

Fiscal Year 2024
Superintendent's Proposed Budget

July 1, 2023 – June 30, 2024

www.poquoson.k12.va.us

Poquoson City Public Schools Fiscal Year 2024 Budget

School Board

Christina F. Helsel, Central Precinct, *Chair*

Cathy “Sissy” Everett, Western Precinct

Cameron J. Childress, Eastern Precinct

Dr. Christopher Burbage, Western Precinct

Dr. Timothy A. Goodale, Eastern Precinct

Jonathan T. Ingram, Central Precinct

Shannon L. Martin, At-Large

Senior Administrative Staff

Arty C. Tillett, *Superintendent*

Amber S. Brown, *Assistant Superintendent for Instruction and Support Services*

Brandon D. Ratliff, Ed.D., *Assistant Superintendent of Operations*

Tracy B. Spence, CPA, *Executive Director of Finance*

Poquoson City Public Schools Fiscal Year 2024 Budget

Budget Summary

The information contained in this budget is based on the Governor's Fiscal Year 2024 budget presented in December 2022.

The FY24 Superintendent's Proposed Budget totals \$28,641,157, which is 6.80% more than the FY23 Approved Budget.

Favorable economic conditions at the state level have allowed considerable investments in public education. This budget includes an anticipated increase in State revenue of \$1,174,553. Federal revenue is estimated to decrease by \$45,308, which is primarily related to the end of the Tiered System of Support grant.

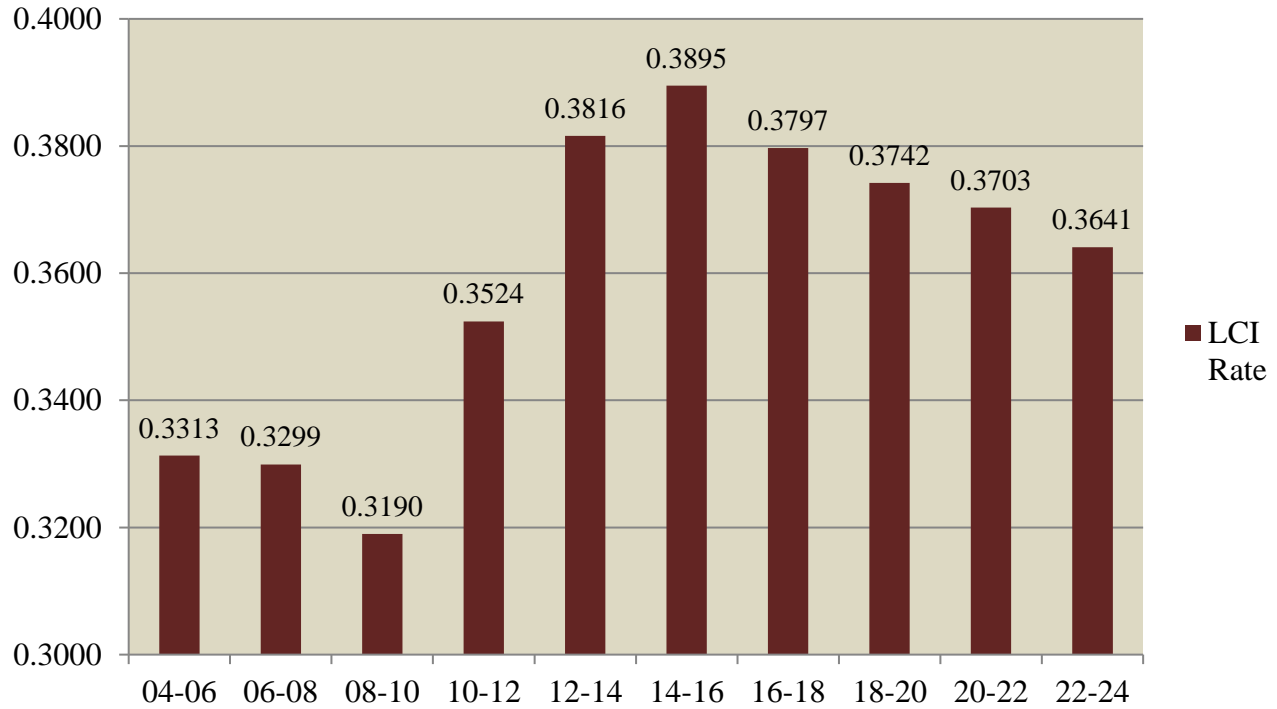
The Governor's budget included a compensation supplement in FY24 to provide a compensation increase of 5% in FY24 for SOQ funded positions. Therefore, the budget includes a 5% compensation increase for all employees at a total cost of \$894,028. The State has recommended a 1% retention bonus for SOQ-recognized instructional and support positions. The budget includes a bonus of \$1,000 per full time employee and \$500 per part time employee at a cost of \$342,865.

Also included in this budget are two K-5 teacher positions and two paraprofessional positions to meet staffing requirements for anticipated enrollment. Furthermore, a Coordinator/Behavior Specialist position has been included in anticipation of increased enrollment of students with special needs. Instructional increases total \$158,882 which is attributable to New Horizons. Additionally, anticipated increases in contracts and utilities total \$77,850.

This year, there are no changes in dental insurance premium rates due to a two year rate guarantee provided by our current insurance provider. However, health insurance premiums are expected to increase by 3% or \$65,876. This maintains the two plans currently offered with no co-payment adjustments.

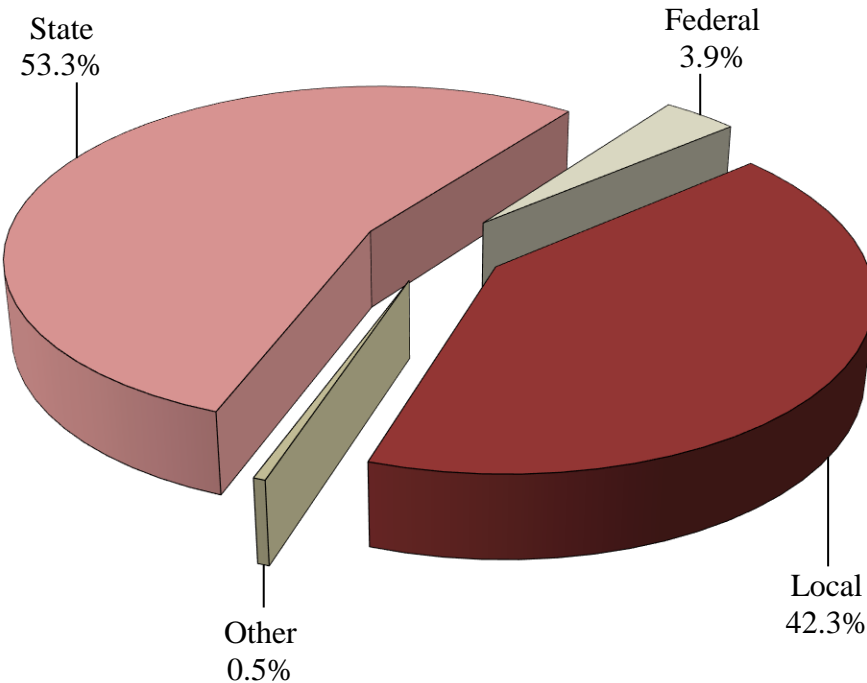
In addition, this budget includes a request to increase local funding from the City of Poquoson in the amount of \$695,066.

Poquoson City Public Schools
Local Composite Index
Bienniums 2004-2006 through 2022-2024



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 2022-2024 biennium, the LCI for PCPS decreased 1.67% resulting in new index of 0.3641.

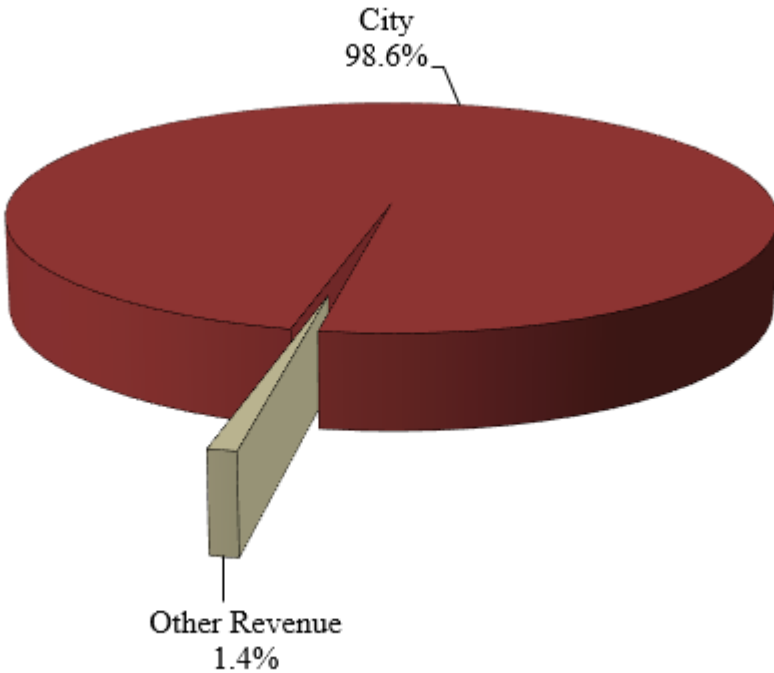
Poquoson City Public Schools
Fiscal Year 2024 Budget
Total Revenue by Source



Local	\$	11,774,668
Other		122,125
State		15,783,837
Federal		960,527
		<hr/>
Total	\$	<u>28,641,157</u>

**Poquoson City Public Schools
Fiscal Year 2024 Budget**

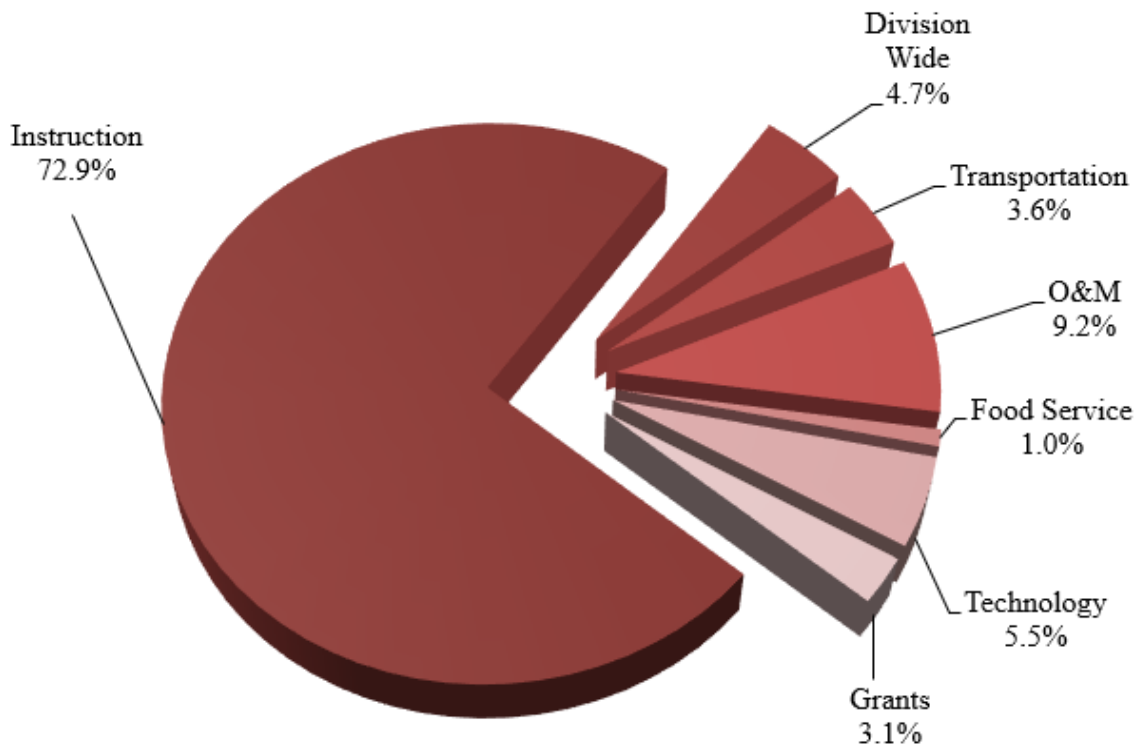
Total Local and Other Revenue



City	\$ 11,740,668
Shared City Services	34,000
Food Service	48,125
Athletic Fees	38,000
Miscellaneous	25,000
E-Rate	11,000
	<hr/>
Total	\$ 11,896,793
	<hr/>

Poquoson City Public Schools Fiscal Year 2024 Budget

Expenditures



Instruction	\$ 21,068,445
Division Wide	1,347,651
Transportation	1,138,839
Operation and Maintenance	2,550,910
Food Service	276,487
Technology	1,483,296
Grants	775,527
Total	\$ <u>28,641,157</u>

**Poquoson City Public Schools
Fiscal Year 2024 Budget**

Full-Time Equivalent (FTE) Positions

Teacher	166.5
Instructional Technology Resource Teacher	3.0
Paraprofessional	39.5
Bus Driver / Aide	20.0
Guidance Services	9.0
Clerical Support (Schools)	10.0
Media Services	7.0
Cafeteria Services	2.5
Assistant Principal	5.0
Principal	4.0
Nurse	4.0
Psychologist	2.0
Speech Language Pathologist / Instructional Specialist	2.0
Speech Language Pathologist	1.0
Social Worker	1.0
Custodian	1.0
Coordinator/Behavior Specialist	1.0
Special, Gifted and General Ed Administration	2.0
Special Ed Clerical	1.0
Maintenance Staff	6.0
Maintenance, Transportation and Food Service Operations	2.0
Clerical Support / Clerk of the School Board	1.0
Superintendent	1.0
Assistant Superintendent of Instruction and Support Services	1.0
Technology Support Services	4.0
Data Management Support Services	1.0
Financial Services	4.0
Human Resource Services	1.0
Professional Learning and Digital Communications Administrator	1.0
	<hr/>
Grand Total	303.5

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	\$ 10,192,905	11,201,727	\$ 11,896,793	\$ 695,066	6.20%
TOTAL STATE FUNDS	13,362,341	14,609,284	15,783,837	1,174,553	8.04%
TOTAL FEDERAL FUNDS	2,459,488	1,005,835	960,527	(45,308)	-4.50%
TOTAL REVENUE	\$ 26,014,734	26,816,846	\$ 28,641,157	\$ 1,824,311	6.80%

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	\$ 16,782,452	19,532,774	\$ 21,068,445	\$ 1,535,671	7.86%
DISTRICT WIDE	1,882,951	1,253,173	1,347,651	94,478	7.54%
TRANSPORTATION	999,231	1,046,887	1,138,839	91,952	8.78%
OPERATION AND MAINTENANCE	2,204,177	2,453,085	2,550,910	97,825	3.99%
FOOD SERVICE	72,860	269,450	276,487	7,037	2.61%
TECHNOLOGY	1,477,980	1,440,642	1,483,296	42,654	2.96%
GRANTS	2,518,280	820,835	775,527	(45,308)	-5.52%
TOTAL EXPENDITURES	\$ 25,937,931	26,816,846	\$ 28,641,157	\$ 1,824,311	6.80%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

LOCAL REVENUE						
CODE	BUDGET FUNCTION	2021-2022 RECEIVED	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1602020	ATHLETIC FEES	\$ 35,250	\$ 38,000	\$ 38,000	\$ -	0.00%
1612040	SCHOOL FOOD SERVICE	53,527	48,125	48,125	-	0.00%
1899120	MISCELLANEOUS	61,857	25,000	25,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	28,630	-	-	-	NA
1899125	INSURANCE CLAIMS	8,117	-	-	-	NA
1900110	E-RATE	24,726	11,000	11,000	-	0.00%
5105000	OPERATION	9,572,010	11,045,602	11,740,668	695,066	6.29%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	318,272		-	-	NA
5105013	CITY CAPITAL PROJECTS	56,516		-	-	NA
TOTAL LOCAL FUNDS		\$ 10,192,905	\$ 11,201,727	\$ 11,896,793	\$ 695,066	6.20%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

STATE REVENUE							
CODE	BUDGET FUNCTION	ADM - 2096					
		2021-2022 RECEIVED	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE	
2402020	BASIC AID	\$ 5,989,438	\$ 6,901,277	\$ 6,962,726	\$ 61,449	0.89%	
2402030	GED FUNDING / ISAEP FUNDING	8,233	8,233	8,203	(30)	-0.36%	
2402040	REMEDIAL SUMMER SCHOOL	64,176	36,765	52,734	15,969	43.44%	
2402050	FOSTER CARE	4,514	5,274	6,528	1,254	23.78%	
2402070	GIFTED AND TALENTED SOQ	66,512	71,873	73,307	1,434	2.00%	
2402080	REMEDIAL SOQ	67,791	75,793	77,305	1,512	1.99%	
2402110	COMPENSATION SUPPLEMENT	408,035	406,434	938,906	532,472	131.01%	
2402120	SPECIAL EDUCATION SOQ	850,583	676,909	690,414	13,505	2.00%	
2402140	TEXTBOOK PAYMENTS	137,462	172,991	176,442	3,451	1.99%	
2402150	SCHOOL FOOD PAYMENTS	8,819	5,787	8,819	3,032	52.39%	
2402170	VOCATIONAL EDUCATION SOQ	101,047	155,506	158,609	3,103	2.00%	
2402210	SOCIAL SECURITY INSTRUCTION	381,163	401,180	410,517	9,337	2.33%	
2402230	TEACHER RETIREMENT INSTRUCTION	888,955	934,344	955,651	21,307	2.28%	
2402280	EARLY READING INTERVENTION	55,965	59,406	38,020	(21,386)	-36.00%	
2402410	GROUP LIFE INSTRUCTION	26,861	28,749	29,323	574	2.00%	
2402460	HOMEBOUND	-	7,804	4,131	(3,673)	-47.07%	
2402480	SPECIAL ED REGIONAL PROGRAM	279,739	290,433	215,772	(74,661)	-25.71%	
2402510	CAREER AND TECHNICAL EDUCATION	3,861	7,381	6,819	(562)	-7.61%	
2402650	AT RISK	37,087	63,683	65,752	2,069	3.25%	
2402810	PRESCHOOL INITIATIVE	19,281	23,920	106,310	82,390	344.44%	
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	519,820	526,773	517,714	(9,059)	-1.72%	
2408680	NO LOSS FUNDING	33,516	-	-	-	NA	
	GROCERY TAX HOLD HARMLESS	-	174,172	430,328	256,156	147.07%	
	REBENCHMARKING HOLD HARMLESS	-	518,804	520,888	2,084	0.40%	
2402910	MENTOR TEACHER PROGRAM	1,288	2,678	2,121	(557)	-20.80%	
2402994	DOE SECURITY GRANT	5,688	-	-	-	NA	
2403080	SALES TAX	3,032,251	2,822,277	3,002,504	180,227	6.39%	
2403090	ENGLISH AS SECOND LANGUAGE	2,711	2,903	9,678	6,775	233.38%	
2403340	CTE EQUIPMENT HIGH DEMAND	2,958	-	-	-	NA	
2403360	CTE STEM-H INDUSTRY CREDENTIALS	605	-	-	-	NA	
2403470	SCHOOL BREAKFAST	22,413	22,433	28,822	6,389	28.48%	
2403472	SCHOOL MEALS EXPANSION	-	3,188	3,188	-	0.00%	
2403490	INDUSTRY CERTIFICATION COSTS	1,475	-	-	-	NA	
2403650	WORKPLACE READINESS SKILLS	20	-	-	-	NA	
2403990	NATIONAL BOARD CERTIFICATION	7,500	-	-	-	NA	
2404050	SOL ALGEBRA READINESS	9,042	9,645	9,642	(3)	-0.03%	
2404150	PROJECT GRADUATION	3,643	3,669	3,669	-	0.00%	
2404270	PBIS OF THE VTSS	27,562	-	-	-	NA	
2408730	NO LOSS COVID-19 FUNDING	37,347	-	-	-	NA	
2408740	LEARNING LOSS PPA	25,925	-	-	-	NA	
2408830	ALBUTEROL & VALVED HOLDING	248	-	-	-	NA	
4104050	VPESA FUNDING FOR TECHNOLOGY	124,056	154,000	154,000	-	0.00%	
	RETENTION BONUS	-	-	79,995	79,995	NA	
SUBTOTAL STATE FUNDS		\$ 13,257,590	\$ 14,574,284	\$ 15,748,837	\$ 1,174,553	8.06%	
2500000	DIRECT SERVICES (MEDICAID)	40,769	35,000	35,000	-	0.00%	
4104051	VPESA CARRYOVER FUNDS	63,982	-	-	-	NA	
TOTAL STATE FUNDS		\$ 13,362,341	\$ 14,609,284	\$ 15,783,837	\$ 1,174,553	8.04%	

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

FEDERAL REVENUE						
CODE	BUDGET FUNCTION	2021-2022 RECEIVED	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
10.5530	SCHOOL FOOD BREAKFAST	\$ 328,941	\$ 30,000	\$ 30,000	\$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	842,163	155,000	155,000	-	0.00%
10.5590	SFSP MEALS	13,114	-	-	-	NA
10.6490	SNP LOCAL EBT	614	-	-	-	NA
12.5580	TIERED SYSTEM OF SUPPORT	25,458	74,143	-	(74,143)	-100.00%
84.0100	TITLE I NO CHILD LEFT BEHIND	92,985	105,008	105,008	-	0.00%
84.0270	TITLE VI-B	586,651	408,365	437,200	28,835	7.06%
84.0410	IMPACT AID	183,447	165,000	165,000	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	17,525	17,422	17,422	-	0.00%
84.1730	PRESCHOOL HANDICAPPED GRANT	15,056	12,357	12,357	-	0.00%
84.2810	TITLE II	34,127	28,540	28,540	-	0.00%
84.4240	TITLE IV	-	10,000	10,000	-	0.00%
84.425C	CARES GEER	13,682	-	-	-	NA
84.425D	CARES ESSER	197,270	-	-	-	NA
84.425U	CARES ESSER III	84,366	-	-	-	NA
93.3230	VDH VISSTA	24,089	-	-	-	NA
TOTAL FEDERAL FUNDS		\$ 2,459,488	\$ 1,005,835	\$ 960,527	\$ (45,308)	-4.50%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	\$ 2,258,494	\$ 2,375,040	\$ 116,546	5.16%
GUIDANCE	73,461	73,195	(266)	-0.36%
HOMEBOUND INSTRUCTION	5,113	2,848	(2,265)	-44.30%
MEDIA	125,469	131,364	5,895	4.70%
OFFICE OF THE PRINCIPAL	350,022	376,538	26,516	7.58%
SPECIAL CLASSROOM INSTRUCTION	651,405	886,568	235,163	36.10%
GIFTED AND TALENTED	88,540	93,388	4,848	5.48%
REMEDIAL	120,731	128,124	7,393	6.12%
TOTAL PRIMARY SCHOOL	3,673,235	4,067,065	393,830	10.72%
ELEMENTARY SCHOOL:				
INSTRUCTION	2,054,323	2,160,522	106,199	5.17%
GUIDANCE	85,757	90,077	4,320	5.04%
HOMEBOUND INSTRUCTION	5,114	1,610	(3,504)	-68.52%
MEDIA	96,047	99,407	3,360	3.50%
OFFICE OF THE PRINCIPAL	401,615	422,404	20,789	5.18%
SPECIAL CLASSROOM INSTRUCTION	571,419	680,631	109,212	19.11%
GIFTED AND TALENTED	149,332	222,379	73,047	48.92%
REMEDIAL	128,787	144,510	15,723	12.21%
TOTAL ELEMENTARY SCHOOL	3,492,394	3,821,540	329,146	9.42%
MIDDLE SCHOOL:				
INSTRUCTION	2,452,349	2,759,516	307,167	12.53%
GUIDANCE	241,857	255,034	13,177	5.45%
HOMEBOUND INSTRUCTION	6,659	4,333	(2,326)	-34.93%
MEDIA	133,130	122,937	(10,193)	-7.66%
OFFICE OF THE PRINCIPAL	373,393	362,714	(10,679)	-2.86%
SPECIAL CLASSROOM INSTRUCTION	566,333	615,247	48,914	8.64%
VOCATIONAL	64,707	68,694	3,987	6.16%
GIFTED AND TALENTED	73,014	77,181	4,167	5.71%
REMEDIAL	79,818	84,199	4,381	5.49%
TOTAL MIDDLE SCHOOL	3,991,260	4,349,855	358,595	8.98%
HIGH SCHOOL:				
INSTRUCTION	4,086,166	4,521,511	435,345	10.65%
GUIDANCE	343,099	359,268	16,169	4.71%
HOMEBOUND INSTRUCTION	6,659	1,238	(5,421)	-81.41%
MEDIA	136,381	97,019	(39,362)	-28.86%
OFFICE OF THE PRINCIPAL	540,302	534,819	(5,483)	-1.01%
SPECIAL CLASSROOM INSTRUCTION	1,084,752	1,114,752	30,000	2.77%
VOCATIONAL	656,352	643,304	(13,048)	-1.99%
GIFTED AND TALENTED	84,521	89,398	4,877	5.77%
TOTAL HIGH SCHOOL	6,938,232	7,361,308	423,076	6.10%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	549,472	600,987	51,515	9.38%
SOCIAL WORKER	78,077	72,763	(5,314)	-6.81%
TOTAL SECONDARY PROGRAMS	627,549	673,749	46,200	7.36%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	279,573	275,596	(3,977)	-1.42%
PSYCHOLOGICAL SERVICES	177,613	188,187	10,574	5.95%
SPEECH / AUDIOLOGY	301,494	279,723	(21,771)	-7.22%
TOTAL SECONDARY ATTENDANCE/HEALTH	758,680	743,506	(15,174)	-2.00%
ADULT EDUCATION	7,359	7,359	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	46,283	53,006	6,723	14.53%
DIVISION WIDE - ADMINISTRATION	1,206,890	1,294,645	87,755	7.27%
TOTAL DIVISION WIDE - ADMINISTRATION	1,253,173	1,347,651	94,478	7.54%
TRANSPORTATION	1,046,887	1,138,839	91,952	8.78%
OPERATION / MAINTENANCE	2,453,085	2,550,910	97,825	3.99%
FOOD SERVICE	84,450	91,487	7,037	8.33%
SITE ACQUISITION	7,300	7,300	-	0.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	656,376	671,644	15,268	2.33%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	599,466	626,853	27,387	4.57%
TOTAL TECHNOLOGY	1,255,842	1,298,496	42,654	3.40%
REMEDIAL SUMMER SCHOOL	36,765	36,763	(2)	-0.01%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	105,008	105,008	-	0.00%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	17,422	17,422	-	0.00%
TITLE II	28,540	28,540	-	0.00%
TITLE IV	10,000	10,000	-	0.00%
TITLE VI-B - SPECIAL EDUCATION	408,365	437,200	28,835	7.06%
TIERED SYSTEM OF SUPPORT	74,143	-	(74,143)	-100.00%
IMPACT AID	165,000	165,000	-	0.00%
PRESCHOOL HANDICAPPED	12,357	12,357	-	0.00%
TOTAL FEDERAL GRANTS	1,005,835	960,527	(45,308)	-4.50%
TOTAL EXPENDITURES	\$ 26,816,846	\$ 28,641,157	\$ 1,824,311	6.80%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - INSTRUCTION 1.100.20.160.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,421,521	\$ 1,535,949	\$ 1,615,971	\$ 80,022	5.21%
2100	FICA BENEFITS	103,947	117,520	125,850	8,330	7.09%
2210	VRS BENEFITS	214,267	239,633	252,958	13,325	5.56%
2300	HEALTH BENEFITS	218,945	287,445	299,815	12,370	4.30%
2400	GROUP LIFE INSURANCE	17,196	19,228	20,364	1,136	5.91%
2750	RETIREE HEALTH CARE CREDIT	15,528	17,361	18,724	1,363	7.85%
3000	OTHER INSTRUCTIONAL COST	1,318	7,214	7,214	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,253	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	22,169	29,420	29,420	-	0.00%
8200	EQUIPMENT ADDITIONS	11,722	2,450	2,450	-	0.00%
TOTAL EXPENDITURES		\$ 2,027,866	\$ 2,258,494	\$ 2,375,040	\$ 116,546	5.16%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - GUIDANCE 1.100.20.160.1.61210

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 48,484	\$ 50,774	\$ 50,718	\$ (56)	-0.11%
2100	FICA BENEFITS	3,643	3,885	3,881	(4)	-0.10%
2210	VRS BENEFITS	7,892	8,353	8,174	(179)	-2.15%
2300	HEALTH BENEFITS	7,316	8,144	8,144	-	0.00%
2400	GROUP LIFE INSURANCE	627	662	648	(14)	-2.11%
2750	RETIREE HEALTH CARE CREDIT	566	598	585	(13)	-2.17%
6000	MATERIALS / SUPPLIES	915	1,045	1,045	-	0.00%
TOTAL EXPENDITURES		\$ 69,443	\$ 73,461	\$ 73,195	\$ (266)	-0.36%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HOMEBOUND INSTRUCTION 1.100.20.160.161230

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ -	\$ 4,750	\$ 2,645	\$ (2,105)	-44.32%
2100	FICA BENEFITS	-	363	203	(160)	-44.08%
TOTAL EXPENDITURES		\$ -	\$ 5,113	\$ 2,848	\$ (2,265)	-44.30%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - MEDIA 1.100.20.160.1.61320

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 69,767	\$ 80,054	\$ 83,672	\$ 3,618	4.52%
2100	FICA BENEFITS	4,928	6,125	6,402	277	4.52%
2210	VRS BENEFITS	11,302	12,921	13,575	654	5.06%
2300	HEALTH BENEFITS	16,519	21,486	22,723	1,237	5.76%
2400	GROUP LIFE INSURANCE	909	1,038	1,095	57	5.49%
2750	RETIREE HEALTH CARE CREDIT	820	937	989	52	5.55%
6000	MATERIALS / SUPPLIES	2,893	2,908	2,908	-	0.00%
TOTAL EXPENDITURES		\$ 107,138	\$ 125,469	\$ 131,364	\$ 5,895	4.70%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.160.1.61410

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 247,487	\$ 254,212	\$ 280,396	\$ 26,184	10.30%
2100	FICA BENEFITS	18,277	19,451	21,454	2,003	10.30%
2210	VRS BENEFITS	34,450	36,778	40,056	3,278	8.91%
2300	HEALTH BENEFITS	28,457	33,949	28,120	(5,829)	-17.17%
2400	GROUP LIFE INSURANCE	2,774	2,959	3,222	263	8.89%
2750	RETIREE HEALTH CARE CREDIT	2,505	2,673	3,290	617	23.08%
TOTAL EXPENDITURES		\$ 333,950	\$ 350,022	\$ 376,538	\$ 26,516	7.58%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.160.2.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 346,570	\$ 376,542	\$ 511,485	\$ 134,943	35.84%
2100	FICA BENEFITS	25,917	28,812	39,139	10,327	35.84%
2210	VRS BENEFITS	57,039	62,338	82,877	20,539	32.95%
2300	HEALTH BENEFITS	41,853	62,378	88,918	26,540	42.55%
2400	GROUP LIFE INSURANCE	4,569	5,000	6,625	1,625	32.50%
2750	RETIREE HEALTH CARE CREDIT	4,125	4,513	5,983	1,470	32.57%
3000	PURCHASED SERVICES	26,129	-	-	-	NA
6000	MATERIALS / SUPPLIES	1,172	3,136	3,136	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	39,488	108,686	148,406	39,720	36.55%
TOTAL EXPENDITURES		\$ 546,862	\$ 651,405	\$ 886,568	\$ 235,163	36.10%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - GIFTED & TALENTED 1.100.20.160.4.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 28,961	\$ 62,966	\$ 66,939	\$ 3,973	6.31%
2100	FICA BENEFITS	2,215	4,818	5,122	304	6.31%
2210	VRS BENEFITS	-	10,332	10,827	495	4.79%
2300	HEALTH BENEFITS	-	8,144	8,144	-	0.00%
2400	GROUP LIFE INSURANCE	-	834	874	40	4.80%
2750	RETIREE HEALTH CARE CREDIT	-	753	789	36	4.78%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	400	400	-	0.00%
TOTAL EXPENDITURES		\$ 31,176	\$ 88,540	\$ 93,388	\$ 4,848	5.48%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRIMARY SCHOOL - REMEDIAL 1.100.20.160.5.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 89,031	\$ 93,719	\$ 99,695	\$ 5,976	6.38%
2100	FICA BENEFITS	6,732	7,171	7,628	457	6.37%
2210	VRS BENEFITS	9,367	9,903	10,375	472	4.77%
2300	HEALTH BENEFITS	7,322	7,777	7,777	-	0.00%
2400	GROUP LIFE INSURANCE	755	799	837	38	4.76%
2750	RETIREE HEALTH CARE CREDIT	682	721	1,171	450	62.41%
6000	MATERIALS / SUPPLIES	172	641	641	-	0.00%
TOTAL EXPENDITURES		\$ 114,061	\$ 120,731	\$ 128,124	\$ 7,393	6.12%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - INSTRUCTION 1.100.20.150.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,291,919	\$ 1,459,279	\$ 1,507,541	\$ 48,262	3.31%
2100	FICA BENEFITS	95,736	113,738	115,340	1,602	1.41%
2210	VRS BENEFITS	195,827	231,424	242,686	11,262	4.87%
2300	HEALTH BENEFITS	154,343	172,288	215,492	43,204	25.08%
2400	GROUP LIFE INSURANCE	15,878	18,964	19,953	989	5.22%
2750	RETIREE HEALTH CARE CREDIT	14,337	17,129	18,009	880	5.14%
3000	OTHER INSTRUCTIONAL COST	3,853	7,357	7,357	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	467	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	22,286	29,420	29,420	-	0.00%
8200	EQUIPMENT ADDITIONS	2,450	2,450	2,450	-	0.00%
TOTAL EXPENDITURES		\$ 1,797,096	\$ 2,054,323	\$ 2,160,522	\$ 106,199	5.17%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - GUIDANCE 1.100.20.150.1.61210

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 52,049	\$ 55,587	\$ 59,144	\$ 3,557	6.40%
2100	FICA BENEFITS	3,637	4,253	4,525	272	6.40%
2210	VRS BENEFITS	8,471	8,952	9,377	425	4.75%
2300	HEALTH BENEFITS	13,475	14,713	14,713	-	0.00%
2400	GROUP LIFE INSURANCE	683	722	757	35	4.85%
2750	RETIREE HEALTH CARE CREDIT	617	652	683	31	4.75%
6000	MATERIALS / SUPPLIES	859	878	878	-	0.00%
TOTAL EXPENDITURES		\$ 79,791	\$ 85,757	\$ 90,077	\$ 4,320	5.04%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HOMEBOUND INSTRUCTION 1.100.20.150.61230

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 925	\$ 4,750	\$ 1,495	\$ (3,255)	-68.53%
2100	FICA BENEFITS	71	364	115	(249)	-68.41%
TOTAL EXPENDITURES		\$ 996	\$ 5,114	\$ 1,610	\$ (3,504)	-68.52%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - MEDIA 1.100.20.150.1.61320

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 62,023	\$ 65,642	\$ 68,218	\$ 2,576	3.92%
2100	FICA BENEFITS	4,486	5,023	5,219	196	3.90%
2210	VRS BENEFITS	10,057	10,662	11,172	510	4.78%
2300	HEALTH BENEFITS	8,901	9,602	9,602	-	0.00%
2400	GROUP LIFE INSURANCE	810	860	901	41	4.77%
2750	RETIREE HEALTH CARE CREDIT	732	777	814	37	4.76%
6000	MATERIALS / SUPPLIES	3,295	3,481	3,481	-	0.00%
TOTAL EXPENDITURES		\$ 90,304	\$ 96,047	\$ 99,407	\$ 3,360	3.50%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.150.1.61410

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 256,621	\$ 266,538	\$ 283,528	\$ 16,990	6.37%
2100	FICA BENEFITS	18,362	20,392	21,693	1,301	6.38%
2210	VRS BENEFITS	41,293	43,756	45,922	2,166	4.95%
2300	HEALTH BENEFITS	57,160	64,232	64,232	-	0.00%
2400	GROUP LIFE INSURANCE	3,321	3,520	3,693	173	4.91%
2750	RETIREE HEALTH CARE CREDIT	2,998	3,177	3,336	159	5.00%
TOTAL EXPENDITURES		\$ 379,755	\$ 401,615	\$ 422,404	\$ 20,789	5.18%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.150.2.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 297,429	\$ 322,487	\$ 384,369	\$ 61,882	19.19%
2100	FICA BENEFITS	21,628	24,674	29,409	4,735	19.19%
2210	VRS BENEFITS	48,681	52,494	61,600	9,106	17.35%
2300	HEALTH BENEFITS	61,044	78,035	70,437	(7,598)	-9.74%
2400	GROUP LIFE INSURANCE	3,913	4,221	4,939	718	17.01%
2750	RETIREE HEALTH CARE CREDIT	3,533	3,811	4,461	650	17.06%
3000	PURCHASE SERVICES	26,128	-	-	-	#DIV/0!
3001	DIRECT SERVICES	40,769	35,000	35,000	-	0.00%
6000	MATERIALS / SUPPLIES	779	3,321	3,321	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	47,376	47,376	87,096	39,720	83.84%
TOTAL EXPENDITURES		\$ 551,280	\$ 571,419	\$ 680,631	\$ 109,212	19.11%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.100.20.150.4.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 104,822	\$ 110,931	\$ 168,984	\$ 58,053	52.33%
2100	FICA BENEFITS	7,991	8,489	12,929	4,440	52.30%
2210	VRS BENEFITS	17,102	18,074	27,225	9,151	50.63%
2300	HEALTH BENEFITS	7,716	8,144	8,144	-	0.00%
2400	GROUP LIFE INSURANCE	1,379	1,459	2,196	737	50.51%
2750	RETIREE HEALTH CARE CREDIT	1,245	1,317	1,983	666	50.57%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 140,255	\$ 149,332	\$ 222,379	\$ 73,047	48.92%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY SCHOOL - REMEDIAL 1.100.20.150.5.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 35,976	\$ 92,674	\$ 107,367	\$ 14,693	15.85%
2100	FICA BENEFITS	2,745	7,091	8,215	1,124	15.85%
2210	VRS BENEFITS	5,699	15,308	17,417	2,109	13.78%
2300	HEALTH BENEFITS	813	11,363	8,837	(2,526)	-22.23%
2400	GROUP LIFE INSURANCE	460	1,236	1,405	169	13.67%
2750	RETIREE HEALTH CARE CREDIT	415	1,115	1,269	154	13.81%
TOTAL EXPENDITURES		\$ 46,108	\$ 128,787	\$ 144,510	\$ 15,723	12.21%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - INSTRUCTION 1.100.30.130.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,658,872	\$ 1,736,938	\$ 1,962,863	\$ 225,925	13.01%
2100	FICA BENEFITS	122,984	132,510	150,177	17,667	13.33%
2210	VRS BENEFITS	260,460	274,039	307,777	33,738	12.31%
2300	HEALTH BENEFITS	199,750	212,379	237,122	24,743	11.65%
2400	GROUP LIFE INSURANCE	20,909	21,999	24,673	2,674	12.16%
2750	RETIREE HEALTH CARE CREDIT	18,881	19,866	22,286	2,420	12.18%
3000	OTHER INSTRUCTIONAL COST	1,900	7,486	7,486	-	0.00%
3005	CHORAL DEPARTMENT	3,000	3,000	3,000	-	0.00%
3007	BAND OPERATIONS	30,338	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	809	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	32,787	34,577	34,577	-	0.00%
6030	REMEDIAL SUPPLIES	-	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	46,102	2,433	2,433	-	0.00%
TOTAL EXPENDITURES		\$ 2,396,792	\$ 2,452,349	\$ 2,759,516	\$ 307,167	12.53%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - GUIDANCE 1.100.30.130.1.61210

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 161,951	\$ 168,839	\$ 179,778	\$ 10,939	6.48%
2100	FICA BENEFITS	11,683	12,917	13,754	837	6.48%
2210	VRS BENEFITS	26,376	27,871	29,191	1,320	4.74%
2300	HEALTH BENEFITS	22,725	25,687	25,566	(121)	-0.47%
2400	GROUP LIFE INSURANCE	2,127	2,248	2,354	106	4.72%
2750	RETIREE HEALTH CARE CREDIT	1,920	2,030	2,126	96	4.73%
6000	MATERIALS / SUPPLIES	755	2,265	2,265	-	0.00%
TOTAL EXPENDITURES		\$ 227,537	\$ 241,857	\$ 255,034	\$ 13,177	5.45%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HOMEBOUND INSTRUCTION 1.100.30.130.1.61230

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 1,113	\$ 6,186	\$ 4,025	\$ (2,161)	-34.93%
2100	FICA BENEFITS	85	473	308	(165)	-34.88%
TOTAL EXPENDITURES		\$ 1,198	\$ 6,659	\$ 4,333	\$ (2,326)	-34.93%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - MEDIA 1.100.30.130.1.61320

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 87,015	\$ 92,608	\$ 85,287	\$ (7,321)	-7.91%
2100	FICA BENEFITS	6,128	7,086	6,525	(561)	-7.92%
2210	VRS BENEFITS	13,915	14,724	13,844	(880)	-5.98%
2300	HEALTH BENEFITS	11,878	12,685	11,390	(1,295)	-10.21%
2400	GROUP LIFE INSURANCE	1,122	1,188	1,117	(71)	-5.98%
2750	RETIREE HEALTH CARE CREDIT	1,013	1,073	1,008	(65)	-6.06%
6000	MATERIALS / SUPPLIES	3,802	3,766	3,766	-	0.00%
TOTAL EXPENDITURES		\$ 124,873	\$ 133,130	\$ 122,937	\$ (10,193)	-7.66%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.130.1.61410

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 252,551	\$ 260,967	\$ 257,453	\$ (3,514)	-1.35%
2100	FICA BENEFITS	18,452	19,967	19,697	(270)	-1.35%
2210	VRS BENEFITS	40,456	42,893	41,650	(1,243)	-2.90%
2300	HEALTH BENEFITS	36,475	42,995	37,535	(5,460)	-12.70%
2400	GROUP LIFE INSURANCE	3,255	3,453	3,352	(101)	-2.92%
2750	RETIREE HEALTH CARE CREDIT	2,939	3,118	3,027	(91)	-2.92%
TOTAL EXPENDITURES		\$ 354,128	\$ 373,393	\$ 362,714	\$ (10,679)	-2.86%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.130.2.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 235,873	\$ 304,684	\$ 326,377	\$ 21,693	7.12%
2100	FICA BENEFITS	17,479	23,313	24,971	1,658	7.11%
2210	VRS BENEFITS	38,844	49,765	52,230	2,465	4.95%
2300	HEALTH BENEFITS	43,736	67,567	50,568	(16,999)	-25.16%
2400	GROUP LIFE INSURANCE	3,109	3,977	4,175	198	4.98%
2750	RETIREE HEALTH CARE CREDIT	2,807	3,591	3,769	178	4.96%
3000	PURCHASE SERVICES	-	-	-	-	NA
6000	MATERIALS / SUPPLIES	24	2,425	2,425	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	130,417	111,011	150,732	39,721	35.78%
TOTAL EXPENDITURES		\$ 472,289	\$ 566,333	\$ 615,247	\$ 48,914	8.64%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.130.3.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 43,929	\$ 46,815	\$ 50,104	\$ 3,289	7.03%
2100	FICA BENEFITS	3,362	3,583	3,834	251	7.01%
2210	VRS BENEFITS	7,290	7,741	8,129	388	5.01%
2300	HEALTH BENEFITS	-	-	-	-	NA
2400	GROUP LIFE INSURANCE	579	614	645	31	5.05%
2750	RETIREE HEALTH CARE CREDIT	523	554	582	28	5.05%
5500	PROFESSIONAL DEVELOPMENT	-	440	440	-	0.00%
6000	MATERIALS / SUPPLIES	-	3,217	3,217	-	0.00%
8200	EQUIPMENT ADDITIONS	-	1,743	1,743	-	0.00%
TOTAL EXPENDITURES		\$ 55,683	\$ 64,707	\$ 68,694	\$ 3,987	6.16%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - GIFTED & TALENTED 1.100.30.130.4.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 52,558	\$ 55,985	\$ 59,462	\$ 3,477	6.21%
2100	FICA BENEFITS	4,010	4,284	4,550	266	6.21%
2210	VRS BENEFITS	8,647	9,136	9,555	419	4.59%
2300	HEALTH BENEFITS	1,294	1,295	1,237	(58)	-4.48%
2400	GROUP LIFE INSURANCE	687	725	758	33	4.55%
2750	RETIREE HEALTH CARE CREDIT	620	654	684	30	4.59%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	642	642	-	0.00%
TOTAL EXPENDITURES		\$ 67,816	\$ 73,014	\$ 77,181	\$ 4,167	5.71%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

MIDDLE SCHOOL - REMEDIAL 1.100.30.130.5.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 58,300	\$ 61,287	\$ 64,939	\$ 3,652	5.96%
2100	FICA BENEFITS	4,452	4,690	4,969	279	5.95%
2210	VRS BENEFITS	9,515	10,014	10,455	441	4.40%
2300	HEALTH BENEFITS	1,294	1,295	1,237	(58)	-4.48%
2400	GROUP LIFE INSURANCE	767	808	843	35	4.33%
2750	RETIREE HEALTH CARE CREDIT	693	730	762	32	4.38%
6000	MATERIALS / SUPPLIES	-	994	994	-	0.00%
TOTAL EXPENDITURES		\$ 75,021	\$ 79,818	\$ 84,199	\$ 4,381	5.49%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - INSTRUCTION 1.100.30.010.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 2,431,858	\$ 2,776,701	\$ 3,087,343	\$ 310,642	11.19%
2100	FICA BENEFITS	180,993	211,450	236,207	24,757	11.71%
2210	VRS BENEFITS	333,436	397,739	447,336	49,597	12.47%
2300	HEALTH BENEFITS	314,725	361,824	403,747	41,923	11.59%
2400	GROUP LIFE INSURANCE	26,759	31,930	35,856	3,926	12.30%
2750	RETIREE HEALTH CARE CREDIT	24,163	28,830	33,330	4,500	15.61%
3000	OTHER INSTRUCTIONAL COST	6,256	18,465	18,465	-	0.00%
3001	PURCHASE SERVICES	-	-	-	-	NA
3002	ATHLETIC OFFICIATING	31,539	19,000	19,000	-	0.00%
3003	ISAEP GED VOUCHERS	1,664	2,886	2,886	-	0.00%
3005	CHORUS OPERATIONS	3,958	4,000	4,000	-	0.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	30,950	15,000	15,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	2,060	2,955	2,955	-	0.00%
6000	MATERIALS / SUPPLIES	101,964	51,696	51,696	-	0.00%
6001	ACADEMIC LETTERS	-	570	570	-	0.00%
6003	PROJECT GRADUATION MATERIALS	660	1,091	1,091	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,692	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	19,565	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	38,628	7,360	7,360	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	97,232	108,628	108,628	-	0.00%
7005	TUITION SUMMER GOV. SCHOOL	-	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	60,138	16,223	16,223	-	0.00%
TOTAL EXPENDITURES		\$ 3,709,240	\$ 4,086,166	\$ 4,521,511	\$ 435,345	10.65%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - GUIDANCE 1.100.30.010.1.61210

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 223,731	\$ 232,723	\$ 247,515	\$ 14,792	6.36%
2100	FICA BENEFITS	16,124	17,805	18,937	1,132	6.36%
2210	VRS BENEFITS	36,457	38,490	40,284	1,794	4.66%
2300	HEALTH BENEFITS	36,292	40,236	38,411	(1,825)	-4.54%
2400	GROUP LIFE INSURANCE	2,940	3,106	3,250	144	4.64%
2750	RETIREE HEALTH CARE CREDIT	2,654	2,803	2,935	132	4.71%
3000	PROFESSIONAL DEVELOPMENT	702	1,238	1,238	-	0.00%
6000	MATERIALS / SUPPLIES	6,580	5,401	5,401	-	0.00%
6010	COURSE DESCRIPTION BOOKS	1,184	1,297	1,297	-	0.00%
TOTAL EXPENDITURES		\$ 326,664	\$ 343,099	\$ 359,268	\$ 16,169	4.71%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HOMEBOUND INSTRUCTION 1.100.30.010.61230

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 5,837	\$ 6,186	\$ 1,150	\$ (5,036)	-81.41%
2100	FICA BENEFITS	447	473	88	(385)	-81.40%
TOTAL EXPENDITURES		\$ 6,284	\$ 6,659	\$ 1,238	\$ (5,421)	-81.41%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - MEDIA 1.100.30.010.1.61320

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 93,793	\$ 97,899	\$ 73,356	\$ (24,543)	-25.07%
2100	FICA BENEFITS	7,244	7,490	5,612	(1,878)	-25.07%
2210	VRS BENEFITS	15,195	16,081	12,026	(4,055)	-25.22%
2300	HEALTH BENEFITS	7,806	8,262	-	(8,262)	-100.00%
2400	GROUP LIFE INSURANCE	1,225	1,298	970	(328)	-25.27%
2750	RETIREE HEALTH CARE CREDIT	1,106	1,172	876	(296)	-25.26%
6000	MATERIALS / SUPPLIES	1,248	4,179	4,179	-	0.00%
TOTAL EXPENDITURES		\$ 127,617	\$ 136,381	\$ 97,019	\$ (39,362)	-28.86%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.010.1.61410

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 340,738	\$ 363,548	\$ 380,605	\$ 17,057	4.69%
2100	FICA BENEFITS	24,764	27,816	29,122	1,306	4.70%
2210	VRS BENEFITS	56,400	59,628	61,465	1,837	3.08%
2300	HEALTH BENEFITS	58,568	80,153	54,190	(25,963)	-32.39%
2400	GROUP LIFE INSURANCE	4,539	4,812	4,959	147	3.05%
2750	RETIREE HEALTH CARE CREDIT	4,099	4,345	4,478	133	3.06%
TOTAL EXPENDITURES		\$ 489,108	\$ 540,302	\$ 534,819	\$ (5,483)	-1.01%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.010.2.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 512,924	\$ 572,998	\$ 582,051	\$ 9,053	1.58%
2100	FICA BENEFITS	36,358	43,840	44,534	694	1.58%
2210	VRS BENEFITS	84,106	93,978	93,873	(105)	-0.11%
2300	HEALTH BENEFITS	107,453	145,859	126,526	(19,333)	-13.25%
2400	GROUP LIFE INSURANCE	6,756	7,550	7,533	(17)	-0.23%
2750	RETIREE HEALTH CARE CREDIT	6,101	6,817	6,805	(12)	-0.18%
3000	PURCHASE SERVICES	-	-	-	-	NA
6000	MATERIALS / SUPPLIES	25	1,776	1,776	-	0.00%
6005	JOB COACH MATERIALS	898	903	903	-	0.00%
6006	PRINT SHOP MATERIALS	1,179	1,201	1,201	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	171,915	209,830	249,551	39,721	18.93%
TOTAL EXPENDITURES		\$ 927,715	\$ 1,084,752	\$ 1,114,752	\$ 30,000	2.77%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.010.3.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 275,282	\$ 292,006	\$ 293,024	\$ 1,018	0.35%
2100	FICA BENEFITS	19,102	22,341	22,420	79	0.35%
2210	VRS BENEFITS	44,176	47,589	47,081	(508)	-1.07%
2300	HEALTH BENEFITS	44,121	49,796	36,842	(12,954)	-26.01%
2400	GROUP LIFE INSURANCE	3,552	3,827	3,192	(635)	-16.59%
2750	RETIREE HEALTH CARE CREDIT	3,207	3,457	3,409	(48)	-1.39%
3002	OTHER CERTIFICATION ASSESSMENT	1,495	-	-	-	NA
3003	STEM-H INDUSTRY CERTIFICATION	605	-	-	-	NA
3004	CTE EQUIPMENT HIGH DEMAND	2,959	-	-	-	NA
5500	PROFESSIONAL DEVELOPMENT	99	1,208	1,208	-	0.00%
6000	MATERIALS / SUPPLIES	9,309	10,000	10,000	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	142,153	181,738	181,738	-	0.00%
7050	AVIATION ACADEMY	25,772	36,600	36,600	-	0.00%
8200	EQUIPMENT ADDITIONS	-	409	409	-	0.00%
8201	CTE STATE EQUIPMENT	3,860	7,381	7,381	-	0.00%
TOTAL EXPENDITURES		\$ 575,692	\$ 656,352	\$ 643,304	\$ (13,048)	-1.99%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

HIGH SCHOOL - GIFTED & TALENTED 1.100.30.010.4.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 61,822	\$ 65,195	\$ 69,238	\$ 4,043	6.20%
2100	FICA BENEFITS	4,745	4,989	5,298	309	6.19%
2210	VRS BENEFITS	9,995	10,568	11,074	506	4.79%
2300	HEALTH BENEFITS	1,294	1,295	1,237	(58)	-4.48%
2400	GROUP LIFE INSURANCE	806	853	893	40	4.69%
2750	RETIREE HEALTH CARE CREDIT	728	770	807	37	4.81%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	-	558	558	-	0.00%
TOTAL EXPENDITURES		\$ 79,390	\$ 84,521	\$ 89,398	\$ 4,877	5.77%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ELEMENTARY & SECONDARY PROGRAMS 1.100.90.000.1.61310

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 250,931	\$ 322,645	\$ 350,548	\$ 27,903	8.65%
2100	FICA BENEFITS	\$20,823	23,741	26,821	3,080	12.97%
2210	VRS BENEFITS	\$44,420	49,771	56,343	6,572	13.20%
2300	HEALTH BENEFITS	\$31,152	43,501	56,455	12,954	29.78%
2400	GROUP LIFE INSURANCE	\$3,576	3,998	4,527	529	13.23%
2750	RETIREE HEALTH CARE CREDIT	\$3,228	3,610	4,087	477	13.21%
3000	SCANNING STUDENT RECORDS	\$0	3,500	3,500	-	0.00%
3001	STAFF DEVELOPMENT	\$0	1,101	1,101	-	0.00%
3002	PURCHASE SERVICES	\$6,487	11,000	11,000	-	0.00%
3015	INTERNATIONAL PARTNERSHIPS	\$0	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	\$0	338	338	-	0.00%
6000	MATERIALS / SUPPLIES	\$302	1,886	1,886	-	0.00%
6010	SELP TEST FOR ESL STUDENTS	\$268	400	400	-	0.00%
6020	NEW TEXTBOOK ADOPTION	\$15,020	56,981	56,981	-	0.00%
6025	REPLACEMENT / CONSUMABLES	\$19,788	25,000	25,000	-	0.00%
TOTAL EXPENDITURES		\$ 395,995	\$ 549,472	\$ 600,987	\$ 51,515	9.38%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SOCIAL WORKER 1.100.90.000.1.61220

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 59,044	\$ 60,405	\$ 57,396	\$ (3,009)	-4.98%
2100	FICA BENEFITS	4,522	4,621	4,391	(230)	-4.98%
2210	VRS BENEFITS	9,619	10,215	9,537	(678)	-6.64%
2300	HEALTH BENEFITS	1,294	1,295	-	(1,295)	-100.00%
2400	GROUP LIFE INSURANCE	764	810	756	(54)	-6.67%
2750	RETIREE HEALTH CARE CREDIT	689	731	683	(48)	-6.57%
TOTAL EXPENDITURES		\$ 75,932	\$ 78,077	\$ 72,763	\$ (5,314)	-6.81%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ATTENDANCE & HEALTH - SCHOOL NURSES 1.100.90.000.1.62220

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 157,010	\$ 199,139	\$ 192,283	\$ (6,856)	-3.44%
2100	FICA BENEFITS	11,769	15,238	14,714	(524)	-3.44%
2210	VRS BENEFITS	22,459	31,414	29,579	(1,835)	-5.84%
2300	HEALTH BENEFITS	10,257	20,348	25,890	5,542	27.24%
2400	GROUP LIFE INSURANCE	1,798	2,515	2,356	(159)	-6.32%
2750	RETIREE HEALTH CARE CREDIT	1,624	2,272	2,127	(145)	-6.38%
3000	STAFF DEVELOPMENT	-	383	383	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	525	636	636	-	0.00%
6000	MATERIALS / SUPPLIES	8,167	7,628	7,628	-	0.00%
6014	ALBUTEROL & VALVE HOLDING	248	-	-	-	NA
8200	EQUIPMENT ADDITIONS	373	-	-	-	NA
TOTAL EXPENDITURES		\$ 214,230	\$ 279,573	\$ 275,596	\$ (3,977)	-1.42%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.100.90.000.1.62230

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 134,439	\$ 138,248	\$ 147,024	\$ 8,776	6.35%
2100	FICA BENEFITS	10,143	10,577	11,248	671	6.34%
2210	VRS BENEFITS	21,849	23,151	24,285	1,134	4.90%
2300	HEALTH BENEFITS	9,335	2,109	1,930	(179)	-8.49%
2400	GROUP LIFE INSURANCE	1,750	1,854	1,944	90	4.85%
2750	RETIREE HEALTH CARE CREDIT	1,580	1,674	1,756	82	4.90%
TOTAL EXPENDITURES		\$ 179,096	\$ 177,613	\$ 188,187	\$ 10,574	5.95%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.100.90.000.1.62240

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 125,277	\$ 230,659	\$ 213,502	\$ (17,157)	-7.44%
2100	FICA BENEFITS	11,264	17,647	16,334	(1,313)	-7.44%
2210	VRS BENEFITS	24,152	38,338	35,135	(3,203)	-8.36%
2300	HEALTH BENEFITS	7,317	8,965	9,381	416	4.64%
2400	GROUP LIFE INSURANCE	1,947	3,092	2,822	(270)	-8.73%
2750	RETIREE HEALTH CARE CREDIT	1,758	2,793	2,549	(244)	-8.74%
3000	CONTRACT SERVICES	52,291	-	-	-	NA
TOTAL EXPENDITURES		\$ 224,006	\$ 301,494	\$ 279,723	\$ (21,771)	-7.22%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SCHOOL BOARD 1.100.90.000.0.62110

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1111	BOARD MEMBERS	\$ 2,990	\$ 3,060	\$ 3,060	\$ -	0.00%
1150	CLERK TO THE BOARD	21,268	25,573	30,950	5,377	21.03%
2100	FICA BENEFITS	1,769	2,197	2,608	411	18.71%
2210	VRS BENEFITS	3,011	4,251	5,061	810	19.05%
2300	HEALTH BENEFITS	2,321	10,549	10,549	-	0.00%
2400	GROUP LIFE INSURANCE	243	343	409	66	19.24%
2750	RETIREE HEALTH CARE CREDIT	219	310	369	59	19.03%
TOTAL EXPENDITURES		\$ 31,821	\$ 46,283	\$ 53,006	\$ 6,723	14.53%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

DIVISION WIDE - ADMINISTRATION 1.100.90.000.0.62120

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1112	SUPERINTENDENT SALARY	\$ 169,215	\$ 179,368	\$ 189,337	\$ 9,969	5.56%
1000	SALARIES	548,074	552,773	587,851	35,078	6.35%
2100	FICA BENEFITS	53,066	56,013	59,460	3,447	6.15%
2210	VRS BENEFITS	113,593	121,191	128,035	6,844	5.65%
2300	HEALTH BENEFITS	37,568	53,044	84,504	31,460	59.31%
2400	GROUP LIFE INSURANCE	9,123	9,734	10,237	503	5.17%
2700	WORKERS COMPENSATION	47,287	65,000	65,000	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	8,238	8,790	9,244	454	5.16%
3000	PURCHASE SERVICES	45,370	39,682	39,682	-	0.00%
3001	SPECIAL EVENTS	6,731	6,000	6,000	-	0.00%
3002	ACKNOWLEDGEMENTS	5,924	3,048	3,048	-	0.00%
3003	LEGAL SERVICES	22,381	26,000	26,000	-	0.00%
3004	ADMIN COHORT	4,088	-	-	-	NA
3005	DUES AND MEMBERSHIPS	14,287	10,000	10,000	-	0.00%
3006	HUMAN RESOURCES	5,033	5,961	5,961	-	0.00%
3007	REGISTRATIONS / SUBSCRIPTIONS	10,471	6,200	6,200	-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	-	900	900	-	0.00%
4000	INTERNAL SERVICES	-	300	300	-	0.00%
4010	DISTRICT STAFF DEVELOPMENT	6,028	5,014	5,014	-	0.00%
5400	LEASES AND RENTALS	26,300	35,250	35,250	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	3,976	3,508	3,508	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	9,549	5,624	5,624	-	0.00%
5502	FINANCE PROF DEVELOPMENT	275	1,686	1,686	-	0.00%
5503	STAFF MILEAGE	345	2,624	2,624	-	0.00%
6000	MATERIALS / SUPPLIES	9,511	8,100	8,100	-	0.00%
8200	EQUIPMENT ADDITIONS	1,431	1,080	1,080	-	0.00%
TOTAL EXPENDITURES		\$ 1,157,864	\$ 1,206,890	\$ 1,294,645	\$ 87,755	7.27%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

TRANSPORTATION 1.100.90.000.0.63100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 429,780	\$ 433,014	\$ 491,122	\$ 58,108	13.42%
2100	FICA BENEFITS	31,177	33,138	37,583	4,445	13.41%
2210	VRS BENEFITS	26,717	39,663	43,697	4,034	10.17%
2300	HEALTH BENEFITS	106,774	118,351	115,938	(2,413)	-2.04%
2400	GROUP LIFE INSURANCE	3,636	5,269	5,751	482	9.15%
2750	RETIREE HEALTH CARE CREDIT	2,849	4,175	5,039	864	20.69%
3000	TESTING	3,285	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	23,350	7,450	7,450	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	268,619	238,800	260,000	21,200	8.88%
5300	TRANSPORTATION INSURANCE	18,030	40,000	40,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	427	427	-	0.00%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	1,578	1,500	1,500	-	0.00%
6008	GAS / OIL SB & SBM VEHICLES	12,435	21,000	22,000	1,000	4.76%
6009	PARTS / LABOR SB & SBM VEHICLES	30,813	36,000	40,232	4,232	11.76%
8100	EQUIPMENT	2,801	-	-	-	NA
8200	BUS PURCHASES	37,386	6,000	6,000	-	0.00%
8201	VEHICLE PURCHASE	-	60,000	60,000	-	0.00%
TOTAL EXPENDITURES		\$ 999,230	\$ 1,046,887	\$ 1,138,839	\$ 91,952	8.78%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

OPERATION AND MAINTENANCE 1.100.90.000.0.64100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 474,041	\$ 495,797	\$ 532,820	\$ 37,023	7.47%
2100	FICA BENEFITS	35,885	37,933	40,767	2,834	7.47%
2210	VRS BENEFITS	49,197	57,482	62,165	4,683	8.15%
2300	HEALTH BENEFITS	43,442	58,797	59,243	446	0.76%
2400	GROUP LIFE INSURANCE	4,971	5,865	6,472	607	10.35%
2750	RETIREE HEALTH CARE CREDIT	4,185	4,917	5,731	814	16.55%
3000	PURCHASE SERVICES	6,732	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	38,025	-	-	-	NA
3004	CONTRACT CUSTODIAL	428,177	519,039	519,039	-	0.00%
3005	OTHER EXPENSES PAINTING	3,870	8,500	8,500	-	0.00%
3006	CONTRACT SERVICES	235,070	182,805	193,773	10,968	6.00%
3007	GROUPS MATERIALS	18,276	6,500	6,500	-	0.00%
5100	ELECTRICAL SERVICES	435,245	554,550	587,823	33,273	6.00%
5102	NATURAL GAS	40,300	48,466	51,374	2,908	6.00%
5104	WATER SERVICE	24,648	28,624	30,341	1,717	6.00%
5105	SEWAGE FEES	38,082	42,529	45,080	2,552	6.00%
5200	COMMUNICATIONS	35,808	40,000	40,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	155,116	265,082	265,082	-	0.00%
5800	RENTAL / PURCHASE EQUIPMENT	9,968	4,500	4,500	-	0.00%
6000	CUSTODIAL SUPPLIES	4,097	6,200	6,200	-	0.00%
6090	BUILD MATERIALS REPAIR	74,137	56,114	56,114	-	0.00%
8100	REPAIR / REPLACE FACILITIES	86,115	24,138	24,138	-	0.00%
8201	SCHOOL SECURITY EQUIP GRANT	1,397	-	-	-	NA
TOTAL EXPENDITURES		\$ 2,246,784	\$ 2,453,085	\$ 2,550,910	\$ 97,825	3.99%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 56,773	\$ 65,603	\$ 71,885	\$ 6,282	9.58%
2100	FICA BENEFITS	4,323	5,021	5,501	480	9.56%
2210	VRS BENEFITS	3,400	3,604	3,785	181	5.02%
2300	HEALTH BENEFITS	7,515	7,971	7,971	-	0.00%
2400	GROUP LIFE INSURANCE	476	505	531	26	5.15%
2750	RETIREE HEALTH CARE CREDIT	373	396	464	68	17.17%
8200	CAFETERIA EQUIPMENT PURCHASES	-	1,350	1,350	-	0.00%
TOTAL EXPENDITURES		\$ 72,860	\$ 84,450	\$ 91,487	\$ 7,037	8.33%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

SITE ACQUISITION / PURCHASE SERVICES 1.100.90.000.0.66100							
CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE	
3000	PURCHASE SERVICES	\$ 6,153	\$ 7,300	\$ 7,300	\$ -	0.00%	
TOTAL EXPENDITURES		\$ 6,153	\$ 7,300	\$ 7,300	\$ -	0.00%	

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

REMEDIAL SUMMER SCHOOL 1.100.90.000.6.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 81,202	\$ 32,292	\$ 32,292	\$ -	0.00%
2100	FICA BENEFITS	6,211	2,473	2,471	(2)	-0.08%
6000	MATERIALS / SUPPLIES	2,688	2,000	2,000	-	0.00%
TOTAL EXPENDITURES		\$ 90,101	\$ 36,765	\$ 36,763	\$ (2)	-0.01%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

ADULT EDUCATION 1.100.90.000.7.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 1,331	\$ 6,000	\$ 6,000	\$ -	0.00%
2100	FICA BENEFITS	102	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	-	900	900	-	0.00%
TOTAL EXPENDITURES		\$ 1,433	\$ 7,359	\$ 7,359	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

INSTRUCTIONAL TECHNOLOGY 1.100.90.000.9.68100

CODE	BUDGET FUNCTION	2021-2022	2022-2023	2023-2024	INCREASE	%
		ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 186,452	\$ 197,072	\$ 209,464	\$ 12,392	6.29%
2100	FICA BENEFITS	13,747	15,077	16,026	949	6.29%
2210	VRS BENEFITS	29,796	32,576	34,321	1,745	5.36%
2300	HEALTH BENEFITS	24,632	30,558	30,500	(58)	-0.19%
2400	GROUP LIFE INSURANCE	2,396	2,628	2,754	126	4.79%
2750	RETIREE HEALTH CARE CREDIT	2,164	2,373	2,487	114	4.80%
3000	STAFF DEVELOPMENT	31	3,870	3,870	-	0.00%
3001	CIRCULATION / LMS SOFTWARE	-	7,200	7,200	-	0.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	23,845	25,505	25,505	-	0.00%
3003	COPY MACHINE / AV EQUIPMENT	73,930	109,889	109,889	-	0.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	-	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	17,665	15,000	15,000	-	0.00%
5002	E-RATE	3,625	2,750	2,750	-	0.00%
5200	POSTAGE	-	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	790	790	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	4,305	4,273	4,273	-	0.00%
6001	PES TECH MATERIALS AND SUPPLIES	5,651	5,368	5,368	-	0.00%
6002	PMS TECH MATERIALS AND SUPPLIES	5,410	5,982	5,982	-	0.00%
6003	PHS TECH MATERIALS AND SUPPLIES	7,416	9,040	9,040	-	0.00%
6040	DIVISION WIDE SOFTWARE	109,892	79,685	79,685	-	0.00%
6045	WEB BASED IEP SYSTEM	4,928	5,715	5,715	-	0.00%
6046	EARLY READING RESOURCES	-	18,422	18,422	-	0.00%
6050	PPS LIBRARY	3,292	4,748	4,748	-	0.00%
6051	PES LIBRARY	7,875	6,045	6,045	-	0.00%
6052	PMS LIBRARY	9,320	7,293	7,293	-	0.00%
6053	PHS LIBRARY	6,032	7,514	7,514	-	0.00%
8201	OTHER USE OF FUNDS / ED TV	5,807	6,000	6,000	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	93,000	30,403	30,403	-	0.00%
8400	DISTRICT WIDE INTERNET	8,122	10,000	10,000	-	0.00%
TOTAL EXPENDITURES		\$ 649,333	\$ 656,376	\$ 671,644	\$ 15,268	2.33%

Hardware FY22 actual is one time purchase.

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.100.90.000.9.68200

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 326,923	\$ 353,495	\$ 375,831	\$ 22,336	6.32%
2100	FICA BENEFITS	24,517	27,045	28,754	1,709	6.32%
2210	VRS BENEFITS	52,563	57,950	60,850	2,900	5.00%
2300	HEALTH BENEFITS	32,404	35,455	35,455	-	0.00%
2400	GROUP LIFE INSURANCE	4,217	4,649	4,881	232	4.99%
2750	RETIREE HEALTH CARE CREDIT	3,807	4,197	4,407	210	5.00%
3000	POWERSCHOOL & OTHER SOFTWARE	47,895	57,543	57,543	-	0.00%
3001	PURCHASE SERVICES	1,800	-	-	-	NA
3002	RDA SUPPORT SERVICES	44,967	48,598	48,598	-	0.00%
6000	TECHNOLOGY SUPPLIES - SBO	8,031	2,350	2,350	-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	-	1,000	1,000	-	0.00%
8300	HARDWARE	10,641	2,434	2,434	-	0.00%
8304	REPLACE / REPAIR	6,291	4,750	4,750	-	0.00%
TOTAL EXPENDITURES		\$ 564,056	\$ 599,466	\$ 626,853	\$ 27,387	4.57%

Hardware FY22 actual is one time purchase.

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

STATE TECHNOLOGY GRANT 1.100.90.000.9.68305

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	8,829	8,829	8,829	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	8,949	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	23,245	23,100	23,100	-	0.00%
8300	HARDWARE	171,413	135,273	135,273	-	0.00%
8400	LAN CAPABILITY	7,796	3,898	3,898	-	0.00%
TOTAL EXPENDITURES		\$ 220,232	\$ 184,800	\$ 184,800	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

**NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.201.20.150.1.61100**

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 66,175	\$ 66,175	\$ 69,202	\$ 3,027	4.57%
2100	FICA BENEFITS	5,018	5,063	4,658	(405)	-8.00%
2210	VRS BENEFITS	5,172	5,172	3,755	(1,417)	-27.40%
2300	HEALTH BENEFITS	7,935	7,859	6,155	(1,704)	-21.68%
2400	GROUP LIFE INSURANCE	272	289	320	31	10.73%
2750	RETIREE HEALTH CARE CREDIT	246	261	729	468	179.31%
4000	INTERNAL SERVICES	-	2,000	2,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	6,189	6,189	-	0.00%
6000	MATERIALS / SUPPLIES	8,166	12,000	12,000	-	0.00%
TOTAL EXPENDITURES		\$ 92,984	\$ 105,008	\$ 105,008	\$ -	0.00%

Revenue 105,008
-

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

NATIONAL SCHOOL FOOD SERVICE 1.210.90.000.0.65100

CODE	BUDGET FUNCTION		2021-2022 ACTUAL		2022-2023 BUDGET		2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	\$	851,596	\$	155,000	\$	155,000	\$ -	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST		351,354		30,000		30,000	-	0.00%
5802	SFSP MEALS CARES		13,114		-		-	-	NA
TOTAL EXPENDITURES		\$	1,216,064	\$	185,000	\$	185,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

CARL PERKINS 1.202.30.010.1.61100							
CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE	
8203	CARL PERKINS	\$ 17,525	\$ 17,422	\$ 17,422	\$ -	0.00%	
TOTAL EXPENDITURES		\$ 17,525	\$ 17,422	\$ 17,422	\$ -	0.00%	

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

TITLE II ELEMENTARY 1.204.20.150.1.61100							
CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE	
1000	SALARIES	\$ 34,128	\$ 28,540	\$ 28,540	\$ -	0.00%	
TOTAL EXPENDITURES		\$ 34,128	\$ 28,540	\$ 28,540	\$ -	0.00%	

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

TITLE IV 1.205.20.150.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	\$ -	\$ 9,450	\$ 9,450	\$ -	0.00%
5000	TRAVEL / OTHER CHARGES	-	-	-	-	NA
6000	MATERIALS / SUPPLIES	-	550	550	-	0.00%
TOTAL EXPENDITURES		\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

CHAPTER VI-B - SPECIAL EDUCATION 1.203.20.150.2.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 341,261	\$ 321,125	\$ 282,396	\$ (38,729)	-12.06%
2100	FICA BENEFITS	23,153	24,574	21,610	(2,964)	-12.06%
2210	VRS BENEFITS	48,716	45,632	42,995	(2,637)	-5.78%
2300	HEALTH BENEFITS	58,354	3,549	71,536	67,987	1915.67%
2400	GROUP LIFE INSURANCE	4,061	4,311	3,648	(663)	-15.38%
2750	RETIREE HEALTH CARE CREDIT	3,628	3,847	3,281	(566)	-14.71%
3000	PURCHASE SERVICES	2,478	4,033	5,533	1,500	37.19%
6000	MATERIALS / SUPPLIES	11,595	1,294	6,201	4,907	379.21%
8200	CAPITAL OUTLAY	93,408	-	-	-	NA
TOTAL EXPENDITURES		\$ 586,654	\$ 408,365	\$ 437,200	\$ 28,835	7.06%

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

TIERED SYSTEM OF SUPPORT 1.211.20.150.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ 15,729	\$ 22,425	\$	\$ (22,425)	-100.00%
2100	FICA BENEFITS	1,203	2,662		(2,662)	-100.00%
3000	CONTRACTUAL SERVICES	-	5,000	-	(5,000)	-100.00%
5000	OTHER EXPENSES	250	6,296	-	(6,296)	-100.00%
5500	PROFESSIONAL DEVELOP / TRAVEL	1,677	4,500	-	(4,500)	-100.00%
6000	MATERIALS / SUPPLIES	6,599	33,260	-	(33,260)	-100.00%
TOTAL EXPENDITURES		\$ 25,458	\$ 74,143	\$ -	\$ (74,143)	-100.00%

Grant expires June 30, 2023

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

IMPACT AID 1.208.30.010.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
1000	SALARIES	\$ -	\$ 44,268	\$ 45,268	\$ 1,000	2.26%
2100	FICA BENEFITS	-	3,387	3,464	77	2.27%
2210	VRS BENEFITS	-	7,358	7,358	-	0.00%
2300	HEALTH BENEFITS	-	831	831	-	0.00%
2400	GROUP LIFE INSURANCE	-	594	594	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	-	536	536	-	0.00%
3000	PURCHASE SERVICES	5,250	47,835	47,835	-	0.00%
3002	PURCHASE SERVICES - SPECIAL ED	13,031	20,000	20,000	-	0.00%
6000	MATERIALS / SUPPLIES	16,963	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	14,930	13,000	13,000	-	0.00%
8200	EQUIPMENT / HARDWARE	133,273	17,191	16,114	(1,077)	-6.26%
TOTAL EXPENDITURES		\$ 183,447	\$ 165,000	\$ 165,000	\$ -	0.00%

Revenue 165,000

-

**POQUOSON CITY PUBLIC SCHOOLS
2023 - 2024 BUDGET**

PRESCHOOL HANDICAPPED 1.207.20.160.1.61100

CODE	BUDGET FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	MATERIALS / SUPPLIES	\$ 15,056	\$ 12,357	\$ 12,357	\$ -	0.00%
TOTAL EXPENDITURES		\$ 15,056	\$ 12,357	\$ 12,357	\$ -	0.00%

Poquoson City Public Schools



PAY PLAN Fiscal Year 2023-2024

Proposed March 21, 2023

Teacher Salary Schedule

Teacher

Activities Director, High School

Instructional Technology Resource Teacher (ITRT)

Library Media Specialist

Reading Specialist

School Counselor

School Counseling Director

Speech Instructional Specialist

Teacher Salary Schedule

<u>Step</u>	<u>Bachelor's Degree</u>
0	\$46,273
1	\$47,162
2	\$48,069
3	\$49,002
4	\$49,670
5	\$50,337
6	\$50,954
7	\$51,346
8	\$52,007
9	\$52,782
10	\$53,284
11	\$53,516
12	\$53,694
13	\$54,259
14	\$55,066
15	\$55,678
16	\$55,678
17	\$55,678
18	\$57,351
19	\$58,212
20	\$58,212
21	\$58,212
22	\$58,762
23	\$59,354
24	\$59,698
25	\$60,098
26	\$61,422
27	\$62,650
28	\$63,903
29	\$64,855
30	\$65,518

Supplements:

Master's Degree	\$2,725
21 Hours	\$1,144
15 Hours	\$749
Advanced Certificate	\$1,368
Doctoral Degree	\$2,725

Changes in salary will only occur when there is an approved adjustment to the Teacher Salary Schedule.

Guidelines for Extra Days

Position	Number of Extra Days *
Activities Director	25
Band Director, High School	10
Instructional Technology Resource Teacher (ITRT)	20
Library Media Specialist	10
Marketing Director, High School	10
School Counselor, High School	20
School Counseling Director, High School	25
School Counselor, Middle School	10
School Counseling Director, Middle School	10
Speech Instructional Specialist	10
Speech Language Pathologist	10

* Generally, the new contract length would apply to each individual who starts one of these positions as a new hire or current employee who voluntarily transfers to one of these positions. The new contract length would not apply to current employees in these positions whose work location changes without a position change.

Positions with Extra Day Supplements

Position	Supplement
Band Director, High School	\$3,500
Band Director, Middle School	\$2,750
Chorus Director, High School	\$3,500
Chorus Director, Middle School	\$2,750
Nurse Coordinator	\$1,200
School Counseling Director, High School	\$3,500
School Counseling Director, Middle School	\$3,500
Teacher – Additional Class Period	\$4,500

Non-Licensed Employees and Administrators

All salary scales are adjusted to the Full Time Equivalency (FTE) for each School Board position.

Grade	Title	FLSA Status	Days Per Year	Daily Hours	Min. Hourly Rate	Min. Salary Range	Max. Salary Range
100	Office Clerk *	N	210	8.00	\$12.00	\$20,160	\$32,200
102	Paraprofessional	N	187	7.25	\$12.37	\$16,774	\$28,010
105	Secretary, Secondary	N	248	8.00	\$15.04	\$29,834	\$47,614
105	Secretary/Bookkeeper, Elem	N	248	8.00	\$15.04	\$29,834	\$47,614
106	Bookkeeper, Secondary	N	248	8.00	\$15.79	\$31,326	\$49,996
107	Administrative Assistant	N	248	8.00	\$16.58	\$32,893	\$52,496
108	Nurse, Licensed Practical	N	192	7.50	\$17.40	\$25,062	\$40,007
110	General Maintenance Trade	N	248	8.00	\$19.19	\$38,076	\$60,771
110	IT Technician	N	248	8.00	\$19.19	\$38,076	\$60,771
110	Operations Specialist	N	248	8.00	\$19.19	\$38,076	\$60,771
110	Administrative Specialist	N	248	8.00	\$19.19	\$38,076	\$60,771
114	Network Specialist	N	248	8.00	\$23.33	\$46,283	\$73,867
114	Nurse, Registered Nurse	E	192	7.50	\$23.33	\$33,592	\$53,611
116	Payroll Coordinator	E	248	8.00	\$25.72	\$51,027	\$81,438
116	Human Resources Coordinator	E	248	8.00	\$25.72	\$51,027	\$81,438
116	Finance Coordinator	E	248	8.00	\$25.72	\$51,027	\$81,438
117	Network Administrator	E	248	8.00	\$27.01	\$53,578	\$85,500
117	Instructional Technology and Data Administrator	E	248	8.00	\$27.01	\$53,578	\$85,500
118	Maintenance Supervisor	E	248	8.00	\$28.36	\$56,257	\$89,785
118	Systems Administrator	E	248	8.00	\$28.36	\$56,257	\$89,785
118	Professional Learning and Digital Communications Administrator	E	248	8.00	\$28.36	\$56,257	\$89,785
118	School Social Worker	E	220	8.00	\$28.36	\$49,909	\$79,644
118	School Psychologist	E	220	8.00	\$28.36	\$49,909	\$79,644
119	Assistant Principal, Elem/Middle	E	225	8.00	\$29.77	\$53,582	\$85,533
122	Assistant Principal, High School	E	225	8.00	\$34.47	\$62,044	\$99,004
123	Principal, Elementary	E	248	8.00	\$36.19	\$71,800	\$114,591
124	Principal, Middle	E	248	8.00	\$38.00	\$75,390	\$120,321
125	Principal, High	E	248	8.00	\$39.90	\$79,160	\$126,337

Grade	Title	FLSA Status	Days Per Year	Daily Hours	Min. Hourly Rate	Min. Salary Range	Max. Salary Range
125	Director of Accountability	E	248	8.00	\$39.90	\$79,160	\$126,337
125	Director of Student Services	E	248	8.00	\$39.90	\$79,160	\$126,337
126	Executive Director of Finance	E	248	8.00	\$41.89	\$83,118	\$132,654
130	Assistant Superintendent	E	248	8.00	\$50.92	\$101,029	\$161,242

**Assignment may be less than 210 days.*

School Board Annual Salaries

Position	Pay Rate
School Board Member (7)	\$420
Additional Salary for School Board Chair	\$120

Bus Drivers and Assistants

Position	Pay Rate
Bus Dispatcher	Paid by the run, minimum of \$12.26 per run*
Bus Driver	Paid by the run, minimum of \$12.26 per run*
Bus Assistant	Paid by the run, minimum of \$12.26 per run*
Substitute Bus Driver	\$12.00 per run
Substitute Bus Assistant	\$12.00 per run

**Equates to a minimum pay rate of \$18.60 per hour.*

Other Pay for Bus Drivers and Assistants

Description	Pay Rate
Field Trip	\$16.50 per hour
Field Trip, Long Distance	\$18.50 per hour
Trainer	\$12.50 per hour
Bus Driver in Training	\$12.00 per hour
Meetings	\$12.00 per hour
Bus Pickup, Local	\$25.00 per trip
Bus Pickup, Long Distance	\$35.00 per trip

As Needed Positions

Operational

Position	Pay Rate
Cafeteria Monitor	\$12.00 per hour
Technology Helper	\$12.00 per hour
Maintenance Helper	\$14.00 per hour

Instructional

Position	Pay Rate
SOL Remediation	\$25.00 per hour
Project Graduation	\$25.00 per hour
Homebound Teacher	\$25.00 per hour

Substitutes

Position	Pay Rate
Substitute Teacher	\$115 per day
Substitute Teacher, Long Term	\$125 per day
Substitute Nurse	\$115 per day
Substitute Nurse, Long Term	\$125 per day
Substitute Paraprofessional	\$96 per day
Substitute Clerical	\$96 per day
Teacher Substituting During Planning Period, Secondary	\$25 per period

Summer School

Position	Pay Rate
Teacher	\$37.00 per hour
Substitute Teacher	\$37.00 per hour
Paraprofessional	\$17.00 per hour
Substitute Paraprofessional	\$17.00 per hour
Nurse	\$37.00 per hour
School Counselor	\$37.00 per hour
Bus Driver	\$27.75 per run
Bus Assistant	\$27.75 per run

School Supplement Schedule

Position	Supplement
Builders Club	\$539
Class Sponsor, Junior	\$1,088
Class Sponsor, Senior	\$1,088
Color Guard Assistant, High	\$1,230
Department Chair, High	\$1,088
Department Chair, Middle	\$539
Drama Sponsor, High	\$2,602
Drama Sponsor, Middle	\$539
Forensics Sponsor	\$1,088
International Partnerships	\$1,088
Intramural Director	\$1,740
Key Club Sponsor	\$1,088
Leadership Team	\$300
Model UN	\$1,740
National Honor Society	\$1,088
National Junior Honor Society	\$1,088
Newspaper Club	\$1,850
Odyssey of the Mind Sponsor, Elementary, Middle, High	\$300
Odyssey of the Mind Sponsor, Division Wide	\$717
Percussion Assistant	\$1,230
SCA Sponsor	\$1,088
Scare Club	\$539
Student to Student Sponsor	\$539
Twirler Assistant	\$1,230
Yearbook, Elementary	\$300
Yearbook, Middle	\$2,602
Yearbook, High	\$3,000

Activity Supplement Schedule

Position	Supplement
Assistant Activities Director	\$2,602
Baseball, Varsity Head Coach	\$3,680
Baseball, Varsity Assistant Coach	\$2,702
Baseball, JV Head Coach	\$2,702
Basketball, Varsity Head Coach	\$3,680
Basketball, Varsity Assistant Coach	\$2,702
Basketball, JV Head Coach	\$2,702
Cheer, Fall Sideline, Varsity	\$1,750
Cheer, Fall Sideline, JV	\$1,500
Cheer, Competition, Varsity	\$2,000
Cheer, Winter Sideline, Varsity	\$1,750
Cheer, Winter Sideline, JV	\$1,500
Cross Country, Varsity Head Coach	\$2,802
Cross Country, Varsity Assistant Coach	\$1,840
Field Hockey, Varsity Head Coach	\$2,802
Field Hockey, Varsity Assistant Coach	\$1,840
Field Hockey, JV Head Coach	\$1,840
Football, Varsity Head Coach	\$5,337
Football, Assistant Coach	\$3,602
Football, Assistant Coach (part-time)	\$1,588
Football, JV Head Coach	\$3,602
Golf, Varsity Head Coach	\$2,802
Scholastic Bowl, Varsity Head Coach	\$2,602
Scholastic Bowl, JV Head Coach	\$870
Soccer, Varsity Head Coach	\$3,680
Soccer, Varsity Assistant Coach	\$2,702
Soccer, JV Head Coach	\$2,702
Softball, Varsity Head Coach	\$3,680
Softball, Varsity Assistant Coach	\$2,702
Softball, JV Head Coach	\$2,702

Activity Supplement Schedule

(Continued)

Position	Supplement
Strength Coach, Fall	\$3,000
Strength Coach, Winter	\$3,000
Strength Coach, Spring	\$3,000
Swimming, Varsity Head Coach	\$2,802
Swimming, Varsity Assistant Coach	\$1,840
Tennis, Varsity Head Coach	\$2,802
Tennis, Varsity Assistant Coach	\$1,840
Track and Field, Spring, Varsity Head Coach	\$3,680
Track and Field, Spring, Varsity Assistant Coach	\$1,840
Track, Indoor Winter, Varsity Head Coach	\$2,802
Track, Indoor Winter, Varsity Assistant Coach	\$1,840
Volleyball, Varsity Head Coach	\$2,802
Volleyball, Varsity Assistant Coach	\$1,840
Volleyball, JV Head Coach	\$1,840
Wrestling, Varsity Head Coach	\$3,680
Wrestling, Varsity Assistant Coach	\$2,702
Wrestling, JV Head Coach	\$2,702

ANNUAL REPORT OF EXPENDITURES

SCHOOL DIVISION NAME:		Poquoson City Public Schools
SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2022		
CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2022 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	18,229,627.70	70.18%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,592,039.57	6.13%
PUPIL TRANSPORTATION	1,051,292.94	4.05%
OPERATION AND MAINTENANCE SERVICES	2,244,224.22	8.64%
OPERATIONS	1,279,691.05	4.93%
FACILITIES	0.00	0.00%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,576,874.35	6.07%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	25,973,749.83	100.00%
FISCAL YEAR 2022 - 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	719,797.19	
CARRY-OVER STATE FUNDS FROM STATE AGENCIES		
DISTRICT FUNDS		
FEDERAL FUNDS		
OTHER FUNDS	34,195.19	
TOTAL END-OF-YEAR BALANCES	753,992.38	
TOTAL EXPENDITURES AND BALANCES	26,727,742.21	
REVENUES REPORTED IN FISCAL YEAR 2022		
Fiscal Year 2022 Revenues:		
Sales Tax Receipts	3,032,250.98	
State Funds	10,289,837.74	
Federal Funds	2,459,491.15	
City - County Funds	9,922,510.85	
District Funds	0.00	
Other Funds	547,339.49	
Loans, Bonds, etc.		
Total Receipts	26,251,430.21	
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	414,332.74	
Carry-Over State Funds from State Agencies		
District Funds (Capital Outlay and Debt Service)		
Federal Funds	40,252.68	
Other Funds	21,726.58	
Total Balances	476,312.00	
Total Receipts and Balances	26,727,742.21	