schools Fiscal Year 2019 Budget

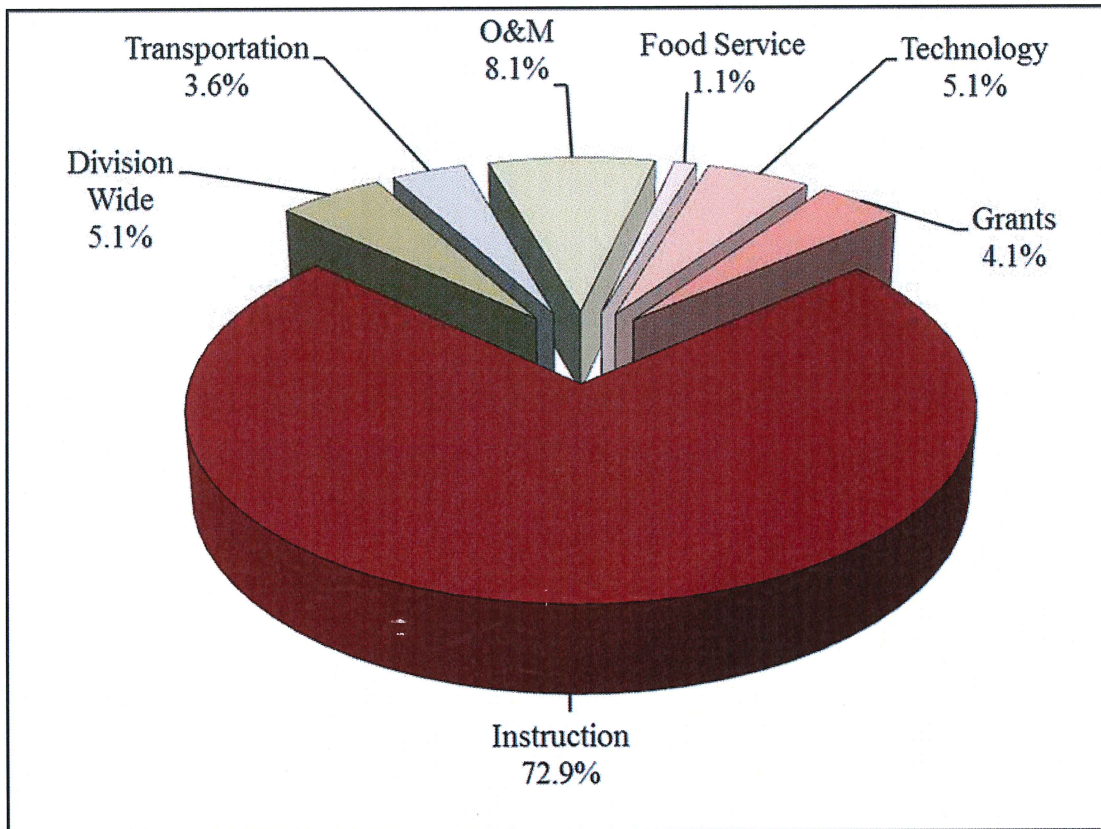
Total Local and Other Revenue



City	\$ 9,921,403
Shared City Services	34,000
Food Service	60,931
Athletic Fees	30,000
Miscellaneous	25,000
E-Rate	11,000
Total	\$ 10,082,334

Poquoson City Public Schools Fiscal Year 2019 Budget

Expenditures



Instruction	\$ 16,677,616
Division Wide	1,157,809
Transportation	816,098
Operation and Maintenance	1,848,984
Food Service	246,422
Technology	1,161,434
Grants	941,729
Total	\$ <u>22,850,092</u>

**Poquoson City Public Schools
Fiscal Year 2019 Budget**

Full-Time Equivalent (FTE) Positions

Teacher	155.0
Paraprofessional	36.5
Bus Driver / Aide	18.5
Guidance Services	8.5
Clerical Support (Schools)	8.0
Media Services	7.0
Cafeteria Services	3.5
Assistant Principal	5.0
Principal	4.0
Nurse	4.0
Financial Services	3.5
Technology Support Services	4.0
Instructional Technology Resource Teacher	3.0
Maintenance Staff	4.0
Special, Gifted and General Ed Administration	2.0
Psychologist	1.5
Speech Pathologist	2.0
Occupational Therapist	1.0
Maintenance, Transportation and Food Service Operations	2.0
Custodian	1.0
Clerical Support / Clerk of the School Board	1.5
Superintendent	1.0
Assistant Superintendent of Instruction and Support Services	1.0
Instructional Specialist (Grant Funded)	1.0
Human Resource Services	1.0
Special Ed Clerical	1.0
Data Management Support Services	1.0
Social Worker	1.0
Grand Total	<u>282.5</u>

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	\$ 10,082,334	\$ 10,082,334	\$ -	0.00%
TOTAL STATE FUNDS	11,052,841	11,661,029	608,188	5.50%
TOTAL FEDERAL FUNDS	1,155,352	1,106,729	(48,623)	-4.21%
TOTAL REVENUE	\$ 22,290,527	\$ 22,850,092	\$ 559,565	2.51%

Revenue is based on an Average Daily Membership (ADM) of 2,126 students.

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	\$ 16,118,408	\$ 16,677,616	\$ 559,208	3.47%
DISTRICT WIDE	1,114,267	1,157,809	43,542	3.91%
TRANSPORTATION	823,127	816,098	(7,029)	-0.85%
OPERATION AND MAINTENANCE	1,823,273	1,848,984	25,711	1.41%
FOOD SERVICE	242,118	246,422	4,304	1.78%
TECHNOLOGY	1,176,482	1,161,434	(15,048)	-1.28%
GRANTS	992,852	941,729	(51,123)	-5.15%
TOTAL EXPENDITURES	\$ 22,290,527	\$ 22,850,092	\$ 559,565	2.51%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

LOCAL REVENUE						
CODE	BUDGET FUNCTION	2016-2017 RECEIVED	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1602020	ATHLETIC FEES	\$ 29,185	\$ 30,000	\$ 30,000	\$ -	0.00%
1612040	SCHOOL FOOD SERVICE	59,843	60,931	60,931	-	0.00%
1899120	MISCELLANEOUS	17,607	25,000	25,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	54,123	-	-	-	0.00%
1899122	NON-GOVERNMENTAL SOURCE	1,583	-	-	-	0.00%
1899123	PEF TECHNOLOGY GRANT	44,000	-	-	-	0.00%
1900110	E-RATE	11,951	11,000	11,000	-	0.00%
5105000	OPERATION	9,726,406	9,921,403	9,921,403	-	0.00%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	27,124	-	-	-	0.00%
TOTAL LOCAL FUNDS		\$ 10,005,822	\$ 10,082,334	\$ 10,082,334	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

STATE REVENUE						
CODE	BUDGET FUNCTION	2016-2017 RECEIVED	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
2402020	BASIC AID	\$ 5,496,744	\$ 5,392,417	\$ 6,157,026	\$ 764,609	14.18%
2402030	GED FUNDING / ISAEP FUNDING	8,418	7,859	7,859	-	0.00%
2402040	REMEDIAL SUMMER SCHOOL	21,132	25,172	27,288	2,116	8.41%
2402050	FOSTER CARE - REGULAR	4,801	19,887	-	(19,887)	-100.00%
2402070	GIFTED AND TALENTED SOQ	61,097	60,472	65,192	4,720	7.81%
2402080	REMEDIAL SOQ	57,279	56,692	65,192	8,500	14.99%
2402110	COMPENSATION SUPPLEMENT	-	54,763	-	(54,763)	-100.00%
2402120	SPECIAL EDUCATION SOQ	789,174	779,834	776,983	(2,851)	-0.37%
2402140	TEXTBOOK PAYMENTS	139,735	138,304	133,963	(4,341)	-3.14%
2402150	SCHOOL FOOD PAYMENTS	5,900	6,101	5,900	(201)	-3.29%
2402170	VOCATIONAL EDUCATION SOQ	117,103	115,904	110,427	(5,477)	-4.73%
2402210	SOCIAL SECURITY INSTRUCTION	350,037	346,453	369,865	23,412	6.76%
2402230	TEACHER RETIREMENT INSTRUCTION	721,713	794,952	816,897	21,945	2.76%
2402280	EARLY READING INTERVENTION	10,127	10,127	12,551	2,424	23.94%
2402410	GROUP LIFE INSTRUCTION	24,184	23,937	25,279	1,342	5.61%
2402460	HOMEBOUND	13,505	13,776	8,489	(5,287)	-38.38%
2402480	SPECIAL ED REGIONAL PROGRAM	217,396	252,514	229,155	(23,359)	-9.25%
2402510	CAREER AND TECHNICAL EDUCATION	785	7,128	11,018	3,890	54.57%
2402520	VOCATIONAL ED EQUIPMENT	4,310	-	-	-	0.00%
2402530	VOCATIONAL ED CAT/OCCUPATIONAL	6,708	-	-	-	0.00%
2402590	FOSTER CARE - SPECIAL EDUCATION	14,162	-	-	-	0.00%
2402610	VIRTUAL VIRGINIA AP EXAMS	2,604	-	-	-	0.00%
2402650	AT RISK	24,237	23,958	18,778	(5,180)	-21.62%
2402810	PRESCHOOL INITIATIVE	7,597	7,597	9,581	1,984	26.12%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	66,902	345,344	362,971	17,627	5.10%
2402910	MENTOR TEACHER PROGRAM	1,474	1,474	1,034	(440)	-29.85%
2402990	OTHER STATE FUNDS	915	-	-	-	0.00%
2402994	DOE SECURITY GRANT	49,810	-	-	-	0.00%
2403080	SALES TAX	2,284,844	2,349,306	2,232,780	(116,526)	-4.96%
2403090	ENGLISH AS SECOND LANGUAGE	9,856	10,976	6,315	(4,661)	-42.47%
2403340	CTE EQUIPMENT HIGH DEMAND	3,310	-	-	-	0.00%
2403380	SMALL SCHOOL ENROLLMENT LOSS	123,514	-	-	-	0.00%
2403470	SCHOOL BREAKFAST	4,879	5,022	5,341	319	6.35%
2403490	INDUSTRY CERTIFICATION	2,089	-	-	-	0.00%
2403650	WORKPLACE READINESS SKILLS	484	-	-	-	0.00%
2403990	NATIONAL BOARD CERTIFICATION	7,500	-	-	-	0.00%
2404050	SOL ALGEBRA READINESS	12,483	10,296	8,454	(1,842)	-17.89%
2404150	PROJECT GRADUATION	6,265	3,576	3,691	115	3.22%
4104050	VPSPA FUNDING FOR TECHNOLOGY	60,534	154,000	154,000	-	0.00%
SUBTOTAL STATE FUNDS		\$ 10,733,607	\$ 11,017,841	\$ 11,626,029	\$ 608,188	5.52%
2500000	DIRECT SERVICES (MEDICAID)	28,801	35,000	35,000	-	0.00%
4104051	VPSPA CARRYOVER FUNDS	14,064	-	-	-	0.00%
TOTAL STATE FUNDS		\$ 10,776,472	\$ 11,052,841	\$ 11,661,029	\$ 608,188	5.50%

Revenue is based on an Average Daily Membership (ADM) of 2,126 students.

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

FEDERAL REVENUE						
CODE	BUDGET FUNCTION	2016-2017 RECEIVED	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
10.5530	SCHOOL FOOD BREAKFAST	\$ 25,654	\$ 22,500	\$ 25,000	\$ 2,500	11.11%
10.5550	SCHOOL FOOD PROGRAM	142,525	140,000	140,000	-	0.00%
12.5561	STEM - SUCCESS FOR ALL	147,245	169,067	160,425	(8,642)	-5.11%
12.5570	PROJECT BASED LEARNING	75,273	120,353	83,697	(36,656)	-30.46%
84.0100	TITLE I NO CHILD LEFT BEHIND	100,161	108,497	102,105	(6,392)	-5.89%
84.0101	TITLE I CARRYOVER	24,923	-	-	-	0.00%
84.0270	TITLE VI-B	224,418	388,950	394,980	6,030	1.55%
84.0271	TITLE VI-B CARRYOVER	190,029	-	-	-	0.00%
84.0410	IMPACT AID	60,880	120,000	120,000	-	0.00%
84.0412	IMPACT AID - SPECIAL EDUCATION	24,477	25,000	25,000	-	0.00%
84.0480	CTE-FAMILY & CONSUMER SCIENCE	70	-	-	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	15,457	18,953	15,993	(2,960)	-15.62%
84.0482	CARL PERKINS CARRYOVER	1,835	-	-	-	0.00%
84.1730	PRESCHOOL HANDICAPPED GRANT	11,644	11,644	11,644	-	0.00%
84.1731	PRESCHOOL CARRYOVER	1,474	-	-	-	0.00%
84.2810	TITLE II	41,895	30,388	27,885	(2,503)	-8.24%
TOTAL FEDERAL FUNDS		\$ 1,087,960	\$ 1,155,352	\$ 1,106,729	\$ (48,623)	-4.21%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
HOMEBOUND/ELEMENTARY	\$ 10,227	10,227	-	0.00%
PRIMARY SCHOOL:				
INSTRUCTION	1,991,185	\$ 2,032,888	\$ 41,703	2.09%
GUIDANCE	30,839	32,084	1,245	4.04%
MEDIA	101,285	110,178	8,893	8.78%
OFFICE OF THE PRINCIPAL	289,425	294,345	4,920	1.70%
SPECIAL CLASSROOM INSTRUCTION	276,925	293,974	17,049	6.16%
GIFTED AND TALENTED	65,037	28,015	(37,022)	-56.92%
REMEDIAL	103,675	106,352	2,677	2.58%
TOTAL PRIMARY SCHOOL	2,858,371	2,897,836	39,465	1.38%
ELEMENTARY SCHOOL:				
INSTRUCTION	1,666,519	1,716,641	50,122	3.01%
GUIDANCE	80,698	67,989	(12,709)	-15.75%
MEDIA	90,809	70,661	(20,148)	-22.19%
OFFICE OF THE PRINCIPAL	323,138	327,905	4,767	1.48%
SPECIAL CLASSROOM INSTRUCTION	520,293	535,118	14,825	2.85%
GIFTED AND TALENTED	154,049	156,256	2,207	1.43%
REMEDIAL	69,965	75,429	5,464	7.81%
TOTAL ELEMENTARY SCHOOL	2,905,471	2,949,999	44,528	1.53%
HOMEBOUND/SECONDARY	13,318	13,318	-	0.00%
MIDDLE SCHOOL				
INSTRUCTION	1,966,163	2,005,463	39,300	2.00%
GUIDANCE	208,211	213,019	4,808	2.31%
MEDIA	112,506	115,311	2,805	2.49%
OFFICE OF THE PRINCIPAL	333,805	335,430	1,625	0.49%
SPECIAL CLASSROOM INSTRUCTION	544,214	611,333	67,119	12.33%
VOCATIONAL	94,339	93,417	(922)	-0.98%
GIFTED AND TALENTED	55,950	57,228	1,278	2.28%
REMEDIAL	62,348	64,779	2,431	3.90%
TOTAL MIDDLE SCHOOL	3,377,536	3,495,980	118,444	3.51%
HIGH SCHOOL				
INSTRUCTION	3,549,491	3,612,693	63,202	1.78%
GUIDANCE	268,875	286,949	18,074	6.72%
MEDIA	124,157	124,844	687	0.55%
OFFICE OF THE PRINCIPAL	463,967	461,828	(2,139)	-0.46%
SPECIAL CLASSROOM INSTRUCTION	737,215	930,320	193,105	26.19%
VOCATIONAL	568,107	629,320	61,213	10.77%
GIFTED AND TALENTED	69,751	72,458	2,707	3.88%
TOTAL HIGH SCHOOL	5,781,563	6,118,412	336,849	5.83%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	472,873	479,460	6,587	1.39%
SOCIAL WORKER	63,112	64,561	1,449	2.30%
TOTAL SECONDARY PROGRAMS	535,985	544,021	8,036	1.50%
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	250,183	254,205	4,022	1.61%
PSYCHOLOGICAL SERVICES	128,412	130,436	2,024	1.58%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
SPEECH / AUDIOLOGY	141,034	143,608	2,574	1.83%
OCCUPATIONAL THERAPIST	79,177	80,327	1,150	1.45%
TOTAL SECONDARY ATTENDANCE/HEALTH	598,806	608,576	9,770	1.63%
ADULT EDUCATION	7,459	7,459	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	27,792	28,143	351	1.26%
DIVISION WIDE - ADMINISTRATION	1,086,475	1,129,666	43,191	3.98%
TOTAL DIVISION WIDE - ADMINISTRATION	1,114,267	1,157,809	43,542	3.91%
TRANSPORTATION	823,127	816,098	(7,029)	-0.85%
OPERATION / MAINTENANCE	1,823,273	1,848,984	25,711	1.41%
FOOD SERVICE	79,618	81,422	1,804	2.27%
SITE ACQUISITION	4,500	4,500	-	0.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	514,349	502,236	(12,113)	-2.36%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	477,333	474,398	(2,935)	-0.61%
TOTAL TECHNOLOGY	991,682	976,634	(15,048)	-1.52%
REMEDIAL SUMMER SCHOOL	25,172	27,288	2,116	8.41%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	108,497	102,105	(6,392)	-5.89%
NATIONAL SCHOOL FOOD SERVICE	162,500	165,000	2,500	1.54%
CARL PERKINS	18,953	15,993	(2,960)	-15.62%
TITLE II	30,388	27,885	(2,503)	-8.24%
TITLE VI-B - SPECIAL EDUCATION	388,950	394,980	6,030	1.55%
PROJECT BASED LEARNING	120,353	83,697	(36,656)	0.00%
STEM SUCCESS FOR ALL	169,067	160,425	(8,642)	-5.11%
IMPACT AID	145,000	145,000	-	0.00%
PRESCHOOL HANDICAPPED	11,644	11,644	-	0.00%
TOTAL FEDERAL GRANTS	1,155,352	1,106,729	(48,623)	-4.21%
TOTAL EXPENDITURES	\$ 22,290,527	\$ 22,850,092	\$ 559,565	2.51%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HOMEBOUND INSTRUCTION 1.0.20.1.61230

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 9,400	\$ 9,500	\$ 9,500	\$ -	0.00%
2100	FICA BENEFITS	719	727	727	-	0.00%
TOTAL EXPENDITURES		\$ 10,119	\$ 10,227	\$ 10,227	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PRIMARY SCHOOL - INSTRUCTION 1.0.21.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,255,025	\$ 1,328,906	\$ 1,399,085	\$ 70,179	5.28%
2100	FICA BENEFITS	90,471	101,676	107,046	5,370	5.28%
2210	VRS BENEFITS	179,964	210,869	213,464	2,595	1.23%
2300	HEALTH BENEFITS	268,401	296,795	257,801	(38,994)	-13.14%
2400	GROUP LIFE INSURANCE	16,118	16,923	17,809	886	5.24%
2750	RETIREE HEALTH CARE CREDIT	13,610	15,892	16,309	417	2.62%
3000	OTHER INSTRUCTIONAL COST	2,996	3,714	3,714	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	3,249	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	14,494	11,994	13,244	1,250	10.42%
8200	EQUIPMENT ADDITIONS	3,094	2,167	2,167	-	0.00%
TOTAL EXPENDITURES		\$ 1,847,422	\$ 1,991,185	\$ 2,032,888	\$ 41,703	2.09%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.0.21.1.61210

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 27,684	\$ 27,568	\$ 28,725	\$ 1,157	4.20%
2100	FICA BENEFITS	2,118	2,110	2,198	88	4.17%
6000	MATERIALS / SUPPLIES	1,161	1,161	1,161	-	0.00%
8200	EQUIPMENT ADDITIONS	-	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 30,963	\$ 30,839	\$ 32,084	\$ 1,245	4.04%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

PRIMARY SCHOOL - MEDIA 1.0.21.1.61320

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 68,491	\$ 68,867	\$ 70,808	\$ 1,941	2.82%
2100	FICA BENEFITS	4,845	5,270	5,418	148	2.81%
2210	VRS BENEFITS	9,606	11,077	10,947	(130)	-1.17%
2300	HEALTH BENEFITS	14,320	11,114	18,020	6,906	62.14%
2400	GROUP LIFE INSURANCE	858	890	915	25	2.81%
2750	RETIREE HEALTH CARE CREDIT	728	836	839	3	0.36%
6000	MATERIALS / SUPPLIES	1,695	3,231	3,231	-	0.00%
TOTAL EXPENDITURES		\$ 100,543	\$ 101,285	\$ 110,178	\$ 8,893	8.78%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.21.1.61410

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 203,993	\$ 209,233	\$ 208,821	\$ (412)	-0.20%
2100	FICA BENEFITS	15,228	16,009	15,977	(32)	-0.20%
2210	VRS BENEFITS	29,820	33,847	32,444	(1,403)	-4.15%
2300	HEALTH BENEFITS	25,084	25,081	31,920	6,839	27.27%
2400	GROUP LIFE INSURANCE	2,652	2,710	2,705	(5)	-0.18%
2750	RETIREE HEALTH CARE CREDIT	2,250	2,545	2,478	(67)	-2.63%
TOTAL EXPENDITURES		\$ 279,027	\$ 289,425	\$ 294,345	\$ 4,920	1.70%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.21.2.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 142,785	\$ 143,966	\$ 152,381	\$ 8,415	5.85%
2100	FICA BENEFITS	10,865	11,015	11,659	644	5.85%
2210	VRS BENEFITS	20,457	23,170	23,581	411	1.77%
2300	HEALTH BENEFITS	3,029	3,030	2,940	(90)	-2.97%
2400	GROUP LIFE INSURANCE	1,828	1,861	1,971	110	5.91%
2750	RETIREE HEALTH CARE CREDIT	1,549	1,747	1,806	59	3.38%
6000	MATERIALS / SUPPLIES	1,538	2,136	2,136	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	90,000	90,000	97,500	7,500	8.33%
TOTAL EXPENDITURES		\$ 272,051	\$ 276,925	\$ 293,974	\$ 17,049	6.16%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PRIMARY SCHOOL - GIFTED & TALENTED 1.0.21.4.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 47,914	\$ 49,805	\$ 25,307	\$ (24,498)	-49.19%
2100	FICA BENEFITS	3,672	3,811	1,937	(1,874)	-49.17%
2210	VRS BENEFITS	6,993	8,047	-	(8,047)	-100.00%
2300	HEALTH BENEFITS	1,350	1,350	-	(1,350)	-100.00%
2400	GROUP LIFE INSURANCE	625	646	-	(646)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	530	607	-	(607)	-100.00%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	271	445	445	-	0.00%
TOTAL EXPENDITURES		\$ 61,355	\$ 65,037	\$ 28,015	\$ (37,022)	-56.92%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

PRIMARY SCHOOL - REMEDIAL 1.0.21.5.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 77,668	\$ 79,481	\$ 82,503	\$ 3,022	3.80%
2100	FICA BENEFITS	5,882	6,082	6,313	231	3.80%
2210	VRS BENEFITS	7,311	8,293	8,203	(90)	-1.09%
2300	HEALTH BENEFITS	7,522	7,816	7,307	(509)	-6.51%
2400	GROUP LIFE INSURANCE	653	666	686	20	3.00%
2750	RETIREE HEALTH CARE CREDIT	553	625	628	3	0.48%
6000	MATERIALS / SUPPLIES	-	712	712	-	0.00%
TOTAL EXPENDITURES		\$ 99,589	\$ 103,675	\$ 106,352	\$ 2,677	2.58%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - INSTRUCTION 1.0.22.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,154,645	\$ 1,185,986	\$ 1,221,410	\$ 35,424	2.99%
2100	FICA BENEFITS	85,410	90,744	95,589	4,845	5.34%
2210	VRS BENEFITS	169,478	188,036	190,330	2,294	1.22%
2300	HEALTH BENEFITS	144,904	152,282	158,496	6,214	4.08%
2400	GROUP LIFE INSURANCE	15,098	15,062	15,294	232	1.54%
2750	RETIREE HEALTH CARE CREDIT	12,793	14,142	14,005	(137)	-0.97%
3000	OTHER INSTRUCTIONAL COST	934	3,857	3,857	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	3,249	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	14,352	11,994	13,244	1,250	10.42%
8200	EQUIPMENT ADDITIONS	5,111	2,167	2,167	-	0.00%
TOTAL EXPENDITURES		\$ 1,605,974	\$ 1,666,519	\$ 1,716,641	\$ 50,122	3.01%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - GUIDANCE 1.0.22.1.61210

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 45,826	\$ 47,096	\$ 47,675	\$ 579	1.23%
2100	FICA BENEFITS	2,956	3,604	3,648	44	1.22%
2210	VRS BENEFITS	6,718	7,629	7,421	(208)	-2.73%
2300	HEALTH BENEFITS	16,426	20,206	7,082	(13,124)	-64.95%
2400	GROUP LIFE INSURANCE	600	613	620	7	1.14%
2750	RETIREE HEALTH CARE CREDIT	509	575	568	(7)	-1.22%
5500	PROFESSIONAL DEVELOPMENT	180	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	780	975	975	-	0.00%
TOTAL EXPENDITURES		\$ 73,995	\$ 80,698	\$ 67,989	\$ (12,709)	-15.75%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - MEDIA 1.0.22.1.61320

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 65,976	\$ 66,696	\$ 52,191	\$ (14,505)	-21.75%
2100	FICA BENEFITS	4,900	5,104	3,994	(1,110)	-21.75%
2210	VRS BENEFITS	9,434	10,770	8,027	(2,743)	-25.47%
2300	HEALTH BENEFITS	2,616	2,700	1,295	(1,405)	-52.04%
2400	GROUP LIFE INSURANCE	840	862	671	(191)	-22.16%
2750	RETIREE HEALTH CARE CREDIT	711	809	615	(194)	-23.98%
6000	MATERIALS / SUPPLIES	3,893	3,868	3,868	-	0.00%
TOTAL EXPENDITURES		\$ 88,370	\$ 90,809	\$ 70,661	\$ (20,148)	-22.19%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.22.1.61410

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 220,409	\$ 226,531	\$ 230,990	\$ 4,459	1.97%
2100	FICA BENEFITS	16,284	17,332	17,673	341	1.97%
2210	VRS BENEFITS	32,214	36,567	35,833	(734)	-2.01%
2300	HEALTH BENEFITS	32,660	37,012	37,668	656	1.77%
2400	GROUP LIFE INSURANCE	2,874	2,938	2,996	58	1.97%
2750	RETIREE HEALTH CARE CREDIT	2,439	2,758	2,745	(13)	-0.47%
TOTAL EXPENDITURES		\$ 306,880	\$ 323,138	\$ 327,905	\$ 4,767	1.48%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.22.2.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 277,450	\$ 302,800	\$ 325,179	\$ 22,379	7.39%
2100	FICA BENEFITS	19,912	23,169	24,881	1,712	7.39%
2210	VRS BENEFITS	39,826	48,605	50,400	1,795	3.69%
2300	HEALTH BENEFITS	51,185	65,826	46,792	(19,034)	-28.92%
2400	GROUP LIFE INSURANCE	3,558	3,905	4,200	295	7.55%
2750	RETIREE HEALTH CARE CREDIT	3,014	3,667	3,845	178	4.85%
3001	DIRECT SERVICES	28,718	35,000	35,000	-	0.00%
6000	MATERIALS / SUPPLIES	1,505	2,321	2,321	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	30,060	35,000	42,500	7,500	21.43%
TOTAL EXPENDITURES		\$ 455,228	\$ 520,293	\$ 535,118	\$ 14,825	2.85%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.0.22.4.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 97,922	\$ 98,951	\$ 102,495	\$ 3,544	3.58%
2100	FICA BENEFITS	6,426	7,571	7,842	271	3.58%
2210	VRS BENEFITS	14,017	15,905	15,837	(68)	-0.43%
2300	HEALTH BENEFITS	25,104	28,125	26,524	(1,601)	-5.69%
2400	GROUP LIFE INSURANCE	1,253	1,277	1,324	47	3.68%
2750	RETIREE HEALTH CARE CREDIT	1,061	1,199	1,213	14	1.17%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	518	695	695	-	0.00%
TOTAL EXPENDITURES		\$ 146,301	\$ 154,049	\$ 156,256	\$ 2,207	1.43%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY SCHOOL - REMEDIAL 1.0.22.5.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 43,608	\$ 43,557	\$ 44,423	\$ 866	1.99%
2100	FICA BENEFITS	3,038	3,333	3,399	66	1.98%
2210	VRS BENEFITS	6,217	7,061	6,920	(141)	-2.00%
2300	HEALTH BENEFITS	12,323	14,914	19,578	4,664	31.27%
2400	GROUP LIFE INSURANCE	555	567	579	12	2.12%
2750	RETIREE HEALTH CARE CREDIT	471	533	530	(3)	-0.56%
TOTAL EXPENDITURES		\$ 66,212	\$ 69,965	\$ 75,429	\$ 5,464	7.81%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HOMEBOUND INSTRUCTION 1.0.30.1.61230

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 10,033	\$ 12,372	\$ 12,372	-	0.00%
2100	FICA BENEFITS	768	946	946	-	0.00%
TOTAL EXPENDITURES		\$ 10,801	\$ 13,318	\$ 13,318	-	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - INSTRUCTION 1.0.31.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,359,677	\$ 1,396,964	\$ 1,464,611	\$ 67,647	4.84%
2100	FICA BENEFITS	101,109	106,500	111,678	5,178	4.86%
2210	VRS BENEFITS	190,962	216,813	218,657	1,844	0.85%
2300	HEALTH BENEFITS	161,956	178,242	140,433	(37,809)	-21.21%
2400	GROUP LIFE INSURANCE	17,019	17,377	18,205	828	4.76%
2750	RETIREE HEALTH CARE CREDIT	14,421	16,312	16,674	362	2.22%
3000	OTHER INSTRUCTIONAL COST	1,849	3,986	3,986	-	0.00%
3005	CHORAL DEPARTMENT	2,886	3,000	3,000	-	0.00%
3007	BAND OPERATIONS	3,000	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,963	2,249	2,249	-	0.00%
6000	MATERIALS / SUPPLIES	19,115	17,724	18,974	1,250	7.05%
6030	REMEDIAL SUPPLIES	-	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	2,944	2,148	2,148	-	0.00%
TOTAL EXPENDITURES		\$ 1,876,901	\$ 1,966,163	\$ 2,005,463	\$ 39,300	2.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - GUIDANCE 1.0.31.1.61210

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 138,807	\$ 141,853	\$ 148,031	\$ 6,178	4.36%
2100	FICA BENEFITS	10,079	10,853	11,327	474	4.37%
2210	VRS BENEFITS	20,304	23,029	23,095	66	0.29%
2300	HEALTH BENEFITS	25,708	26,372	24,349	(2,023)	-7.67%
2400	GROUP LIFE INSURANCE	1,814	1,850	1,931	81	4.38%
2750	RETIREE HEALTH CARE CREDIT	1,537	1,737	1,769	32	1.84%
6000	MATERIALS / SUPPLIES	1,450	2,517	2,517	-	0.00%
TOTAL EXPENDITURES		\$ 199,699	\$ 208,211	\$ 213,019	\$ 4,808	2.31%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

MIDDLE SCHOOL - MEDIA 1.0.31.1.61320

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 80,178	\$ 83,783	\$ 86,535	\$ 2,752	3.28%
2100	FICA BENEFITS	5,770	6,411	6,621	210	3.28%
2210	VRS BENEFITS	11,762	13,348	13,256	(92)	-0.69%
2300	HEALTH BENEFITS	2,699	2,700	2,590	(110)	-4.07%
2400	GROUP LIFE INSURANCE	1,051	1,072	1,108	36	3.36%
2750	RETIREE HEALTH CARE CREDIT	891	1,007	1,016	9	0.89%
6000	MATERIALS / SUPPLIES	4,186	4,185	4,185	-	0.00%
TOTAL EXPENDITURES		\$ 106,537	\$ 112,506	\$ 115,311	\$ 2,805	2.49%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.0.31.1.61410

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 230,194	\$ 235,190	\$ 239,850	\$ 4,660	1.98%
2100	FICA BENEFITS	16,814	17,995	18,352	357	1.98%
2210	VRS BENEFITS	33,481	38,013	37,253	(760)	-2.00%
2300	HEALTH BENEFITS	31,923	36,687	34,007	(2,680)	-7.31%
2400	GROUP LIFE INSURANCE	2,983	3,053	3,114	61	2.00%
2750	RETIREE HEALTH CARE CREDIT	2,535	2,867	2,854	(13)	-0.45%
8200	EQUIPMENT ADDITIONS	4,982	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 322,912	\$ 333,805	\$ 335,430	\$ 1,625	0.49%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.31.2.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 289,188	\$ 327,569	\$ 365,361	\$ 37,792	11.54%
2100	FICA BENEFITS	21,783	25,064	27,956	2,892	11.54%
2210	VRS BENEFITS	41,980	52,738	56,390	3,652	6.92%
2300	HEALTH BENEFITS	37,647	37,144	51,609	14,465	38.94%
2400	GROUP LIFE INSURANCE	3,742	4,224	4,702	478	11.32%
2750	RETIREE HEALTH CARE CREDIT	3,171	3,965	4,305	340	8.58%
6000	MATERIALS / SUPPLIES	1,414	1,425	1,425	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	70,488	92,085	99,585	7,500	8.14%
TOTAL EXPENDITURES		\$ 469,413	\$ 544,214	\$ 611,333	\$ 67,119	12.33%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.0.31.3.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 67,070	\$ 69,273	\$ 68,906	\$ (367)	-0.53%
2100	FICA BENEFITS	5,181	5,300	5,272	(28)	-0.53%
2210	VRS BENEFITS	9,483	11,192	10,695	(497)	-4.44%
2300	HEALTH BENEFITS	831	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	847	899	894	(5)	-0.56%
2750	RETIREE HEALTH CARE CREDIT	718	844	819	(25)	-2.96%
5500	PROFESSIONAL DEVELOPMENT	140	489	489	-	0.00%
6000	MATERIALS / SUPPLIES	2,938	3,574	3,574	-	0.00%
8200	EQUIPMENT ADDITIONS	1,188	1,937	1,937	-	0.00%
TOTAL EXPENDITURES		\$ 88,396	\$ 94,339	\$ 93,417	\$ (922)	-0.98%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - GIFTED & TALENTED 1.0.31.4.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 41,415	\$ 42,314	\$ 43,593	\$ 1,279	3.02%
2100	FICA BENEFITS	3,151	3,238	3,336	98	3.03%
2210	VRS BENEFITS	6,128	6,946	6,882	(64)	-0.92%
2300	HEALTH BENEFITS	1,350	1,350	1,295	(55)	-4.07%
2400	GROUP LIFE INSURANCE	537	548	565	17	3.10%
2750	RETIREE HEALTH CARE CREDIT	455	515	518	3	0.58%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	-	713	713	-	0.00%
TOTAL EXPENDITURES		\$ 53,036	\$ 55,950	\$ 57,228	\$ 1,278	2.28%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

MIDDLE SCHOOL - REMEDIAL 1.0.31.5.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 46,421	\$ 47,446	\$ 49,670	\$ 2,224	4.69%
2100	FICA BENEFITS	3,546	3,631	3,801	170	4.68%
2210	VRS BENEFITS	6,718	7,629	7,679	50	0.66%
2300	HEALTH BENEFITS	1,350	1,350	1,295	(55)	-4.07%
2400	GROUP LIFE INSURANCE	600	613	642	29	4.73%
2750	RETIREE HEALTH CARE CREDIT	509	575	588	13	2.26%
6000	MATERIALS / SUPPLIES	461	1,104	1,104	-	0.00%
TOTAL EXPENDITURES		\$ 59,605	\$ 62,348	\$ 64,779	\$ 2,431	3.90%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - INSTRUCTION 1.0.32.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 2,381,048	\$ 2,430,361	\$ 2,493,240	\$ 62,879	2.59%
2100	FICA BENEFITS	178,821	184,849	190,372	5,523	2.99%
2210	VRS BENEFITS	298,821	337,396	336,522	(874)	-0.26%
2300	HEALTH BENEFITS	282,868	326,645	297,264	(29,381)	-8.99%
2400	GROUP LIFE INSURANCE	26,615	27,022	28,044	1,022	3.78%
2750	RETIREE HEALTH CARE CREDIT	22,551	25,372	25,686	314	1.24%
3000	OTHER INSTRUCTIONAL COST	8,143	14,965	14,965	-	0.00%
3002	ATHLETIC OFFICIATING	19,000	19,000	19,000	-	0.00%
3005	CHORUS OPERATIONS	-	-	4,000	4,000	100.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	6,429	15,000	15,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	4,006	3,006	3,006	-	0.00%
6000	MATERIALS / SUPPLIES	29,548	27,857	29,107	1,250	4.49%
6001	ACADEMIC LETTERS	-	570	570	-	0.00%
6003	PROJECT GRADUATION MATERIALS	-	800	800	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,581	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	16,000	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	6,798	7,360	7,360	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	75,984	82,000	100,469	18,469	22.52%
7005	TUITION SUMMER GOV. SCHOOL	2,725	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	30,845	17,470	17,470	-	0.00%
TOTAL EXPENDITURES		\$ 3,392,783	\$ 3,549,491	\$ 3,612,693	\$ 63,202	1.78%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - GUIDANCE 1.0.32.1.61210

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 188,557	\$ 193,934	\$ 200,560	\$ 6,626	3.42%
2100	FICA BENEFITS	13,987	14,838	15,346	508	3.42%
2210	VRS BENEFITS	27,609	31,529	31,332	(197)	-0.62%
2300	HEALTH BENEFITS	16,821	14,989	26,017	11,028	73.57%
2400	GROUP LIFE INSURANCE	2,467	2,533	2,621	88	3.47%
2750	RETIREE HEALTH CARE CREDIT	2,091	2,378	2,399	21	0.88%
3000	PROFESSIONAL DEVELOPMENT	-	1,376	1,376	-	0.00%
6000	MATERIALS / SUPPLIES	5,896	6,001	6,001	-	0.00%
6010	COURSE DESCRIPTION BOOKS	717	1,297	1,297	-	0.00%
TOTAL EXPENDITURES		\$ 258,145	\$ 268,875	\$ 286,949	\$ 18,074	6.72%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - MEDIA 1.0.32.1.61320

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 80,381	\$ 80,763	\$ 82,761	\$ 1,998	2.47%
2100	FICA BENEFITS	5,856	6,180	6,333	153	2.48%
2210	VRS BENEFITS	11,508	13,059	12,860	(199)	-1.52%
2300	HEALTH BENEFITS	18,495	17,477	16,185	(1,292)	-7.39%
2400	GROUP LIFE INSURANCE	1,028	1,049	1,076	27	2.57%
2750	RETIREE HEALTH CARE CREDIT	871	985	985	-	0.00%
6000	MATERIALS / SUPPLIES	2,729	4,644	4,644	-	0.00%
TOTAL EXPENDITURES		\$ 120,868	\$ 124,157	\$ 124,844	\$ 687	0.55%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.0.32.1.61410

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 307,281	\$ 313,298	\$ 321,558	\$ 8,260	2.64%
2100	FICA BENEFITS	22,621	23,971	24,603	632	2.64%
2210	VRS BENEFITS	44,547	50,572	49,885	(687)	-1.36%
2300	HEALTH BENEFITS	57,228	68,251	57,792	(10,459)	-15.32%
2400	GROUP LIFE INSURANCE	3,972	4,062	4,170	108	2.66%
2750	RETIREE HEALTH CARE CREDIT	3,373	3,813	3,820	7	0.18%
8200	EQUIPMENT ADDITIONS	1,694	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 440,716	\$ 463,967	\$ 461,828	\$ (2,139)	-0.46%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.32.2.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 454,219	\$ 406,127	\$ 545,863	\$ 139,736	34.41%
2100	FICA BENEFITS	32,951	30,885	41,765	10,880	35.23%
2210	VRS BENEFITS	64,863	65,256	84,619	19,363	29.67%
2300	HEALTH BENEFITS	83,320	91,934	104,168	12,234	13.31%
2400	GROUP LIFE INSURANCE	5,777	5,226	7,059	1,833	35.07%
2750	RETIREE HEALTH CARE CREDIT	4,895	4,907	6,466	1,559	31.77%
3000	PURCHASE / RELATED SERVICES	22,399	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	388	776	776	-	0.00%
6005	JOB COACH MATERIALS	906	903	903	-	0.00%
6006	PRINT SHOP MATERIALS	1,200	1,201	1,201	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	108,615	130,000	137,500	7,500	5.77%
TOTAL EXPENDITURES		\$ 779,533	\$ 737,215	\$ 930,320	\$ 193,105	26.19%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.0.32.3.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 258,541	\$ 256,584	\$ 254,711	\$ (1,873)	-0.73%
2100	FICA BENEFITS	18,969	19,633	19,488	(145)	-0.74%
2210	VRS BENEFITS	35,775	41,268	39,363	(1,905)	-4.62%
2300	HEALTH BENEFITS	32,376	36,560	34,038	(2,522)	-6.90%
2400	GROUP LIFE INSURANCE	3,190	3,306	3,280	(26)	-0.79%
2750	RETIREE HEALTH CARE CREDIT	2,703	3,102	3,004	(98)	-3.16%
3000	OTHER INSTRUCTIONAL COST	10,358	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	376	1,342	1,342	-	0.00%
6000	MATERIALS / SUPPLIES	9,546	9,775	9,775	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	187,843	189,000	239,492	50,492	26.72%
7050	AVIATION ACADEMY	-	-	13,400	13,400	100.00%
8200	EQUIPMENT ADDITIONS	379	409	409	-	0.00%
8201	C & T OTHER EQUIPMENT COST	7,620	7,128	11,018	3,890	54.57%
TOTAL EXPENDITURES		\$ 567,676	\$ 568,107	\$ 629,320	\$ 61,213	10.77%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

HIGH SCHOOL - GIFTED & TALENTED 1.0.32.4.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 52,477	\$ 53,363	\$ 55,841	\$ 2,478	4.64%
2100	FICA BENEFITS	4,022	4,083	4,272	189	4.63%
2210	VRS BENEFITS	7,626	8,660	8,709	49	0.57%
2300	HEALTH BENEFITS	1,350	1,350	1,295	(55)	-4.07%
2400	GROUP LIFE INSURANCE	681	696	728	32	4.60%
2750	RETIREE HEALTH CARE CREDIT	577	653	667	14	2.14%
3000	STAFF DEVELOPMENT	-	326	326	-	0.00%
6000	MATERIALS / SUPPLIES	20	620	620	-	0.00%
TOTAL EXPENDITURES		\$ 66,753	\$ 69,751	\$ 72,458	\$ 2,707	3.88%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ELEMENTARY & SECONDARY PROGRAMS 1.0.33.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 276,541	\$ 280,337	\$ 280,136	\$ (201)	-0.07%
2100	FICA BENEFITS	18,952	21,447	21,434	(13)	-0.06%
2210	VRS BENEFITS	37,522	45,199	42,610	(2,589)	-5.73%
2300	HEALTH BENEFITS	47,114	58,255	52,861	(5,394)	-9.26%
2400	GROUP LIFE INSURANCE	3,356	3,631	3,561	(70)	-1.93%
2750	RETIREE HEALTH CARE CREDIT	2,842	3,409	3,263	(146)	-4.28%
3000	SCANNING STUDENT RECORDS	1,348	3,500	3,500	-	0.00%
3001	STAFF DEVELOPMENT	-	1,224	1,224	-	0.00%
3002	PURCHASE SERVICES	1,463	-	-	-	0.00%
3015	INTERNATIONAL PARTNERSHIPS	782	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	376	376	-	0.00%
6000	MATERIALS / SUPPLIES	-	2,095	2,095	-	0.00%
6010	SELP TEST FOR ESL STUDENTS	383	400	400	-	0.00%
6020	NEW TEXTBOOK ADOPTION	61,601	36,000	51,000	15,000	41.67%
6025	REPLACEMENT / CONSUMABLES	5,662	15,000	15,000	-	0.00%
TOTAL EXPENDITURES		\$ 457,566	\$ 472,873	\$ 479,460	\$ 6,587	1.39%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

SOCIAL WORKER 1.0.33.1.61220

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 48,293	\$ 49,102	\$ 50,539	\$ 1,437	2.93%
2100	FICA BENEFITS	3,697	3,757	3,867	110	2.93%
2210	VRS BENEFITS	7,219	8,156	8,071	(85)	-1.04%
2300	HEALTH BENEFITS	846	849	814	(35)	-4.12%
2400	GROUP LIFE INSURANCE	633	644	663	19	2.95%
2750	RETIREE HEALTH CARE CREDIT	536	604	607	3	0.50%
TOTAL EXPENDITURES		\$ 61,224	\$ 63,112	\$ 64,561	\$ 1,449	2.30%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ATTENDANCE & HEALTH - SCHOOL NURSES 1.0.33.1.62220

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 166,494	\$ 173,762	\$ 178,060	\$ 4,298	2.47%
2100	FICA BENEFITS	12,204	13,296	13,625	329	2.47%
2210	VRS BENEFITS	23,859	27,090	26,545	(545)	-2.01%
2300	HEALTH BENEFITS	26,557	23,318	23,225	(93)	-0.40%
2400	GROUP LIFE INSURANCE	2,132	2,176	2,219	43	1.98%
2750	RETIREE HEALTH CARE CREDIT	1,806	2,043	2,033	(10)	-0.49%
3000	STAFF DEVELOPMENT	189	426	426	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	155	707	707	-	0.00%
6000	MATERIALS / SUPPLIES	6,204	5,415	5,415	-	0.00%
6001	CPR SUPPLIES	349	1,000	1,000	-	0.00%
6015	HEPATITIS-B VACCINE	-	950	950	-	0.00%
TOTAL EXPENDITURES		\$ 239,949	\$ 250,183	\$ 254,205	\$ 4,022	1.61%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.0.33.1.62230

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 105,555	\$ 107,586	\$ 109,656	\$ 2,070	1.92%
2100	FICA BENEFITS	8,081	8,232	8,389	157	1.91%
2210	VRS BENEFITS	9,283	10,537	10,322	(215)	-2.04%
2300	HEALTH BENEFITS	415	416	416	-	0.00%
2400	GROUP LIFE INSURANCE	830	846	863	17	2.01%
2750	RETIREE HEALTH CARE CREDIT	703	795	790	(5)	-0.63%
TOTAL EXPENDITURES		\$ 124,867	\$ 128,412	\$ 130,436	\$ 2,024	1.58%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.0.33.1.62240

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 108,432	\$ 110,492	\$ 113,126	\$ 2,634	2.38%
2100	FICA BENEFITS	8,339	8,454	8,655	201	2.38%
2210	VRS BENEFITS	15,896	18,033	17,739	(294)	-1.63%
2300	HEALTH BENEFITS	1,222	1,247	1,247	-	0.00%
2400	GROUP LIFE INSURANCE	1,421	1,448	1,482	34	2.35%
2750	RETIREE HEALTH CARE CREDIT	1,203	1,360	1,359	(1)	-0.07%
TOTAL EXPENDITURES		\$ 136,513	\$ 141,034	\$ 143,608	\$ 2,574	1.83%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

ATTENDANCE & HEALTH - OCCUPATIONAL THERAPIST 1.0.33.1.62250

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 61,034	\$ 62,255	\$ 63,501	\$ 1,246	2.00%
2100	FICA BENEFITS	4,678	4,763	4,858	95	1.99%
2210	VRS BENEFITS	8,948	10,161	9,957	(204)	-2.01%
2300	HEALTH BENEFITS	415	416	416	-	0.00%
2400	GROUP LIFE INSURANCE	800	816	832	16	1.96%
2750	RETIREE HEALTH CARE CREDIT	677	766	763	(3)	-0.39%
TOTAL EXPENDITURES		\$ 76,552	\$ 79,177	\$ 80,327	\$ 1,150	1.45%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SCHOOL BOARD 1.0.90.0.62110

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1111	BOARD MEMBERS	\$ 2,990	\$ 3,060	\$ 3,060	-	0.00%
1150	CLERK TO THE BOARD	18,829	19,029	19,410	381	2.00%
2100	FICA BENEFITS	1,651	1,696	1,725	29	1.71%
2210	VRS BENEFITS	2,735	3,106	3,044	(62)	-2.00%
2300	HEALTH BENEFITS	209	416	416	-	0.00%
2400	GROUP LIFE INSURANCE	242	250	255	5	2.00%
2750	RETIREE HEALTH CARE CREDIT	207	235	233	(2)	-0.85%
TOTAL EXPENDITURES		\$ 26,863	\$ 27,792	\$ 28,143	\$ 351	1.26%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

DIVISION WIDE - ADMINISTRATION 1.0.90.0.62120

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1112	SUPERINTENDENT SALARY	\$ 148,152	\$ 151,116	\$ 156,527	\$ 5,411	3.58%
1112A	OTHER COMPENSATION	900	900	900	-	0.00%
1000	SALARIES	506,698	474,026	484,620	10,594	2.23%
2100	FICA BENEFITS	48,170	47,829	49,051	1,222	2.55%
2210	VRS BENEFITS	97,533	126,618	125,737	(881)	-0.70%
2300	HEALTH BENEFITS	47,336	54,495	74,907	20,412	37.46%
2400	GROUP LIFE INSURANCE	8,689	8,652	8,874	222	2.57%
2700	WORKERS COMPENSATION	48,000	48,000	48,000	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	7,385	8,126	8,131	5	0.06%
2800	OTHER FRINGE BENEFITS	36,480	18,140	18,467	327	1.80%
3000	PURCHASE SERVICES	37,609	38,803	39,682	879	2.27%
3001	SPECIAL EVENTS	8,747	6,000	6,000	-	0.00%
3002	ACKNOWLEDGEMENTS	3,882	3,048	3,048	-	0.00%
3003	LEGAL SERVICES	28,093	19,556	19,556	-	0.00%
3005	DUES AND MEMBERSHIPS	13,487	10,000	10,000	-	0.00%
3006	HUMAN RESOURCES	945	3,000	3,000	-	0.00%
3007	REGISTRATIONS / SUBSCRIPTIONS	7,100	6,200	6,200	-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	-	1,000	1,000	-	0.00%
4000	INTERNAL SERVICES	-	300	300	-	0.00%
4010	DISTRICT STAFF DEVELOPMENT	6,086	4,571	5,571	1,000	21.88%
5400	LEASES AND RENTALS	28,905	35,250	35,250	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	3,412	3,898	3,898	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	2,674	2,249	6,249	4,000	177.86%
5502	FINANCE PROF DEVELOPMENT	-	1,874	1,874	-	0.00%
5503	STAFF MILEAGE	1,502	2,624	2,624	-	0.00%
6000	MATERIALS / SUPPLIES	10,606	9,000	9,000	-	0.00%
8200	EQUIPMENT ADDITIONS	86	1,200	1,200	-	0.00%
TOTAL EXPENDITURES		\$ 1,102,477	\$ 1,086,475	\$ 1,129,666	\$ 43,191	3.98%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

TRANSPORTATION 1.0.90.0.63100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 347,907	\$ 356,173	\$ 362,031	\$ 5,858	1.64%
2100	FICA BENEFITS	24,890	27,257	27,706	449	1.65%
2210	VRS BENEFITS	28,186	37,257	29,394	(7,863)	-21.10%
2300	HEALTH BENEFITS	105,422	105,472	100,053	(5,419)	-5.14%
2400	GROUP LIFE INSURANCE	3,432	4,560	4,585	25	0.55%
2750	RETIREE HEALTH CARE CREDIT	2,122	4,280	4,201	(79)	-1.85%
3000	TESTING	1,289	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	4,650	4,650	4,650	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	170,888	216,000	216,000	-	0.00%
5300	TRANSPORTATION INSURANCE	30,900	30,900	30,900	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	44	475	475	-	0.00%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	1,173	500	500	-	0.00%
6008	GAS / OIL SB & SBM VEHICLES	5,637	11,000	11,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	19,400	16,503	16,503	-	0.00%
8200	BUS PURCHASES	-	6,000	6,000	-	0.00%
8201	VEHICLE ADDITIONS	39,212	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 785,152	\$ 823,127	\$ 816,098	\$ (7,029)	-0.85%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

OPERATION AND MAINTENANCE 1.0.90.0.64100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 369,300	\$ 346,303	\$ 353,417	\$ 7,114	2.05%
2100	FICA BENEFITS	27,324	26,496	27,041	545	2.06%
2210	VRS BENEFITS	45,229	46,805	42,611	(4,194)	-8.96%
2300	HEALTH BENEFITS	67,537	68,379	54,705	(13,674)	-20.00%
2400	GROUP LIFE INSURANCE	4,780	4,526	4,619	93	2.05%
2750	RETIREE HEALTH CARE CREDIT	3,372	4,249	4,232	(17)	-0.40%
3000	PURCHASE SERVICES	5,108	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	53,732	49,125	51,581	2,456	5.00%
3004	CONTRACT CUSTODIAL	394,079	433,645	441,511	7,866	1.81%
3005	OTHER EXPENSES PAINTING	23,545	7,800	7,800	-	0.00%
3006	CONTRACT SERVICES	225,360	113,053	128,091	15,038	13.30%
3007	GROUPS MATERIALS	6,164	5,078	5,078	-	0.00%
5100	ELECTRICAL SERVICES	441,878	418,000	426,360	8,360	2.00%
5102	NATURAL GAS	30,543	36,000	38,124	2,124	5.90%
5104	WATER SERVICE	24,117	25,000	25,000	-	0.00%
5105	SEWAGE FEES	32,314	33,000	33,000	-	0.00%
5200	COMMUNICATIONS	31,686	36,000	36,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	112,330	76,508	76,508	-	0.00%
5800	RENTAL / PURCHASE EQUIPMENT	1,874	5,000	5,000	-	0.00%
6000	CUSTODIAL SUPPLIES	2,198	5,000	5,000	-	0.00%
6090	BUILD MATERIALS REPAIR	58,540	56,793	56,793	-	0.00%
8100	REPAIR / REPLACE FACILITIES	29,922	21,265	21,265	-	0.00%
8201	SCHOOL SECURITY EQUIP GRANT	62,262	-	-	-	0.00%
8202	VML SAFETY GRANT	1,583	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 2,054,777	\$ 1,823,273	\$ 1,848,984	\$ 25,711	1.41%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SCHOOL FOOD SERVICE 1.0.90.0.65100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 51,660	\$ 55,199	\$ 56,320	\$ 1,121	2.03%
2100	FICA BENEFITS	3,944	3,259	4,311	1,052	32.28%
2210	VRS BENEFITS	4,361	3,110	3,544	434	13.95%
2300	HEALTH BENEFITS	15,251	15,632	14,822	(810)	-5.18%
2400	GROUP LIFE INSURANCE	538	551	561	10	1.81%
2750	RETIREE HEALTH CARE CREDIT	333	517	514	(3)	-0.58%
6000	KITCHEN SUPPLIES	72	-	-	-	0.00%
8200	CAFETERIA EQUIPMENT PURCHASES	8,074	1,350	1,350	-	0.00%
TOTAL EXPENDITURES		\$ 84,233	\$ 79,618	\$ 81,422	\$ 1,804	2.27%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

SITE ACQUISITION / PURCHASE SERVICES 1.0.90.0.66100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	\$ 4,156	\$ 4,500	\$ 4,500	-	0.00%
TOTAL EXPENDITURES		\$ 4,156	\$ 4,500	\$ 4,500	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

REMEDIAL SUMMER SCHOOL 1.0.90.6.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 34,798	\$ 23,286	\$ 24,605	\$ 1,319	5.66%
2100	FICA BENEFITS	2,662	1,788	1,883	95	5.31%
6000	MATERIALS / SUPPLIES	1,271	98	800	702	716.33%
TOTAL EXPENDITURES		\$ 38,731	\$ 25,172	\$ 27,288	\$ 2,116	8.41%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

ADULT EDUCATION 1.0.90.7.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 2,888	\$ 6,000	\$ 6,000	-	0.00%
2100	FICA BENEFITS	221	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	-	1,000	1,000	-	0.00%
TOTAL EXPENDITURES		\$ 3,109	\$ 7,459	\$ 7,459	-	0.00%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

INSTRUCTIONAL TECHNOLOGY 1.0.90.9.68100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 171,510	\$ 174,701	\$ 167,681	\$ (7,020)	-4.02%
2100	FICA BENEFITS	12,338	13,366	12,829	(537)	-4.02%
2210	VRS BENEFITS	24,985	28,336	26,125	(2,211)	-7.80%
2300	HEALTH BENEFITS	31,841	35,838	21,921	(13,917)	-38.83%
2400	GROUP LIFE INSURANCE	2,233	2,275	2,184	(91)	-4.00%
2750	RETIREE HEALTH CARE CREDIT	1,892	2,137	2,001	(136)	-6.36%
3000	STAFF DEVELOPMENT	-	3,870	3,870	-	0.00%
3001	CIRCULATION / LMS SOFTWARE	6,000	6,000	6,000	-	0.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	15,210	15,000	15,000	-	0.00%
3003	COPY MACHINE / AV EQUIPMENT	113,105	94,951	106,750	11,799	12.43%
3005	PURCHASE SERVICE MOUNTING	65	1,400	1,400	-	0.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	12,665	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	13,659	15,000	15,000	-	0.00%
5200	POSTAGE	151	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	65	790	790	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	5,516	4,192	4,192	-	0.00%
6001	PES TECH MATERIALS AND SUPPLIES	6,727	5,409	5,409	-	0.00%
6002	PMS TECH MATERIALS AND SUPPLIES	6,287	6,091	6,091	-	0.00%
6003	PHS TECH MATERIALS AND SUPPLIES	10,907	9,489	9,489	-	0.00%
6040	DIVISION WIDE SOFTWARE	68,498	22,640	22,640	-	0.00%
6045	WEB BASED IEP SYSTEM	4,313	4,102	4,102	-	0.00%
6046	SAT PREP SOFTWARE	-	1,710	1,710	-	0.00%
6050	PPS LIBRARY	-	3,054	3,054	-	0.00%
6051	PES LIBRARY	3,876	3,939	3,939	-	0.00%
6052	PMS LIBRARY	4,194	4,437	4,437	-	0.00%
6053	PHS LIBRARY	6,905	6,905	6,905	-	0.00%
8002	PMS CAPITAL OUTLAY-FURNITURE	8,812	-	-	-	0.00%
8201	OTHER USE OF FUNDS / ED TV	6,029	6,201	6,201	-	0.00%
8202	PEF TECHNOLOGY GRANT	44,000	-	-	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	113,741	19,892	19,892	-	0.00%
8400	DISTRICT WIDE INTERNET	11,747	12,024	12,024	-	0.00%
TOTAL EXPENDITURES		\$ 707,271	\$ 514,349	\$ 502,236	\$ (12,113)	-2.36%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.0.90.9.68200

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 278,225	\$ 277,255	\$ 280,835	\$ 3,580	1.29%
2100	FICA BENEFITS	20,707	21,213	21,487	274	1.29%
2210	VRS BENEFITS	39,379	44,687	43,611	(1,076)	-2.41%
2300	HEALTH BENEFITS	61,875	63,754	58,032	(5,722)	-8.98%
2400	GROUP LIFE INSURANCE	3,475	3,576	3,624	48	1.34%
2750	RETIREE HEALTH CARE CREDIT	2,969	3,358	3,319	(39)	-1.16%
3000	POWERSCHOOL & OTHER SOFTWARE	15,177	15,000	15,000	-	0.00%
3002	RDA SUPPORT SERVICES	35,364	35,000	35,000	-	0.00%
6000	TECHNOLOGY SUPPLIES - SBO	2,698	2,850	2,850	-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	1,900	1,900	1,900	-	0.00%
8300	HARDWARE	12,868	3,990	3,990	-	0.00%
8304	REPLACE / REPAIR	5,095	4,750	4,750	-	0.00%
TOTAL EXPENDITURES		\$ 479,732	\$ 477,333	\$ 474,398	\$ (2,935)	-0.61%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

STATE TECHNOLOGY GRANT 1.0.90.9.68305

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
3002	CARRYOVER - INTERNET ACCESS	777	-	-	-	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	-	8,829	8,829	-	0.00%
6042	CARRYOVER - SOFTWARE	84	-	-	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	7,700	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	14,346	23,100	23,100	-	0.00%
6054	CARRYOVER - LOCAL MATCH	2,062	-	-	-	0.00%
8300	HARDWARE	56,637	135,273	135,273	-	0.00%
8302	CARRYOVER - HARDWARE	13,203	-	-	-	0.00%
8400	LAN CAPABILITY	3,898	3,898	3,898	-	0.00%
TOTAL EXPENDITURES		\$ 98,707	\$ 184,800	\$ 184,800	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

**NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.1.22.1.61100**

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 67,079	\$ 74,588	\$ 73,591	\$ (997)	-1.34%
2100	FICA BENEFITS	4,926	5,514	5,630	116	2.10%
2210	VRS BENEFITS	7,237	6,967	6,819	(148)	-2.12%
2300	HEALTH BENEFITS	13,385	10,710	10,558	(152)	-1.42%
2400	GROUP LIFE INSURANCE	647	560	570	10	1.79%
2750	RETIREE HEALTH CARE CREDIT	547	526	522	(4)	-0.76%
5500	PROFESSIONAL DEVELOPMENT	500	500	500	-	0.00%
6001	MATERIALS / SUPPLIES	8,377	9,132	3,915	(5,217)	-57.13%
TOTAL EXPENDITURES		\$ 102,698	\$ 108,497	\$ 102,105	\$ (6,392)	-5.89%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

NATIONAL SCHOOL FOOD SERVICE 1.0.90.0.65100

CODE	BUDGET FUNCTION		2016-2017 ACTUAL		2017-2018 BUDGET		2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	\$	148,425	\$	140,000	\$	140,000	-	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST		30,532		22,500		25,000	2,500	11.11%
TOTAL EXPENDITURES		\$	178,957	\$	162,500	\$	165,000	2,500	1.54%

POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET

CARL PERKINS 1.2.32.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
8203	CARL PERKINS	\$ 15,457	\$ 18,953	\$ 15,993	\$ (2,960)	-15.62%
8204	CARL PERKINS CARRYOVER	1,835	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 17,292	\$ 18,953	\$ 15,993	\$ (2,960)	-15.62%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

TITLE II ELEMENTARY 1.3.22.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 38,919	\$ 28,228	\$ 27,885	\$ (343)	-1.22%
2100	FICA BENEFITS	2,977	2,160	-	(2,160)	-100.00%
TOTAL EXPENDITURES		\$ 41,896	\$ 30,388	\$ 27,885	\$ (2,503)	-8.24%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

CHAPTER VI-B - SPECIAL EDUCATION 1.3.20.2.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 265,686	\$ 257,162	\$ 283,391	\$ 26,229	10.20%
2100	FICA BENEFITS	19,109	19,678	18,999	(679)	-3.45%
2210	VRS BENEFITS	36,116	40,737	37,287	(3,450)	-8.47%
2300	HEALTH BENEFITS	64,968	59,501	43,730	(15,771)	-26.51%
2400	GROUP LIFE INSURANCE	3,303	3,375	3,259	(116)	-3.44%
2750	RETIREE HEALTH CARE CREDIT	2,733	3,170	2,987	(183)	-5.77%
3000	PURCHASE SERVICES	15,029	4,033	4,033	-	0.00%
3001	PURCHASE SERVICES - CARRYOVER	4,594	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	864	1,294	1,294	-	0.00%
6001	MATERIALS - CARRYOVER	2,044	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 414,446	\$ 388,950	\$ 394,980	\$ 6,030	1.55%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PROJECT BASED LEARNING 1.5.32.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 33,122	\$ 60,072	\$ 36,784	\$ (23,288)	-38.77%
2100	FICA BENEFITS	1,885	3,769	1,961	(1,808)	-47.97%
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	24,732	35,000	24,000	(11,000)	-31.43%
5000	OTHER EXPENSES	3,519	-	4,600	4,600	100.00%
5500	PROFESSIONAL DEVELOPMENT	2,647	8,880	4,720	(4,160)	-46.85%
6000	MATERIALS / SUPPLIES	1,736	5,000	4,000	(1,000)	-20.00%
TOTAL EXPENDITURES		\$ 75,273	\$ 120,353	\$ 83,697	\$ (36,656)	-30.46%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

STEM SUCCESS FOR ALL 1.5.90.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 77,495	\$ 79,908	\$ 75,266	\$ (4,642)	-5.81%
2100	FICA BENEFITS	6,348	6,113	5,758	(355)	-5.81%
2210	VRS BENEFITS	11,755	11,083	11,305	222	2.00%
2300	HEALTH BENEFITS	4,092	3,537	3,636	99	2.80%
2400	GROUP LIFE INSURANCE	1,041	890	908	18	2.02%
2750	RETIREE HEALTH CARE CREDIT	889	836	852	16	1.91%
3000	PURCHASE SERVICES / CONTRACTUAL	2,052	21,000	21,000	-	0.00%
3001	CARRYOVER - CONTRACTUAL	4,800	-	-	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	3,580	9,700	9,700	-	0.00%
5501	CARRYOVER - PROF DEV	2,745	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	30,140	36,000	32,000	(4,000)	-11.11%
6001	CARRYOVER - SUPPLIES	2,307	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 147,244	\$ 169,067	\$ 160,425	\$ (8,642)	-5.11%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

IMPACT AID 1.6.90.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ -	\$ 40,505	\$ 41,310	\$ 805	1.99%
2100	FICA BENEFITS	-	3,099	3,161	62	2.00%
2210	VRS BENEFITS	-	6,611	6,478	(133)	-2.01%
2300	HEALTH BENEFITS	-	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	-	531	542	11	2.07%
2750	RETIREE HEALTH CARE CREDIT	-	499	496	(3)	-0.60%
3000	PURCHASE SERVICES	31,150	44,767	44,025	(742)	-1.66%
3002	PURCHASE SERVICES - SPECIAL ED	37,569	25,000	25,000	-	0.00%
3003	PURCHASE SERVICES - TECH	11,625	-	-	-	0.00%
6000	MATERIALS / SUPPLIES	2,459	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	-	1,350	1,350	-	0.00%
8200	EQUIPMENT / HARDWARE	2,554	11,807	11,807	-	0.00%
TOTAL EXPENDITURES		\$ 85,357	\$ 145,000	\$ 145,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2018 - 2019 BUDGET**

PRESCHOOL HANDICAPPED 1.7.21.1.61100

CODE	BUDGET FUNCTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	MATERIALS / SUPPLIES	\$ 11,644	\$ 11,644	\$ 11,644	-	0.00%
3001	CARRYOVER - SUPPLIES	1,474	-	-	-	0.00%
TOTAL EXPENDITURES		\$ 13,118	\$ 11,644	\$ 11,644	-	0.00%

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:		Poquoson City Public Schools
SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2017		
CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2017 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	15,831,304.93	70.08%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,585,692.06	7.02%
PUPIL TRANSPORTATION	823,125.42	3.64%
OPERATION AND MAINTENANCE SERVICES	1,992,514.81	8.82%
OPERATIONS	1,010,334.29	4.47%
FACILITIES	0.00	0.00%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,347,973.26	5.97%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	22,590,944.77	100.00%
FISCAL YEAR 2017 - 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	127,456.24	
CARRY-OVER STATE FUNDS FROM STATE AGENCIES		
DISTRICT FUNDS		
FEDERAL FUNDS		
OTHER FUNDS	29,360.81	
TOTAL END-OF-YEAR BALANCES	156,817.05	
TOTAL EXPENDITURES AND BALANCES	22,747,761.82	
REVENUES REPORTED IN FISCAL YEAR 2017		
Fiscal Year 2017 Revenues:		
Sales Tax Receipts	2,284,844.14	
State Funds	8,491,627.90	
Federal Funds	1,087,959.63	
City - County Funds	9,726,406.31	
District Funds	0.00	
Other Funds	1,098,160.46	
Loans, Bonds, etc.		
Total Receipts	22,688,998.44	
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	31,639.21	
Carry-Over State Funds from State Agencies		
District Funds (Capital Outlay and Debt Service)		
Federal Funds		
Other Funds	27,124.01	
Total Balances	58,763.22	
Total Receipts and Balances	22,747,761.66	