Poquoson City Public Schools
Fiscal Year Budget
July 1, 2015 to June 30, 2016

School Board Adopted March 26, 2015
Council Approved May 5, 2015

Poquoson City School Board

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Central District

Mr. Steven S. Kast, *Vice Chair*

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Central District

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Eastern District

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Western District

Senior Administrative Staff

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Superintendent of Schools

Dr. Amy Colley

Assistant Superintendent for Instruction and Support Services

Mr. Steven Pappas

Executive Director of Operations

Mr. Bill Bowen

Executive Director of Finance

Poquoson City Public Schools (PCPS)
Fiscal Year 2016 Budget Summary

The information contained in this budget is based on the General Assembly's FY2016 approved budget as of February 26, 2015.

Budget Objectives

The School Board set out to protect instructional programs as much as possible, ensure as few staff members as possible were unemployed as a result of budget cuts and to try to provide some additional compensation for employees.

Budget Details

In the past six budget cycles, PCPS has made approximately $5 million in budget cuts. During the same period, PCPS has eliminated 50.5 positions which included 10 teaching positions beyond the enrollment loss.

The State has cut $2.1 million in its share of the Standards of Quality (SOQ) funding which represents about 20% of the current State funding for PCPS. The State has created new unfunded mandates despite continued reductions in funding.

The City of Poquoson has provided PCPS additional funding from FY11 through FY15 totaling $1,091,313. Funding from the City was primarily used to prevent additional reductions in personnel.

The total for the School Board Budget for FY2016 is $20,758,229. This includes a request to increase local funding in the amount of $140,000 from the City of Poquoson.

Significant Budget Impacts for FY2016

Revenue:

- Net reduction in revenue of ($11,506)
- ($20,000) reduction in State funding due to the decline in enrollment
- ($26,680) reduction in State funding due to a decrease in the rate for the Virginia Retirement System (VRS)
- $20,174 increase in State funding in categorical programs
- $15,000 increase in Medicaid revenue

Expenses:

- Net increase in expenses of $75,823
- $122,000 increase for New Horizons Regional Education Center as a result of increased PCPS student participation

- $65,000 increase in health insurance costs
- ($60,777) decrease in expenses from retirement savings and changes in Group Life insurance
- ($50,400) decrease in payments to the VRS as a result of the rate reduction

As a result of the decrease in revenue and increase in expenditures, the budget shortfall for PCPS is $87,329.

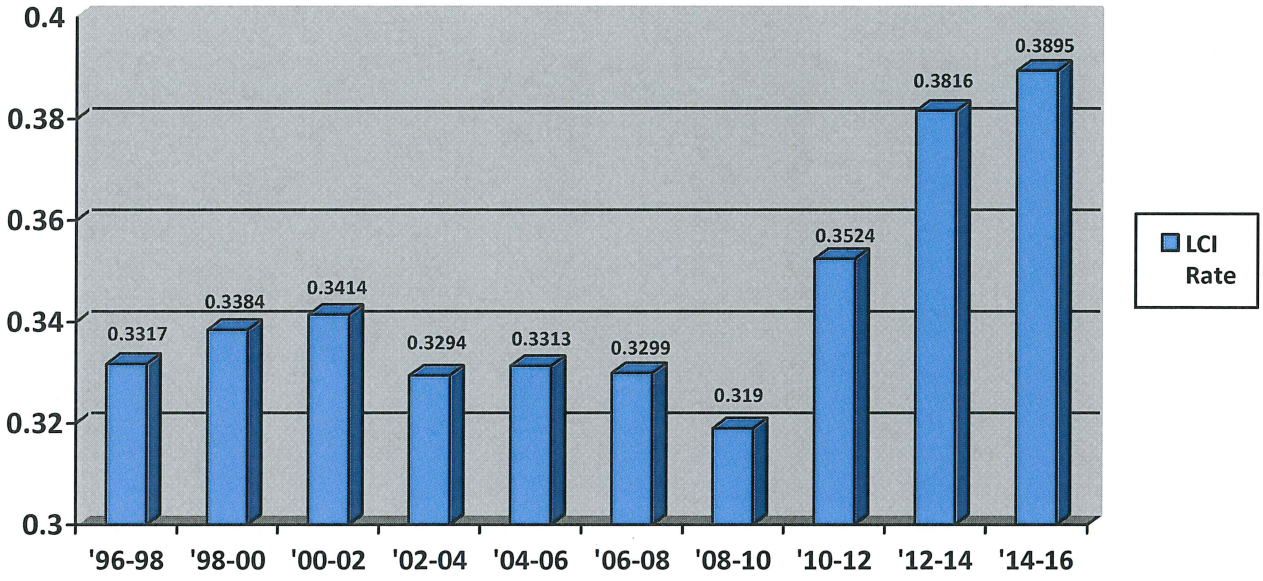
Additional Budget Actions

The General Assembly's budget includes additional revenue in the amount of $90,206 to support a 1.5% raise for all SOQ funded positions. The School Board Budget includes a 2.5% raise for all positions. The cost of a 2.5% raise for all employees is $340,500, which would require additional revenue and/or reductions in expenses in the amount of $250,294, bringing the total budget shortfall to $337,623.

To balance the budget, 1.5 teaching positions and 2.5 support positions are being eliminated but will not result in layoffs. The reductions in positions will reduce expenditures in the amount $197,623. In addition, this budget includes a request to increase local funding from the City of Poquoson in the amount of $140,000. The total of the expenditure savings and additional revenue equals $337,623.

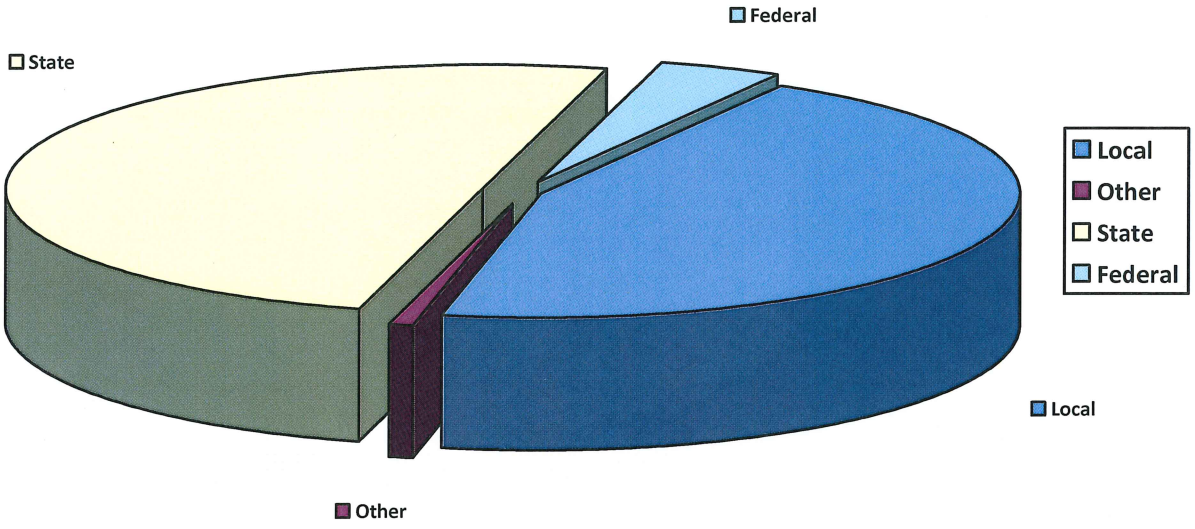
LOCAL COMPOSITE INDEX

Bienniums 96-98 through 14-16



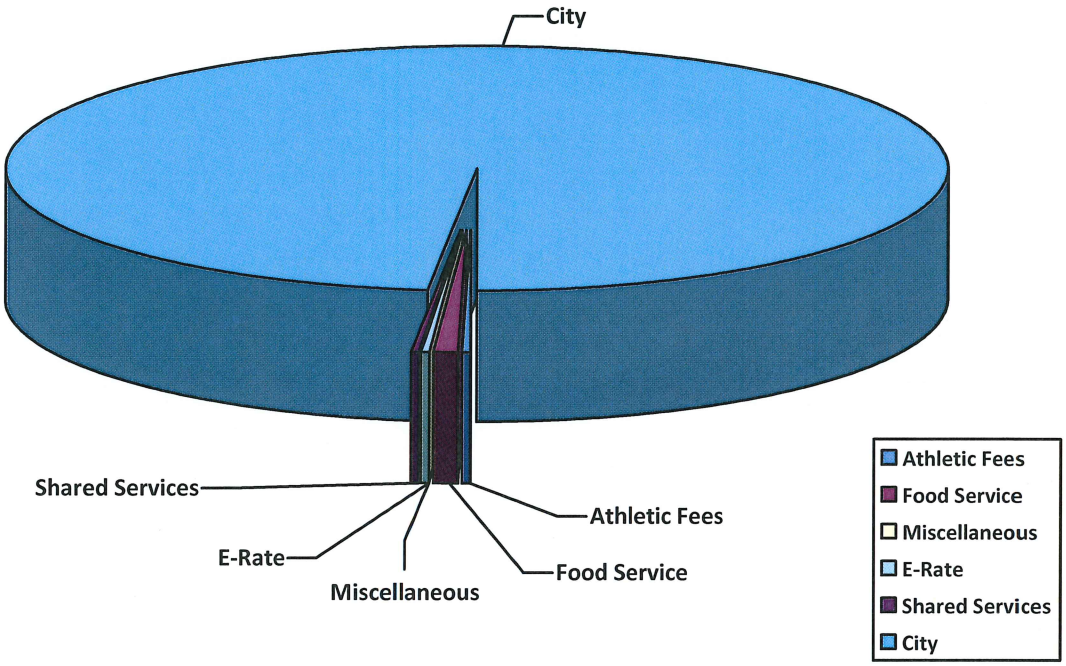
The Local Composite Index (LCI) is a significant factor in determining the amount of State revenue that Poquoson City Public Schools (PCPS) receives. The LCI is intended to be a measure of the locality's ability to fund education. With every biennium, the State re-computes the LCI. In effect, an increase 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 2014-2016 biennium, the LCI for PCPS increases 2.1% resulting in new index of .3895.

Total Revenue by Source



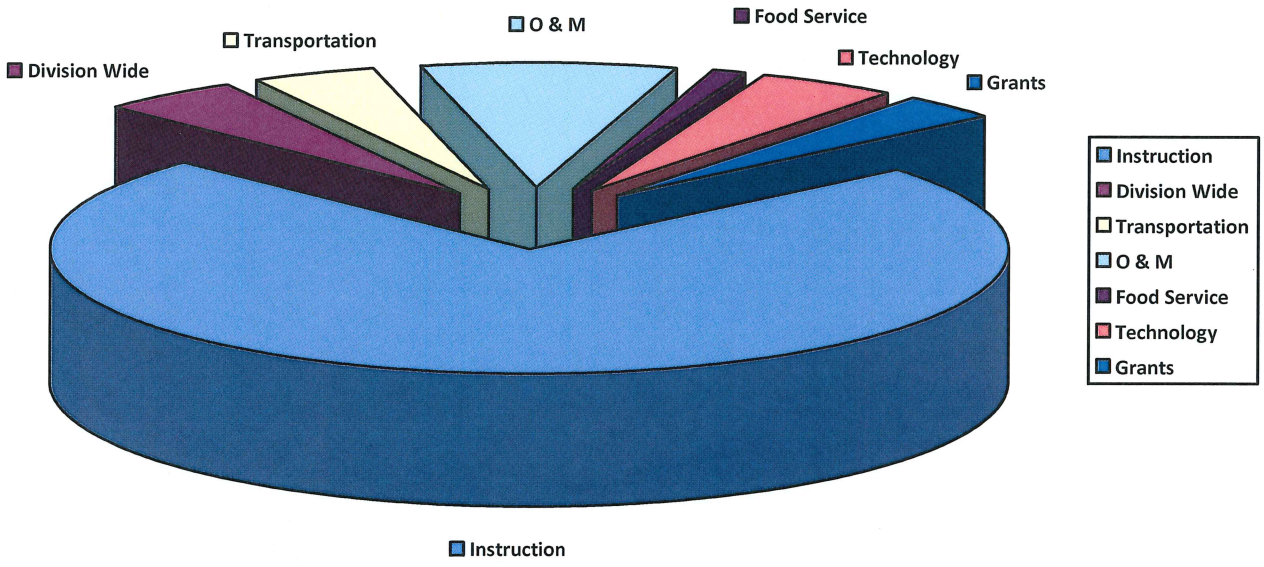
• Local	$ 9,585,403
• Other	$ 136,091
• State	$10,217,621
• Federal	$ 819,114
Total	**$20,758,229**

Total Local and Other Revenue
2015 – 2016



• Athletic Fees	$	35,000
• Food Service	$	72,091
• Miscellaneous	$	10,000
• E-Rate	$	19,000
• Shared City Services	$	34,000
• City	$	9,551,403
Total Local	**$**	**9,721,494**

Expenditures
2015 – 2016



• Instruction	$ 15,193,618
• Division Wide	$ 1,033,415
• Transportation	$ 817,651
• Operation/Maintenance	$ 1,793,943
• Food Service	$ 218,143
• Technology	$ 1,026,845
• Grants	$ 674,614
Total Expenses	**$ 20,758,229**

Poquoson City Public Schools
Full-Time Equivalent (FTE) Positions
Superintendent's Proposed Budget FY2016

Teachers	151
Paraeducators	36
Bus Drivers/Aides	18.5
Guidance Services	8.5
Clerical Support (Schools)	8
Media Services	8
Cafeteria Services	3.5
Assistant Principals	5
Principals	4
Nurses	4
Financial Services	3.5
Technology Support Services	4
Instructional Technology Resource Teachers	3
Maintenance Staff	4
Special, Gifted, & General Ed Administration K-12	2
Psychologists	1.5
Speech Pathologists/Occupational Therapist	3
Maintenance, Transportation & Food Service Operations	2
Custodians	2
Clerical Support/Clerk of the School Board	1.5
Superintendent	1
Assistant Superintendent of Instruction and Support Services	1
Human Resource Services	1
Special Ed Clerical K-12	1
Data Management Support Services	1
Social Worker	1
Grand Total	**279**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

LOCAL REVENUE

CODE	BUDGET FUNCTION	2013/2014 RECEIVED	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (-DECREASE)	%
1602020	ATHLETIC FEES	$ -	$ 35,000	$ 35,000	$ -	0.00%
1612040	SCHOOL FOOD SERVICE	$ 74,975	$ 72,091	$ 72,091	$ -	0.00%
1899120	MISCELLANEOUS	$ 36,326	$ 10,000	$ 10,000	$ -	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	$ 63,043	$ -	$ -	$ -	0.00%
1900110	E-RATE	$ 14,042	$ 19,000	$ 19,000	$ -	0.00%
1899125	INSUARNCE CLAIMS	$ -	$ -	$ -	$ -	0.00%
5105000	OPERATION	$ 8,841,420	$ 9,411,403	$ 9,551,403	$ 140,000	1.49%
5105011	CITY FUND TECHNOLOGY	$ 34,000	$ 34,000	$ 34,000	$ -	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	$ 29,910	$ -	$ -	$ -	0.00%
	TOTAL LOCAL FUNDS	**$ 9,093,717**	**$ 9,581,494**	**$ 9,721,494**	$ 140,000	1.46%

Revenue is based on an Average Daily Membership (ADM) of 2070 students

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

CODE	STATE REVENUE BUDGET FUNCTION	2013/2014 RECEIVED	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (-DECREASE)	%
2402020	BASIC AID	$ 5,433,262	$ 5,282,630	$ 5,230,237	$ (52,393)	-0.99%
2402030	GED FUNDING / ISAEP FUNDING	$ 7,859	$ 7,859	$ 7,859	$ -	0.00%
2402040	REMEDIAL SUMMER SCHOOL	$ 40,365	$ 39,513	$ 29,487	$ (10,026)	-25.37%
2402050	FOSTER CARE - REGULAR	$ 3,307	$ 12,318	$ 35,806	$ 23,488	190.68%
2402070	GIFTED & TALENTED SOQ	$ 61,733	$ 59,539	$ 59,396	$ (143)	-0.24%
2402080	REMEDIAL SOQ/Preven/Interven/Remediatior	$ 37,576	$ 44,338	$ 44,231	$ (107)	-0.24%
2402090	ENROLLMENT LOSS	$ -	$ -		$ -	0.00%
2402110	COMPENSATON SUPPLEMENT	$ -	$ -	$ 90,996	$ 90,996	0.00%
2402120	SPECIAL EDUCATION SOQ	$ 684,427	$ 779,074	$ 777,197	$ (1,877)	-0.24%
2402130	COMPOSITE INDEX	$ -	$ -		$ -	0.00%
2402140	TEXTBOOK PAYMENTS	$ 120,419	$ 121,890	$ 121,596	$ (294)	-0.24%
2402150	SCHOOL NUTRITION	$ 7,811	$ 7,811	$ 6,184	$ (1,627)	-20.83%
2402170	VOCATIONAL EDUCATION SOQ	$ 92,599	$ 76,007	$ 75,824	$ (183)	-0.24%
2402180	VOCATIONAL ED / ADULT ED	$ -	$ 1,348		$ (1,348)	-100.00%
2402210	SOCIAL SECURITY INSTRUCTION	$ 338,188	$ 334,432	$ 333,626	$ (806)	-0.24%
2402230	TEACHER RETIREMENT INSTRUCTION	$ 564,988	$ 680,265	$ 659,670	$ (20,595)	-3.03%
2402280	EARLY READING INTERVENTION	$ 7,723	$ 15,486	$ 9,679	$ (5,807)	-37.50%
2402330	LOTTERY	$ -	$ -		$ -	0.00%
2402850	ADDL ASST RETIRE/INFLA PRESCHOOL	$ 75,891	$ -		$ -	0.00%
2402410	GROUP LIFE INSTRUCTION	$ 21,472	$ 21,535	$ 21,483	$ (52)	-0.24%
2402460	HOMEBOUND	$ 19,424	$ 12,672	$ 20,579	$ 7,907	62.40%
2402480	SPECIAL ED REGIONAL PROGRAM	$ 138,744	$ 130,979	$ 121,580	$ (9,399)	-7.18%
2402510	CAREER & TECHNICAL EDUCATION	$ -	$ 6,974	$ 7,496	$ 522	7.48%
2402520	VOCATIONAL ED EQUIPMENT	$ 3,718	$ -		$ -	0.00%
2402530	VOCATIONAL ED CAT/OCUPATIONAL	$ 3,256	$ -		$ -	0.00%
2402590	FOSTER CARE - SP. ED.	$ 11,960	$ -		$ -	0.00%
2402610	VIRTUAL VIRGINIA	$ -	$ -		$ -	
2402650	AT RISK	$ 11,415	$ 10,263	$ 10,265	$ 2	0.02%
2402810	PRESCHOOL INITIATIVE	$ 7,421	$ 47,619	$ 40,293	$ (7,326)	-15.38%
2403810	EPI PEN GRANT	$ 394	$ -		$ -	#DIV/0!
2402930	VIRTUAL ADVANCE PLACEMENT	$ 2,511	$ -		$ -	0.00%
2402990	OTHER STATE FUNDS	$ 450	$ -		$ -	0.00%
2402910	MENTOR TEACHER PROGRAM	$ 491	$ 491	$ 1,807	$ 1,316	268.02%
2403080	STATE SALES TAX	$ 2,214,548	$ 2,236,644	$ 2,298,293	$ 61,649	2.76%
2403090	ENGLISH AS SECOND LANGUAGE	$ 7,006	$ 7,225	$ 9,854	$ 2,629	36.39%
2403470	SCHOOL BREAKFAST	$ 6,130	$ 4,204	$ 3,936	$ (268)	-6.37%
	BREAKFAST AFTER THE BELL	$ -	$ -	$ 245	$ 245	100.00%
2403490	INDUSTRY CERTIFICATION	$ 1,235	$ -		$ -	0.00%
2403990	NATIONAL BOARD CERTIFIED TEACHERS	$ 2,500	$ -		$ -	0.00%
2404050	SOL ALGEBRA READINESS	$ 7,906	$ 7,937	$ 6,002	$ (1,935)	-24.38%
4104050	VPSA FUNDING FOR TECHNOLOGY	$ 106,050	$ 154,000	$ 154,000	$ -	0.00%
2404590	SUPPLEMENT SUPPORT VRS & INFLATION	$ -	$ -		$ -	100.00%
2403650	WORKPLACE READINESS SKILLS ASSESS	$ 358	$ -		$ -	
2404000	SCHOOL NURSING INSTITUTE	$ 100	$ -		$ -	0.00%
	SUBTOTAL STATE FUNDS	**$ 10,043,235**	**$ 10,103,053**	**$ 10,177,621**	$ 74,568	0.74%
4104050	VPSA CARRY-OVER FUNDS	$ 119,730	$ -	$ -	$ -	0.00%
2500000	DIRECT SERVICES (MEDICAID)	$ 28,753	$ 25,000	$ 40,000	$ 15,000	0.00%
	TOTAL STATE FUNDS	**$ 10,191,718**	**$ 10,128,053**	**$ 10,217,621**	$ 89,568	0.88%

Revenue is based on an Average Daily Membership (ADM) of 2070 students

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

CODE	FEDERAL REVENUE BUDGET FUNCTION	2013/2014 RECEIVED	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (-DECREASE)	
10.553	SCHOOL FOOD BREAKFAST	$ 20,700	$ 22,500	$ 22,500	$ -	0.00%
10.555	SCHOOL FOOD PROGRAM	$ 117,734	$ 122,000	$ 122,000	$ -	0.00%
84.010	P.L. 89-10 - TITLE I	$ 39,451	$ 63,000	$ 63,000	$ -	0.00%
84.010	P.L. 89-10 - TITLE I CARRYOVER	$ 54,231	$ -	$ -	$ -	0.00%
84.011	TITLE I - DISTINGUISHED SCHOOL	$ 12,908	$ -	$ -	$ -	0.00%
84.027	P.L. 105-17 - TITLE VI-B	$ 67,195	$ 365,586	$ 365,586	$ -	0.00%
	TITLE VI-B CARRYOVER	$ 392,393	$ 41,941	$ 41,941	$ -	0.00%
84.041	P.L. 874 - IMPACT AID	$ 132,234	$ 130,000	$ 130,000	$ -	0.00%
84.0412	IMPACT AID-SPECIAL ED	$ 30,724	$ -		$ -	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	$ 19,104	$ 18,953	$ 18,953	$ -	0.00%
84.173	PRESCHOOL HANDICAPPED GRANT	$ 11,797	$ 11,134	$ 11,134	$ -	0.00%
	PRESCHOOL GRANT CARRYOVER	$ -	$ -	$ -	$ -	0.00%
84.186	DRUG FREE SCHOOLS	$ -	$ -	$ -	$ -	0.00%
	DRUG FREE CARRYOVER	$ -	$ -	$ -	$ -	0.00%
84.196	MCKINNEY-VENTO HOMELESS	$ -	$ -	$ -	$ -	0.00%
84.281	TITLE II - A	$ 44,625	$ 44,000	$ 44,000	$ -	0.00%
	TITLE II CARRYOVER	$ 2,198	$ -	$ -	$ -	0.00%
84.282	TITLE II - D	$ -	$ -	$ -	$ -	0.00%
	TITLE II - D CARRYOVER	$ -	$ -	$ -	$ -	0.00%
84.367	TITLE II - TEACHER QUALITY	$ -	$ -	$ -	$ -	0.00%
84.293	FOREIGN LANGUAGE "FLAP" GRANT	$ -	$ -	$ -	$ -	0.00%
	FLAP GRANT CARRYOVER	$ -	$ -	$ -	$ -	0.00%
84.391A	IDEA PART B, 611	$ -	$ -	$ -	$ -	0.00%
84.392A	IDEA PART B, 619, PRESCHOOL	$ -	$ -	$ -	$ -	0.00%
84.394	BASIC AID - ARRA FUNDING	$ -	$ -	$ -	$ -	0.00%
84.394B	JOBS BILL FUNDS	$ 411,966	$ -	$ -	$ -	0.00%
12.556	READING FOR ALL	$ 66,747	$ -	$ -	$ -	0.00%
	TOTAL FEDERAL FUNDS	**$ 1,424,007**	**$ 819,114**	**$ 819,114**	**$ -**	0.00%

Revenue is based on an Average Daily Membership (ADM) of 2070 students

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

SUMMARY OF REVENUE

BUDGET FUNCTION

	2014/2015 BUDGET	2015/2016 BUDGET	+ INCREASE (-DECREASE)	PERCENT
Total Local Funds	$ 9,581,494	$ 9,721,494	$ 140,000	1.46%
Total State Funds	$ 10,128,053	$ 10,217,621	$ 89,568	0.88%
Total Federal Funds	$ 819,114	$ 819,114	$ -	0.00%
Total Revenue	**$ 20,528,661**	**$ 20,758,229**	**$ 229,568**	1.12%

Revenue is based on an Average Daily Membership (ADM) of 2070 students

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2014/2015	2015/2016	INCREASE / DECREASE	PERCENT
PPS EXPENDITURES - TOTAL	$ 2,746,155	$ 2,786,778	$ 40,624	1.48%
HOMEBOUND/ELEMENTARY	$ 10,227	$ 10,227	$ -	0.00%
PES EXPENDITURES - TOTAL	$ 2,526,108	$ 2,604,410	$ 78,302	3.10%
PMS EXPENDITURES - TOTAL	$ 3,305,818	$ 3,249,186	$ (56,632)	-1.71%
HOMEBOUND/SECONDARY	$ 13,318	$ 13,318	$ -	0.00%
PHS EXPENDITURES - TOTAL	$ 5,403,262	$ 5,461,262	$ 58,000	1.07%
SECONDARY PROGRAMS	$ 464,457	$ 470,130	$ 5,673	1.22%
SECONDARY ATTENDANCE/HEALTH	$ 462,978	$ 549,618	$ 86,640	18.71%
ADULT EDUCATION	$ 8,351	$ 8,351	$ -	0.00%
DISTRICT WIDE-ADMIN	$ 1,013,312	$ 1,033,265	$ 19,953	1.97%
TRANSPORTATION	$ 829,146	$ 817,651	$ (11,494)	-1.39%
OPERATION/MAINTENANCE	$ 1,801,600	$ 1,793,943	$ (7,657)	-0.42%
FOOD SERVICE	$ 71,951	$ 73,643	$ 1,692	2.35%
TECHNOLOGY	$ 817,239	$ 842,044	$ 24,804	3.04%
SITE ACQUISITION	$ 11,000	$ 11,000	$ -	0.00%
FEDERAL GRANTS	$ 819,413	$ 819,114	$ (300)	-0.04%
STATE TECH GRANT	$ 184,800	$ 184,800	$ -	0.00%
REMEDIAL SUMMER SCHOOL	$ 39,526	$ 29,488	$ (10,037)	-25.39%
TOTAL BUDGET	**$ 20,528,661**	**$ 20,758,229**	**$ 229,568**	1.12%

Instruction =	$ 14,991,200	$ 15,193,769
District Wide =	$ 1,013,312	$ 1,033,265
Transportation =	$ 829,146	$ 817,651
Operation/Maintenance =	$ 1,801,600	$ 1,793,943
Food Service =	$ 216,451	$ 218,143
Technology =	$ 1,002,039	$ 1,026,844
Federal Grants =	$ 674,913	$ 674,614
	$ 20,528,661	**$ 20,758,229**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HOMEBOUND INSTRUCTION 1.0.20.1.61230...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	INSTRUCTIONAL SALARIES	$ 7,673	$ 9,500	$ 9,500	$ -	0.0%
2000	FICA BENEFITS	$ 587	$ 727	$ 727	$ -	0.0%
	TOTAL	**$ 8,259**	**$ 10,227**	**$ 10,227**	$ -	**0.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

EARLY READING INTERVENTION 1.0.21.1.60885...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
6000	MATERIALS	$ 150	$ 15,491	$ 15,854	$ 363	2.3%
	TOTAL	**$ 150**	**$ 15,491**	**$ 15,854**	**$ 363**	**2.3%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - INSTRUCTION 1.0.21.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 1,242,826	$ 1,316,676	$ 1,338,983	$ 22,307	1.7%
2100	FICA BENEFITS	$ 90,199	$ 100,103	$ 102,432	$ 2,329	2.3%
2210	VRS BENEFITS	$ 165,883	$ 180,995	$ 183,390	$ 2,395	1.3%
2300	HEALTH BENEFITS	$ 195,316	$ 221,609	$ 238,704	$ 17,095	7.7%
2400	GROUP LIFE INSURANCE	$ 14,712	$ 15,890	$ 15,523	$ (367)	-2.3%
2750	RETIREE HEALTH CARE CREDIT	$ 13,723	$ 13,299	$ 13,832	$ 533	4.0%
2800	OTHER FRINGE BENEFIT COSTS	$ -	$ -	$ -	$ -	0.0%
3000	OTHER INSTRUCTIONAL COST	$ 3,428	$ 3,714	$ 3,714	$ -	0.0%
3001	PURCHASE SERVICES	$ -	$ -	$ -	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 3,331	$ 2,249	$ 2,249	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 16,418	$ 11,994	$ 11,994	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 8,648	$ 2,167	$ 2,167	$ -	0.0%
	TOTAL	**$ 1,754,483**	**$ 1,868,696**	**$ 1,912,989**	**$ 44,292**	**2.4%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.0.21.1.61210...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 23,790	$ 24,436	$ 25,046	$ 610	2.5%
2100	FICA BENEFITS	$ 1,820	$ 1,842	$ 1,916	$ 74	4.0%
2210	VRS BENEFITS	$ -	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ -	$ -	$ -	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 1,103	$ 1,161	$ 1,161	$ -	0.0%
	TOTAL	**$ 26,713**	**$ 27,439**	**$ 28,123**	**$ 684**	**2.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - MEDIA 1.0.21.1.61320...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 61,620	$ 62,495	$ 63,966	$ 1,471	2.4%
2100	FICA BENEFITS	$ 4,657	$ 4,781	$ 4,893	$ 113	2.4%
2210	VRS BENEFITS	$ 8,212	$ 8,917	$ 8,861	$ (56)	-0.6%
2300	HEALTH BENEFITS	$ 7,454	$ 8,079	$ 8,312	$ 233	2.9%
2400	GROUP LIFE INSURANCE	$ 715	$ 782	$ 750	$ (32)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 667	$ 653	$ 668	$ 15	2.3%
6000	MATERIALS / SUPPLIES	$ 3,231	$ 3,231	$ 3,231	$ -	0.0%
	TOTALS	**$ 86,557**	**$ 88,938**	**$ 90,681**	**$ 1,744**	**2.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.21.1.61410...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 193,787	$ 197,749	$ 202,639	$ 4,890	2.5%
2100	FICA BENEFITS	$ 13,933	$ 15,128	$ 15,502	$ 374	2.5%
2210	VRS BENEFITS	$ 24,116	$ 28,322	$ 28,164	$ (158)	-0.6%
2300	HEALTH BENEFITS	$ 23,460	$ 25,748	$ 26,708	$ 960	3.7%
2400	GROUP LIFE INSURANCE	$ 2,270	$ 2,483	$ 2,384	$ (99)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,117	$ 2,072	$ 2,123	$ 51	2.5%
	TOTAL	**$ 259,684**	**$ 271,502**	**$ 277,520**	**$ 6,018**	**2.2%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.21.2.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 178,199	$ 179,849	$ 131,184	$ (48,665)	-27.1%
2100	FICA BENEFITS	$ 13,542	$ 13,758	$ 10,036	$ (3,723)	-27.1%
2210	VRS BENEFITS	$ 22,863	$ 25,789	$ 18,177	$ (7,612)	-29.5%
2300	HEALTH BENEFITS	$ 9,108	$ 9,734	$ 2,966	$ (6,768)	-69.5%
2400	GROUP LIFE INSURANCE	$ 2,069	$ 2,260	$ 1,539	$ (721)	-31.9%
2750	RETIREE HEALTH CARE CREDIT	$ 1,930	$ 1,887	$ 1,371	$ (516)	-27.3%
3000	PURCHASE / RELATED SERV.	$ 32,000	$ 32,000	$ -	$ (32,000)	-100.0%
6000	MATERIALS / SUPPLIES	$ 1,546	$ 2,136	$ 2,136	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 56,673	$ 40,000	$ 120,000	$ 80,000	200.0%
8200	ASSISTIVE TECHNOLOGY	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 317,930**	**$ 307,413**	**$ 287,409**	**$ (20,005)**	**-6.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.0.21.4.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 56,541	$ 60,223	$ 61,585	$ 1,362	2.3%
2100	FICA BENEFITS	$ 4,297	$ 4,607	$ 4,711	$ 104	2.3%
2210	VRS BENEFITS	$ 7,637	$ 8,678	$ 8,613	$ (65)	-0.7%
2300	HEALTH MAINT. BENEFITS	$ 490	$ 491	$ 491	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ 665	$ 761	$ 729	$ (32)	-4.2%
2750	RETIREE HEALTH CARE CREDIT	$ 621	$ 635	$ 649	$ 14	2.2%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	STAFF DEVELOPMENT	$ -	$ 326	$ 326	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 136	$ 445	$ 445	$ -	0.0%
	TOTAL	**$ 70,387**	**$ 76,166**	**$ 77,549**	**$ 1,383**	**1.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

PRIMARY SCHOOL - REMEDIAL 1.0.21.5.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 37,437	$ 69,809	$ 75,355	$ 5,546	7.9%
2100	FICA BENEFITS	$ 2,874	$ 5,340	$ 5,765	$ 424	7.9%
2210	VRS BENEFITS	$ 1,507	$ 6,788	$ 6,742	$ (46)	-0.7%
2300	HEALTH BENEFITS	$ 1,536	$ 6,768	$ 7,001	$ 233	3.4%
2400	GROUP LIFE INSURANCE	$ 131	$ 595	$ 571	$ (24)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 122	$ 497	$ 508	$ 11	2.2%
6000	MATERIALS / SUPPLIES	$ -	$ 712	$ 712	$ -	0.0%
	TOTALS	**$ 43,608**	**$ 90,509**	**$ 96,654**	**$ 6,144**	**6.8%**

TOTAL PRIMARY	$ 2,559,512	$ 2,746,155	$ 2,786,778	$ 40,624	1.5%
ELEM. HOMEBOUND	$ 8,259	$ 10,227	$ 10,227	$ -	0.0%
TOTALS	**$ 2,567,771**	**$ 2,756,381**	**$ 2,797,005**	**$ 40,624**	1.5%

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - INSTRUCTION 1.0.22.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 1,070,582	$ 1,033,672	$ 1,105,904	$ 72,232	7.0%
2100	FICA BENEFITS	$ 79,268	$ 78,400	$ 84,602	$ 6,201	7.9%
2210	VRS BENEFITS	$ 142,933	$ 151,222	$ 150,830	$ (392)	-0.3%
2300	HEALTH BENEFITS	$ 113,817	$ 118,734	$ 136,694	$ 17,960	15.1%
2400	GROUP LIFE INSURANCE	$ 13,024	$ 12,708	$ 12,770	$ 62	0.5%
2750	RETIREE HEALTH CARE CREDIT	$ 11,866	$ 10,607	$ 11,375	$ 768	7.2%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	OTHER INSTRUCTIONAL COST	$ 3,734	$ 3,857	$ 3,857	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 3,326	$ 2,249	$ 2,249	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 16,176	$ 11,994	$ 11,994	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 2,062	$ 2,167	$ 2,167	$ -	0.0%
	TOTAL	**$ 1,456,788**	**$ 1,425,610**	**$ 1,522,442**	**$ 96,832**	**6.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - GUIDANCE 1.0.22.1.61210...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 42,224	$ 43,922	$ 44,934	$ 1,012	2.3%
2100	FICA BENEFITS	$ 2,940	$ 3,360	$ 3,437	$ 77	2.3%
2210	VRS BENEFITS	$ 4,923	$ 6,260	$ 6,217	$ (43)	-0.7%
2300	HEALTH BENEFITS	$ 10,488	$ 10,004	$ 14,906	$ 4,902	49.0%
2400	GROUP LIFE INSURANCE	$ 502	$ 549	$ 526	$ (23)	-4.2%
2750	RETIREE HEALTH CARE CREDIT	$ 469	$ 458	$ 469	$ 11	2.4%
6000	MATERIALS & SUPPLIES	$ 957	$ 975	$ 975	$ -	0.0%
	TOTAL	**$ 62,503**	**$ 65,528**	**$ 71,464**	**$ 5,936**	**9.1%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - MEDIA 1.0.22.1.61320...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 66,050	$ 66,643	$ 68,217	$ 1,574	2.4%
2100	FICA BENEFITS	$ 4,750	$ 5,098	$ 5,219	$ 120	2.4%
2210	VRS BENEFITS	$ 7,841	$ 9,520	$ 9,458	$ (62)	-0.7%
2300	HEALTH BENEFITS	$ 11,798	$ 13,107	$ 13,601	$ 494	3.8%
2400	GROUP LIFE INSURANCE	$ 764	$ 834	$ 801	$ (33)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 712	$ 697	$ 714	$ 17	2.4%
6000	MATERIALS & SUPPLIES	$ 3,830	$ 3,868	$ 3,868	$ -	0.0%
	TOTAL	**$ 95,745**	**$ 99,767**	**$ 101,878**	**$ 2,110**	**2.1%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.22.1.61410...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 216,915	$ 222,613	$ 227,995	$ 5,382	2.4%
2100	FICA BENEFITS	$ 16,096	$ 17,030	$ 17,442	$ 412	2.4%
2210	VRS BENEFITS	$ 29,446	$ 31,991	$ 31,799	$ (192)	-0.6%
2300	HEALTH BENEFITS	$ 22,473	$ 27,233	$ 25,322	$ (1,911)	-7.0%
2400	GROUP LIFE INSURANCE	$ 2,565	$ 2,804	$ 2,691	$ (113)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,393	$ 2,341	$ 2,398	$ 57	2.4%
	TOTAL	**$ 289,889**	**$ 304,012**	**$ 307,647**	**$ 3,635**	**1.2%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - SPECIAL EDUCATION CLASSROOM INSTRUCTION 1.0.22.2.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 218,386	$ 219,726	$ 245,395	$ 25,669	11.7%
2100	FICA BENEFITS	$ 15,527	$ 16,809	$ 18,773	$ 1,964	11.7%
2210	VRS BENEFITS	$ 27,762	$ 31,472	$ 34,152	$ 2,680	8.5%
2300	HEALTH BENEFITS	$ 44,085	$ 49,584	$ 52,950	$ 3,366	6.8%
2400	GROUP LIFE INSURANCE	$ 2,517	$ 2,759	$ 2,891	$ 132	4.8%
2750	RETIREE HEALTH CARE CREDIT	$ 2,348	$ 2,303	$ 2,576	$ 273	11.9%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASE/RELATED SERVICE	$ 16,600	$ 16,600		$ (16,600)	-100.0%
3001	DIRECT SERVICES	$ 45,270	$ 25,000	$ 40,000	$ 15,000	60.0%
6000	MATERIALS & SUPPLIES	$ 2,467	$ 2,321	$ 2,321	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 66,480	$ 71,000	$ 29,800	$ (41,200)	-58.0%
	TOTAL	**$ 441,442**	**$ 437,574**	**$ 428,858**	**$ (8,716)**	**-2.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.0.22.4.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 89,239	$ 90,258	$ 92,360	$ 2,102	2.3%
2100	FICA BENEFITS	$ 6,385	$ 6,905	$ 7,066	$ 161	2.3%
2210	VRS BENEFITS	$ 11,107	$ 12,972	$ 12,883	$ (89)	-0.7%
2300	HEALTH BENEFITS	$ 16,291	$ 18,564	$ 17,433	$ (1,131)	-6.1%
2400	GROUP LIFE INSURANCE	$ 1,041	$ 1,137	$ 1,090	$ (47)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 971	$ 949	$ 972	$ 23	2.4%
3000	STAFF DEVELOPMENT	$ -	$ 326	$ 326	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 869	$ 695	$ 695	$ -	0.0%
	TOTAL	**$ 125,902**	**$ 131,806**	**$ 132,825**	**$ 1,019**	**0.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY SCHOOL - REMEDIAL 1.0.22.5.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 19,054	$ 41,232	$ 19,707	$ (21,525)	-52.2%
2100	FICA BENEFITS	$ 965	$ 3,154	$ 1,508	$ (1,647)	-52.2%
2210	VRS BENEFITS	$ 2,532	$ 2,753	$ 2,738	$ (15)	-0.5%
2300	HEALTH BENEFITS	$ 12,415	$ 14,228	$ 14,906	$ 678	4.8%
2400	GROUP LIFE INSURANCE	$ 221	$ 242	$ 232	$ (10)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 206	$ 202	$ 207	$ 5	2.5%
6000	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 35,393**	**$ 61,811**	**$ 39,298**	**$ (22,514)**	**-36.4%**

TOTAL ELEMENTARY	$ 2,507,662	$ 2,526,108	$ 2,604,410	$ 78,302	3.1%
TOTALS	**$ 2,507,662**	**$ 2,526,108**	**$ 2,604,410**	**$ 78,302**	3.1%

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HOMEBOUND INSTRUCTION 1.0.30.1.61230...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	INSTRUCTIONAL SALARIES	$ 32,096	$ 12,372	$ 12,372	$ -	0.0%
2100	FICA BENEFITS	$ 2,455	$ 946	$ 946	$ -	0.0%
	TOTAL	**$ 34,551**	**$ 13,318**	**$ 13,318**	**$ -**	0.0%

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - INSTRUCTION 1.0.31.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 1,409,032	$ 1,458,826	$ 1,391,101	$ (67,725)	-4.6%
2100	FICA BENEFITS	$ 105,251	$ 110,542	$ 106,037	$ (4,505)	-4.1%
2210	VRS BENEFITS	$ 185,967	$ 202,202	$ 186,679	$ (15,523)	-7.7%
2300	HEALTH BENEFITS	$ 144,552	$ 164,118	$ 178,862	$ 14,744	9.0%
2400	GROUP LIFE INSURANCE	$ 16,208	$ 17,725	$ 15,803	$ (1,922)	-10.8%
2750	RETIREE HEALTH CARE CREDIT	$ 15,402	$ 14,797	$ 14,076	$ (721)	-4.9%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	OTHER INSTRUCTIONAL COST	$ 3,515	$ 3,986	$ 3,986	$ -	0.0%
3001	PURCHASE SERVICES	$ -	$ -	$ -	$ -	0.0%
3005	CHORAL DEPARTMENT	$ 2,484	$ 3,000	$ 3,000	$ -	0.0%
3007	BAND OPERATIONS	$ 2,959	$ 3,000	$ 3,000	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 2,790	$ 2,249	$ 2,249	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 23,464	$ 17,724	$ 17,724	$ -	0.0%
6008	ART DEPARTMENT OPERATIONS	$ -			$ -	0.0%
6030	REMEDIAL SUPPLIES	$ 949	$ 1,848	$ 1,848	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 17,155	$ 2,148	$ 2,148	$ -	0.0%
	TOTAL	**$ 1,929,730**	**$ 2,002,165**	**$ 1,926,513**	**$ (75,652)**	**-3.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - GUIDANCE 1.0.31.1.61210...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 134,378	$ 137,981	$ 131,353	$ (6,628)	-4.8%
2100	FICA BENEFITS	$ 10,099	$ 10,556	$ 10,049	$ (507)	-4.8%
2210	VRS BENEFITS	$ 18,335	$ 19,900	$ 18,376	$ (1,524)	-7.7%
2300	HEALTH BENEFITS	$ 12,628	$ 13,938	$ 20,602	$ 6,664	47.8%
2400	GROUP LIFE INSURANCE	$ 1,597	$ 1,744	$ 1,555	$ (189)	-10.8%
2750	RETIREE HEALTH CARE CREDIT	$ 1,490	$ 1,456	$ 1,386	$ (70)	-4.8%
6000	MATERIALS/SUPPLIES	$ 1,566	$ 2,517	$ 2,517	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 483	$ -	$ -	$ -	0.0%
	TOTAL	**$ 180,576**	**$ 188,092**	**$ 185,838**	**$ (2,254)**	**-1.2%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - MEDIA 1.0.31.1.61320...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 71,295	$ 76,868	$ 78,673	$ 1,805	2.3%
2100	FICA BENEFITS	$ 5,099	$ 5,880	$ 6,018	$ 138	2.3%
2210	VRS BENEFITS	$ 9,996	$ 10,857	$ 10,789	$ (68)	-0.6%
2300	HEALTH BENEFITS	$ 2,621	$ 2,622	$ 2,622	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ 871	$ 951	$ 913	$ (38)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 812	$ 795	$ 814	$ 19	2.4%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS/SUPPLIES	$ 4,106	$ 4,185	$ 4,185	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 94,799**	**$ 102,158**	**$ 104,014**	**$ 1,856**	**1.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.0.31.1.61410...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 207,838	$ 213,427	$ 218,715	$ 5,288	2.5%
2100	FICA BENEFITS	$ 15,130	$ 16,290	$ 16,695	$ 405	2.5%
2210	VRS BENEFITS	$ 28,206	$ 30,661	$ 30,496	$ (165)	-0.5%
2300	HEALTH BENEFITS	$ 20,881	$ 23,131	$ 24,042	$ 911	3.9%
2400	GROUP LIFE INSURANCE	$ 2,457	$ 2,688	$ 2,582	$ (106)	-3.9%
2750	RETIREE HEALTH CARE CREDIT	$ 2,292	$ 2,243	$ 2,299	$ 56	2.5%
	TOTAL	**$ 276,804**	**$ 288,440**	**$ 294,829**	**$ 6,389**	**2.2%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.31.2.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 308,525	$ 314,018	$ 328,831	$ 14,813	4.7%
2100	FICA BENEFITS	$ 22,876	$ 24,022	$ 25,156	$ 1,133	4.7%
2210	VRS BENEFITS	$ 40,917	$ 44,885	$ 45,638	$ 753	1.7%
2300	HEALTH BENEFITS	$ 45,782	$ 43,020	$ 48,699	$ 5,679	13.2%
2400	GROUP LIFE INSURANCE	$ 3,598	$ 3,936	$ 3,862	$ (74)	-1.9%
2750	RETIREE HEALTH CARE CREDIT	$ 3,357	$ 3,288	$ 3,443	$ 155	4.7%
3000	PURCHASE/RELATED SERV.	$ 11,700	$ 11,700	$ -	$ (11,700)	-100.0%
6000	MATERIALS / SUPPLIES	$ 197	$ 1,425	$ 1,425	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 44,559	$ 55,000	$ 90,142	$ 35,142	63.9%
	TOTAL	**$ 481,512**	**$ 501,294**	**$ 547,196**	**$ 45,901**	**9.2%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.0.31.3.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 57,782	$ 58,908	$ 60,296	$ 1,388	2.4%
2100	FICA BENEFITS	$ 4,433	$ 4,506	$ 4,613	$ 106	2.4%
2210	VRS BENEFITS	$ 7,773	$ 8,441	$ 8,386	$ (55)	-0.7%
2300	HEALTH BENEFITS	$ 830	$ 831	$ 831	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ 677	$ 740	$ 710	$ (30)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 632	$ 618	$ 632	$ 14	2.3%
5500	PROFESSIONAL DEVELOPMENT	$ 308	$ 489	$ 489	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 3,427	$ 3,574	$ 3,574	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 1,903	$ 1,937	$ 1,937	$ -	0.0%
	TOTAL	**$ 77,766**	**$ 80,044**	**$ 81,468**	**$ 1,423**	**1.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - GIFTED & TALENTED 1.0.31.4.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 42,743	$ 44,361	$ 40,212	$ (4,149)	-9.4%
2100	FICA BENEFITS	$ 3,296	$ 3,394	$ 3,076	$ (317)	-9.4%
2210	VRS BENEFITS	$ 5,811	$ 6,317	$ 5,546	$ (771)	-12.2%
2300	HEALTH BENEFITS	$ 615	$ 623	$ 623	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ 506	$ 554	$ 470	$ (84)	-15.2%
2750	RETIREE HEALTH CARE CREDIT	$ 472	$ 462	$ 418	$ (44)	-9.5%
3000	STAFF DEVELOPMENT	$ -	$ 326	$ 326	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ -	$ 713	$ 713	$ -	0.0%
	TOTAL	**$ 53,443**	**$ 56,750**	**$ 51,384**	**$ (5,365)**	**-9.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

MIDDLE SCHOOL - REMEDIAL 1.0.31.5.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 66,708	$ 68,335	$ 44,884	$ (23,451)	-34.3%
2100	FICA BENEFITS	$ 5,185	$ 5,228	$ 3,434	$ (1,794)	-34.3%
2210	VRS BENEFITS	$ 9,031	$ 9,808	$ 6,217	$ (3,591)	-36.6%
2300	HEALTH BENEFITS	$ 824	$ 824	$ 1,311	$ 487	59.2%
2400	GROUP LIFE INSURANCE	$ 787	$ 859	$ 526	$ (333)	-38.8%
2750	RETIREE HEALTH CARE CREDIT	$ 734	$ 717	$ 469	$ (248)	-34.6%
6000	MATERIALS & SUPPLIES	$ -	$ 1,104	$ 1,104	$ -	0.0%
	TOTAL	**$ 83,269**	**$ 86,874**	**$ 57,945**	**$ (28,930)**	**-33.3%**

TOTAL MIDDLE	$ 3,177,899	$ 3,305,818	$ 3,249,186	$ (56,632)	-1.7%
SECONDARY HOMEBOUND	$ 34,551	$ 13,318	$ 13,318	$ -	0.0%
TOTALS	**$ 3,212,450**	**$ 3,319,137**	**$ 3,262,504**	**$ (56,632)**	**-1.7%**

HIGH SCHOOL - INSTRUCTION 1.0.32.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 2,325,954	$ 2,428,836	$ 2,419,439	$ (9,397)	-0.4%
2100	FICA BENEFITS	$ 173,035	$ 184,595	$ 184,552	$ (43)	0.0%
2210	VRS BENEFITS	$ 261,158	$ 288,883	$ 277,966	$ (10,917)	-3.8%
2220	VRS HYBRID BENEFITS	$ 831	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ 221,858	$ 237,058	$ 246,342	$ 9,284	3.9%
2400	GROUP LIFE INSURANCE	$ 23,011	$ 25,324	$ 23,532	$ (1,792)	-7.1%
2510	HYBRID DISABILITY	$ 24	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ 21,464	$ 21,137	$ 20,960	$ (177)	-0.8%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	OTHER INSTRUCTIONAL COST	$ 14,947	$ 32,500	$ 32,500	$ -	0.0%
3001	PURCHASE SERVICES	$ -	$ -	$ -	$ -	0.0%
3002	ATHLETIC OFFICIATING	$ 19,000	$ 19,000	$ 19,000	$ -	0.0%
3003	GAITE GRANT	$ -	$ -	$ -	$ -	0.0%
3810	ALT.ED.-VIRTUAL HIGH SCHOOL/Plato	$ 9,189	$ 15,000	$ 15,000	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 1,262	$ 3,006	$ 3,006	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 30,430	$ 27,857	$ 27,857	$ -	0.0%
6001	ACADEMIC LETTERS	$ -	$ 570	$ 570	$ -	0.0%
6003	PROJECT GRADUATION MATERIALS	$ 705	$ -	$ -	$ -	0.0%
6005	PSAT/SAT PREP & MATERIALS	$ 1,946	$ 2,914	$ 8,818	$ 5,904	202.6%
6007	ATHLETIC UNIFORMS	$ 22,962	$ 16,000	$ 16,000	$ -	0.0%
6008	BAND OPERATIONS	$ 7,336	$ 7,360	$ 7,360	$ -	0.0%
6009	CHORUS OPERATIONS	$ -	$ -	$ -	$ -	0.0%
6010	MENTOR TEACHER MATERIALS	$ -	$ -	$ -	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 68,580	$ 50,565	$ 61,000	$ 10,435	20.6%
7005	TUITION SUMMER GOV. SCHOOL	$ 4,799	$ 3,000	$ 3,000	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 30,975	$ 17,470	$ 17,470	$ -	0.0%
	TOTAL	**$ 3,239,466**	**$ 3,381,075**	**$ 3,384,372**	**$ 3,297**	**0.1%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HIGH SCHOOL - GUIDANCE 1.0.32.1.61210...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 180,156	$ 183,208	$ 183,191	$ (17)	0.0%
2100	FICA BENEFITS	$ 13,473	$ 14,015	$ 14,014	$ (1)	0.0%
2210	VRS BENEFITS	$ 23,523	$ 26,459	$ 25,672	$ (787)	-3.0%
2300	HEALTH BENEFITS	$ 12,405	$ 12,210	$ 21,913	$ 9,703	79.5%
2400	GROUP LIFE INSURANCE	$ 2,130	$ 2,319	$ 2,174	$ (145)	-6.3%
2750	RETIREE HEALTH CARE CREDIT	$ 1,986	$ 1,934	$ 1,937	$ 3	0.2%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	PROFESSIONAL DEVELOPMENT	$ -	$ 1,376	$ 1,376	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 3,493	$ 6,001	$ 6,001	$ -	0.0%
6010	COURSE DESCRIPTION BOOK	$ 870	$ 1,297	$ 1,297	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 2,280	$ -	$ -	$ -	0.0%
	TOTAL	**$ 240,317**	**$ 248,819**	**$ 257,575**	**$ 8,756**	**3.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HIGH SCHOOL - MEDIA 1.0.32.1.61320.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 72,234	$ 74,904	$ 76,683	$ 1,779	2.4%
2100	FICA BENEFITS	$ 5,316	$ 5,730	$ 5,866	$ 136	2.4%
2210	VRS BENEFITS	$ 9,867	$ 10,717	$ 10,649	$ (68)	-0.6%
2300	HEALTH BENEFITS	$ 9,248	$ 7,592	$ 10,833	$ 3,241	42.7%
2400	GROUP LIFE INSURANCE	$ 860	$ 940	$ 902	$ (38)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 802	$ 785	$ 803	$ 18	2.3%
6000	MATERIALS / SUPPLIES	$ 4,478	$ 4,644	$ 4,644	$ -	0.0%
	TOTAL	**$ 102,805**	**$ 105,312**	**$ 110,380**	**$ 5,068**	**4.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.0.32.1.61410.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 312,167	$ 299,414	$ 306,851	$ 7,437	2.5%
2100	FICA BENEFITS	$ 21,358	$ 22,905	$ 23,474	$ 569	2.5%
2210	VRS BENEFITS	$ 37,536	$ 43,128	$ 42,894	$ (234)	-0.5%
2300	HEALTH BENEFITS	$ 46,293	$ 43,303	$ 58,650	$ 15,347	35.4%
2400	GROUP LIFE INSURANCE	$ 3,424	$ 3,780	$ 3,629	$ (151)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 3,194	$ 3,155	$ 3,235	$ 80	2.5%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 423,973**	**$ 415,685**	**$ 438,733**	**$ 23,048**	**5.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.32.2.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 399,239	$ 407,638	$ 372,190	$ (35,448)	-8.7%
2100	FICA BENEFITS	$ 28,966	$ 31,184	$ 28,473	$ (2,712)	-8.7%
2210	VRS BENEFITS	$ 52,150	$ 58,388	$ 51,670	$ (6,718)	-11.5%
2300	HEALTH BENEFITS	$ 69,743	$ 74,191	$ 65,985	$ (8,206)	-11.1%
2400	GROUP LIFE INSURANCE	$ 4,683	$ 5,119	$ 4,375	$ (744)	-14.5%
2750	RETIREE HEALTH CARE CREDIT	$ 4,368	$ 4,272	$ 3,897	$ (375)	-8.8%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASE/RELATED SERV.	$ 3,293	$ 3,000	$ -	$ (3,000)	-100.0%
3810	TUITION PAID INSTATE	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 767	$ 776	$ 776	$ -	0.0%
6005	JOB COACH MATERIALS	$ 40	$ 903	$ 903	$ -	0.0%
6006	PRINT SHOP MATERIALS	$ -	$ 1,201	$ 1,201	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 59,802	$ 86,429	$ 117,514	$ 31,085	36.0%
	TOTAL	**$ 623,051**	**$ 673,101**	**$ 646,984**	**$ (26,118)**	**-3.9%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.0.32.3.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 273,983	$ 281,574	$ 288,300	$ 6,726	2.4%
2100	FICA BENEFITS	$ 20,266	$ 21,540	$ 22,055	$ 515	2.4%
2210	VRS BENEFITS	$ 36,158	$ 40,179	$ 39,934	$ (245)	-0.6%
2300	HEALTH BENEFITS	$ 22,569	$ 26,786	$ 27,746	$ 960	3.6%
2400	GROUP LIFE INSURANCE	$ 3,202	$ 3,521	$ 3,380	$ (141)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,987	$ 2,940	$ 3,011	$ 71	2.4%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASE SERVICES	$ 3,380	$ -	$ -	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 46	$ 1,342	$ 1,342	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 8,707	$ 9,775	$ 9,775	$ -	0.0%
7000	JOINT OPERATIONS/NEW HORIZONS	$ 155,066	$ 145,462	$ 150,000	$ 4,538	3.1%
8200	EQUIPMENT ADDITIONS	$ 46	$ 409	$ 409	$ -	0.0%
8201	C & T OTHER EQUIPMENT COST	$ 31,632	$ 12,154	$ 12,154	$ -	0.0%
	TOTAL	**$ 558,041**	**$ 545,682**	**$ 558,106**	**$ 12,424**	**2.3%**

HIGH SCHOOL - GIFTED & TALENTED 1.0.32.4.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 38,175	$ 30,321	$ 50,729	$ 20,408	67.3%
2100	FICA BENEFITS	$ 2,920	$ 2,320	$ 3,870	$ 1,550	66.8%
2210	VRS BENEFITS	$ -	$ -	$ 7,117	$ 7,117	100.0%
2300	HEALTH BENEFITS	$ -	$ -	$ 1,311	$ 1,311	100.0%
2400	GROUP LIFE INSURANCE	$ -	$ -	$ 602	$ 602	100.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ -	$ 537	$ 537	100.0%
3000	STAFF DEVELOPMENT	$ -	$ 326	$ 326	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ -	$ 620	$ 620	$ -	0.0%
	TOTAL	**$ 41,095**	**$ 33,587**	**$ 65,112**	**$ 31,525**	**93.9%**

TOTAL HIGH SCHOOL	$ 5,228,747	$ 5,403,262	$ 5,461,262	$ 58,000	1.1%
TOTALS	**$ 5,228,747**	**$ 5,403,262**	**$ 5,461,262**	**$ 58,000**	**1.1%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ELEMENTARY & SECONDARY PROGRAMS 1.0.33.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 230,385	$ 235,585	$ 241,146	$ 5,561	2.4%
2100	FICA BENEFITS	$ 17,172	$ 18,022	$ 18,448	$ 425	2.4%
2210	VRS BENEFITS	$ 30,963	$ 33,625	$ 33,410	$ (215)	-0.6%
2300	HEALTH BENEFITS	$ 18,611	$ 23,113	$ 21,003	$ (2,110)	-9.1%
2400	GROUP LIFE BENEFITS	$ 2,697	$ 2,946	$ 2,827	$ (119)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,516	$ 2,459	$ 2,519	$ 60	2.4%
3000	SHREDDING FOR STUDENT RECORDS	$ 738	$ 2,900	$ 2,900	$ -	0.0%
3001	STAFF DEVELOPMENT	$ 1,224	$ 1,224	$ 1,224	$ -	0.0%
3015	INTERNATIONAL PARTNERSHIPS	$ -	$ 2,647	$ 2,647	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 532	$ 376	$ 376	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ -	$ 1,548	$ 1,548	$ -	0.0%
6010	SELP TEST FOR ESL STUDENTS	$ 278	$ 300	$ 300	$ -	0.0%
6020	NEW TEXTBOOK ADOPTION	$ 49,092	$ 20,000	$ 20,000	$ -	0.0%
6025	REPLACEMENT / COMSUMABLES	$ 25,285	$ 15,000	$ 15,000	$ -	0.0%
9000	PARENT RESOURCE CENTER	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 379,494**	**$ 359,745**	**$ 363,348**	**$ 3,602**	**1.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

SOCIAL WORKER 1.0.33.1.61220...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 76,988	$ 78,681	$ 80,487	$ 1,806	2.3%
2100	FICA BENEFITS	$ 5,720	$ 6,019	$ 6,157	$ 138	2.3%
2210	VRS BENEFITS	$ 10,517	$ 11,409	$ 11,325	$ (84)	-0.7%
2300	HEALTH BENEFITS	$ 6,129	$ 6,768	$ 7,001	$ 233	3.4%
2400	GROUP LIFE INSURANCE	$ 916	$ 1,000	$ 958	$ (42)	-4.2%
2750	RETIREE HEALTH CARE CREDIT	$ 855	$ 835	$ 854	$ 19	2.3%
	TOTAL	**$ 101,125**	**$ 104,712**	**$ 106,782**	**$ 2,070**	**2.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ATTENDANCE & HEALTH - SCHOOL NURSES 1.0.33.1.62220.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 154,818	$ 160,312	$ 164,129	$ 3,817	2.4%
2100	FICA BENEFITS	$ 11,541	$ 12,264	$ 12,556	$ 292	2.4%
2210	VRS BENEFITS	$ 19,921	$ 22,305	$ 22,180	$ (125)	-0.6%
2300	HEALTH BENEFITS	$ 18,765	$ 23,508	$ 24,434	$ 926	3.9%
2400	GROUP LIFE INSURANCE	$ 1,788	$ 1,955	$ 1,878	$ (77)	-3.9%
2750	RETIREE HEALTH CARE CREDIT	$ 1,668	$ 1,633	$ 1,673	$ 40	2.4%
3000	STAFF DEVELOPMENT	$ 613	$ 426	$ 426	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 561	$ 707	$ 707	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 4,915	$ 5,415	$ 5,415	$ -	0.0%
6015	HEPATITIS-B VACCINE	$ 21	$ 950	$ 950	$ -	0.0%
	TOTAL	**$ 214,611**	**$ 229,475**	**$ 234,348**	**$ 4,873**	**2.1%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.0.33.1.62230.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 82,095	$ 81,625	$ 92,347	$ 10,722	13.1%
2100	FICA BENEFITS	$ 6,252	$ 6,245	$ 7,066	$ 820	13.1%
2210	VRS BENEFITS	$ 6,260	$ 7,967	$ 7,919	$ (48)	-0.6%
2300	HEALTH BENEFITS	$ 5,901	$ 6,768	$ 416	$ (6,352)	-93.9%
2400	GROUP LIFE INSURANCE	$ 639	$ 698	$ 670	$ (28)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 596	$ 583	$ 597	$ 14	2.4%
	TOTAL	**$ 101,742**	**$ 103,886**	**$ 109,015**	**$ 5,128**	**4.9%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.0.33.1.62240.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 98,335	$ 103,020	$ 105,394	$ 2,374	2.3%
2100	FICA BENEFITS	$ 7,651	$ 7,594	$ 8,063	$ 469	6.2%
2210	VRS BENEFITS	$ 12,561	$ 14,938	$ 14,830	$ (108)	-0.7%
2300	HEALTH BENEFITS	$ 1,280	$ 1,662	$ 1,247	$ (415)	-25.0%
2400	GROUP LIFE INSURANCE	$ 1,168	$ 1,310	$ 1,255	$ (55)	-4.2%
2750	RETIREE HEALTH CARE CREDIT	$ 1,089	$ 1,093	$ 1,118	$ 25	2.3%
	TOTAL	**$ 122,084**	**$ 129,617**	**$ 131,907**	**$ 2,290**	**1.8%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ATTENDANCE & HEALTH - OCCUPATIONAL THERAPIST 1.0.33.1.62250…..

CODE	BUDGET FUNCTION	$ - ACTUAL	$ - PROJECTED	$ - PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ -	$ -	$ 52,275	$ 52,275	100.0%
2100	FICA BENEFITS	$ -	$ -	$ 4,000	$ 4,000	100.0%
2210	VRS BENEFITS	$ -	$ -	$ 7,356	$ 7,356	100.0%
2300	HEALTH BENEFITS	$ -	$ -	$ 9,540	$ 9,540	100.0%
2400	GROUP LIFE INSURANCE	$ -	$ -	$ 623	$ 623	100.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ -	$ 555	$ 555	100.0%
	TOTAL	**$ -**	**$ -**	**$ 74,349**	**$ 74,349**	**100.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

ADULT EDUCATION **1.0.90.7.61100...**

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 9,363	$ 7,000	$ 7,000	$ -	0.0%
2100	FICA BENEFITS	$ 716	$ 536	$ 536	$ -	0.0%
3000	PURCHASE SERVICES	$ 900	$ -	$ -	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ -	$ 815	$ 815	$ -	0.0%
8200	HARDWARE/EQUIPMENT	$ -		$ -	$ -	0.0%
	TOTAL	**$ 10,979**	**$ 8,351**	**$ 8,351**	**$ -**	**0.0%**

ELEMENTARY/SECONDARY PROGRAMS	$ 480,618	$ 464,457	$ 470,130	$ 5,673	1.2%
ADULT EDUCATION	$ 10,979	$ 8,351	$ 8,351	$ -	0.0%
ATTENDANCE & HEALTH	$ 438,436	$ 462,978	$ 549,618	$ 86,640	18.7%
TOTALS	**$ 930,034**	**$ 935,786**	**$ 1,028,098**	**$ 92,312**	**9.9%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

SCHOOL BOARD 1.0.90.0.62110.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1111	BOARD MEMBERS	$ 2,640	$ 3,060	$ 3,060	$ -	0.0%
1000	SALARIES	$ 23,001	$ 23,496	$ 19,385	$ (4,111)	-17.5%
2100	FICA BENEFITS	$ 1,954	$ 2,032	$ 1,717	$ (314)	-15.5%
2210	VRS BENEFITS	$ 2,978	$ 3,407	$ 2,728	$ (679)	-19.9%
2300	HEALTH BENEFITS	$ 259	$ 491	$ 789	$ 298	60.7%
2400	GROUP LIFE INSURANCE	$ 259	$ 299	$ 231	$ (68)	-22.7%
2750	RETIREE HEALTH CARE CREDIT	$ 242	$ 250	$ 206	$ (44)	-17.6%
	TOTAL	**$ 31,333**	**$ 33,035**	**$ 28,116**	**$ (4,918)**	**-14.9%**

DIVISION WIDE - ADMINISTRATION 1.0.90.0.62120.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1112	SUPERINTENDENT SALARY	$ 139,286	$ 138,832	$ 142,303	$ 3,471	2.5%
1000	OTHER COMPENSATION	$ 900	$ 900	$ 900	$ -	0.0%
1000	SALARIES	$ 461,221	$ 432,310	$ 453,264	$ 20,954	4.8%
2100	FICA BENEFITS	$ 43,626	$ 44,220	$ 46,089	$ 1,869	4.2%
2210	VRS BENEFITS	$ 79,303	$ 106,837	$ 102,256	$ (4,580)	-4.3%
2300	HEALTH BENEFITS	$ 61,966	$ 42,083	$ 45,206	$ 3,123	7.4%
2400	GROUP LIFE INSURANCE	$ 6,908	$ 7,229	$ 7,006	$ (223)	-3.1%
2750	RETIREE HEALTH CARE CREDIT	$ 6,444	$ 6,034	$ 6,292	$ 258	4.3%
2700	WORKERS COMPENSATION	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
2800	OTHER FRINGE BENEFITS	$ (3,708)	$ 6,000	$ 6,000	$ -	0.0%
3000	PURCHASE SERVICES	$ 44,846	$ 38,203	$ 38,203	$ -	0.0%
3001	SPECIAL EVENTS	$ 3,099	$ 5,700	$ 5,700	$ -	0.0%
3002	ACKNOWLEDGEMENTS	$ 2,644	$ 3,048	$ 3,048	$ -	0.0%
3003	LEGAL SERVICES	$ 27,595	$ 19,556	$ 19,556	$ -	0.0%
3005	DUES & MEMBERSHIPS	$ 12,932	$ 8,240	$ 8,240	$ -	0.0%
3006	HUMAN RESOURCES	$ 8,282	$ 2,850	$ 2,850	$ -	0.0%
3007	REGISTRATIONS/SUBSCRIPTIONS	$ 2,761	$ 7,116	$ 7,116	$ -	0.0%
3008	PRESENTERS/STAFF DEVELOPMENT	$ -	$ 950	$ 950	$ -	0.0%
4000	INTERNAL SERVICES	$ -	$ 300	$ 300	$ -	0.0%
4010	DISTRICT STAFF DEVELOPMENT	$ 3,964	$ 4,571	$ 4,571	$ -	0.0%
5400	LEASES & RENTALS	$ 28,749	$ 35,250	$ 35,250	$ -	0.0%
5500	SUPT & SB PROFESIONAL DEVELOPMEN	$ 4,033	$ 3,898	$ 3,898	$ -	0.0%
5501	INSTRUCTIONAL PROFESSIONAL DEV	$ 1,267	$ 2,249	$ 2,249	$ -	0.0%
5502	FINANCE PROFESSIONAL DEVELOPMEN	$ 696	$ 1,874	$ 1,874	$ -	0.0%
5503	STAFF MILEAGE	$ 958	$ 2,624	$ 2,624	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 8,030	$ 8,009	$ 8,009	$ -	0.0%
8200	EQUIPMENT ADDITIONS	$ 5,737	$ 1,395	$ 1,395	$ -	0.0%
9001	UNCLAIMED PROPERTY	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 1,001,537**	**$ 980,278**	**$ 1,005,149**	**$ 24,871**	2.5%

TOTAL ADMINISTRATION	**$ 1,032,870**	**$ 1,013,312**	**$ 1,033,265**	**$ 19,953**	**2.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

TRANSPORTATION 1.0.90.0.63100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 326,965	$ 357,590	$ 343,182	$ (14,408)	-4.0%
2100	FICA BENEFITS	$ 23,933	$ 27,356	$ 26,253	$ (1,102)	-4.0%
2210	VRS BENEFITS	$ 39,928	$ 49,909	$ 46,356	$ (3,553)	-7.1%
2220	VRS HYBRID BENEFITS	$ 685	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ 84,411	$ 97,409	$ 105,583	$ 8,174	8.4%
2400	GROUP LIFE INSURANCE	$ 3,101	$ 4,378	$ 3,928	$ (450)	-10.3%
2510	HYBRID DISABILITY	$ 37	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,090	$ 3,655	$ 3,500	$ (155)	-4.2%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	TESTING	$ 1,089	$ 800	$ 800	$ -	0.0%
3800	SERV. OTHER GOV. ENTITIES	$ 247,493	$ 223,000	$ 223,000	$ -	0.0%
5300	TRANSP. INSURANCE	$ 30,900	$ 30,900	$ 30,900	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 872	$ 475	$ 475	$ -	0.0%
5501	HOMELESS MILEAGE	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS AND SUPPLIES	$ 375	$ -	$ -	$ -	0.0%
6008	GAS / OIL SB & SBM VEHICLES	$ 8,042	$ 11,171	$ 11,171	$ -	0.0%
6009	PARTS / LABOR SB & SB VEHICLES	$ 16,829	$ 16,503	$ 16,503	$ -	0.0%
8200	BUS PURCHASES	$ -	$ 6,000	$ 6,000	$ -	0.0%
8201	MAINTENANCE VEHICLE	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 786,750**	**$ 829,146**	**$ 817,651**	**$ (11,494)**	**-1.4%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

OPERATION & MAINTENANCE 1.0.90.0.64100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 300,231	$ 358,756	$ 353,939	$ (4,817)	-1.3%
2100	FICA BENEFITS	$ 22,296	$ 27,449	$ 27,080	$ (369)	-1.3%
2210	VRS BENEFITS	$ 42,852	$ 52,024	$ 49,803	$ (2,221)	-4.3%
2220	VRS HYBRID BENEFITS	$ 1,448	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ 47,842	$ 64,758	$ 64,905	$ 147	0.2%
2400	GROUP LIFE INSURANCE	$ 3,494	$ 4,561	$ 4,215	$ (346)	-7.6%
2510	WORKERS COMPENSATION	$ -	$ 3,807	$ 3,756	$ (51)	-1.3%
2700	HYBRID DISABILITY	$ 62	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,775	$ 1,726	$ 1,726	$ -	0.0%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASE SERVICES	$ 2,663	$ 3,522	$ 3,522	$ -	0.0%
3002	LAWN CONTRACT SERVICES	$ 36,546	$ 45,000	$ 45,000	$ -	0.0%
3003	ATHLETIC FIELD MAINTENANCE	$ 913	$ -	$ -	$ -	0.0%
3004	CONTRACT CUSTODIAL	$ 383,867	$ 402,500	$ 402,500	$ -	0.0%
3005	OTHER EXPENSES PAINTING	$ 8,100	$ 7,800	$ 7,800	$ -	0.0%
3006	CONTRACT SERVICES	$ 206,683	$ 108,053	$ 113,053	$ 5,000	4.6%
3007	GROUNDS MATERIALS	$ 9,460	$ 5,078	$ 5,078	$ -	0.0%
3008	STORM REPAIRS	$ -	$ -	$ -	$ -	0.0%
5100	ELECTRICAL SERVICES	$ 409,073	$ 414,000	$ 414,000	$ -	0.0%
5102	NATURAL GAS	$ 48,978	$ 34,000	$ 34,000	$ -	0.0%
5104	WATER SERVICE	$ 26,804	$ 25,000	$ 25,000	$ -	0.0%
5105	SEWAGE FEES	$ 32,147	$ 33,000	$ 33,000	$ -	0.0%
5200	COMMUNICATIONS/TELEPH.	$ 40,724	$ 64,508	$ 44,508	$ (20,000)	-31.0%
5300	LIABILITY & FLOOD INSURANCE	$ 83,635	$ 58,000	$ 68,000	$ 10,000	17.2%
5800	RENTAL/PURCHASE EQUIPMENT	$ 2,028	$ 5,000	$ 5,000	$ -	0.0%
6000	CUSTODIAL SUPPLIES	$ 2,111	$ 5,000	$ 5,000	$ -	0.0%
6090	BUILD MATERIALS REPAIR	$ 31,619	$ 56,793	$ 56,793	$ -	0.0%
8100	REPAIR/REPLACE FACILITIES	$ 34,388	$ 21,265	$ 21,265	$ -	0.0%
8101	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	0.0%
8105	HVAC COMPUTER UPGRADES	$ -	$ -	$ -	$ -	0.0%
8200	MAINTENANCE VEHICLE	$ 18,080	$ -	$ -	$ -	0.0%
8201	SCHOOL SECURITY EQUIPMENT GRANT	$ 59,743				
	TOTAL	**$ 1,858,562**	**$ 1,801,600**	**$ 1,788,943**	**$ (12,657)**	**-0.7%**

SCHOOL FOOD SERVICE 1.0.90.0.65100…..

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 41,975	$ 46,889	$ 48,064	$ 1,175	2.5%
2100	FICA BENEFITS	$ 3,179	$ 3,587	$ 3,677	$ 90	2.5%
2210	VRS BENEFITS	$ 6,245	$ 5,495	$ 5,467	$ (28)	-0.5%
2300	HEALTH BENEFITS	$ 12,495	$ 13,744	$ 14,210	$ 466	3.4%
2400	GROUP LIFE INSURANCE	$ 447	$ 483	$ 463	$ (20)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 312	$ 403	$ 412	$ 9	2.2%
2800	OTHER FRINGE BENEFITS	$ -	$ -	$ -	$ -	0.0%
5800	MEAL REIMB. - OPERATION LUNCH (F)	$ -	$ -	$ -	$ -	0.0%
5801	MEA REIMB. - BREAKFAST PROG.(F)	$ -	$ -	$ -	$ -	0.0%
6000	MAINTENANCE SUPPLIES & PARTS	$ -	$ -	$ -	$ -	0.0%
8200	CAFETERIA EQUIPMENT PURCHASES	$ -	$ 1,350	$ 1,350	$ -	0.0%
	TOTAL	**$ 64,652**	**$ 71,951**	**$ 73,643**	**$ 1,692**	**2.4%**
FOOD SERVICE FEDERAL						
5800	MEAL REIMB. - OPERATION LUNCH (F)	$ 136,054	$ 122,000	$ 122,000	$ -	0.0%
5801	MEA REIMB. - BREAKFAST PROG.(F)	$ 25,417	$ 22,500	$ 22,500	$ -	0.0%
	TOTAL	**$ 161,470**	**$ 144,500**	**$ 144,500**	**$ -**	**0.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

SITE ACQUISITION / PURCHASE SERVICES 1.0.90.0.66100…..

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
3000	PURCHASE SERVICES	$ 4,340	$ 11,000	$ 11,000	$ -	0.0%
3001	PURCHASE SERVICES (Stimulus)	$ -	$ -	$ -	$ -	0.0%
	SUPPLIES (Stimulus)	$ -	$ -	$ -	$ -	0.0%
	TECHNOLOGY SOFTWARE (Stimulus)	$ -	$ -	$ -	$ -	0.0%
8000	CAPITAL PROJECTS (Stimulus)	$ -	$ -	$ -	$ -	0.0%
8200	EQUIPMENT (Stimulus)	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 4,340**	**$ 11,000**	**$ 11,000**	**$ -**	**0.0%**

INSTRUCTIONAL TECHNOLOGY 1.0.90.9.68100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 146,152	$ 160,273	$ 164,145	$ 3,872	2.4%
2100	FICA BENEFITS	$ 10,710	$ 12,263	$ 12,559	$ 296	2.4%
2210	VRS BENEFITS	$ 21,397	$ 23,241	$ 23,097	$ (144)	-0.6%
2300	HEALTH BENEFITS	$ 19,378	$ 17,176	$ 22,738	$ 5,562	32.4%
2400	GROUP LIFE INSURANCE	$ 1,864	$ 2,037	$ 1,954	$ (83)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 1,739	$ 1,700	$ 1,742	$ 42	2.5%
3000	STAFF DEVELOPMENT	$ -	$ 3,870	$ 3,870	$ -	0.0%
3001	CIRCULATION/LMS SOFTWARE	$ 584	$ 6,000	$ 6,000	$ -	0.0%
3002	TRA, SARTOX & MAXIMUS SUPPORT	$ 16,265	$ 9,500	$ 9,500	$ -	0.0%
3003	COPY MACHINE/AV EQUIPMENT	$ 98,513	$ 62,699	$ 62,699	$ -	0.0%
3005	PURCHASE SERVICE MOUNTING	$ -	$ 1,400	$ 1,400	$ -	0.0%
5001	TELECOMMUNICATIONS	$ 19,343	$ 10,000	$ 15,000	$ 5,000	50.0%
5002	E-RATE	$ -	$ -	$ -	$ -	0.0%
5200	POSTAGE	$ 245	$ 100	$ 100	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ 42	$ 790	$ 790	$ -	0.0%
6000	PPS TECH MATERIALS & SUPPLIES	$ 4,011	$ 4,192	$ 4,192	$ -	0.0%
6001	PES TECH MATERIALS & SUPPLIES	$ 5,352	$ 5,409	$ 5,409	$ -	0.0%
6002	PMS TECH MATERIALS & SUPPLIES	$ 6,057	$ 6,091	$ 6,091	$ -	0.0%
6003	PHS TECH MATERIALS & SUPPLIES	$ 9,830	$ 9,489	$ 9,489	$ -	0.0%
6005	REPORT CARD MATERIALS	$ -	$ -	$ -	$ -	0.0%
6040	DIVISION WIDE SOFTWARE	$ 21,754	$ 22,640	$ 22,640	$ -	0.0%
6044	INTEGRADE SOFTWARE LICENSE - PES	$ -	$ -	$ -	$ -	0.0%
6045	WEB BASED IEP SYSTEM - SP.ED.	$ 4,408	$ 4,102	$ 4,102	$ -	0.0%
6046	SAT PREP SOFTWARE	$ 1,410	$ 1,710	$ 1,710	$ -	0.0%
6050	PPS LIBRARY	$ 3,054	$ 3,054	$ 3,054	$ -	0.0%
6051	PES LIBRARY	$ 3,847	$ 3,939	$ 3,939	$ -	0.0%
6052	PMS LIBRARY	$ 3,945	$ 4,437	$ 4,437	$ -	0.0%
6053	PHS LIBRARY	$ 6,961	$ 6,905	$ 6,905	$ -	0.0%
8000	CAPITAL OUTLAY - FURNITURE	$ -	$ -	$ -	$ -	0.0%
8201	OTHER USE OF FUNDS/ED TV	$ 4,846	$ 6,201	$ 6,201	$ -	0.0%
8300	HARDWARE/MAINT & REPAIR	$ 27,812	$ 19,892	$ 19,892	$ -	0.0%
8400	DISTRICT WIDE INTERNET	$ 7,124	$ 12,024	$ 12,024	$ -	0.0%
8401	INFRASTRUCTURE	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 446,641**	**$ 421,134**	**$ 435,679**	**$ 14,545**	**3.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.0.90.9.68200...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 232,736	$ 238,045	$ 247,930	$ 9,885	4.2%
2100	FICA BENEFITS	$ 16,839	$ 18,212	$ 18,967	$ 754	4.1%
2210	VRS BENEFITS	$ 30,119	$ 34,519	$ 34,324	$ (195)	-0.6%
2300	HEALTH BENEFITS	$ 53,020	$ 53,124	$ 57,998	$ 4,874	9.2%
2400	GROUP LIFE INSURANCE	$ 2,680	$ 3,026	$ 2,905	$ (121)	-4.0%
2750	RETIREE HEALTH CARE CREDIT	$ 2,500	$ 2,526	$ 2,588	$ 62	2.5%
3000	POWER SCHOOL & OTHER SOFTWARE S	$ 15,866	$ 17,000	$ 17,000	$ -	0.0%
3002	RDA SUPPORT SERVICES	$ 21,796	$ 16,163	$ 16,163	$ -	0.0%
5001	TELECOMMUNICATIONS	$ -	$ -	$ -	$ -	0.0%
6000	TECHNOLOGY SUPPLIES - SBO	$ 3,930	$ 2,850	$ 2,850	$ -	0.0%
6020	COMPUTER TEXTBOOKS - SBO	$ -	$ -	$ -	$ -	0.0%
6040	TECHNOLOGY SOFTWARE - SBO	$ 647	$ 1,900	$ 1,900	$ -	0.0%
8000	CAPITAL OUTLAY - FURNITURE	$ -	$ -	$ -	$ -	0.0%
8300	HARDWARE	$ 3,987	$ 3,990	$ 3,990	$ -	0.0%
8304	REPLACE/REPAIR	$ 5,650	$ 4,750	$ 4,750	$ -	0.0%
8400	INFRASTRUCTURE	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 389,769**	**$ 396,105**	**$ 411,365**	**$ 15,259**	**3.9%**

REMEDIAL SUMMER SCHOOL 1.0.90.6.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 32,107	$ 34,859	$ 25,535	$ (9,324)	-26.7%
1170	SUMMER SCHOOL TRANSPORTATION	$ 7,514	$ -	$ -	$ -	0.0%
2000	FICA BENEFITS	$ 3,483	$ 2,667	$ 1,953	$ (713)	-26.7%
6000	MATERIALS / SUPPLIES	$ 698	$ 2,000	$ 2,000	$ -	0.0%
	TOTAL	**$ 43,802**	**$ 39,526**	**$ 29,488**	**$ (10,037)**	**-25.4%**

STATE TECHNOLOGY GRANT 1.0.90.9.68305...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
3000	PURCH SERV/INTERNET ACCESS	$ 4,399	$ 6,000	$ 6,000	$ -	0.0%
3002	CARRY-OVER INTERNET ACCESS	$ -	$ -	$ -	$ -	0.0%
6000	TECH SUPPLIES/OTHER USE FUNDS	$ -	$ -	$ -	$ -	0.0%
6002	CARRY-OVER OTHER USE FUNDS	$ -	$ -	$ -	$ -	0.0%
6040	TECH SOFTWARE/INSTRUCT/REMED	$ 6,700	$ 8,829	$ 8,829	$ -	0.0%
6042	TECH.SOFTWARE-CARRY-OVER	$ 5,885	$ -	$ -	$ -	0.0%
6050	PROFESSIONAL DEVELOPMENT	$ 7,700	$ 7,700	$ 7,700	$ -	0.0%
6052	PROF. DEVELOP. CARRYOVER	$ -	$ -	$ -	$ -	0.0%
6053	REQUIRED LOCAL MATCH	$ 23,100	$ 23,100	$ 23,100	$ -	0.0%
6054	LOCAL MATCH CARRYOVER	$ 8,877	$ -	$ -	$ -	0.0%
8300	HARDWARE	$ 129,927	$ 135,273	$ 135,273	$ -	0.0%
8302	HARDWARE-CARRY-OVER	$ 34,359	$ -	$ -	$ -	0.0%
8400	LAN CAPABILITY	$ 3,580	$ 3,898	$ 3,898	$ -	0.0%
8402	LAN CAPABILITY -CARRY-OVER	$ 3,898	$ -	$ -	$ -	0.0%
	TOTAL	**$ 228,425**	**$ 184,800**	**$ 184,800**	**$ -**	**0.0%**

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

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 42,208	$ 38,067	$ 38,951	$ 884	2.3%
2100	FICA BENEFITS	$ 2,524	$ 2,912	$ 2,980	$ 68	2.3%
2210	VRS BENEFITS	$ 4,313	$ 5,520	$ 5,481	$ (39)	-0.7%
2300	HEALTH BENEFITS	$ 7,777	$ 14,228	$ 12,290	$ (1,938)	-13.6%
2400	GROUP LIFE INSURANCE	$ 439	$ 484	$ 464	$ (20)	-4.1%
2750	RETIREE HEALTH CARE CREDIT	$ 402	$ 404	$ 413	$ 9	2.2%
3000	PURCHASED SERVICES	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS AND SUPPLIES	$ 60	$ 1,685	$ 2,421	$ 736	43.7%
9001	SCHOOL IMPROVEMENT SUPPLIES	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 57,723**	**$ 63,300**	**$ 63,000**	**$ (300)**	**-0.5%**

NO CHILD LEFT BEHIND
TITLE I - ADMIN CARRYOVER 1.1.40.1.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 3,057	$ -	$ -	$ -	0.0%
2100	FICA BENEFITS	$ 500	$ -	$ -	$ -	0.0%
2210	VRS BENEFITS	$ 965	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ 2,710	$ -	$ -	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ 100	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ 100	$ -	$ -	$ -	0.0%
3000	PROFESSIONAL DEVELOPMENT	$ 5,600				
3001	EVALUATION SERVICES	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 485	$ -	$ -	$ -	0.0%
	TOTAL	**$ 13,518**	**$ -**	**$ -**	**$ -**	**0.0%**
	TOTAL LOCAL TITLE I	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
	TOTAL TITLE I	**$ 71,241**	**$ 63,300**	**$ 63,000**	**$ (300)**	**-0.5%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

CARL PERKINS 1.2.32.1.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
8203	CARL PERKINS	$ 18,302	$ 18,953	$ 18,953	$ -	0.0%
8204	CARL PERKINS CARRYOVER	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 18,302**	**$ 18,953**	**$ 18,953**	**$ -**	**0.0%**
	TOTAL CARL PERKINS	**$ 18,302**	**$ 18,953**	**$ 18,953**	**$ -**	**0.0%**

TITLE II - A ELEMENTARY 1.3.22.1.61100...

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	INSTRUCTIONAL SALARIES	$ 45,860	$ 36,717	$ 37,567	$ 850	2.3%
2100	FICA	$ 3,474	$ 2,809	$ 2,874	$ 65	2.3%
2210	VRS BENEFITS	$ -	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ -	$ -	$ -	$ -	0.0%
2400	GROUP LIFE BENEFITS	$ -	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASE SERVICES	$ 80	$ -	$ -	$ -	0.0%
3001	STAFF DEVELOPMENT	$ -	$ -	$ -	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 49,414**	**$ 39,526**	**$ 40,441**	**$ 915**	**2.3%**

TITLE II - A DIVISION WIDE 1.3.90.1.61100

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	INSTRUCTIONAL SALARIES	$ -	$ -	$ -	$ -	0.0%
2100	FICA	$ -	$ -	$ -	$ -	0.0%
3000	STAFF DEVELOPMENT	$ 306	$ -	$ -	$ -	0.0%
3001	STAFF DEVELOPMENT CARRYOVER	$ -	$ -	$ -	$ -	0.0%
4000	INTERNAL CHARGES	$ -	$ -	$ -	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ -	$ 4,474	$ 3,559	$ (915)	0.0%
	TOTAL	**$ 306**	**$ 4,474**	**$ 3,559**	**$ (915)**	**0.0%**
	GRAND TOTAL FOR TITLE II	**$ 49,720**	**$ 44,000**	**$ 44,000**	**$ 0**	**0.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

CHAPTER VI-B - SPECIAL EDUCATION 1.3.20.2.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 252,254	$ 257,226	$ 263,593	$ 6,367	2.5%
2100	FICA BENEFITS	$ 17,968	$ 19,678	$ 20,165	$ 487	2.5%
2210	VRS BENEFITS	$ 34,052	$ 37,304	$ 37,094	$ (210)	-0.6%
2300	HEALTH BENEFITS	$ 57,278	$ 64,665	$ 66,440	$ 1,775	2.7%
2400	GROUP LIFE INSURANCE	$ 2,981	$ 3,273	$ 3,144	$ (129)	-3.9%
2750	RETIREE HEALTH CARE CREDIT	$ 2,725	$ 2,733	$ 2,798	$ 65	2.4%
3000	PURCHASE SERVICES	$ 3,995	$ 15,872	$ 7,517	$ (8,355)	-52.6%
3001	PURCHASE SERV - CARRYOVER	$ 47,229	$ -	$ -	$ -	0.0%
5800	VI-B MISCELLANEOUS	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 252	$ 6,776	$ 6,776	$ -	0.0%
6001	MATERIALS - CARRYOVER	$ 5,386	$ -	$ -	$ -	0.0%
8200	CAPITAL OUTLAY - VEHICLE	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 424,119**	**$ 407,527**	**$ 407,527**	**$ 0**	**0.0%**

ELEMENTARY READING GRANT 1.5.21.1.61100....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ 3,885	$ -	$ -	$ -	0.0%
2100	FICA BENEFITS	$ -	$ -	$ -	$ -	0.0%
2210	VRS BENEFITS	$ -	$ -	$ -	$ -	0.0%
2300	HEALTH BENEFITS	$ -	$ -	$ -	$ -	0.0%
2400	GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	0.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ -	$ -	$ -	0.0%
3000	PURCHASED SERVICES/CONTRACTUAL	$ 29,039	$ -	$ -	$ -	0.0%
3001	OTHER	$ -	$ -	$ -	$ -	0.0%
3002	TRAINING STIPEND	$ -	$ -	$ -	$ -	0.0%
5500	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	0.0%
6000	MATERIALS & SUPPLIES	$ 1,290	$ -	$ -	$ -	0.0%
6001	MATERIALS & SUPPLIES CARRYOVER	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 34,214**	**$ -**	**$ -**	**$ -**	**0.0%**

POQUOSON CITY PUBLIC SCHOOLS
2015 - 2016 BUDGET

IMPACT AID O&M,TECH 1.6.90.1.61100....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ -	$ 45,225	$ 42,500	$ (2,725)	-6.0%
2100	FICA BENEFITS	$ -	$ 3,460	$ 3,251	$ (208)	-6.0%
2210	VRS BENEFITS	$ -	$ 6,558	$ 5,980	$ (578)	-8.8%
2300	HEALTH BENEFITS	$ -	$ 6,768	$ 10,009	$ 3,241	47.9%
2400	GROUP LIFE INSURANCE	$ -	$ 575	$ 506	$ (69)	-12.0%
2750	RETIREE HEALTH CARE CREDIT	$ -	$ 480	$ 451	$ (29)	-6.0%
3000	PURCHASE SERVICES	$ 58,740	$ 45,775	$ 45,496	$ (279)	-0.6%
3001	PROFESSIONAL DEVELOPMENT	$ 2,547	$ -	$ -	$ -	0.0%
3002	SPECIAL ED SERVICES	$ 19,736	$ -	$ -	$ -	0.0%
6000	MATERIALS / SUPPLIES	$ 5,114	$ 10,000	$ 10,000	$ -	0.0%
6001	MATERIALS / SUPPLIES - SPECIAL ED	$ 7,508	$ -	$ -	$ -	0.0%
8000	IMPACT AID TECHNOLOGY	$ -	$ -	$ -	$ -	0.0%
8200	EQUIPMENT/HARDWARE	$ 45,571	$ 11,159	$ 11,807	$ 648	5.8%
	TOTAL	**$ 139,216**	**$ 130,000**	**$ 130,000**	**$ -**	**0.0%**

PRESCHOOL HANDICAPPED 1.7.21.1.61100.....

CODE	BUDGET FUNCTION	2013/2014 ACTUAL	2014/2015 PROJECTED	2015/2016 PROJECTED	+ INCREASE (- DECREASE)	%
1000	SALARIES	$ -	$ -	$ -	$ -	0.0%
2100	FICA BENEFITS	$ -	$ -	$ -	$ -	0.0%
3000	MATERIALS / SUPPLIES	$ 11,134	$ 11,134	$ 11,134	$ -	0.0%
3001	MATERIALS / SUPPLIES CARRYOVER	$ -	$ -	$ -	$ -	0.0%
	TOTAL	**$ 11,134**	**$ 11,134**	**$ 11,134**	**$ -**	**0.0%**

REMEDIAL SUMMER SCHOOL	$ 43,802	$ 39,526	$ 29,488	$ (10,037)	-25.4%
TOTAL STATE GRANTS	$ 228,425	$ 184,800	$ 184,800	$ -	0.0%
TOTAL FEDERAL GRANTS	$ 909,418	$ 819,413	$ 819,114	$ (300)	0.0%
TOTALS	**$ 1,181,645**	**$ 1,043,739**	**$ 1,033,402**	**$ (10,337)**	**-1.0%**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION

		2014/2015		2015/2016		Change $	Change %
PPS EXPENDITURES - TOTAL	$	2,746,155	$	2,786,778	$	40,624	1.5%
HOMEBOUND/ELEMENTARY	$	10,227	$	10,227	$	-	0.0%
PES EXPENDITURES - TOTAL	$	2,526,108	$	2,604,410	$	78,302	3.1%
PMS EXPENDITURES - TOTAL	$	3,305,818	$	3,249,186	$	(56,632)	-1.7%
HOMEBOUND/SECONDARY	$	13,318	$	13,318	$	-	0.0%
PHS EXPENDITURES - TOTAL	$	5,403,262	$	5,461,262	$	58,000	1.1%
ELEMENTARY/SECONDARY PROGRAMS	$	464,457	$	470,130	$	5,673	1.2%
ATTENDANCE/HEALTH	$	462,978	$	549,618	$	86,640	18.7%
ADULT EDUCATION	$	8,351	$	8,351	$	-	0.0%
DIVISION WIDE-ADMIN	$	1,013,312	$	1,033,265	$	19,953	2.0%
TRANSPORTATION	$	829,146	$	817,651	$	(11,494)	-1.4%
OPERATION/MAINTENANCE	$	1,801,600	$	1,788,943	$	(12,657)	-0.7%
FOOD SERVICE	$	71,951	$	73,643	$	1,692	2.4%
TECHNOLOGY	$	817,239	$	847,044	$	29,804	3.6%
SITE ACQUISITION	$	11,000	$	11,000	$	-	0.0%
FEDERAL GRANTS	$	819,413	$	819,114	$	(300)	0.0%
STATE TECH GRANT	$	184,800	$	184,800	$	-	0.0%
REMEDIAL SUMMER SCHOOL	$	39,526	$	29,488	$	(10,037)	-25.4%
TOTAL BUDGET	$	20,528,661	$	20,758,229	$	229,567	1.1%

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:	Poquoson City Public Schools

SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2014

CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2014 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	14,692,723.09	71.38%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,392,560.78	6.76%
PUPIL TRANSPORTATION	831,508.41	4.04%
OPERATION AND MAINTENANCE SERVICES	1,825,786.97	8.87%
SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL	588,071.27	2.86%
FACILITIES	81,697.03	0.40%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,171,888.70	5.69%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	**20,584,236.25**	**100.00%**

FISCAL YEAR 2014 - 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	22,370.42
CARRY-OVER STATE FUNDS FROM STATE AGENCIES	
DISTRICT FUNDS	
FEDERAL FUNDS	
OTHER FUNDS	25,245.09
TOTAL END-OF-YEAR BALANCES	**47,615.51**
TOTAL EXPENDITURES AND BALANCES	**20,631,851.76**

REVENUES REPORTED IN FISCAL YEAR 2014

Fiscal Year 2014 Revenues:	
Sales Tax Receipts	**2,142,297.72**
State Funds	**7,955,214.34**
Federal Funds	**893,056.96**
City - County Funds	**8,961,404.51**
District Funds	**0.00**
Other Funds	**591,832.41**
Loans, Bonds, etc.	
Total Receipts	**20,543,805.94**

BALANCES AT BEGINNING OF YEAR	AMOUNT
School Operating Fund	46,792.15
School Debt Fund	
School Construction Fund	
Textbook Fund	
Textbook Escrow Fund	
Lottery Escrow Fund	
School Construction Escrow Fund	
School Food Fund	41,253.67
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	
Other Funds	
Total Balances	**88,045.82**
Total Receipts and Balances	**20,631,851.76**