



Fiscal Year 2025 Budget

July 1, 2024 – June 30, 2025

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School Board Approved: March 19, 2024

Poquoson City Public Schools Fiscal Year 2025 Budget

School Board

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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 2025 Budget

Budget Summary

The information contained in this budget is based on the Governor's Fiscal Year 2024 budget presented in December 2023.

The FY25 School Board Approved Budget totals \$30,572,840, which is 6.74% more than the FY24 Original Budget.

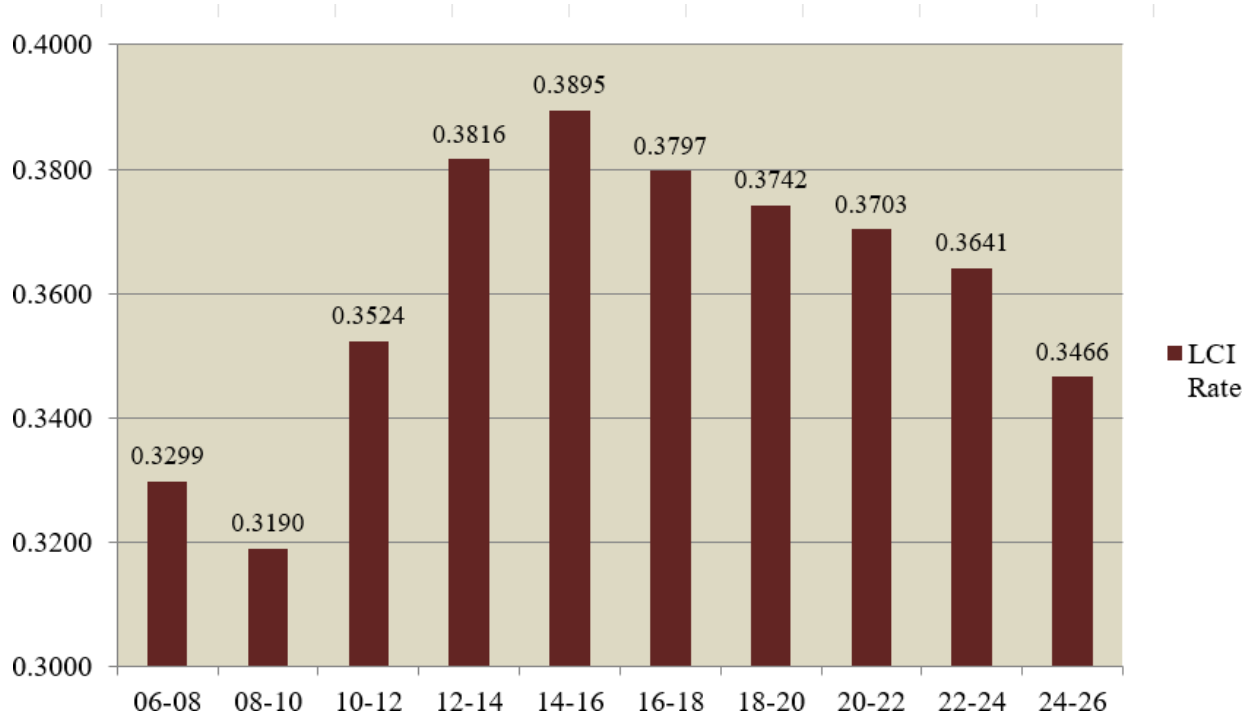
Favorable economic conditions at the state level have allowed considerable investments in public education. This budget includes an anticipated increase in State revenue of \$1,147,859. Federal revenue is estimated to increase by \$243,086, which is primarily related to a Department of Education K-5 Literacy grant.

The Governor's budget included a 1% bonus for SOQ-recognized instructional and support positions. In lieu of the bonus, the PCPS's budget provides a 5% raise for all employees.

This year, health insurance premiums are expected to increase by 2% or \$44,192. Dental insurance premium rates are projected to increase by 7% for employees. The proposed budget maintains the two plans currently offered with no co-payment adjustments.

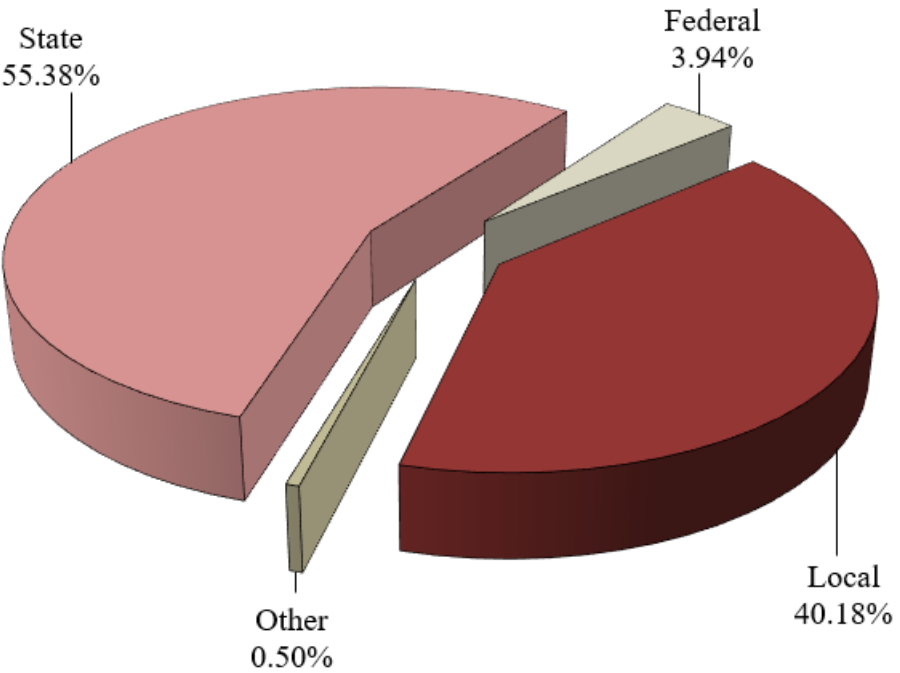
In addition, this budget includes a request to increase local funding from the City of Poquoson in the amount of \$508,738.

Poquoson City Public Schools
Local Composite Index
Bienniums 2006-2008 through 2024-2026



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 2024-2026 biennium, the LCI for PCPS decreased 1.75% resulting in new index of 0.3466.

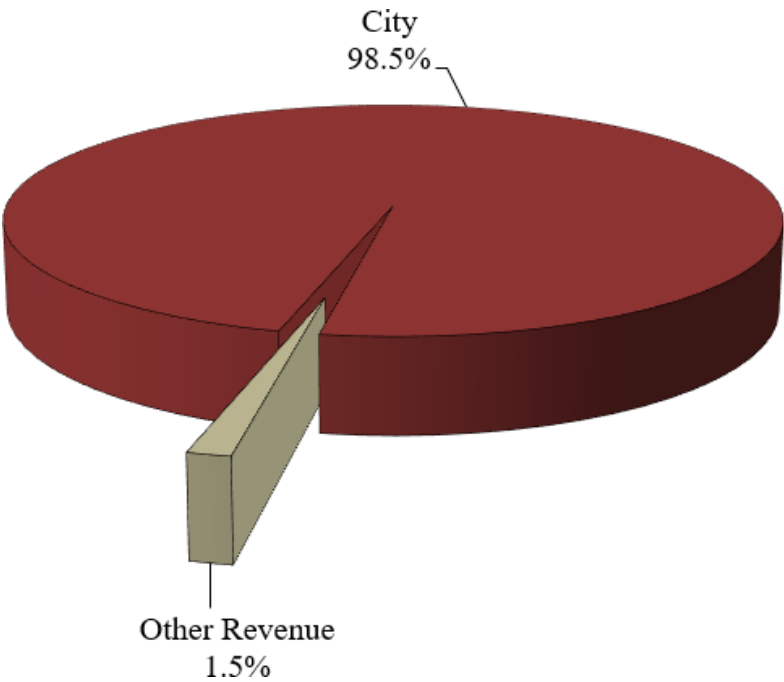
**Poquoson City Public Schools
Fiscal Year 2025 Budget
Total Revenue by Source**



Local	\$	12,283,406
Other		154,125
State		16,931,696
Federal		1,203,613
Total	\$	<u>30,572,840</u>

**Poquoson City Public Schools
Fiscal Year 2025 Budget**

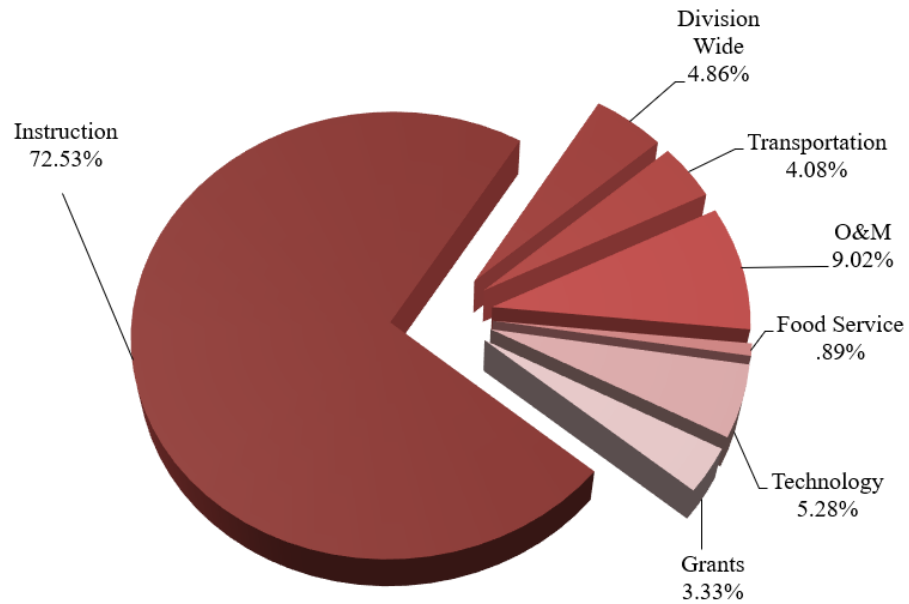
Total Local and Other Revenue



City	\$	12,249,406
Shared City Services		34,000
Food Service		48,125
Athletic Fees		38,000
In School Payroll		20,000
Miscellaneous		37,000
E-Rate		11,000
Total	\$	<u>12,437,531</u>

Poquoson City Public Schools Fiscal Year 2025 Budget

Expenditures



Instruction	\$ 22,174,691
Division Wide	1,487,182
Transportation	1,248,625
Operation and Maintenance	2,757,530
Food Service	272,185
Technology	1,614,691
Grants	1,017,936
Total	\$ 30,572,840

**Poquoson City Public Schools
Fiscal Year 2025 Budget**

Full-Time Equivalent (FTE) Positions

Teacher	159.5
Instructional Technology Resource Teacher	3.0
Paraprofessional	42.0
Bus Driver / Aide	23.0
Guidance Services	7.0
Clerical Support	13.0
Media Services	6.0
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	3.0
Special Ed Clerical	1.0
Maintenance Staff	6.0
Maintenance, Transportation and Food Service Operations	1.5
Clerical Support / Clerk of the School Board	1.0
Superintendent	1.0
Assistant Superintendent of Instruction and Support Services	1.0
Assistant Superintendent of Operations	1.0
Technology Support Services	4.0
Data Management Support Services	1.0
Financial Services	3.0
School Security Officers	2.0
Human Resource Services	1.0
Professional Learning and Digital Communications Administrator	1.0
Grand Total	304.5

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SUMMARY OF REVENUE BY SOURCE

		2022-2023		2023-2024		2024-2025		INCREASE		%
BUDGET FUNCTION		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)		CHANGE
TOTAL LOCAL FUNDS	\$	10,806,285	\$	11,896,793	\$	12,437,531	\$	540,738		4.55%
TOTAL STATE FUNDS		15,103,411		15,783,837		16,931,696		1,147,859		7.27%
TOTAL FEDERAL FUNDS		2,331,851		960,527		1,203,613		243,086		25.31%
TOTAL REVENUE	\$	28,241,547	\$	28,641,157	\$	30,572,840	\$	1,931,683		6.74%

SUMMARY OF EXPENDITURES BY CATEGORY

		2022-2023		2023-2024		2024-2025		INCREASE		%
BUDGET FUNCTION		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)		CHANGE
INSTRUCTION	\$	17,611,129	\$	21,068,446	\$	22,174,691	\$	1,106,245		5.25%
DISTRICT WIDE		1,864,516		1,347,651		1,487,182		139,531		10.35%
TRANSPORTATION		1,155,128		1,138,839		1,248,625		109,786		9.64%
OPERATION AND MAINTENANCE		3,067,965		2,550,910		2,757,530		206,620		8.10%
FOOD SERVICE		55,432		276,487		272,185		(4,302)		-1.56%
TECHNOLOGY		1,588,092		1,483,296		1,614,691		131,394		8.86%
GRANTS		2,743,874		775,527		1,017,936		242,409		31.26%
TOTAL EXPENDITURES	\$	28,086,136		28,641,157	\$	30,572,840	\$	1,931,683		6.74%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

LOCAL REVENUE						
		2022-2023	2023-2024	2024-2025	INCREASE	%
CODE	BUDGET FUNCTION	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1602020	ATHLETIC FEES	\$ 40,758	\$ 38,000	\$ 38,000	\$ -	0.00%
1612040	SCHOOL FOOD SERVICE	49,897	48,125	48,125	-	0.00%
1899120	MISCELLANEOUS	112,992	25,000	37,000	12,000	48.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	38,920	-	20,000	20,000	NA
1899125	INSURANCE CLAIMS	4,928	-	-	-	NA
1900110	E-RATE	-	11,000	11,000	-	0.00%
5105000	OPERATION	9,776,523	11,740,668	12,249,406	508,738	4.33%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	34,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	718,313	-	-	-	NA
5105013	CITY CAPITAL PROJECTS	29,954	-	-	-	NA
TOTAL LOCAL FUNDS		\$ 10,806,285	\$ 11,896,793	\$ 12,437,531	\$ 540,738	4.55%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

STATE REVENUE						
CODE	BUDGET FUNCTION	2022-2023	ADM - 2096 2023-2024	ADM - 2038 2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
2402020	BASIC AID	\$ 6,504,595	\$ 6,962,726	\$ 9,154,993	\$ 2,192,267	31.49%
2402030	GED FUNDING / ISAEF FUNDING	8,203	8,203	8,203	-	0.00%
2402040	REMEDIAL SUMMER SCHOOL	52,734	52,734	89,878	37,144	70.44%
2402050	FOSTER CARE	6,642	6,528	6,458	(70)	-1.07%
2402070	GIFTED AND TALENTED SOQ	71,331	73,307	85,224	11,917	16.26%
2402080	REMEDIAL SOQ	75,222	77,305	98,541	21,236	27.47%
2402110	COMPENSATION SUPPLEMENT	403,908	938,906	-	(938,906)	-100.00%
2402120	SPECIAL EDUCATION SOQ	671,807	690,414	1,089,273	398,859	57.77%
2402140	TEXTBOOK PAYMENTS	171,687	176,442	213,247	36,805	20.86%
2402150	SCHOOL FOOD PAYMENTS	8,288	8,819	8,288	(531)	-6.02%
2402170	VOCATIONAL EDUCATION SOQ	154,334	158,609	131,831	(26,778)	-16.88%
2402210	SOCIAL SECURITY INSTRUCTION	398,156	410,517	490,040	79,523	19.37%
2402230	TEACHER RETIREMENT INSTRUCTION	927,301	955,651	1,053,319	97,668	10.22%
2402280	EARLY READING INTERVENTION	38,020	38,020	58,412	20,392	53.63%
2402410	GROUP LIFE INSTRUCTION	28,532	29,323	34,622	5,299	18.07%
2402460	HOMEBOUND	4,090	4,131	7,400	3,269	79.13%
2402480	SPECIAL ED REGIONAL PROGRAM	223,830	215,772	257,910	42,138	19.53%
2402510	CAREER AND TECHNICAL EDUCATION	3,991	6,819	6,912	93	1.36%
2402650	AT RISK	63,242	65,752	154,021	88,269	134.25%
2402810	PRESCHOOL INITIATIVE	13,047	106,310	156,314	50,004	47.04%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	523,946	517,714	534,527	16,813	3.25%
2408680	NO LOSS FUNDING	-	-	-	-	NA
2402910	MENTOR TEACHER PROGRAM	3,057	2,121	2,413	292	13.77%
2402994	DOE SECURITY GRANT	-	-	-	-	NA
2403080	SALES TAX	3,124,928	3,002,504	2,825,825	(176,679)	-5.88%
2403090	ENGLISH AS SECOND LANGUAGE	8,710	9,678	15,673	5,995	61.94%
2403340	CTE EQUIPMENT HIGH DEMAND	2,921	-	-	-	NA
2403470	SCHOOL BREAKFAST	28,842	28,822	14,651	(14,171)	-49.17%
2403472	SCHOOL MEALS EXPANSION	-	3,188	3,188	-	0.00%
2403490	INDUSTRY CERTIFICATION COSTS	1,789	-	-	-	NA
2403990	NATIONAL BOARD CERTIFICATION	7,500	-	-	-	NA
2404050	SOL ALGEBRA READINESS	9,642	9,642	17,067	7,425	77.01%
2404150	PROJECT GRADUATION	3,669	3,669	3,849	180	4.91%
2404270	PBIS OF THE VTSS	26,173	-	-	-	NA
2408920	VPI - FLEXIBLE SPENDING	2,899	-	-	-	NA
2408990	HOLD HARMLESS - COVID 19	518,804	520,888	-	(520,888)	-100.00%
2409000	GROCERY TAX HOLD HARMLESS	174,172	430,328	-	(430,328)	-100.00%
2409010	SCHOOL CONSTRUCTION GRANTS	629,542	-	-	-	NA
2409030	SCHOOL MEALS EXPANSION-LUNCH	2,510	-	-	-	NA
2409040	SCHOOL MEALS EXPANSION-BREAKFAST	1,002	-	-	-	NA
2409410	HOLD HARMLESS - CALC TOOL VARIANCE	35,091	-	-	-	NA
4104050	VPSA FUNDING FOR TECHNOLOGY	127,685	154,000	154,000	-	0.00%
4104070	SSO INCENTIVE GRANT	-	-	120,619	120,619	NA
	BONUS PAYMENT	-	79,995	99,998	20,003	25.01%
SUBTOTAL STATE FUNDS		\$ 15,061,842	\$ 15,748,837	\$ 16,896,696	\$ 1,147,859	7.29%
2500000	DIRECT SERVICES (MEDICAID)	41,569	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	-	-	-	-	NA
TOTAL STATE FUNDS		\$ 15,103,411	\$ 15,783,837	\$ 16,931,696	\$ 1,147,859	7.27%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

FEDERAL REVENUE						
		2022-2023	2023-2024	2024-2025	INCREASE	%
CODE	BUDGET FUNCTION	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
10.5530	SCHOOL FOOD BREAKFAST	\$ 67,330	\$ 30,000	\$ 30,000	\$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	304,672	155,000	155,000	-	0.00%
10.5590	SFSP MEALS	3,611	-	-	-	NA
10.6490	SNP LOCAL EBT	628	-	-	-	NA
12.5560	K-5 LITERACY GRANT	-	-	185,084	185,084	NA
12.5580	VTSS - TIERED SYSTEMS	241,427	-	-	-	NA
21.0270	CSLFRF	633,645	-	-	-	NA
84.0100	TITLE I NO CHILD LEFT BEHIND	79,405	105,008	133,776	28,768	27.40%
84.0270	TITLE VI-B	482,359	437,200	453,759	16,559	3.79%
84.0410	IMPACT AID	238,063	165,000	165,000	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	5,328	17,422	21,880	4,458	25.59%
84.1730	PRESCHOOL HANDICAPPED GRANT	15,373	12,357	13,205	848	6.86%
84.2810	TITLE II	28,540	28,540	35,909	7,369	25.82%
84.4240	TITLE IV	1,408	10,000	10,000	-	0.00%
84.425C	CARES GEER	1,976	-	-	-	NA
84.425D	CARES ESSER	42,300	-	-	-	NA
84.425U	CARES ESSER III	179,760	-	-	-	NA
93.3230	VDH VISSTA	6,026	-	-	-	NA
TOTAL FEDERAL FUNDS		\$ 2,331,851	\$ 960,527	\$ 1,203,613	\$ 243,086	25.31%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SUMMARY OF EXPENDITURES

	2023-2024	2024-2025	INCREASE	%
BUDGET FUNCTION	BUDGET	ORIGINAL BUDGET	(DECREASE)	CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	\$ 2,375,040	\$ 2,145,683	\$ (229,358)	-9.66%
GUIDANCE	73,195	76,239	3,044	4.16%
HOMEBOUND INSTRUCTION	2,848	2,848	-	0.00%
MEDIA	131,364	101,056	(30,308)	-23.07%
OFFICE OF THE PRINCIPAL	376,538	399,835	23,297	6.19%
SPECIAL CLASSROOM INSTRUCTION	886,568	1,167,102	280,534	31.64%
GIFTED AND TALENTED	93,388	107,925	14,537	15.57%
REMEDIAL	128,124	121,888	(6,236)	-4.87%
TOTAL PRIMARY SCHOOL	4,067,065	4,122,576	55,511	1.36%
ELEMENTARY SCHOOL:				
INSTRUCTION	2,160,522	2,261,699	101,177	4.68%
GUIDANCE	90,077	87,365	(2,712)	-3.01%
HOMEBOUND INSTRUCTION	1,610	1,610	-	0.00%
MEDIA	99,407	104,599	5,192	5.22%
OFFICE OF THE PRINCIPAL	422,404	323,874	(98,530)	-23.33%
SPECIAL CLASSROOM INSTRUCTION	680,631	723,214	42,583	6.26%
GIFTED AND TALENTED	222,379	159,214	(63,165)	-28.40%
REMEDIAL	144,510	280,298	135,788	93.96%
TOTAL ELEMENTARY SCHOOL	3,821,540	3,941,873	120,333	3.15%
MIDDLE SCHOOL:				
INSTRUCTION	2,759,516	2,963,407	203,891	7.39%
GUIDANCE	255,034	268,505	13,471	5.28%
HOMEBOUND INSTRUCTION	4,333	4,333	-	0.00%
MEDIA	122,937	129,114	6,177	5.02%
OFFICE OF THE PRINCIPAL	362,714	389,556	26,842	7.40%
SPECIAL CLASSROOM INSTRUCTION	615,247	680,734	65,488	10.64%
VOCATIONAL	68,694	89,395	20,701	30.14%
GIFTED AND TALENTED	77,181	75,014	(2,167)	-2.81%
REMEDIAL	84,199	2,109	(82,090)	-97.50%
TOTAL MIDDLE SCHOOL	4,349,855	4,602,167	252,313	5.80%
HIGH SCHOOL:				
INSTRUCTION	4,521,511	4,708,104	186,594	4.13%
GUIDANCE	359,268	362,071	2,803	0.78%
HOMEBOUND INSTRUCTION	1,238	-	(1,238)	-100.00%
MEDIA	97,019	110,422	13,403	13.81%
OFFICE OF THE PRINCIPAL	534,819	577,476	42,657	7.98%
SPECIAL CLASSROOM INSTRUCTION	1,114,752	882,288	(232,464)	-20.85%
VOCATIONAL	643,304	787,393	144,089	22.40%
GIFTED AND TALENTED	89,398	99,696	10,298	11.52%
TOTAL HIGH SCHOOL	7,361,308	7,527,451	166,142	2.26%
SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	600,987	877,044	276,057	45.93%
SOCIAL WORKER	72,763	79,743	6,980	9.59%
TOTAL SECONDARY PROGRAMS	673,749	956,787	283,038	42.01%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SUMMARY OF EXPENDITURES

	2023-2024	2024-2025	INCREASE	%
BUDGET FUNCTION	BUDGET	ORIGINAL BUDGET	(DECREASE)	CHANGE
SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	275,596	291,288	15,693	5.69%
PSYCHOLOGICAL SERVICES	188,187	211,894	23,706	12.60%
SPEECH / AUDIOLOGY	279,723	304,612	24,889	8.90%
TOTAL SECONDARY ATTENDANCE/HEALTH	743,506	807,794	64,288	8.65%
ADULT EDUCATION	7,359	7,359	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	53,006	44,610	(8,396)	-15.84%
DIVISION WIDE - ADMINISTRATION	1,294,645	1,442,572	147,927	11.43%
TOTAL DIVISION WIDE - ADMINISTRATION	1,347,651	1,487,182	139,531	10.35%
SCHOOL SECURITY OFFICERS	-	120,619	120,619	
TRANSPORTATION	1,138,839	1,248,625	109,786	9.64%
OPERATION / MAINTENANCE	2,550,910	2,757,530	206,620	8.10%
FOOD SERVICE	91,487	87,185	(4,302)	-4.70%
SITE ACQUISITION	7,300	7,300	-	0.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	671,644	795,411	123,767	18.43%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	626,853	642,180	15,327	2.45%
TOTAL TECHNOLOGY	1,298,496	1,437,591	139,094	10.71%
REMEDIAL SUMMER SCHOOL	36,763	80,765	44,002	119.69%
STATE TECH GRANT	184,800	177,100	(7,700)	-4.17%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	105,008	133,595	28,587	27.22%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	17,422	21,880	4,458	25.59%
TITLE II	28,540	35,909	7,369	25.82%
TITLE IV	10,000	10,000	-	0.00%
TITLE VI-B - SPECIAL EDUCATION	437,200	453,340	16,140	3.69%
K-5 LITERACY GRANT	-	185,084	185,084	NA
IMPACT AID	165,000	164,923	(77)	-0.05%
PRESCHOOL HANDICAPPED	12,357	13,205	848	6.86%
TOTAL FEDERAL GRANTS	960,527	1,202,936	242,409	25.24%
TOTAL EXPENDITURES	\$ 28,641,157	\$ 30,572,840	\$ 1,931,683	6.74%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - INSTRUCTION 1.100.20.160.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,520,406	\$ 1,615,971	\$ 1,435,945	\$ (180,026)	-11.14%
2100	FICA BENEFITS	111,817	125,850	109,867	(15,983)	-12.70%
2210	VRS BENEFITS	120,398	252,958	122,162	(130,796)	-51.71%
2220	VRS HYBRID BENEFITS	100,538	-	110,920	110,920	NA
2300	HEALTH BENEFITS	250,481	299,815	251,711	(48,104)	-16.04%
2400	GROUP LIFE INSURANCE	17,858	20,364	18,809	(1,555)	-7.64%
2510	HYBRID DISABILITY	1,581	-	1,929	1,929	NA
2750	RETIREE HEALTH CARE CREDIT	16,126	18,724	16,423	(2,301)	-12.29%
3000	OTHER INSTRUCTIONAL COST	4,347	7,214	7,214	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	2,625	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	30,572	29,420	33,077	3,657	12.43%
8200	EQUIPMENT ADDITIONS	35,654	2,450	35,352	32,902	1342.94%
TOTAL EXPENDITURES		\$ 2,212,403	\$ 2,375,040	\$ 2,145,683	\$ (229,358)	-9.66%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - GUIDANCE 1.100.20.160.1.61210

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 48,858	\$ 50,718	\$ 52,987	\$ 2,269	4.47%
2100	FICA BENEFITS	3,740	3,881	4,054	173	4.46%
2220	VRS HYBRID BENEFITS	7,655	8,174	8,578	404	4.94%
2300	HEALTH BENEFITS	8,143	8,144	8,130	(14)	-0.17%
2400	GROUP LIFE INSURANCE	617	648	692	44	6.79%
2510	HYBRID DISABILITY	120	-	149	149	NA
2750	RETIREE HEALTH CARE CREDIT	557	585	604	19	3.25%
6000	MATERIALS / SUPPLIES	467	1,045	1,045	-	0.00%
TOTAL EXPENDITURES		\$ 70,157	\$ 73,195	\$ 76,239	\$ 3,044	4.16%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HOMEBOUND INSTRUCTION 1.100.20.160.161230

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ -	\$ 2,645	\$ 2,645	\$ -	0.00%
2100	FICA BENEFITS	-	203	203	-	0.00%
TOTAL EXPENDITURES		\$ -	\$ 2,848	\$ 2,848	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - MEDIA 1.100.20.160.1.61320

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 53,709	\$ 83,672	\$ 60,178	\$ (23,494)	-28.08%
2100	FICA BENEFITS	4,113	6,402	4,604	(1,798)	-28.08%
2210	VRS BENEFITS	8,471	13,575	10,002	(3,573)	-26.32%
2300	HEALTH BENEFITS	-	22,723	21,852	(871)	-3.83%
2400	GROUP LIFE INSURANCE	683	1,095	807	(288)	-26.30%
2750	RETIREE HEALTH CARE CREDIT	617	989	705	(284)	-28.72%
6000	MATERIALS / SUPPLIES	2,800	2,908	2,908	-	0.00%
TOTAL EXPENDITURES		\$ 70,393	\$ 131,364	\$ 101,056	\$ (30,308)	-23.07%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.160.1.61410

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 271,574	\$	280,396	\$	293,509	\$	13,113	4.68%
2100	FICA BENEFITS	20,400		21,454		22,457		1,003	4.68%
2210	VRS BENEFITS	32,187		40,056		41,581		1,525	3.81%
2220	VRS HYBRID BENEFITS	5,857		-		6,581		6,581	NA
2300	HEALTH BENEFITS	27,676		28,120		28,313		193	0.69%
2400	GROUP LIFE INSURANCE	3,067		3,222		3,886		664	20.61%
2510	HYBRID DISABILITY	92		-		114		114	NA
2750	RETIREE HEALTH CARE CREDIT	2,770		3,290		3,394		104	3.16%
TOTAL EXPENDITURES		\$ 363,623	\$	376,538	\$	399,835	\$	23,297	6.19%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.160.2.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL	BUDGET	BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 458,122	\$	511,485	\$	725,629	\$	214,145	41.87%
2100	FICA BENEFITS	33,996		39,139		55,521		16,382	41.86%
2210	VRS BENEFITS	24,343		82,877		43,239		(39,638)	-47.83%
2220	VRS HYBRID BENEFITS	49,136		-		66,133		66,133	NA
2300	HEALTH BENEFITS	56,340		88,918		107,637		18,719	21.05%
2400	GROUP LIFE INSURANCE	5,924		6,625		8,827		2,202	33.24%
2510	HYBRID DISABILITY	765		-		1,150		1,150	NA
2750	RETIREE HEALTH CARE CREDIT	5,350		5,983		7,706		1,723	28.80%
3000	PURCHASED SERVICES	17,601		-		6,300		6,300	NA
5500	PROFESSIONAL DEVELOPMENT	-		-		2,500		2,500	NA
6000	MATERIALS / SUPPLIES	2,835		3,136		2,500		(636)	-20.28%
7000	JOINT OPERATIONS / NEW HORIZONS	89,008		148,406		132,460		(15,946)	-10.74%
8200	EQUIPMENT ADDITIONS	-		-		7,500		7,500	NA
TOTAL EXPENDITURES		\$ 743,420	\$	886,568	\$	1,167,102	\$	280,534	31.64%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - GIFTED & TALENTED 1.100.20.160.4.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 60,676	\$ 66,939	\$ 78,250	\$ 11,311	16.90%
2100	FICA BENEFITS	4,664	5,122	5,987	865	16.89%
2210	VRS BENEFITS	9,667	10,827	12,872	2,045	18.89%
2300	HEALTH BENEFITS	1,236	8,144	8,178	34	0.42%
2400	GROUP LIFE INSURANCE	779	874	1,038	164	18.76%
2750	RETIREE HEALTH CARE CREDIT	704	789	907	118	14.96%
3000	STAFF DEVELOPMENT	25	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	807	400	400	-	0.00%
TOTAL EXPENDITURES		\$ 78,558	\$ 93,388	\$ 107,925	\$ 14,537	15.57%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRIMARY SCHOOL - REMEDIAL 1.100.20.160.5.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 94,026	\$	99,695	\$	82,613	\$	(17,082)	-17.13%
2100	FICA BENEFITS	7,115		7,628		6,321		(1,307)	-17.13%
2210	VRS BENEFITS	9,902		10,375		8,532		(1,843)	-17.76%
2220	VRS HYBRID BENEFITS	-		-		4,951		4,951	NA
2300	HEALTH BENEFITS	7,776		7,777		16,704		8,927	114.79%
2400	GROUP LIFE INSURANCE	798		837		1,089		252	30.11%
2510	HYBRID DISABILITY	-		-		86		86	NA
2750	RETIREE HEALTH CARE CREDIT	721		1,171		951		(220)	-18.79%
6000	MATERIALS / SUPPLIES	155		641		641		-	0.00%
TOTAL EXPENDITURES		\$ 120,493	\$	128,124	\$	121,888	\$	(6,236)	-4.87%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - INSTRUCTION 1.100.20.150.1.61100

		2022-2023	2023-2024	2024-2025	INCREASE	%
			ORIGINAL			
CODE	BUDGET FUNCTION	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,263,028	\$ 1,507,541	\$ 1,567,152	\$ 59,611	3.95%
2100	FICA BENEFITS	87,161	115,340	119,904	4,564	3.96%
2210	VRS BENEFITS	114,441	242,686	130,288	(112,398)	-46.31%
2220	VRS HYBRID BENEFITS	76,125	-	123,935	123,935	NA
2300	HEALTH BENEFITS	166,120	215,492	207,117	(8,375)	-3.89%
2400	GROUP LIFE INSURANCE	14,615	19,953	20,514	561	2.81%
2510	HYBRID DISABILITY	1,200	-	2,155	2,155	NA
2750	RETIREE HEALTH CARE CREDIT	13,197	18,009	17,913	(96)	-0.53%
3000	OTHER INSTRUCTIONAL COST	24,193	7,357	7,357	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	9,297	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	32,118	29,420	35,420	6,000	20.39%
8200	EQUIPMENT ADDITIONS	33,691	2,450	27,670	25,220	1029.39%
TOTAL EXPENDITURES		\$ 1,835,186	\$ 2,160,522	\$ 2,261,699	\$ 101,177	4.68%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - GUIDANCE 1.100.20.150.1.61210

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 56,028	\$ 59,144	\$ 61,903	\$ 2,759	4.66%
2100	FICA BENEFITS	3,968	4,525	4,736	211	4.66%
2210	VRS BENEFITS	8,952	9,377	10,002	625	6.67%
2300	HEALTH BENEFITS	13,913	14,713	8,334	(6,379)	-43.36%
2400	GROUP LIFE INSURANCE	722	757	807	50	6.61%
2750	RETIREE HEALTH CARE CREDIT	652	683	705	22	3.22%
6000	MATERIALS / SUPPLIES	637	878	878	-	0.00%
TOTAL EXPENDITURES		\$ 84,872	\$ 90,077	\$ 87,365	\$ (2,712)	-3.01%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HOMEBOUND INSTRUCTION 1.100.20.150.61230

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 763	\$ 1,495	\$ 1,495	\$ -	0.00%
2100	FICA BENEFITS	58	115	115	-	0.00%
TOTAL EXPENDITURES		\$ 821	\$ 1,610	\$ 1,610	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - MEDIA 1.100.20.150.1.61320

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 67,233	\$ 68,218	\$ 71,733	\$ 3,515	5.15%
2100	FICA BENEFITS	4,895	5,219	5,488	269	5.15%
2210	VRS BENEFITS	10,661	11,172	11,923	751	6.72%
2300	HEALTH BENEFITS	9,601	9,602	10,172	570	5.94%
2400	GROUP LIFE INSURANCE	860	901	962	61	6.77%
2750	RETIREE HEALTH CARE CREDIT	776	814	840	26	3.19%
6000	MATERIALS / SUPPLIES	3,472	3,481	3,481	-	0.00%
TOTAL EXPENDITURES		\$ 97,498	\$ 99,407	\$ 104,599	\$ 5,192	5.22%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.100.20.150.1.61410

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 307,621	\$	283,528	\$	225,965	\$	(57,563)	-20.30%
2100	FICA BENEFITS	22,238		21,693		17,288		(4,405)	-20.31%
2210	VRS BENEFITS	35,552		45,922		36,887		(9,035)	-19.67%
2220	VRS HYBRID BENEFITS	6,647		-		-		-	NA
2300	HEALTH BENEFITS	59,009		64,232		38,160		(26,072)	-40.59%
2400	GROUP LIFE INSURANCE	3,402		3,693		2,975		(718)	-19.44%
2510	HYBRID DISABILITY	104		-		-		-	NA
2750	RETIREE HEALTH CARE CREDIT	3,072		3,336		2,599		(737)	-22.09%
TOTAL EXPENDITURES		\$ 437,645	\$	422,404	\$	323,874	\$	(98,530)	-23.33%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.20.150.2.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 259,000	\$	384,369	\$	409,230	\$	24,862	6.47%
2100	FICA BENEFITS	19,091		29,409		31,311		1,902	6.47%
2210	VRS BENEFITS	27,504		61,600		30,643		(30,957)	-50.25%
2220	VRS HYBRID BENEFITS	14,393		-		31,753		31,753	NA
2300	HEALTH BENEFITS	48,783		70,437		60,847		(9,590)	-13.62%
2400	GROUP LIFE INSURANCE	3,378		4,939		5,035		96	1.94%
2510	HYBRID DISABILITY	225		-		552		552	NA
2750	RETIREE HEALTH CARE CREDIT	3,050		4,461		4,395		(66)	-1.48%
3000	PURCHASE SERVICES	28,105		-		-		-	NA
3001	DIRECT SERVICES	57,674		35,000		66,710		31,710	90.60%
5500	PROFESSIONAL DEVELOPMENT	-		-		2,500		2,500	NA
6000	MATERIALS / SUPPLIES	2,215		3,321		2,500		(821)	-24.72%
7000	JOINT OPERATIONS / NEW HORIZONS	47,376		87,096		77,738		(9,358)	-10.74%
TOTAL EXPENDITURES		\$ 510,794	\$	680,631	\$	723,214	\$	42,583	6.26%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.100.20.150.4.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 55,850	\$ 168,984	\$ 117,661	\$ (51,323)	-30.37%
2100	FICA BENEFITS	4,278	12,929	9,003	(3,926)	-30.37%
2210	VRS BENEFITS	8,808	27,225	10,806	(16,419)	-60.31%
2220	VRS HYBRID BENEFITS	-	-	8,387	8,387	NA
2300	HEALTH BENEFITS	-	8,144	9,392	1,248	15.32%
2400	GROUP LIFE INSURANCE	710	2,196	1,549	(647)	-29.46%
2510	HYBRID DISABILITY	-	-	146	146	NA
2750	RETIREE HEALTH CARE CREDIT	641	1,983	1,352	(631)	-31.82%
3000	STAFF DEVELOPMENT	25	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	451	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 70,763	\$ 222,379	\$ 159,214	\$ (63,165)	-28.40%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY SCHOOL - REMEDIAL 1.100.20.150.5.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET	(DECREASE)	CHANGE	
1000	SALARIES	\$ 104,919	\$	107,367	\$	197,825	\$ 90,458	84.25%	
2100	FICA BENEFITS	7,964		8,215		15,136	6,921	84.25%	
2210	VRS BENEFITS	16,609		17,417		22,550	5,133	29.47%	
2220	VRS HYBRID BENEFITS	-		-		9,902	9,902	NA	
2300	HEALTH BENEFITS	8,836		8,837		29,807	20,970	237.30%	
2400	GROUP LIFE INSURANCE	1,339		1,405		2,619	1,214	86.41%	
2510	HYBRID DISABILITY	-		-		172	172	NA	
2750	RETIREE HEALTH CARE CREDIT	1,209		1,269		2,287	1,018	80.22%	
TOTAL EXPENDITURES		\$ 140,876	\$	144,510	\$	280,298	\$ 135,788	93.96%	

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - INSTRUCTION 1.100.30.130.1.61100

		2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
CODE	BUDGET FUNCTION					
1000	SALARIES	\$ 1,664,376	\$ 1,962,863	\$ 2,095,479	\$ 132,617	6.76%
2100	FICA BENEFITS	124,644	150,177	160,322	10,145	6.76%
2210	VRS BENEFITS	174,185	307,777	205,285	(102,492)	-33.30%
2220	VRS HYBRID BENEFITS	80,534	-	125,789	125,789	NA
2300	HEALTH BENEFITS	196,278	237,122	247,227	10,105	4.26%
2400	GROUP LIFE INSURANCE	20,582	24,673	26,712	2,039	8.26%
2510	HYBRID DISABILITY	1,268	-	2,187	2,187	NA
2750	RETIREE HEALTH CARE CREDIT	18,585	22,286	23,320	1,034	4.64%
3000	OTHER INSTRUCTIONAL COST	4,606	7,486	7,486	-	0.00%
3005	CHORAL DEPARTMENT	2,123	3,000	3,255	255	8.50%
3007	BAND OPERATIONS	44,098	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	5,269	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	42,402	34,577	42,618	8,041	23.26%
6030	REMEDIAL SUPPLIES	-	1,848	1,848	-	0.00%
8200	EQUIPMENT ADDITIONS	2,536	2,433	16,605	14,172	582.49%
TOTAL EXPENDITURES		\$ 2,381,486	\$ 2,759,516	\$ 2,963,407	\$ 203,891	7.39%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - GUIDANCE 1.100.30.130.1.61210

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 176,686	\$	179,778	\$	189,816	\$	10,038	5.58%
2100	FICA BENEFITS	12,838		13,754		14,522		768	5.58%
2210	VRS BENEFITS	27,870		29,191		31,358		2,167	7.42%
2300	HEALTH BENEFITS	24,364		25,566		25,805		239	0.93%
2400	GROUP LIFE INSURANCE	2,247		2,354		2,530		176	7.48%
2750	RETIREE HEALTH CARE CREDIT	2,029		2,126		2,209		83	3.90%
6000	MATERIALS / SUPPLIES	2,202		2,265		2,265		-	0.00%
TOTAL EXPENDITURES		\$ 248,236	\$	255,034	\$	268,505	\$	13,471	5.28%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HOMEBOUND INSTRUCTION 1.100.30.130.1.61230

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 1,731	\$ 4,025	\$ 4,025	\$ -	0.00%
2100	FICA BENEFITS	132	308	308	-	0.00%
TOTAL EXPENDITURES		\$ 1,863	\$ 4,333	\$ 4,333	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - MEDIA 1.100.30.130.1.61320

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 83,849	\$	85,287	\$	98,229	\$	12,942	15.17%
2100	FICA BENEFITS	6,086		6,525		7,516		991	15.19%
2210	VRS BENEFITS	13,205		13,844		10,446		(3,398)	-24.54%
2220	VRS HYBRID BENEFITS	-		-		5,880		5,880	NA
2300	HEALTH BENEFITS	11,389		11,390		707		(10,683)	-93.79%
2400	GROUP LIFE INSURANCE	1,065		1,117		1,318		201	17.99%
2510	HYBRID DISABILITY	-		-		102		102	NA
2750	RETIREE HEALTH CARE CREDIT	961		1,008		1,150		142	14.09%
6000	MATERIALS / SUPPLIES	3,696		3,766		3,766		-	0.00%
TOTAL EXPENDITURES		\$ 120,251	\$	122,937	\$	129,114	\$	6,177	5.02%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.130.1.61410

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 256,746	\$	257,453	\$	267,297	\$	9,844	3.82%
2100	FICA BENEFITS	18,795		19,697		20,451		754	3.83%
2210	VRS BENEFITS	34,159		41,650		37,771		(3,879)	-9.31%
2220	VRS HYBRID BENEFITS	5,412		-		6,081		6,081	NA
2300	HEALTH BENEFITS	34,607		37,535		51,224		13,689	36.47%
2400	GROUP LIFE INSURANCE	3,190		3,352		3,537		185	5.52%
2510	HYBRID DISABILITY	85		-		106		106	NA
2750	RETIREE HEALTH CARE CREDIT	2,881		3,027		3,089		62	2.05%
TOTAL EXPENDITURES		\$ 355,875	\$	362,714	\$	389,556	\$	26,842	7.40%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.130.2.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 230,877	\$	326,377	\$	391,212	\$	64,835	19.87%
2100	FICA BENEFITS	17,216		24,971		29,934		4,963	19.88%
2210	VRS BENEFITS	17,930		52,230		24,396		(27,834)	-53.29%
2220	VRS HYBRID BENEFITS	19,119		-		35,447		35,447	NA
2300	HEALTH BENEFITS	37,209		50,568		50,548		(20)	-0.04%
2400	GROUP LIFE INSURANCE	2,987		4,175		4,829		654	15.66%
2510	HYBRID DISABILITY	299		-		616		616	NA
2750	RETIREE HEALTH CARE CREDIT	2,697		3,769		4,216		447	11.86%
5500	PROFESSIONAL DEVELOPMENT	-		-		2,500		2,500	NA
6000	MATERIALS / SUPPLIES	1,762		2,425		2,500		75	3.09%
7000	JOINT OPERATIONS / NEW HORIZONS	89,800		150,732		134,536		(16,196)	-10.74%
TOTAL EXPENDITURES		\$ 419,896	\$	615,247	\$	680,734	\$	65,488	10.64%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.130.3.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 48,406	\$ 50,104	\$ 59,956	\$ 9,852	19.66%
2100	FICA BENEFITS	3,705	3,834	4,588	754	19.67%
2210	VRS BENEFITS	-	8,129	9,793	1,664	20.47%
2220	VRS HYBRID BENEFITS	7,609	-	-	-	NA
2300	HEALTH BENEFITS	-	-	8,178	8,178	NA
2400	GROUP LIFE INSURANCE	614	645	790	145	22.48%
2510	HYBRID DISABILITY	119	-	-	-	NA
2750	RETIREE HEALTH CARE CREDIT	554	582	690	108	18.56%
5500	PROFESSIONAL DEVELOPMENT	-	440	440	-	0.00%
6000	MATERIALS / SUPPLIES	3,050	3,217	3,217	-	0.00%
8200	EQUIPMENT ADDITIONS	1,050	1,743	1,743	-	0.00%
TOTAL EXPENDITURES		\$ 65,107	\$ 68,694	\$ 89,395	\$ 20,701	30.14%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - GIFTED & TALENTED 1.100.30.130.4.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 52,271	\$ 59,462	\$ 57,602	\$ (1,860)	-3.13%
2100	FICA BENEFITS	3,987	4,550	4,407	(143)	-3.14%
2220	VRS HYBRID BENEFITS	8,232	9,555	9,249	(306)	-3.21%
2300	HEALTH BENEFITS	1,236	1,237	1,262	25	2.02%
2400	GROUP LIFE INSURANCE	664	758	746	(12)	-1.58%
2510	HYBRID DISABILITY	129	-	161	161	NA
2750	RETIREE HEALTH CARE CREDIT	599	684	652	(32)	-4.68%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
3001	PURCHASE SERVICES	2,006	-	-	-	NA
6000	MATERIALS / SUPPLIES	451	642	642	-	0.00%
TOTAL EXPENDITURES		\$ 69,575	\$ 77,181	\$ 75,014	\$ (2,167)	-2.81%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

MIDDLE SCHOOL - REMEDIAL 1.100.30.130.5.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ 64,939	\$ 1,035	\$ (63,904)	-98.41%
2100	FICA BENEFITS	-	4,969	80	(4,889)	-98.39%
2210	VRS BENEFITS	-	10,455	-	(10,455)	-100.00%
2300	HEALTH BENEFITS	-	1,237	-	(1,237)	-100.00%
2400	GROUP LIFE INSURANCE	-	843	-	(843)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	-	762	-	(762)	-100.00%
6000	MATERIALS / SUPPLIES	-	994	994	-	0.00%
TOTAL EXPENDITURES		\$ -	\$ 84,199	\$ 2,109	\$ (82,090)	-97.50%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - INSTRUCTION 1.100.30.010.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 2,666,468	\$ 3,087,343	\$ 3,108,751	\$ 21,408	0.69%
2100	FICA BENEFITS	194,852	236,207	237,845	1,638	0.69%
2210	VRS BENEFITS	217,229	447,336	271,466	(175,870)	-39.31%
2220	VRS HYBRID BENEFITS	128,359	-	196,298	196,298	NA
2300	HEALTH BENEFITS	310,027	403,747	394,891	(8,856)	-2.19%
2400	GROUP LIFE INSURANCE	27,908	35,856	37,737	1,881	5.25%
2510	HYBRID DISABILITY	2,017	-	3,413	3,413	NA
2750	RETIREE HEALTH CARE CREDIT	25,201	33,330	32,954	(376)	-1.13%
3000	OTHER INSTRUCTIONAL COST	28,525	18,465	18,465	-	0.00%
3001	PURCHASE SERVICES	-	-	-	-	NA
3002	ATHLETIC OFFICIATING	19,000	19,000	19,000	-	0.00%
3003	ISAEP GED VOUCHERS	2,675	2,886	2,886	-	0.00%
3005	CHORUS OPERATIONS	3,674	4,000	5,240	1,240	31.00%
3810	ALT ED-VIRTUAL HIGH SCHOOL	52,875	15,000	35,000	20,000	133.33%
5500	PROFESSIONAL DEVELOPMENT	6,890	2,955	2,955	-	0.00%
6000	MATERIALS / SUPPLIES	53,736	51,696	72,941	21,245	41.10%
6001	ACADEMIC LETTERS	-	570	-	(570)	-100.00%
6003	PROJECT GRADUATION MATERIALS	-	1,091	1,091	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	2,844	8,818	8,818	-	0.00%
6007	ATHLETIC UNIFORMS	31,365	16,000	16,000	-	0.00%
6008	BAND OPERATIONS	30,560	7,360	14,200	6,840	92.93%
7000	JOINT OPERATIONS / NEW HORIZONS	115,007	108,628	136,558	27,930	25.71%
7005	TUITION SUMMER GOV. SCHOOL	-	5,000	5,000	-	0.00%
8200	EQUIPMENT ADDITIONS	92,433	16,223	86,595	70,372	433.78%
TOTAL EXPENDITURES		\$ 4,011,645	\$ 4,521,511	\$ 4,708,104	\$ 186,594	4.13%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - GUIDANCE 1.100.30.010.1.61210

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 240,235	\$	247,515	\$	253,983	\$	6,468	2.61%
2100	FICA BENEFITS	17,784		18,937		19,431		494	2.61%
2210	VRS BENEFITS	38,487		40,284		36,071		(4,213)	-10.46%
2220	VRS HYBRID BENEFITS	-		-		5,951		5,951	NA
2300	HEALTH BENEFITS	37,135		38,411		32,246		(6,165)	-16.05%
2400	GROUP LIFE INSURANCE	3,103		3,250		3,390		140	4.31%
2510	HYBRID DISABILITY	-		-		103		103	NA
2750	RETIREE HEALTH CARE CREDIT	2,802		2,935		2,960		25	0.85%
3000	PROFESSIONAL DEVELOPMENT	1,171		1,238		1,238		-	0.00%
6000	MATERIALS / SUPPLIES	5,401		5,401		5,401		-	0.00%
6010	COURSE DESCRIPTION BOOKS	1,225		1,297		1,297		-	0.00%
TOTAL EXPENDITURES		\$ 347,343	\$	359,268	\$	362,071	\$	2,803	0.78%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HOMEBOUND INSTRUCTION 1.100.30.010.61230

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL	BUDGET	BUDGET		(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 14,575	\$	1,150	\$	-	\$	(1,150)	-100.00%
2100	FICA BENEFITS	1,115		88		-		(88)	-100.00%
TOTAL EXPENDITURES		\$ 15,690	\$	1,238	\$	-	\$	(1,238)	-100.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - MEDIA 1.100.30.010.1.61320

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 101,350	\$	73,356	\$	66,588	\$	(6,768)	-9.23%
2100	FICA BENEFITS	7,870		5,612		5,095		(517)	-9.21%
2210	VRS BENEFITS	16,080		12,026		-		-	0.00%
2220	VRS HYBRID BENEFITS	-		-		10,876		10,876	NA
2300	HEALTH BENEFITS	365		-		21,852		21,852	NA
2400	GROUP LIFE INSURANCE	1,296		970		877		(93)	-9.59%
2510	HYBRID DISABILITY	-		-		189		189	NA
2750	RETIREE HEALTH CARE CREDIT	1,171		876		766		(110)	-12.56%
6000	MATERIALS / SUPPLIES	4,179		4,179		4,179		-	0.00%
TOTAL EXPENDITURES		\$ 132,311	\$	97,019	\$	110,422	\$	25,429	26.21%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.100.30.010.1.61410

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 367,708	\$	380,605	\$	408,373	\$	27,768	7.30%
2100	FICA BENEFITS	27,167		29,122		31,245		2,123	7.29%
2210	VRS BENEFITS	58,534		61,465		67,077		5,612	9.13%
2300	HEALTH BENEFITS	53,338		54,190		60,645		6,455	11.91%
2400	GROUP LIFE INSURANCE	4,719		4,959		5,411		452	9.11%
2750	RETIREE HEALTH CARE CREDIT	4,262		4,478		4,725		247	5.52%
TOTAL EXPENDITURES		\$ 515,728	\$	534,819	\$	577,476	\$	42,657	7.98%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.100.30.010.2.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025	INCREASE	%
		ACTUAL		BUDGET		BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 468,678	\$	582,051	\$	476,864	\$ (105,187)	-18.07%
2100	FICA BENEFITS	34,021		44,534		36,486	(8,048)	-18.07%
2210	VRS BENEFITS	55,764		93,873		60,034	(33,839)	-36.05%
2220	VRS HYBRID BENEFITS	18,605		-		13,643	13,643	NA
2300	HEALTH BENEFITS	68,148		126,526		55,153	(71,373)	-56.41%
2400	GROUP LIFE INSURANCE	5,996		7,533		5,945	(1,588)	-21.08%
2510	HYBRID DISABILITY	285		-		237	237	NA
2750	RETIREE HEALTH CARE CREDIT	5,414		6,805		5,189	(1,616)	-23.75%
3000	PURCHASE SERVICES	-		-		-	-	NA
5500	PROFESSIONAL DEVELOPMENT	-		-		2,500	2,500	NA
6000	MATERIALS / SUPPLIES	1,093		1,776		2,500	724	40.77%
6005	JOB COACH MATERIALS	902		903		1,000	97	10.74%
6006	PRINT SHOP MATERIALS	1,201		1,201		-	(1,201)	-100.00%
7000	JOINT OPERATIONS / NEW HORIZONS	214,662		249,551		222,737	(26,814)	-10.74%
TOTAL EXPENDITURES		\$ 874,769	\$	1,114,752	\$	882,288	\$ (232,464)	-20.85%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.100.30.010.3.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 270,576	\$ 293,024	\$ 358,284	\$ 65,260	22.27%
2100	FICA BENEFITS	19,827	22,420	27,414	4,994	22.27%
2210	VRS BENEFITS	20,631	47,081	24,268	(22,813)	-48.45%
2220	VRS HYBRID BENEFITS	14,633	-	34,193	34,193	NA
2300	HEALTH BENEFITS	33,926	36,842	39,685	2,843	7.72%
2400	GROUP LIFE INSURANCE	2,843	3,192	4,716	1,524	47.74%
2510	HYBRID DISABILITY	229	-	595	595	NA
2750	RETIREE HEALTH CARE CREDIT	2,567	3,409	4,120	711	20.86%
3001	WRS & OTHER CERT ASSESSMENTS	293	-	-	-	NA
3002	OTHER CERTIFICATION ASSESSMENT	3,541	-	-	-	NA
3003	STEM-H INDUSTRY CERTIFICATION	-	-	-	-	NA
3004	CTE EQUIPMENT HIGH DEMAND	2,921	-	-	-	NA
5500	PROFESSIONAL DEVELOPMENT	43	1,208	1,208	-	0.00%
6000	MATERIALS / SUPPLIES	13,509	10,000	10,000	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	181,126	181,738	255,901	74,163	40.81%
7050	AVIATION ACADEMY	20,865	36,600	26,600	(10,000)	-27.32%
8200	EQUIPMENT ADDITIONS	-	409	409	-	0.00%
8201	CTE STATE EQUIPMENT	3,991	7,381	-	(7,381)	-100.00%
TOTAL EXPENDITURES		\$ 591,521	\$ 643,304	\$ 787,393	\$ 144,089	22.40%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

HIGH SCHOOL - GIFTED & TALENTED 1.100.30.010.4.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 66,613	\$ 69,238	\$ 77,211	\$ 7,973	11.52%
2100	FICA BENEFITS	5,112	5,298	5,908	610	11.51%
2210	VRS BENEFITS	10,568	11,074	12,565	1,491	13.46%
2300	HEALTH BENEFITS	1,236	1,237	1,262	25	2.02%
2400	GROUP LIFE INSURANCE	852	893	1,014	121	13.55%
2750	RETIREE HEALTH CARE CREDIT	769	807	885	78	9.67%
3000	STAFF DEVELOPMENT	-	293	293	-	0.00%
6000	MATERIALS / SUPPLIES	451	558	558	-	0.00%
TOTAL EXPENDITURES		\$ 85,601	\$ 89,398	\$ 99,696	\$ 10,298	11.52%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ELEMENTARY & SECONDARY PROGRAMS 1.100.90.000.1.61310

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL	BUDGET	BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 288,113	\$	350,548	\$	443,152	\$	92,604	26.42%
2100	FICA BENEFITS	\$22,455		26,821		33,906		7,085	26.42%
2210	VRS BENEFITS	\$27,888		56,343		27,401		(28,942)	-51.37%
2220	VRS HYBRID BENEFITS	20,444		-		44,783		44,783	NA
2300	HEALTH BENEFITS	\$48,832		56,455		74,329		17,874	31.66%
2400	GROUP LIFE INSURANCE	\$3,896		4,527		5,823		1,296	28.63%
2510	HYBRID DISABILITY	320		-		779		779	NA
2750	RETIREE HEALTH CARE CREDIT	\$3,520		4,087		5,085		998	24.42%
3000	SCANNING STUDENT RECORDS	\$0		3,500		3,500		-	0.00%
3001	STAFF DEVELOPMENT	\$0		1,101		18,000		16,899	1534.88%
3002	PURCHASE SERVICES	\$6,747		11,000		20,150		9,150	83.18%
3015	INTERNATIONAL PARTNERSHIPS	\$0		2,000		2,000		-	0.00%
5500	PROFESSIONAL DEVELOPMENT	\$0		338		7,800		7,462	2207.69%
6000	MATERIALS / SUPPLIES	\$833		1,886		2,000		114	6.04%
6010	SELP TEST FOR ESL STUDENTS	\$483		400		750		350	87.50%
6020	NEW TEXTBOOK ADOPTION	\$28,643		56,981		162,586		105,605	185.33%
6025	REPLACEMENT / CONSUMABLES	\$19,776		25,000		25,000		-	0.00%
TOTAL EXPENDITURES		\$ 471,950	\$	600,987	\$	877,044	\$	276,057	45.93%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SOCIAL WORKER 1.100.90.000.1.61220

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 58,022	\$ 57,396	\$ 62,755	\$ 5,359	9.34%
2100	FICA BENEFITS	4,443	4,391	4,801	410	9.34%
2210	VRS BENEFITS	-	9,537	-	(9,537)	-100.00%
2220	VRS HYBRID BENEFITS	9,283	-	10,430	10,430	NA
2300	HEALTH BENEFITS	-	-	-	-	NA
2400	GROUP LIFE INSURANCE	748	756	841	85	11.24%
2510	HYBRID DISABILITY	142	-	181	181	NA
2750	RETIREE HEALTH CARE CREDIT	676	683	735	52	7.61%
6000	MATERIALS AND SUPPLIES	-	-	1,250	1,250	NA
TOTAL EXPENDITURES		\$ 73,314	\$ 72,763	\$ 79,743	\$ 6,980	9.59%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ATTENDANCE & HEALTH - SCHOOL NURSES 1.100.90.000.1.62220

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 161,729	\$	192,283	\$	198,668	\$	6,385	3.32%
2100	FICA BENEFITS	12,022		14,714		15,204		490	3.33%
2210	VRS BENEFITS	7,234		29,579		8,128		(21,451)	-72.52%
2220	VRS HYBRID BENEFITS	16,709		-		22,622		22,622	NA
2300	HEALTH BENEFITS	20,242		25,890		32,978		7,088	27.38%
2400	GROUP LIFE INSURANCE	1,990		2,356		2,481		125	5.31%
2510	HYBRID DISABILITY	261		-		393		393	NA
2750	RETIREE HEALTH CARE CREDIT	1,743		2,127		2,167		40	1.88%
3000	STAFF DEVELOPMENT	-		383		383		-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-		636		636		-	0.00%
6000	MATERIALS / SUPPLIES	5,265		7,628		7,628		-	0.00%
TOTAL EXPENDITURES		\$ 227,195	\$	275,596	\$	291,288	\$	15,693	5.69%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1.100.90.000.1.62230

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET	(DECREASE)	CHANGE	
1000	SALARIES	\$ 81,914	\$	147,024	\$	158,800	\$ 11,776	8.01%	
2100	FICA BENEFITS	6,276		11,248		12,149	901	8.01%	
2210	VRS BENEFITS	13,037		24,285		14,619	(9,666)	-39.80%	
2220	VRS HYBRID BENEFITS	-		-		11,193	11,193	NA	
2300	HEALTH BENEFITS	1,241		1,930		9,788	7,858	407.15%	
2400	GROUP LIFE INSURANCE	1,051		1,944		2,082	138	7.10%	
2510	HYBRID DISABILITY	-		-		195	195	NA	
2750	RETIREE HEALTH CARE CREDIT	949		1,756		1,818	62	3.53%	
3000	PURCHASE SERVICES	30,805		-		-	-	NA	
6000	MATERIALS AND SUPPLIES	-		-		1,250	1,250	NA	
TOTAL EXPENDITURES		\$ 135,273	\$	188,187	\$	211,894	\$ 23,706	12.60%	

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1.100.90.000.1.62240

CODE	BUDGET FUNCTION	2022-2023		2023-2024 ORIGINAL		2024-2025		INCREASE	%
		ACTUAL		BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 203,844	\$	213,502	\$	226,995	\$	13,493	6.32%
2100	FICA BENEFITS	15,934		16,334		17,366		1,032	6.32%
2210	VRS BENEFITS	25,391		35,135		28,125		(7,010)	-19.95%
2220	VRS HYBRID BENEFITS	8,144		-		9,603		9,603	NA
2300	HEALTH BENEFITS	8,980		9,381		16,656		7,275	77.55%
2400	GROUP LIFE INSURANCE	2,704		2,822		3,043		221	7.83%
2510	HYBRID DISABILITY	127		-		167		167	NA
2750	RETIREE HEALTH CARE CREDIT	2,442		2,549		2,657		108	4.24%
TOTAL EXPENDITURES		\$ 267,566	\$	279,723	\$	304,612	\$	24,889	8.90%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SCHOOL BOARD 1.100.90.000.0.62110

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1111	BOARD MEMBERS	\$ 3,060	\$ 3,060	\$ 3,060	\$ -	0.00%
1150	CLERK TO THE BOARD	15,432	30,950	32,582	1,632	5.27%
2100	FICA BENEFITS	1,355	2,608	2,733	125	4.79%
2210	VRS BENEFITS	2,443	5,061	5,416	355	7.01%
2300	HEALTH BENEFITS	2,507	10,549	-	(10,549)	-100.00%
2400	GROUP LIFE INSURANCE	197	409	437	28	6.85%
2750	RETIREE HEALTH CARE CREDIT	178	369	382	13	3.52%
TOTAL EXPENDITURES		\$ 25,172	\$ 53,006	\$ 44,610	\$ (8,396)	-15.84%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

DIVISION WIDE - ADMINISTRATION 1.100.90.000.0.62120

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	
1112	SUPERINTENDENT SALARY	\$ 179,738	\$	189,337	\$	20,336	\$	(169,001)	-89.26%
1000	SALARIES	566,899		587,851		828,371		240,520	40.92%
2100	FICA BENEFITS	55,062		59,460		64,932		5,472	9.20%
2210	VRS BENEFITS	74,762		128,035		89,504		(38,531)	-30.09%
2220	VRS HYBRID BENEFITS	36,616		-		47,219		47,219	NA
2300	HEALTH BENEFITS	31,321		84,504		63,838		(20,666)	-24.46%
2400	GROUP LIFE INSURANCE	8,980		10,237		11,026		789	7.71%
2510	HYBRID DISABILITY	574		-		821		821	NA
2700	WORKERS COMPENSATION	51,020		65,000		60,000		(5,000)	-7.69%
2750	RETIREE HEALTH CARE CREDIT	8,109		9,244		9,628		384	4.15%
3000	PURCHASE SERVICES	42,899		39,682		94,582		54,900	138.35%
3001	SPECIAL EVENTS	18,679		6,000		2,500		(3,500)	-58.33%
3002	ACKNOWLEDGEMENTS	7,998		3,048		3,048		-	0.00%
3003	LEGAL SERVICES	20,435		26,000		35,000		9,000	34.62%
3005	DUES AND MEMBERSHIPS	10,272		10,000		11,000		1,000	10.00%
3006	HUMAN RESOURCES	5,731		5,961		5,961		-	0.00%
3007	REGISTRATIONS / SUBSCRIPTIONS	2,688		6,200		6,200		-	0.00%
3008	PRESENTERS / STAFF DEVELOPMENT	-		900		-		(900)	-100.00%
3010	PROF LEARNING-PURCHASED SERVICES	-		-		2,000		2,000	NA
3011	PROF LEARNING-SPECIAL EVENTS	-		-		1,080		1,080	NA
3012	PROF LEARNING-ACKNOWLEDGEMENTS	-		-		3,500		3,500	NA
4000	INTERNAL SERVICES	-		300		-		(300)	-100.00%
4010	DISTRICT STAFF DEVELOPMENT	10,911		5,014		5,014		-	0.00%
5400	LEASES AND RENTALS	26,300		35,250		27,000		(8,250)	-23.40%
5500	SUPT & SB PROF DEVELOPMENT	819		3,508		3,508		-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	5,249		5,624		1,686		(3,938)	-70.02%
5502	FINANCE PROF DEVELOPMENT	-		1,686		2,624		938	55.63%
5503	STAFF MILEAGE	304		2,624		5,624		3,000	114.33%
5510	PROF LEARNING-PROF DEVELOPMENT	-		-		25,700		25,700	NA
6000	MATERIALS / SUPPLIES	9,550		8,100		8,100		-	0.00%
6010	PROF LEARNING-MATERIALS / SUPPLIES	-		-		1,690		1,690	NA
8200	EQUIPMENT ADDITIONS	155		1,080		1,080		-	0.00%
TOTAL EXPENDITURES		\$ 1,175,071	\$	1,294,645	\$	1,442,572	\$	147,927	11.43%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

TRANSPORTATION 1.100.90.000.0.63100

		2022-2023	2023-2024	2024-2025	INCREASE	%
CODE	BUDGET FUNCTION	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 503,088	\$ 491,122	\$ 618,164	\$ 127,042	25.87%
2100	FICA BENEFITS	36,866	37,583	48,966	11,383	30.29%
2210	VRS BENEFITS	11,707	43,697	43,114	(583)	-1.33%
2220	VRS HYBRID BENEFITS	14,887	-	26,140	26,140	NA
2300	HEALTH BENEFITS	116,855	115,938	138,868	22,930	19.78%
2400	GROUP LIFE INSURANCE	3,942	5,751	6,091	340	5.91%
2510	HYBRID DISABILITY	932	-	1,720	1,720	NA
2750	RETIREE HEALTH CARE CREDIT	3,442	5,039	6,203	1,164	23.10%
3000	TESTING	3,362	1,500	1,500	-	0.00%
3001	TRANSPORTATION SOFTWARE	15,295	7,450	9,100	1,650	22.15%
3800	SERVICES FROM OTHER GOVT ENT.	293,419	260,000	260,000	-	0.00%
5300	TRANSPORTATION INSURANCE	14,289	40,000	18,000	(22,000)	-55.00%
5500	PROFESSIONAL DEVELOPMENT	87	427	427	-	0.00%
5501	HOMELESS MILEAGE	-	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	2,651	1,500	1,500	-	0.00%
6008	GAS / OIL SB & SBM VEHICLES	11,575	22,000	22,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	25,829	40,232	40,232	-	0.00%
8100	EQUIPMENT	9,644	-	-	-	NA
8200	BUS PURCHASES	87,258	6,000	6,000	-	0.00%
8201	VEHICLE PURCHASE	-	60,000	-	(60,000)	-100.00%
TOTAL EXPENDITURES		\$ 1,155,128	\$ 1,138,839	\$ 1,248,625	\$ 109,786	9.64%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

OPERATION AND MAINTENANCE 1.100.90.000.0.64100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 536,705	\$ 532,820	\$ 505,656	\$ (27,164)	-5.10%
2100	FICA BENEFITS	40,326	40,767	38,687	(2,080)	-5.10%
2210	VRS BENEFITS	29,171	62,165	32,953	(29,212)	-46.99%
2220	VRS HYBRID BENEFITS	25,998	-	29,316	29,316	NA
2300	HEALTH BENEFITS	53,869	59,243	59,622	379	0.64%
2400	GROUP LIFE INSURANCE	6,119	6,472	6,765	293	4.53%
2510	HYBRID DISABILITY	1,454	-	1,930	1,930	NA
2750	RETIREE HEALTH CARE CREDIT	5,416	5,731	5,908	177	3.09%
3000	PURCHASE SERVICES	8,839	5,248	5,248	-	0.00%
3002	LAWN CONTRACT SERVICES	63,707	-	62,000	62,000	NA
3004	CONTRACT CUSTODIAL	589,578	519,039	519,039	-	0.00%
3005	OTHER EXPENSES PAINTING	8,425	8,500	8,500	-	0.00%
3006	CONTRACT SERVICES	328,504	193,773	262,773	69,000	35.61%
3007	GROUND MATERIALS	1,037	6,500	6,500	-	0.00%
5100	ELECTRICAL SERVICES	631,151	587,823	650,000	62,177	10.58%
5102	NATURAL GAS	32,134	51,374	51,374	-	0.00%
5104	WATER SERVICE	22,356	30,341	30,341	-	0.00%
5105	SEWAGE FEES	40,232	45,080	45,080	-	0.00%
5200	COMMUNICATIONS	38,311	40,000	40,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	214,925	265,082	221,000	(44,082)	-16.63%
5800	RENTAL / PURCHASE EQUIPMENT	8,952	4,500	4,500	-	0.00%
6000	CUSTODIAL SUPPLIES	5,957	6,200	6,200	-	0.00%
6090	BUILD MATERIALS REPAIR	78,218	56,114	75,000	18,886	33.66%
8100	REPAIR / REPLACE FACILITIES	274,489	24,138	24,138	-	0.00%
8200	EQUIPMENT ADDITIONS	-	-	65,000	65,000	NA
8201	SCHOOL SECURITY EQUIP GRANT	-	-	-	-	NA
TOTAL EXPENDITURES		\$ 3,045,873	\$ 2,550,910	\$ 2,757,530	\$ 206,620	8.10%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SCHOOL FOOD SERVICE 1.100.90.000.0.65100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 41,359	\$ 71,885	\$ 65,317	\$ (6,568)	-9.14%
2100	FICA BENEFITS	3,144	5,501	5,002	(499)	-9.07%
2210	VRS BENEFITS	2,429	3,785	5,993	2,208	58.34%
2220	VRS HYBRID BENEFITS	-	-	984	984	NA
2300	HEALTH BENEFITS	7,826	7,971	8,178	207	2.60%
2400	GROUP LIFE INSURANCE	360	531	877	346	65.16%
2510	HYBRID DISABILITY	-	-	65	65	NA
2750	RETIREE HEALTH CARE CREDIT	314	464	769	305	65.73%
8200	CAFETERIA EQUIPMENT PURCHASES	-	1,350	-	(1,350)	-100.00%
TOTAL EXPENDITURES		\$ 55,432	\$ 91,487	\$ 87,185	\$ (4,302)	-4.70%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SITE ACQUISITION / PURCHASE SERVICES 1.100.90.000.0.66100						
CODE	BUDGET FUNCTION	2022-2023 ACTUAL	2023-2024 ORIGINAL BUDGET	2024-2025 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASE SERVICES	\$ 13,598	\$ 7,300	\$ 7,300	\$ -	0.00%
TOTAL EXPENDITURES		\$ 13,598	\$ 7,300	\$ 7,300	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

REMEDIAL SUMMER SCHOOL 1.101.90.000.6.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 48,917	\$	32,292	\$	73,315	\$	41,023	127.04%
2100	FICA BENEFITS	3,742		2,471		5,700		3,229	130.68%
6000	MATERIALS / SUPPLIES	2,127		2,000		1,750		(250)	-12.50%
TOTAL EXPENDITURES		\$ 54,786	\$	36,763	\$	80,765	\$	44,002	119.69%
									44,002

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

ADULT EDUCATION 1.100.90.000.7.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,563	\$ 6,000	\$ 6,000	\$ -	0.00%
2100	FICA BENEFITS	120	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	-	900	900	-	0.00%
TOTAL EXPENDITURES		\$ 1,683	\$ 7,359	\$ 7,359	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

SCHOOL SECURITY OFFICERS 1.100.90.000.0.64600

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ -	\$ 98,466	\$ 98,466	NA
2100	FICA BENEFITS	-	-	7,534	7,534	NA
2220	VRS HYBRID BENEFITS	-	-	11,628	11,628	NA
2400	GROUP LIFE INSURANCE	-	-	1,322	1,322	NA
2510	HYBRID DISABILITY	-	-	514	514	NA
2750	RETIREE HEALTH CARE CREDIT	-	-	1,155	1,155	NA
TOTAL EXPENDITURES		\$ -	\$ -	\$ 120,619	\$ 120,619	NA

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

INSTRUCTIONAL TECHNOLOGY 1.100.90.000.9.68100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 202,489	\$	209,464	\$	219,441	\$	9,977	4.76%
2100	FICA BENEFITS	14,949		16,026		16,790		764	4.77%
2210	VRS BENEFITS	22,427		34,321		25,423		(8,898)	-25.93%
2220	VRS HYBRID BENEFITS	10,147		-		10,617		10,617	NA
2300	HEALTH BENEFITS	29,698		30,500		17,918		(12,582)	-41.25%
2400	GROUP LIFE INSURANCE	2,626		2,754		2,907		153	5.56%
2510	HYBRID DISABILITY	159		-		185		185	NA
2750	RETIREE HEALTH CARE CREDIT	2,372		2,487		2,538		51	2.05%
3000	STAFF DEVELOPMENT	-		3,870		3,870		-	0.00%
3001	CIRCULATION / LMS SOFTWARE	-		7,200		-		(7,200)	-100.00%
3002	TRA, SARTOX & MAXIMUS SUPPORT	26,228		25,505		25,505		-	0.00%
3003	COPY MACHINE / AV EQUIPMENT	81,436		109,889		89,889		(20,000)	-18.20%
3004	SYSTEM SECURITY MAINTENANCE	-		-		25,000		25,000	NA
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	-		10,500		12,500		2,000	19.05%
5001	TELECOMMUNICATIONS	11,686		15,000		15,000		-	0.00%
5002	E-RATE	6,000		2,750		7,750		5,000	181.82%
5200	POSTAGE	-		100		100		-	0.00%
5500	PROFESSIONAL DEVELOPMENT	18		790		790		-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	3,506		4,273		4,273		-	0.00%
6001	PES TECH MATERIALS AND SUPPLIES	4,086		5,368		5,368		-	0.00%
6002	PMS TECH MATERIALS AND SUPPLIES	5,631		5,982		5,982		-	0.00%
6003	PHS TECH MATERIALS AND SUPPLIES	9,864		9,040		9,040		-	0.00%
6040	DIVISION WIDE SOFTWARE	126,500		79,685		129,685		50,000	62.75%
6045	WEB BASED IEP SYSTEM	-		5,715		5,715		-	0.00%
6046	EARLY READING RESOURCES	-		18,422		-		(18,422)	-100.00%
6050	PPS LIBRARY	3,452		4,748		4,748		-	0.00%
6051	PES LIBRARY	8,586		6,045		8,545		2,500	41.36%
6052	PMS LIBRARY	9,889		7,293		9,793		2,500	34.28%
6053	PHS LIBRARY	10,042		7,514		10,014		2,500	33.27%
8200	HARDWARE	-		-		67,500		67,500	NA
8201	OTHER USE OF FUNDS / ED TV	6,221		6,000		10,000		4,000	66.67%
8300	HARDWARE / MAINT AND REPAIR	43,790		30,403		40,403		10,000	32.89%
8400	DISTRICT WIDE INTERNET	6,877		10,000		8,122		(1,878)	-18.78%
TOTAL EXPENDITURES		\$ 648,679	\$	671,644	\$	795,411	\$	123,767	18.43%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.100.90.000.9.68200

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 369,081	\$	375,831	\$	387,921	\$	12,090	3.22%
2100	FICA BENEFITS	27,759		28,754		29,678		924	3.21%
2210	VRS BENEFITS	38,580		60,850		41,952		(18,898)	-31.06%
2220	VRS HYBRID BENEFITS	19,038		-		21,390		21,390	NA
2300	HEALTH BENEFITS	34,300		35,455		44,621		9,166	25.85%
2400	GROUP LIFE INSURANCE	4,646		4,881		5,110		229	4.69%
2510	HYBRID DISABILITY	298		-		372		372	NA
2750	RETIREE HEALTH CARE CREDIT	4,195		4,407		4,461		54	1.23%
3000	POWERSCHOOL & OTHER SOFTWARE	45,104		57,543		47,543		(10,000)	-17.38%
3002	RDA SUPPORT SERVICES	47,402		48,598		48,598		-	0.00%
6000	TECHNOLOGY SUPPLIES - SBO	653		2,350		2,350		-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	-		1,000		1,000		-	0.00%
8300	HARDWARE	124,914		2,434		2,434		-	0.00%
8304	REPLACE / REPAIR	4,161		4,750		4,750		-	0.00%
TOTAL EXPENDITURES		\$ 720,131	\$	626,853	\$	642,180	\$	15,327	2.45%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

STATE TECHNOLOGY GRANT 1.100.90.000.9.68305

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
3002	PURCHASE SERVICES CARRYOVER	6,000	-	-	-	NA
6040	SOFTWARE / INSTRUCTIONAL REMED	8,829	8,829	8,829	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	3,803	7,700	-	(7,700)	-100.00%
6053	REQUIRED LOCAL MATCH	45,192	23,100	23,100	-	0.00%
6054	LOCAL MATCH CARRYOVER	20,332	-	-	-	NA
8300	HARDWARE	79,014	135,273	135,273	-	0.00%
8302	HARDWARE CARRYOVER	23,944	-	-	-	NA
8400	LAN CAPABILITY	3,898	3,898	3,898	-	0.00%
TOTAL EXPENDITURES		\$ 197,012	\$ 184,800	\$ 177,100	\$ (7,700)	-4.17%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

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

		2022-2023	2023-2024	2024-2025	INCREASE	%
CODE	BUDGET FUNCTION	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 71,040	\$ 69,202	\$ 88,308	\$ 19,106	27.61%
2100	FICA BENEFITS	6,757	4,658	6,756	2,098	45.04%
2210	VRS BENEFITS	-	3,755	14,678	10,923	290.89%
2300	HEALTH BENEFITS	-	6,155	18,350	12,195	198.13%
2400	GROUP LIFE INSURANCE	794	320	1,185	865	270.31%
2750	RETIREE HEALTH CARE CREDIT	717	729	1,034	305	41.84%
4000	INTERNAL SERVICES	-	2,000		(2,000)	-100.00%
5500	PROFESSIONAL DEVELOPMENT	98	6,189		(6,189)	-100.00%
6000	MATERIALS / SUPPLIES	-	12,000	3,284	(8,716)	-72.63%
TOTAL EXPENDITURES		\$ 79,406	\$ 105,008	\$ 133,595	\$ 28,587	27.22%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

NATIONAL SCHOOL FOOD SERVICE 1.210.90.000.0.65100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	\$ 316,097	\$	155,000	\$	155,000	\$	-	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST	97,175		30,000		30,000		-	0.00%
5802	SFSP MEALS CARES	3,611		-		-		-	NA
TOTAL EXPENDITURES		\$ 416,883	\$	185,000	\$	185,000	\$	-	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

CARL PERKINS 1.202.30.010.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
8203	CARL PERKINS	\$ 5,328	\$ 17,422	\$ 21,880	\$ 4,458	25.59%
TOTAL EXPENDITURES		\$ 5,328	\$ 17,422	\$ 21,880	\$ 4,458	25.59%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

TITLE II ELEMENTARY 1.204.20.150.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 28,540	\$ 28,540	\$ 33,357	\$ 4,817	16.88%
2100	FICA BENEFITS	-	-	2,552	2,552	NA
TOTAL EXPENDITURES		\$ 28,540	\$ 28,540	\$ 35,909	\$ 7,369	25.82%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

TITLE IV 1.205.20.150.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	\$ 1,000	\$ 9,450	\$ 9,500	\$ 50	0.53%
5000	TRAVEL / OTHER CHARGES	-	-	500	500	NA
6000	MATERIALS / SUPPLIES	408	550	-	(550)	-100.00%
TOTAL EXPENDITURES		\$ 1,408	\$ 10,000	\$ 10,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

CHAPTER VI-B - SPECIAL EDUCATION 1.203.20.150.2.61100

		2022-2023	2023-2024	2024-2025	INCREASE	%
CODE	BUDGET FUNCTION	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 326,832	\$ 282,396	\$ 221,670	\$ (60,726)	-21.50%
2100	FICA BENEFITS	23,720	21,610	16,961	(4,649)	-21.51%
2210	VRS BENEFITS	38,275	42,995	16,586	(26,409)	-61.42%
2220	VRS HYBRID BENEFITS	10,758	-	16,461	16,461	NA
2300	HEALTH BENEFITS	65,167	71,536	43,422	(28,114)	-39.30%
2400	GROUP LIFE INSURANCE	4,147	3,648	2,841	(807)	-22.12%
2510	HYBRID DISABILITY	169	-	343	343	NA
2750	RETIREE HEALTH CARE CREDIT	3,733	3,281	2,480	(801)	-24.41%
3000	PURCHASE SERVICES	2,072	5,533	126,376	120,843	2184.04%
6000	MATERIALS / SUPPLIES	7,490	6,201	6,200	(1)	-0.02%
8200	CAPITAL OUTLAY	-	-	-	-	NA
TOTAL EXPENDITURES		\$ 482,363	\$ 437,200	\$ 453,340	\$ 16,140	3.69%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

K-5 LITERACY 1.206.20.150.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ -	\$ 90,415	\$ 90,415	NA
2100	FICA BENEFITS	-	-	6,917	6,917	NA
2210	VRS BENEFITS	-	-	10,803	10,803	NA
2400	GROUP LIFE INSURANCE	-	-	871	871	NA
2510	HYBRID DISABILITY	-	-	189	189	NA
2750	RETIREE HEALTH CARE CREDIT	-	-	786	786	NA
3000	CONTRACTUAL SERVICES	-	-	8,680	8,680	NA
5500	PROFESSIONAL DEVELOP / TRAVEL	-	-	15,383	15,383	NA
6000	MATERIALS / SUPPLIES	-	-	39,000	39,000	NA
8200	EQUIPMENT	-	-	12,040	12,040	NA
TOTAL EXPENDITURES		\$ -	\$ -	\$ 185,084	\$ 185,084	NA

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

IMPACT AID 1.208.30.010.1.61100

CODE	BUDGET FUNCTION	2022-2023		2023-2024		2024-2025		INCREASE	%
		ACTUAL		ORIGINAL BUDGET		BUDGET		(DECREASE)	CHANGE
1000	SALARIES	\$ 44,268	\$	45,268	\$	49,512	\$	4,244	9.38%
2100	FICA BENEFITS	2,842		3,464		3,788		324	9.35%
2210	VRS BENEFITS	7,358		7,358		-		(7,358)	-100.00%
2220	VRS HYBRID BENEFITS	-		-		8,229		8,229	NA
2300	HEALTH BENEFITS	831		831		8,526		7,695	925.99%
2400	GROUP LIFE INSURANCE	594		594		664		70	11.78%
2510	HYBRID DISABILITY	-		-		143		143	NA
2750	RETIREE HEALTH CARE CREDIT	536		536		580		44	8.21%
3000	PURCHASE SERVICES	47,835		47,835		-		(47,835)	-100.00%
3002	PURCHASE SERVICES - SPECIAL ED	20,000		20,000		53,290		33,290	166.45%
6000	MATERIALS / SUPPLIES	10,000		10,000		10,000		-	0.00%
8000	IMPACT AID TECHNOLOGY	13,000		13,000		13,000		-	0.00%
8200	EQUIPMENT / HARDWARE	17,191		16,114		17,191		1,077	6.68%
TOTAL EXPENDITURES		\$ 164,455	\$	165,000	\$	164,923	\$	(77)	-0.05%

**POQUOSON CITY PUBLIC SCHOOLS
2024 - 2025 BUDGET**

PRESCHOOL HANDICAPPED 1.207.20.160.1.61100

CODE	BUDGET FUNCTION	2022-2023	2023-2024	2024-2025	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASED SERVICES	\$ 13,119	\$ 12,357	\$ 13,205	\$ 848	6.86%
6000	MATERIALS / SUPPLIES	2,254	-	-	-	NA
TOTAL EXPENDITURES		\$ 15,373	\$ 12,357	\$ 13,205	\$ 848	6.86%

Poquoson City Public Schools



PAY PLAN

Fiscal Year 2024-2025

School Board Approved: March 19, 2024

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

Step	Bachelor's Degree
0	\$49,511
1	\$50,463
2	\$51,434
3	\$52,433
4	\$53,147
5	\$53,861
6	\$54,521
7	\$54,940
8	\$55,647
9	\$56,477
10	\$57,014
11	\$57,263
12	\$57,452
13	\$58,057
14	\$58,921
15	\$59,577
16	\$59,577
17	\$59,577
18	\$61,366
19	\$62,287
20	\$62,287
21	\$62,287
22	\$62,876
23	\$63,509
24	\$63,877
25	\$64,305
26	\$65,721
27	\$67,036
28	\$68,376
29	\$69,395
30	\$70,103

Supplements:

Master's Degree	\$2,725
18 Hours– One Core Area at Master's Level – Must be DE Qualified	\$1,893
National Board Certified Teachers	\$2,500
Advanced Certificate	\$1,368
Doctoral Degree	\$2,725
Certificate of Clinical Competence – Speech Language Pathologist	\$1,000
National Certified School Psychologist	\$1,750

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	\$4,000
Band Director, Middle School	\$2,750
Chorus Director, High School	\$4,000
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	\$5,000

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	\$15.00	\$25,200	\$40,320
102	Paraprofessional	N	187	7.25	\$15.00	\$20,336	\$32,538
102	Maintenance Helper	N	248	8.00	\$15.00	\$29,760	\$47,616
105	Secretary, Secondary	N	248	8.00	\$15.79	\$31,325	\$49,994
105	Secretary/Bookkeeper, Elem	N	248	8.00	\$15.79	\$31,325	\$49,994
106	Bookkeeper, Secondary	N	248	8.00	\$16.58	\$32,891	\$52,495
107	Administrative Assistant	N	248	8.00	\$17.41	\$34,537	\$55,120
108	Nurse, Licensed Practical	N	192	7.50	\$18.27	\$26,314	\$42,006
110	General Maintenance Trade	N	248	8.00	\$20.15	\$39,979	63.809
110	IT Technician	N	248	8.00	\$20.15	\$39,979	63.809
110	Operations Specialist	N	248	8.00	\$20.15	\$39,979	63.809
110	Administrative Specialist	N	248	8.00	\$20.15	\$39,979	63.809
114	Network Specialist	N	248	8.00	\$24.49	\$48,596	\$77,559
114	Nurse, Registered Nurse	E	192	7.50	\$24.49	\$35,271	\$56,291
116	Payroll Coordinator	E	248	8.00	\$27.00	\$53,577	\$85,509
116	Human Resources Coordinator	E	248	8.00	\$27.00	\$53,577	\$85,509
116	Finance Coordinator	E	248	8.00	\$27.00	\$53,577	\$85,509
116	Behavior Analyst Coordinator	E	248	8.00	\$27.00	\$53,577	\$85,509
117	Network Administrator	E	248	8.00	\$28.35	\$56,256	\$89,774
117	Instructional Technology and Data Administrator	E	248	8.00	\$28.35	\$56,256	\$89,774
118	Maintenance Supervisor	E	248	8.00	\$29.77	\$59,069	\$94,273
118	Systems Administrator	E	248	8.00	\$29.77	\$59,069	\$94,273
118	Professional Learning and Digital Communications Administrator	E	248	8.00	\$29.77	\$59,069	\$94,273
118	School Social Worker	E	220	8.00	\$29.77	\$52,403	\$83,625
118	School Psychologist	E	220	8.00	\$29.77	\$52,403	\$83,625
119	Assistant Principal, Elem/Middle	E	225	8.00	\$31.26	\$56,260	\$89,809
122	Assistant Principal, High School	E	225	8.00	\$36.19	\$65,145	\$103,953
123	Principal, Elementary	E	248	8.00	\$38.00	\$75,389	\$120,320
124	Principal, Middle	E	248	8.00	\$39.90	\$79,159	\$126,336

Grade	Title	FLSA Status	Days Per Year	Daily Hours	Min. Hourly Rate	Min. Salary Range	Max. Salary Range
125	Principal, High	E	248	8.00	\$41.89	\$83,117	\$132,653
125	Director of Accountability	E	248	8.00	\$41.89	\$83,117	\$132,653
125	Director of Student Services	E	248	8.00	\$41.89	\$83,117	\$132,653
126	Executive Director of Finance	E	248	8.00	\$43.99	\$87,273	\$139,286
130	Assistant Superintendent	E	248	8.00	\$53.47	\$106,079	\$169,303

**Assignment may be less than 210 days.*

School Board Annual Salaries

Position

School Board Member (7)

Additional Salary for School Board
Chair

Pay Rate

\$420

\$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	\$15.00 per hour
Bus Driver in Training	\$15.00 per hour
Meetings	\$15.00 per hour
Bus Pickup, Local	\$25.00 per trip
Bus Pickup, Long Distance	\$35.00 per trip
First Semester, 95% Attendance	\$250
Second Semester, 95% Attendance	\$250

As Needed Positions

Operational

Position	Pay Rate
Cafeteria Monitor	\$15.00 per hour
Technology Helper	\$15.00 per hour
Maintenance Helper	\$15.00 per hour
Crossing Guards	\$15.00 per hour
Temporary Office Helper	\$15.00 per hour

Instructional

Position	Pay Rate
SOL Remediation, Degreed	\$30.00 per hour
SOL Remediation, Non-Degreed	\$25.00 per hour
Project Graduation	\$30.00 per hour
Homebound Teacher	\$35.00 per hour
Academic Tutor	\$28.00 per hour

Substitutes

Position	Pay Rate
Substitute Teacher	\$125 per day
Substitute Teacher, Long Term	\$140 per day
Substitute Nurse	\$130 per day
Substitute Nurse, Long Term	\$140 per day
Substitute Paraprofessional	\$100 per day
Substitute Clerical	\$96 per day
Teacher Substituting During Planning Period, Secondary	\$25 per period

Summer School

Position	Pay Rate
Coordinator	\$5,000
Teacher	\$35.00 per hour
Substitute Teacher	\$30.00 per hour
Paraprofessional	\$15.00 per hour
Substitute Paraprofessional	\$15.00 per hour
Nurse	\$30.00 per hour
School Counselor	\$40.00 per hour
Bus Driver	\$27.75 per run
Bus Assistant	\$27.75 per run

School Supplement Schedule

Position	Supplement
Builders Club, Middle	\$539
Class Sponsor, Junior	\$1,500
Class Sponsor, Senior	\$1,500
Color Guard Assistant, High	\$1,230
Drama Sponsor, High	\$2,602
Drama Sponsor, Middle	\$1,200
Forensics Sponsor, Middle & High	\$1,088
International Partnerships, High	\$1,088
Intramural Director, High	\$1,740
Journalism Club, High	\$2,000
Key Club Sponsor, High	\$1,088
Mentorship:	
Lead Mentor – Per School	\$1,000
Trained Mentor – Annual Determination	\$500
Mentorship - First Year Teacher – Per Teacher	\$500
Mentorship – New PCPS Teacher – Per Teacher	\$100
Model UN, High	\$1,740
National Honor Society, High	\$1,200
National Junior Honor Society, Middle	\$600
Odyssey of the Mind Sponsor, Elementary, Middle, High	\$300
Odyssey of the Mind Sponsor, Division Wide	\$717
Percussion Assistant, High	\$1,230
Professional Leadership Team	\$1,100
SCA Sponsor, Elementary	\$600
SCA Sponsor, Middle	\$1,200
SCA Sponsor, High	\$1,800
Special Education Teacher, Full-Time	\$3,000
Special Education Teacher, Part-Time	\$1,500
Special Education Paraprofessional, Full-Time	\$2,000
Special Education Paraprofessional, Part-Time	\$1,000
Student to Student Sponsor, High	\$539
Twirler Assistant, High	\$1,000

Yearbook, Primary	\$500
Yearbook, Elementary	\$500
Yearbook, Middle	\$2,000
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 2023		
CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2023 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	19,144,467.44	66.30%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,549,318.45	5.37%
PUPIL TRANSPORTATION	1,155,126.21	4.00%
OPERATION AND MAINTENANCE SERVICES	3,504,793.85	12.14%
OPERATIONS	1,275,839.37	4.42%
FACILITIES	643,139.96	2.23%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,602,383.28	5.55%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	28,875,068.56	100.00%
FISCAL YEAR 2023 - 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	879,995.90	
SCHOOL FOOD FUND	595,320.93	
CARRY-OVER STATE FUNDS FROM STATE AGENCIES		
DISTRICT FUNDS		
FEDERAL FUNDS	73,608.05	
OTHER FUNDS	103,896.53	
TOTAL END-OF-YEAR BALANCES	1,652,821.41	
TOTAL EXPENDITURES AND BALANCES	30,527,889.97	
REVENUES REPORTED IN FISCAL YEAR 2023		
Fiscal Year 2023 Revenues:		
Sales Tax Receipts	3,124,928.28	
State Funds	12,845,714.05	
Federal Funds	2,331,851.36	
City - County Funds	10,504,457.62	
District Funds	0.00	
Other Funds	966,946.28	
Loans, Bonds, etc.		
Total Receipts	29,773,897.59	
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	719,797.19	
Carry-Over State Funds from State Agencies		
District Funds (Capital Outlay and Debt Service)		
Federal Funds		
Other Funds	34,195.19	
Total Balances	753,992.38	
Total Receipts and Balances	30,527,889.97	