



Fiscal Year 2026 Budget

July 1, 2025 – June 30, 2026

www.poquoson.k12.va.us

Amended: May 20, 2025

**Poquoson City Public School
Fiscal Year 2026
Amended Budget**

School Board

Dr. Christopher Burbage, Western Precinct, *Chair*

Mike DuBose, At-Large, *Vice-Chair*

Kristen Jones, Western Precinct

Dr. Melissa Bartlett, Eastern Precinct

J. Chris Maxwell, Central Precinct

Christopher Claud, Central Precinct

Vacant, Eastern Precinct

Senior Administrative Staff

Arty C. Tillett, *Superintendent*

Ashley Ide, *Assistant Superintendent for Instruction and Support Services*

Andrew Roberts, *Assistant Superintendent of Operations*

Tracy Spence, CPA, *Executive Director of Finance*

Poquoson City Public School Fiscal Year 2026 Amended Budget

Amended Budget Summary

The information in this budget is largely based on the Governor's Fiscal Year 2026 budget proposal presented in December 2024.

The amended budget for FY26 totals \$32,226,749, representing a 5.41% increase from the FY25 Original Budget.

Positive economic conditions at the state level have created an opportunity for significant investments in public education. The amended budget reflects an increase of \$1,094,878 in state revenue, which is \$474,637 higher than what was projected in the original budget. The federal revenue is expected to decrease by \$38,891.

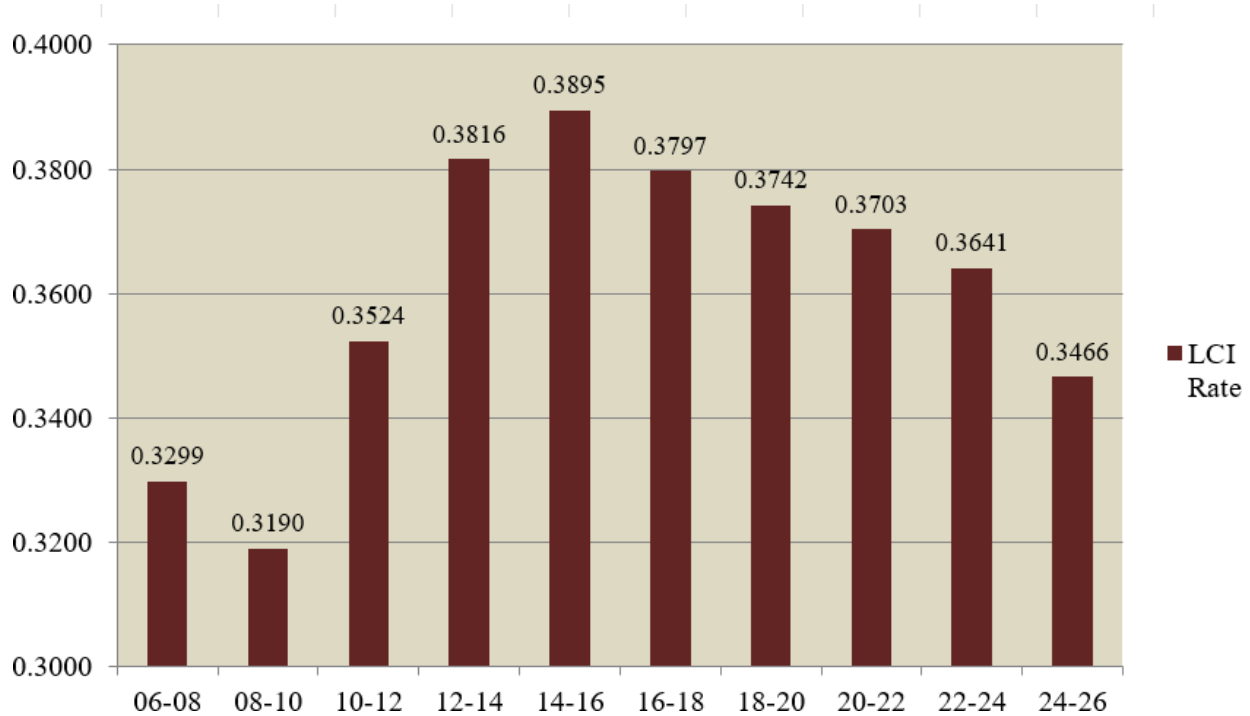
The amended budget is designed to align with PCPS's five-year Strategic Plan, prioritizing recruitment, retention, and the growth of its dedicated staff. As such, the budget includes various compensation increases:

- The salary and benefit costs of \$1,681,025, which were part of the School's compensation study, were accounted for in the original School Board-approved budget. However, due to funding constraints, only 86% of the salary adjustments from the compensation study were implemented, while 100% of the recommended salary increases for bus drivers and aides were fully applied, at a total cost of \$1,433,623, a cost reduction of \$247,402.
- All staff will receive a 3% salary increase. The Governor's proposed budget included funding for this 3% salary increase for SOQ-recognized instructional and support positions.
- Along with the salary adjustments from the compensation study and the 3% salary increase, bus drivers and bus aides will receive an extra \$3 per hour. Additionally, the minimum run pay rate has been raised from \$13.26 to \$18.32 per run, resulting in a \$5.06 increase per run.

Health insurance and dental premiums are projected to increase by 17%, or \$315,031.

Finally, the original FY26 budget approved by the School Board included a request for an additional \$13,457,013 in local funding from the City of Poquoson. However, the City's adopted budget allocated \$12,588,038 for School operations, which is \$868,975 less than the requested amount. This reduced local contribution has been reflected in the amended FY26 PCPS budget.

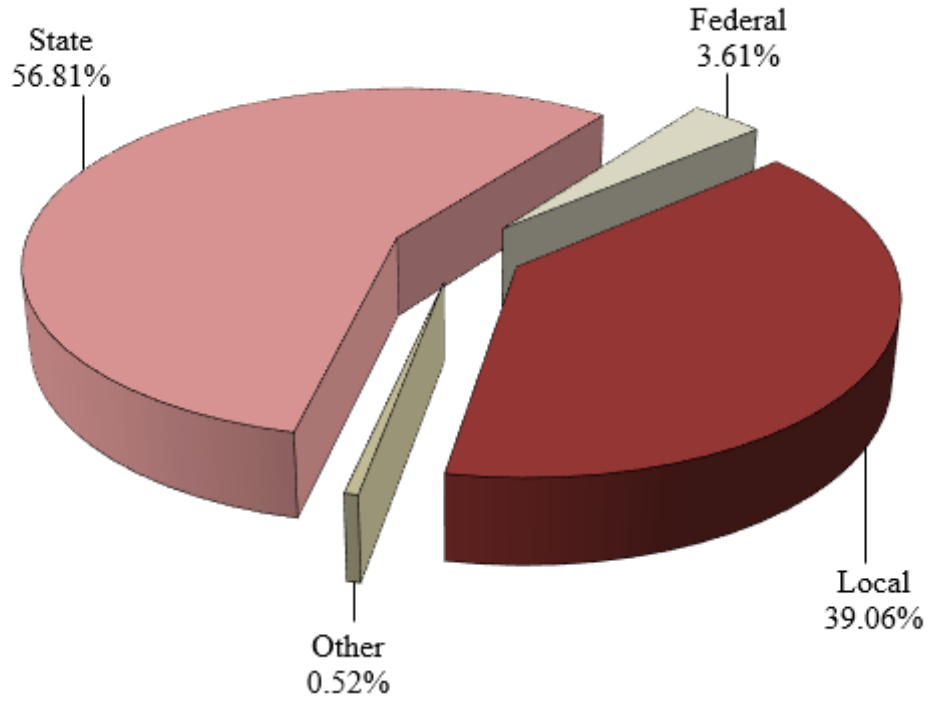
Poquoson City Public Schools Local Composite Index Bienniums 2006-2008 through 2024-2026



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 2026
Amended Budget**

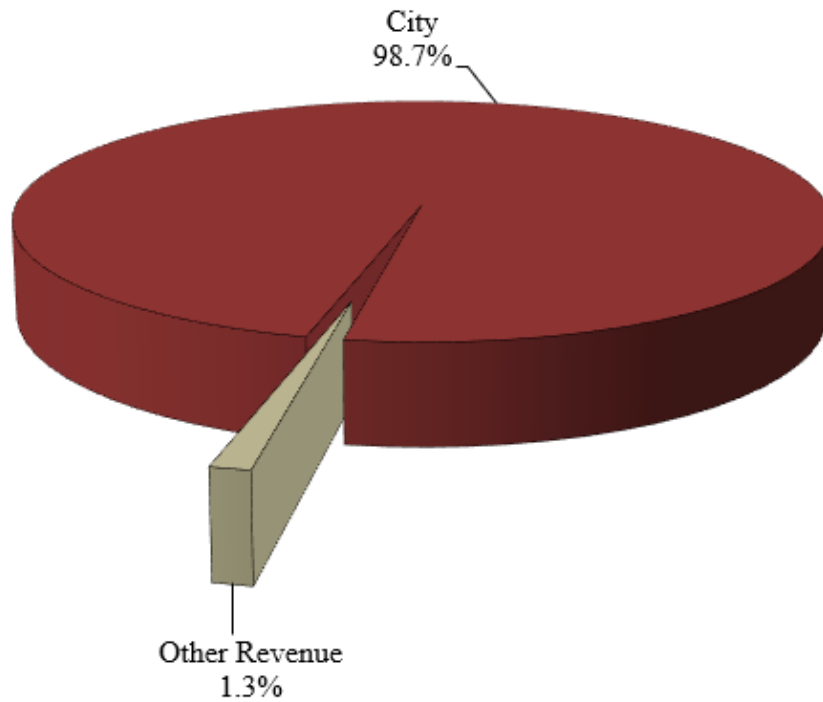
Total Revenue by Source



Local	\$	12,588,038
Other		167,325
State		18,306,664
Federal		1,164,722
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Total	\$	32,226,749
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**Poquoson City Public Schools
Fiscal Year 2026
Amended Budget**

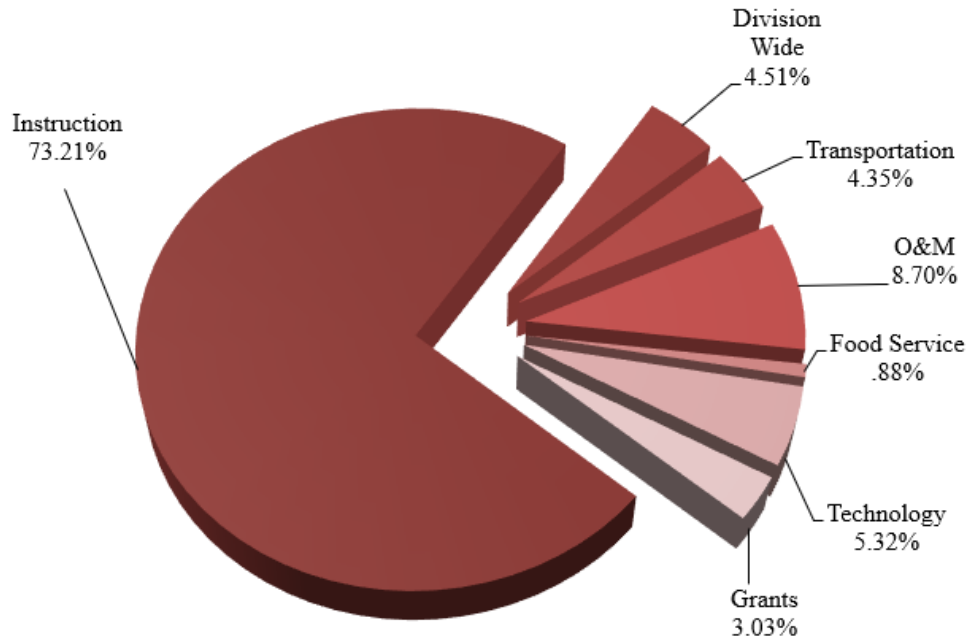
Total Local and Other Revenue



City	\$ 12,588,038
Shared City Services	20,000
Food Service	48,125
Athletic Fees	38,000
Rental Income	13,200
Miscellaneous	37,000
E-Rate	11,000
Total	<u>\$ 12,755,363</u>

**Poquoson City Public Schools
Fiscal Year 2026
Amended Budget**

Expenditures



Instruction	\$ 23,593,525
Division Wide	1,453,053
Transportation	1,401,122
Operation and Maintenance	2,802,497
Food Service	282,087
Technology	1,714,743
Grants	979,722
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Total	\$ 32,226,749
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**Poquoson City Public Schools
Fiscal Year 2026
Amended Budget**

Full-Time Equivalent (FTE) Positions

Teacher	159.5
Instructional Technology Resource Teacher	3.0
Paraprofessional	43.5
Bus Driver / Aide	23.0
Guidance Services	7.0
Clerical Support	13.0
Media Services	6.0
Cafeteria Services	2.0
Assistant Principal	5.0
Principal	4.0
Nurse	4.0
Psychologist	2.0
Speech Language Pathologist / Instructional Specialist	1.0
Speech Language Pathologist	3.0
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	5.0
Maintenance, Transportation and Food Service Operations	1.0
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	4.5
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	<u>304.5</u>

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
TOTAL LOCAL FUNDS	\$ 10,694,026	\$ 12,157,441	\$ 12,755,363	\$ 597,922	4.92%
TOTAL STATE FUNDS	16,442,786	17,211,786	18,306,664	1,094,878	6.36%
TOTAL FEDERAL FUNDS	1,645,809	1,203,613	1,164,722	(38,891)	-3.23%
TOTAL REVENUE	\$ 28,782,621	\$ 30,572,840	\$ 32,226,749	\$ 1,653,909	5.41%

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
	ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
INSTRUCTION	\$ 18,519,188	\$ 22,174,692	\$ 23,593,525	\$ 1,418,833	6.40%
DISTRICT WIDE	2,060,722	1,487,182	1,453,053	(34,129)	-2.29%
TRANSPORTATION	1,037,168	1,248,625	1,401,122	152,497	12.21%
OPERATION AND MAINTENANCE	3,176,604	2,757,530	2,802,497	44,967	1.63%
FOOD SERVICE	46,361	272,185	282,087	9,902	3.64%
TECHNOLOGY	1,609,307	1,614,691	1,714,743	100,052	6.20%
GRANTS	2,526,155	1,017,936	979,722	(38,214)	-3.75%
TOTAL EXPENDITURES	\$ 28,975,505	\$ 30,572,840	\$ 32,226,749	\$ 1,653,909	5.41%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

LOCAL REVENUE

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1502010	RENT-YMCA	\$ 13,500	\$ -	\$ 13,200	\$ 13,200	NA
1602020	ATHLETIC FEES	37,650	\$ 38,000	38,000	-	0.00%
1612040	SCHOOL FOOD SERVICE	55,834	48,125	48,125	-	0.00%
1899120	MISCELLANEOUS	38,234	37,000	37,000	-	0.00%
1899121	IN-SCHOOL PAYROLL RECEIPTS	44,268	20,000	-	(20,000)	-100.00%
1899122	GRANT REVENUE	4,000	-	-	-	NA
1899125	INSURANCE CLAIMS	32,532	-	-	-	NA
1900110	E-RATE	145,111	11,000	11,000	-	0.00%
5105000	OPERATION	9,019,820	11,969,316	12,588,038	618,722	5.17%
5105011	CITY FUND TECHNOLOGY	34,000	34,000	20,000	(14,000)	-41.18%
5105012	PRIOR YEAR AUDIT BALANCE	1,269,077	-	-	-	NA
TOTAL LOCAL FUNDS		\$ 10,694,026	\$ 12,157,441	\$ 12,755,363	\$ 597,922	4.92%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

STATE REVENUE						
CODE	BUDGET FUNCTION	2023-2024	ADM - 2038 2024-2025	ADM - 2057 2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
2402020	BASIC AID	\$ 6,796,153	\$ 9,154,993	\$ 9,278,004	\$ 123,011	1.34%
2402030	GED FUNDING / ISAEP FUNDING	8,173	8,203	8,027	(176)	-2.15%
2402040	REMEDIAL SUMMER SCHOOL	45,307	89,878	52,173	(37,705)	-41.95%
2402050	FOSTER CARE	7,118	6,458	6,245	(213)	-3.30%
2402070	GIFTED AND TALENTED SOQ	69,808	85,224	84,675	(549)	-0.64%
2402080	REMEDIAL SOQ	73,616	98,541	-	(98,541)	-100.00%
2402110	COMPENSATION SUPPLEMENT	1,008,822	-	702,812	702,812	NA
2402120	SPECIAL EDUCATION SOQ	657,465	1,089,273	1,191,218	101,945	9.36%
2402140	TEXTBOOK PAYMENTS	168,022	213,247	215,235	1,988	0.93%
2402150	SCHOOL FOOD PAYMENTS	6,236	8,288	6,236	(2,052)	-24.76%
2402170	VOCATIONAL EDUCATION SOQ	151,039	131,831	133,060	1,229	0.93%
2402210	SOCIAL SECURITY INSTRUCTION	389,656	490,040	486,544	(3,496)	-0.71%
2402230	TEACHER RETIREMENT INSTRUCTION	907,505	1,053,319	1,047,010	(6,309)	-0.60%
2402280	EARLY READING INTERVENTION	49,901	58,412	38,941	(19,471)	-33.33%
2402410	GROUP LIFE INSTRUCTION	27,923	34,622	29,569	(5,053)	-14.59%
2402460	HOMEBOUND	4,240	7,400	10,683	3,283	44.36%
2402480	SPECIAL ED REGIONAL PROGRAM	260,778	257,910	325,944	68,034	26.38%
2402510	CAREER AND TECHNICAL EDUCATION	-	6,912	7,417	505	7.31%
2402520	VOCATIONAL EDUCATION EQUIPMENT	4,218	-	-	-	NA
2402650	AT RISK	64,167	154,021	469,428	315,407	204.78%
2402810	PRESCHOOL INITIATIVE	26,577	156,314	19,539	(136,775)	-87.50%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	513,939	534,527	528,086	(6,441)	-1.20%
2408680	NO LOSS FUNDING	-	-	-	-	NA
2402910	MENTOR TEACHER PROGRAM	2,413	2,413	2,398	(15)	-0.62%
2402990	OTHER STATE FUNDS	83,418	-	-	-	NA
2402994	DOE SECURITY GRANT	16,634	-	-	-	NA
2403080	SALES TAX	2,851,738	2,825,825	2,845,221	19,396	0.69%
2403090	ENGLISH AS SECOND LANGUAGE	12,581	15,673	24,058	8,385	53.50%
2403340	CTE EQUIPMENT HIGH DEMAND	3,198	-	-	-	NA
2403360	CTE STEM-H INDUSTRY CREDENTIALS	730	-	-	-	NA
2403470	SCHOOL BREAKFAST	12,209	14,651	16,932	2,281	15.57%
2403472	SCHOOL MEALS EXPANSION	-	3,188	3,188	-	0.00%
2403490	INDUSTRY CERTIFICATION COSTS	1,940	-	-	-	NA
2403650	WORKPLACE READINESS SKILLS ASSESSMENT	480	-	-	-	NA
2403990	NATIONAL BOARD CERTIFICATION	5,000	-	-	-	NA
2404050	SOL ALGEBRA READINESS	9,639	17,067	17,068	1	0.01%
2404150	PROJECT GRADUATION	3,669	3,849	3,849	-	0.00%
2404270	PBIS OF THE VTSS	30,177	-	-	-	NA
2404670	CAREER SWITCHER MENTORING GRANT	1,950	-	-	-	NA
2408920	VPI - FLEXIBLE SPENDING	-	-	-	-	NA
2408990	HOLD HARMLESS	520,888	-	443,485	443,485	NA
2409000	SUPPLEMENTAL PAY IN LIEU OF SALES TAX	425,198	-	-	-	NA
2409010	SCHOOL CONSTRUCTION GRANTS	824,798	-	-	-	NA
2409030	SCHOOL MEALS EXPANSION-LUNCH	1,726	-	-	-	NA
2409040	SCHOOL MEALS EXPANSION-BREAKFAST	557	-	-	-	NA
2409411	BONUS PAYMENT	-	99,998	-	(99,998)	-100.00%
2409450	ALL IN VA IMPLEMENTATION	142,707	-	-	-	NA
4104050	VPSA FUNDING FOR TECHNOLOGY	151,653	154,000	154,000	-	0.00%
4104070	SSO INCENTIVE GRANT	40,245	120,619	120,619	-	0.00%
	ADDITIONAL STATE REVENUE	-	280,090	-	(280,090)	-100.00%
	SUBTOTAL STATE FUNDS	\$ 16,384,211	\$ 17,176,786	\$ 18,271,664	\$ 1,094,878	6.37%
2500000	DIRECT SERVICES (MEDICAID)	58,575	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	-	-	-	-	NA
	TOTAL STATE FUNDS	\$ 16,442,786	\$ 17,211,786	\$ 18,306,664	\$ 1,094,878	6.36%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

FEDERAL REVENUE

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
10.5530	SCHOOL FOOD BREAKFAST	\$ 64,402	\$ 30,000	\$ 30,000	\$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	284,913	155,000	155,000	-	0.00%
10.5590	SFSP MEALS	11,081	-	-	-	NA
10.5790	NSLP EQUIPMENT ASSISTANCE	108,010	-	-	-	NA
10.6490	SNP LOCAL EBT	653	-	-	-	NA
12.5560	K-5 LITERACY GRANT	103,880	185,084	121,182	(63,902)	-34.53%
12.5580	VTSS - TIERED SYSTEMS	-	-	-	-	NA
21.0270	CSLFRF	-	-	-	-	NA
84.0100	TITLE I NO CHILD LEFT BEHIND	142,188	133,776	155,516	21,740	16.25%
84.0270	TITLE VI-B	320,842	453,759	454,138	379	0.08%
84.031A	TITLE III	1,109	-	-	-	NA
84.0410	IMPACT AID	314,762	165,000	165,000	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	39,045	21,880	23,071	1,191	5.44%
84.1730	PRESCHOOL HANDICAPPED GRANT	13,334	13,205	13,194	(11)	-0.08%
84.2810	TITLE II	35,908	35,909	37,535	1,626	4.53%
84.4240	TITLE IV	12,364	10,000	10,086	86	0.86%
84.425D	CARES ESSER	7,996	-	-	-	NA
84.425U	CARES ESSER III	185,322	-	-	-	NA
TOTAL FEDERAL FUNDS		\$ 1,645,809	\$ 1,203,613	\$ 1,164,722	\$ (38,891)	-3.23%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2024-2025 ORIGINAL BUDGET	2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	\$ 2,145,684	\$ 2,415,423	\$ 269,739	12.57%
GUIDANCE	76,239	86,312	10,073	13.21%
HOMEBOUND INSTRUCTION	2,848	2,848	-	0.00%
MEDIA	101,056	114,851	13,795	13.65%
OFFICE OF THE PRINCIPAL	399,835	409,808	9,973	2.49%
SPECIAL CLASSROOM INSTRUCTION	1,167,102	1,247,681	80,579	6.90%
GIFTED AND TALENTED	107,925	114,229	6,304	5.84%
REMEDIAL	121,888	59,019	(62,869)	-51.58%
TOTAL PRIMARY SCHOOL	4,122,577	4,450,171	327,594	7.95%
ELEMENTARY SCHOOL:				
INSTRUCTION	2,261,699	2,655,714	394,015	17.42%
GUIDANCE	87,365	95,789	8,424	9.64%
HOMEBOUND INSTRUCTION	1,610	1,610	-	0.00%
MEDIA	104,599	121,012	16,413	15.69%
OFFICE OF THE PRINCIPAL	323,874	415,013	91,139	28.14%
SPECIAL CLASSROOM INSTRUCTION	723,214	795,273	72,059	9.96%
GIFTED AND TALENTED	159,214	100,812	(58,402)	-36.68%
REMEDIAL	280,298	169,947	(110,351)	-39.37%
TOTAL ELEMENTARY SCHOOL	3,941,873	4,355,170	413,297	10.48%
MIDDLE SCHOOL:				
INSTRUCTION	2,963,407	3,210,236	246,829	8.33%
GUIDANCE	268,505	285,622	17,117	6.37%
HOMEBOUND INSTRUCTION	4,333	4,333	-	0.00%
MEDIA	129,114	135,675	6,561	5.08%
OFFICE OF THE PRINCIPAL	389,556	419,096	29,540	7.58%
SPECIAL CLASSROOM INSTRUCTION	680,734	780,116	99,382	14.60%
VOCATIONAL	89,395	100,274	10,879	12.17%
GIFTED AND TALENTED	75,014	109,696	34,682	46.23%
REMEDIAL	2,109	1,615	(494)	-23.42%
TOTAL MIDDLE SCHOOL	4,602,167	5,046,663	444,496	9.66%
HIGH SCHOOL:				
INSTRUCTION	4,708,104	4,635,911	(72,193)	-1.53%
GUIDANCE	362,071	355,093	(6,978)	-1.93%
HOMEBOUND INSTRUCTION	-	10,000	10,000	NA
MEDIA	110,422	167,213	56,791	51.43%
OFFICE OF THE PRINCIPAL	577,476	592,360	14,884	2.58%
SPECIAL CLASSROOM INSTRUCTION	882,288	909,036	26,748	3.03%
VOCATIONAL	787,393	696,392	(91,001)	-11.56%
GIFTED AND TALENTED	99,696	102,647	2,951	2.96%
TOTAL HIGH SCHOOL	7,527,451	7,468,652	(58,799)	-0.78%
ELEMENTARY SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	877,044	978,664	101,620	11.59%
SOCIAL WORKER	79,743	82,539	2,796	3.51%
TOTAL SECONDARY PROGRAMS	956,787	1,061,203	104,416	10.91%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2024-2025 ORIGINAL BUDGET	2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE
ELEMENTARY SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	291,288	331,656	40,368	13.86%
PSYCHOLOGICAL SERVICES	211,894	226,671	14,777	6.97%
SPEECH / AUDIOLOGY	304,612	387,928	83,316	27.35%
TOTAL SECONDARY ATTENDANCE/HEALTH	807,794	946,255	138,461	17.14%
ADULT EDUCATION	7,359	7,359	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	44,610	41,375	(3,235)	-7.25%
DIVISION WIDE - ADMINISTRATION	1,442,572	1,411,678	(30,894)	-2.14%
TOTAL DIVISION WIDE - ADMINISTRATION	1,487,182	1,453,053	(34,129)	-2.29%
SCHOOL SECURITY OFFICERS	120,619	178,727	58,108	
TRANSPORTATION	1,248,625	1,401,122	152,497	12.21%
OPERATION / MAINTENANCE	2,757,530	2,802,497	44,967	1.63%
FOOD SERVICE	87,185	97,087	9,902	11.36%
SITE ACQUISITION	7,300	-	(7,300)	-100.00%
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	795,411	818,744	23,333	2.93%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	642,180	711,199	69,019	10.75%
TOTAL TECHNOLOGY	1,437,591	1,529,943	92,352	6.42%
REMEDIAL SUMMER SCHOOL	80,765	79,325	(1,440)	-1.78%
STATE TECH GRANT	177,100	184,800	7,700	4.35%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	133,595	155,516	21,921	16.41%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	21,880	23,071	1,191	5.44%
TITLE II	35,909	37,535	1,626	4.53%
TITLE IV	10,000	10,086	86	0.86%
TITLE VI-B - SPECIAL EDUCATION	453,340	454,138	798	0.18%
K-5 LITERACY GRANT	185,084	121,182	(63,902)	NA
IMPACT AID	164,923	165,000	77	0.05%
PRESCHOOL HANDICAPPED	13,205	13,194	(11)	-0.08%
TOTAL FEDERAL GRANTS	1,202,936	1,164,722	(38,214)	-3.18%
TOTAL EXPENDITURES	\$ 30,572,840	\$ 32,226,749	\$ 1,653,909	5.41%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - INSTRUCTION 1-100-20-160-1-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,423,185	\$ 1,435,946	\$ 1,644,339	\$ 208,393	14.51%
2100	FICA BENEFITS	105,699	109,867	125,805	15,938	14.51%
2210	VRS BENEFITS	104,120	122,162	98,796	(23,366)	-19.13%
2220	VRS HYBRID BENEFITS	115,508	110,920	168,925	58,005	52.29%
2300	HEALTH BENEFITS	266,022	251,711	298,128	46,417	18.44%
2400	GROUP LIFE INSURANCE	17,782	18,809	19,022	213	1.13%
2510	HYBRID DISABILITY	1,822	1,929	2,642	713	36.99%
2750	RETIREE HEALTH CARE CREDIT	16,057	16,423	19,507	3,084	18.78%
3000	OTHER INSTRUCTIONAL COST	865	7,214	500	(6,714)	-93.07%
5500	PROFESSIONAL DEVELOPMENT	874	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	32,384	33,077	35,485	2,408	7.28%
8200	EQUIPMENT ADDITIONS	33,489	35,352	-	(35,352)	-100.00%
TOTAL EXPENDITURES		\$ 2,117,807	\$ 2,145,684	\$ 2,415,423	\$ 269,739	12.57%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - GUIDANCE 1-100-20-160-1-61210

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 49,752	\$ 52,987	\$ 59,643	\$ 6,656	12.56%
2100	FICA BENEFITS	3,829	4,054	4,564	510	12.58%
2220	VRS HYBRID BENEFITS	8,123	8,578	9,684	1,106	12.89%
2300	HEALTH BENEFITS	7,970	8,130	9,477	1,347	16.57%
2400	GROUP LIFE INSURANCE	655	692	688	(4)	-0.58%
2510	HYBRID DISABILITY	127	149	151	2	1.24%
2750	RETIREE HEALTH CARE CREDIT	591	604	705	101	16.72%
6000	MATERIALS / SUPPLIES	458	1,045	1,400	355	33.97%
TOTAL EXPENDITURES		\$ 71,505	\$ 76,239	\$ 86,312	\$ 10,073	13.21%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - HOMEBOUND INSTRUCTION 1-100-20-160-1-61230

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>INCREASE</u>	<u>%</u>
		<u>ACTUAL</u>	<u>ORIGINAL</u> <u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>CHANGE</u>
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
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - MEDIA 1-100-20-160-1-61320

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 58,419	\$ 60,178	\$ 68,097	\$ 7,919	13.16%	
2100	FICA BENEFITS	4,051	4,604	5,210	606	13.16%	
2210	VRS BENEFITS	9,479	10,002	11,318	1,316	13.16%	
2300	HEALTH BENEFITS	21,423	21,852	25,598	3,746	17.14%	
2400	GROUP LIFE INSURANCE	764	807	804	(3)	-0.37%	
2750	RETIREE HEALTH CARE CREDIT	690	705	824	119	16.88%	
6000	MATERIALS / SUPPLIES	2,905	2,908	3,000	92	3.16%	
TOTAL EXPENDITURES		\$ 97,731	\$ 101,056	\$ 114,851	\$ 13,795	13.65%	

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1-100-20-160-1-61410

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 281,084	\$ 293,509	\$ 306,581	\$ 13,072	4.45%
2100	FICA BENEFITS	21,130	22,457	23,458	1,001	4.46%
2210	VRS BENEFITS	34,140	41,581	37,922	(3,659)	-8.80%
2220	VRS HYBRID BENEFITS	6,209	6,581	6,778	197	2.99%
2300	HEALTH BENEFITS	27,781	28,313	28,529	216	0.76%
2400	GROUP LIFE INSURANCE	3,253	3,886	3,176	(710)	-18.27%
2510	HYBRID DISABILITY	97	114	106	(8)	-7.37%
2750	RETIREE HEALTH CARE CREDIT	2,937	3,394	3,258	(136)	-4.01%
TOTAL EXPENDITURES		\$ 376,631	\$ 399,835	\$ 409,808	\$ 9,973	2.49%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1-100-20-160-2-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 495,555	\$ 725,629	\$ 739,096	\$ 13,467		1.86%
2100	FICA BENEFITS	37,245	55,521	56,548	1,027		1.85%
2210	VRS BENEFITS	24,498	43,239	31,339	(11,900)		-27.52%
2220	VRS HYBRID BENEFITS	50,643	66,133	74,654	8,521		12.88%
2300	HEALTH BENEFITS	56,964	107,637	110,628	2,991		2.78%
2400	GROUP LIFE INSURANCE	6,058	8,827	7,531	(1,296)		-14.68%
2510	HYBRID DISABILITY	792	1,150	1,167	17		1.49%
2750	RETIREE HEALTH CARE CREDIT	5,470	7,706	7,724	18		0.23%
3000	PURCHASED SERVICES	91,288	6,300	97,300	91,000		1444.44%
5500	PROFESSIONAL DEVELOPMENT	-	2,500	1,000	(1,500)		-60.00%
6000	MATERIALS / SUPPLIES	3,178	2,500	5,200	2,700		108.00%
7000	JOINT OPERATIONS / NEW HORIZONS	85,301	132,460	115,494	(16,966)		-12.81%
8200	EQUIPMENT ADDITIONS	7,140	7,500	-	(7,500)		-100.00%
TOTAL EXPENDITURES		\$ 864,132	\$ 1,167,102	\$ 1,247,681	\$ 80,579		6.90%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - GIFTED & TALENTED 1-100-20-160-4-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 76,190	\$ 78,250	\$ 80,573	\$ 2,323	2.97%
2100	FICA BENEFITS	5,862	5,987	6,165	178	2.97%
2210	VRS BENEFITS	12,167	12,872	13,258	386	3.00%
2300	HEALTH BENEFITS	8,018	8,178	9,575	1,397	17.08%
2400	GROUP LIFE INSURANCE	981	1,038	942	(96)	-9.25%
2750	RETIREE HEALTH CARE CREDIT	885	907	966	59	6.50%
3002	PURCHASED SERVICES	-	-	1,100	1,100	NA
5500	PROFESSIONAL DEVELOPMENT	-	293	625	332	113.31%
6000	MATERIALS / SUPPLIES	-	400	1,025	625	156.25%
TOTAL EXPENDITURES		\$ 104,103	\$ 107,925	\$ 114,229	\$ 6,304	5.84%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRIMARY SCHOOL - REMEDIAL 1-100-20-160-5-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 4,989	\$ 82,613	\$ 43,039	\$ (39,574)	-47.90%
2100	FICA BENEFITS	(17,121)	6,321	3,294	(3,027)	-47.89%
2210	VRS BENEFITS	10,488	8,532	6,905	(1,627)	-19.07%
2220	VRS HYBRID BENEFITS	-	4,951	-	(4,951)	-100.00%
2300	HEALTH BENEFITS	8,018	16,704	4,787	(11,917)	-71.34%
2400	GROUP LIFE INSURANCE	846	1,089	491	(598)	-54.91%
2510	HYBRID DISABILITY	-	86	-	(86)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	764	951	503	(448)	-47.11%
6000	MATERIALS / SUPPLIES	1,458	641	-	(641)	-100.00%
TOTAL EXPENDITURES		\$ 9,442	\$ 121,888	\$ 59,019	\$ (62,869)	-51.58%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - INSTRUCTION 1-100-20-150-1-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,513,048	\$ 1,567,152	\$ 1,869,435	\$ 302,283	19.29%
2100	FICA BENEFITS	111,923	119,904	143,025	23,121	19.28%
2210	VRS BENEFITS	111,148	130,288	96,795	(33,493)	-25.71%
2220	VRS HYBRID BENEFITS	109,362	123,935	195,829	71,894	58.01%
2300	HEALTH BENEFITS	197,709	207,117	264,746	57,629	27.82%
2400	GROUP LIFE INSURANCE	17,854	20,514	20,790	276	1.35%
2510	HYBRID DISABILITY	1,725	2,155	3,063	908	42.14%
2750	RETIREE HEALTH CARE CREDIT	16,122	17,913	21,317	3,404	19.00%
3000	OTHER INSTRUCTIONAL COST	411	7,357	3,000	(4,357)	-59.22%
5500	PROFESSIONAL DEVELOPMENT	2,213	2,274	2,424	150	6.60%
6000	MATERIALS / SUPPLIES	38,192	35,420	35,290	(130)	-0.37%
8200	EQUIPMENT ADDITIONS	24,362	27,670	-	(27,670)	-100.00%
TOTAL EXPENDITURES		\$ 2,144,069	\$ 2,261,699	\$ 2,655,714	\$ 394,015	17.42%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - GUIDANCE 1-100-20-150-1-61210

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 57,442	\$ 61,903	\$ 67,015	\$ 5,112	8.26%	
2100	FICA BENEFITS	4,263	4,736	5,127	391	8.26%	
2220	VRS HYBRID BENEFITS	9,479	10,002	10,852	850	8.50%	
2300	HEALTH BENEFITS	8,688	8,334	9,873	1,539	18.47%	
2400	GROUP LIFE INSURANCE	764	807	771	(36)	-4.46%	
2510	HYBRID DISABILITY	-	-	170	170	NA	
2750	RETIREE HEALTH CARE CREDIT	690	705	791	86	12.20%	
5500	PROFESSIONAL DEVELOPMENT	-	-	190	190	NA	
6000	MATERIALS / SUPPLIES	659	878	1,000	122	13.90%	
TOTAL EXPENDITURES		\$ 81,985	\$ 87,365	\$ 95,789	\$ 8,424	9.64%	

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - HOMEBOUND INSTRUCTION 1-100-20-150-1-61230

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ -	\$ 1,495	\$ 1,495	\$ -	0.00%
2100	FICA BENEFITS	-	115	115	-	0.00%
TOTAL EXPENDITURES		\$ -	\$ 1,610	\$ 1,610	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - MEDIA 1-100-20-150-1-61320

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 69,309	\$ 71,733	\$ 84,016	\$ 12,283	17.12%
2100	FICA BENEFITS	5,056	5,488	6,428	940	17.13%
2210	VRS BENEFITS	11,294	11,923	13,964	2,041	17.12%
2300	HEALTH BENEFITS	9,972	10,172	9,575	(597)	-5.87%
2400	GROUP LIFE INSURANCE	910	962	992	30	3.12%
2750	RETIREE HEALTH CARE CREDIT	822	840	1,017	177	21.07%
6000	MATERIALS / SUPPLIES	3,481	3,481	5,020	1,539	44.21%
TOTAL EXPENDITURES		\$ 100,844	\$ 104,599	\$ 121,012	\$ 16,413	15.69%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1-100-20-150-1-61410

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 266,086	\$ 225,965	\$ 285,533	\$ 59,568	26.36%
2100	FICA BENEFITS	19,344	17,288	21,845	4,557	26.36%
2210	VRS BENEFITS	41,041	36,887	41,223	4,336	11.75%
2220	VRS HYBRID BENEFITS	1,080	-	5,564	5,564	NA
2300	HEALTH BENEFITS	45,761	38,160	54,029	15,869	41.59%
2400	GROUP LIFE INSURANCE	3,396	2,975	3,324	349	11.73%
2510	HYBRID DISABILITY	17	-	87	87	NA
2750	RETIREE HEALTH CARE CREDIT	3,067	2,599	3,408	809	31.13%
TOTAL EXPENDITURES		\$ 379,792	\$ 323,874	\$ 415,013	\$ 91,139	28.14%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1-100-20-150-2-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 341,307	\$ 409,230	\$ 473,207	\$ 63,977	15.63%
2100	FICA BENEFITS	25,235	31,311	36,206	4,895	15.63%
2210	VRS BENEFITS	30,504	30,643	24,544	(6,099)	-19.90%
2220	VRS HYBRID BENEFITS	22,365	31,753	47,157	15,404	48.51%
2300	HEALTH BENEFITS	44,772	60,847	66,319	5,472	8.99%
2400	GROUP LIFE INSURANCE	4,262	5,035	5,096	61	1.21%
2510	HYBRID DISABILITY	350	552	738	186	33.67%
2750	RETIREE HEALTH CARE CREDIT	3,849	4,395	5,225	830	18.89%
3001	DIRECT SERVICES	35,000	66,710	65,000	(1,710)	-2.56%
5500	PROFESSIONAL DEVELOPMENT	3,287	2,500	1,000	(1,500)	-60.00%
6000	MATERIALS / SUPPLIES	36,899	2,500	3,000	500	20.00%
7000	JOINT OPERATIONS / NEW HORIZONS	-	77,738	67,781	(9,957)	-12.81%
8200	EQUIPMENT ADDITIONS	.	-	-	-	NA
TOTAL EXPENDITURES		\$ 547,830	\$ 723,214	\$ 795,273	\$ 72,059	9.96%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - GIFTED & TALENTED 1-100-20-150-4-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 45,697	\$ 117,661	\$ 76,841	\$ (40,820)	-34.69%
2100	FICA BENEFITS	3,515	9,003	5,880	(3,123)	-34.69%
2210	VRS BENEFITS	8,190	10,806	12,408	1,602	14.83%
2220	VRS HYBRID BENEFITS	-	8,387	-	(8,387)	-100.00%
2300	HEALTH BENEFITS	1,030	9,392	1,548	(7,844)	-83.52%
2400	GROUP LIFE INSURANCE	660	1,549	-	(1,549)	-100.00%
2510	HYBRID DISABILITY	-	146	881	735	504.09%
2750	RETIREE HEALTH CARE CREDIT	596	1,352	904	(448)	-33.14%
3000	PURCHASED SERVICES	-	-	1,100	1,100	NA
5500	PROFESSIONAL DEVELOPMENT	-	293	625	332	113.31%
6000	MATERIALS / SUPPLIES	131	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 59,819	\$ 159,214	\$ 100,812	\$ (58,402)	-36.68%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY SCHOOL - REMEDIAL 1-100-20-150-5-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025		2025-2026		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
1000	SALARIES	\$ 108,349	\$ 197,825	\$ 123,881	\$ (73,944)				-37.38%
2100	FICA BENEFITS	8,102	15,136	9,478	(5,658)				-37.38%
2210	VRS BENEFITS	17,610	22,550	20,494	(2,056)				-9.12%
2220	VRS HYBRID BENEFITS	-	9,902	-	(9,902)				-100.00%
2300	HEALTH BENEFITS	10,334	29,807	13,145	(16,662)				-55.90%
2400	GROUP LIFE INSURANCE	1,420	2,619	1,456	(1,163)				-44.41%
2510	HYBRID DISABILITY	-	172	-	(172)				-100.00%
2750	RETIREE HEALTH CARE CREDIT	1,282	2,287	1,493	(794)				-34.72%
TOTAL EXPENDITURES		\$ 147,097	\$ 280,298	\$ 169,947	\$ (110,351)				-39.37%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - INSTRUCTION 1-100-30-130-1-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,750,581	\$ 2,095,479	\$ 2,312,609	\$ 217,130	10.36%
2100	FICA BENEFITS	131,350	160,322	176,930	16,608	10.36%
2210	VRS BENEFITS	190,298	205,285	190,217	(15,068)	-7.34%
2220	VRS HYBRID BENEFITS	89,063	125,789	178,768	52,979	42.12%
2300	HEALTH BENEFITS	203,544	247,227	246,755	(472)	-0.19%
2400	GROUP LIFE INSURANCE	22,598	26,712	26,215	(497)	-1.86%
2510	HYBRID DISABILITY	1,408	2,187	2,796	609	27.84%
2750	RETIREE HEALTH CARE CREDIT	20,406	23,320	26,875	3,555	15.24%
3000	OTHER INSTRUCTIONAL COST	-	7,486	3,500	(3,986)	-53.25%
3005	CHORAL DEPARTMENT	3,000	3,255	1,000	(2,255)	-69.28%
3007	BAND OPERATIONS	2,699	3,000	3,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,925	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	43,594	42,618	39,297	(3,321)	-7.79%
6025	REPLACEMENT CONSUMABLES	1,055	-	-	-	NA
6030	REMEDIAL SUPPLIES	1,203	1,848	-	(1,848)	-100.00%
8200	EQUIPMENT ADDITIONS	34,128	16,605	-	(16,605)	-100.00%
TOTAL EXPENDITURES		\$ 2,496,852	\$ 2,963,407	\$ 3,210,236	\$ 246,829	8.33%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - GUIDANCE 1-100-30-130-1-61210

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 180,241	\$ 189,816	\$ 205,776	\$ 15,960	8.41%
2100	FICA BENEFITS	13,120	14,522	15,743	1,221	8.41%
2210	VRS BENEFITS	29,740	31,358	22,126	(9,232)	-29.44%
2220	VRS HYBRID BENEFITS	-	-	11,884	11,884	NA
2300	HEALTH BENEFITS	25,297	25,805	24,513	(1,292)	-5.01%
2400	GROUP LIFE INSURANCE	2,398	2,530	2,416	(114)	-4.51%
2510	HYBRID DISABILITY	-	-	186	186	NA
2750	RETIREE HEALTH CARE CREDIT	2,165	2,209	2,478	269	12.18%
6000	MATERIALS / SUPPLIES	2,259	2,265	500	(1,765)	-77.92%
TOTAL EXPENDITURES		\$ 255,220	\$ 268,505	\$ 285,622	\$ 17,117	6.37%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - HOMEBOUND INSTRUCTION 1-100-30-130-1-61230

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025-2026</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u> <u>CHANGE</u>
1000	INSTRUCTIONAL SALARIES	\$ 930	\$ 4,025	\$ 4,025	\$ -	0.00%
2100	FICA BENEFITS	71	308	308	-	0.00%
TOTAL EXPENDITURES		\$ 1,001	\$ 4,333	\$ 4,333	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - MEDIA 1-100-30-130-1-61320

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 91,276	\$ 98,229	\$ 106,355	\$ 8,126	8.27%
2100	FICA BENEFITS	7,000	7,516	8,137	621	8.26%
2210	VRS BENEFITS	9,899	10,446	11,620	1,174	11.24%
2220	VRS HYBRID BENEFITS	5,556	5,880	6,057	177	3.01%
2300	HEALTH BENEFITS	693	707	868	161	22.77%
2400	GROUP LIFE INSURANCE	1,246	1,318	1,256	(62)	-4.70%
2510	HYBRID DISABILITY	87	102	95	(7)	-7.08%
2750	RETIREE HEALTH CARE CREDIT	1,125	1,150	1,287	137	11.91%
6000	MATERIALS / SUPPLIES	3,795	3,766	-	(3,766)	-100.00%
TOTAL EXPENDITURES		\$ 120,677	\$ 129,114	\$ 135,675	\$ 6,561	5.08%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1-100-30-130-1-61410

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 253,694	\$ 267,297	\$ 283,852	\$ 16,555	6.19%
2100	FICA BENEFITS	17,987	20,451	21,717	1,266	6.19%
2210	VRS BENEFITS	35,658	37,771	40,226	2,455	6.50%
2220	VRS HYBRID BENEFITS	5,737	6,081	6,378	297	4.88%
2300	HEALTH BENEFITS	47,880	51,224	60,117	8,893	17.36%
2400	GROUP LIFE INSURANCE	3,337	3,537	3,310	(227)	-6.42%
2510	HYBRID DISABILITY	90	106	100	(6)	-5.42%
2750	RETIREE HEALTH CARE CREDIT	3,013	3,089	3,396	307	9.94%
TOTAL EXPENDITURES		\$ 367,396	\$ 389,556	\$ 419,096	\$ 29,540	7.58%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1-100-30-130-2-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 323,328	\$ 391,212	\$ 461,498	\$ 70,286	17.97%
2100	FICA BENEFITS	23,772	29,934	35,311	5,377	17.96%
2210	VRS BENEFITS	11,463	24,396	27,815	3,419	14.01%
2220	VRS HYBRID BENEFITS	36,408	35,447	43,046	7,599	21.44%
2300	HEALTH BENEFITS	62,465	50,548	78,549	28,001	55.39%
2400	GROUP LIFE INSURANCE	3,859	4,829	5,034	205	4.25%
2510	HYBRID DISABILITY	570	616	673	57	9.19%
2750	RETIREE HEALTH CARE CREDIT	3,485	4,216	5,164	948	22.49%
5500	PROFESSIONAL DEVELOPMENT	-	2,500	1,000	(1,500)	-60.00%
6000	MATERIALS / SUPPLIES	2,790	2,500	3,723	1,223	48.92%
6005	JOB COACH MATERIALS	-	-	1,000	1,000	NA
7000	JOINT OPERATIONS / NEW HORIZONS	98,003	134,536	117,303	(17,233)	-12.81%
8200	EQUIPMENT ADDITIONS	-	-	-	-	NA
TOTAL EXPENDITURES		\$ 566,143	\$ 680,734	\$ 780,116	\$ 99,382	14.60%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1-100-30-130-3-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 56,806	\$ 59,956	\$ 59,956	\$ 67,977	\$ 8,021	13.38%
2100	FICA BENEFITS	4,248	4,588	4,588	5,202	614	13.38%
2210	VRS BENEFITS	9,257	9,793	9,793	11,126	1,333	13.61%
2300	HEALTH BENEFITS	8,018	8,178	8,178	9,575	1,397	17.08%
2400	GROUP LIFE INSURANCE	746	790	790	790	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	674	690	690	811	121	17.54%
5500	PROFESSIONAL DEVELOPMENT	-	440	440	-	(440)	-100.00%
6000	MATERIALS / SUPPLIES	3,217	3,217	3,217	4,793	1,576	48.99%
8200	EQUIPMENT ADDITIONS	1,742	1,743	1,743	-	(1,743)	-100.00%
TOTAL EXPENDITURES		\$ 84,708	\$ 89,395	\$ 89,395	\$ 100,274	\$ 10,879	12.17%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - GIFTED & TALENTED 1-100-30-130-4-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025		2025-2026		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
1000	SALARIES	\$ 53,285	\$ 57,602	\$ 57,602	\$ 85,042	\$ 85,042	\$ 27,440	47.64%	
2100	FICA BENEFITS	4,066	4,407	4,407	6,507	6,507	2,100	47.65%	
2220	VRS HYBRID BENEFITS	8,742	9,249	9,249	13,810	13,810	4,561	49.31%	
2300	HEALTH BENEFITS	1,236	1,262	1,262	-	-	(1,262)	-100.00%	
2400	GROUP LIFE INSURANCE	705	746	746	981	981	235	31.50%	
2510	HYBRID DISABILITY	137	161	161	1,006	1,006	845	525.54%	
2750	RETIREE HEALTH CARE CREDIT	637	652	652	-	-	(652)	-100.00%	
3000	PURCHASED SERVICES	-	-	-	1,100	1,100	1,100	NA	
5500	PROFESSIONAL DEVELOPMENT	-	293	293	625	625	332	113.31%	
6000	MATERIALS / SUPPLIES	-	642	642	625	625	(17)	-2.65%	
TOTAL EXPENDITURES		\$ 68,808	\$ 75,014	\$ 75,014	\$ 109,696	\$ 109,696	\$ 34,682	46.23%	

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

MIDDLE SCHOOL - REMEDIAL 1-100-30-130-5-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ 1,035	\$ 1,035	\$ -	0.00%
2100	FICA BENEFITS	-	80	80	-	0.00%
6000	MATERIALS / SUPPLIES	-	994	500	(494)	-49.70%
TOTAL EXPENDITURES		\$ -	\$ 2,109	\$ 1,615	\$ (494)	-23.42%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - INSTRUCTION 1-100-30-010-1-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 2,668,196	\$ 3,108,751	\$ 3,084,162	\$ (24,589)	-0.79%
2100	FICA BENEFITS	197,345	237,845	236,289	(1,556)	-0.65%
2210	VRS BENEFITS	214,157	271,466	223,243	(48,223)	-17.76%
2220	VRS HYBRID BENEFITS	154,222	196,298	222,548	26,250	13.37%
2300	HEALTH BENEFITS	338,685	394,891	395,480	589	0.15%
2400	GROUP LIFE INSURANCE	29,775	37,737	31,667	(6,070)	-16.09%
2510	HYBRID DISABILITY	2,427	3,413	3,481	68	1.99%
2750	RETIREE HEALTH CARE CREDIT	26,887	32,954	32,474	(480)	-1.46%
3000	OTHER INSTRUCTIONAL COST	4,158	18,465	45,000	26,535	143.70%
3002	ATHLETIC OFFICIATING	29,011	19,000	31,000	12,000	63.16%
3003	ISAEP GED VOUCHERS	2,121	2,886	2,886	-	0.00%
3005	CHORUS OPERATIONS	3,908	5,240	9,559	4,319	82.42%
3810	ALT ED-VIRTUAL HIGH SCHOOL	39,400	35,000	45,000	10,000	28.57%
5500	PROFESSIONAL DEVELOPMENT	2,955	2,955	3,000	45	1.52%
5501	ATHLETIC TRANSPORTATION	-	-	15,500	15,500	NA
6000	MATERIALS / SUPPLIES	67,940	72,941	91,416	18,475	25.33%
6003	PROJECT GRADUATION MATERIALS	292	1,091	1,000	(91)	-8.34%
6005	PSAT / SAT PREP & MATERIALS	2,656	8,818	3,000	(5,818)	-65.98%
6007	ATHLETIC UNIFORMS	26,162	16,000	21,600	5,600	35.00%
6008	BAND OPERATIONS	7,333	14,200	15,000	800	5.63%
7000	JOINT OPERATIONS / NEW HORIZONS	136,518	136,558	119,067	(17,491)	-12.81%
7005	TUITION SUMMER GOV. SCHOOL	1,492	5,000	3,539	(1,461)	-29.22%
8200	EQUIPMENT ADDITIONS	77,016	86,595	-	(86,595)	-100.00%
TOTAL EXPENDITURES		\$ 4,032,656	\$ 4,708,104	\$ 4,635,911	\$ (72,193)	-1.53%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - GUIDANCE 1-100-30-010-1-61210

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 241,614	\$ 253,983	\$ 247,530	\$ (6,453)	-2.54%
2100	FICA BENEFITS	17,954	19,431	18,938	(493)	-2.54%
2210	VRS BENEFITS	34,234	36,071	14,038	(22,033)	-61.08%
2220	VRS HYBRID BENEFITS	5,623	5,951	26,913	20,962	352.24%
2300	HEALTH BENEFITS	31,572	32,246	30,375	(1,871)	-5.80%
2400	GROUP LIFE INSURANCE	3,213	3,390	2,910	(480)	-14.16%
2510	HYBRID DISABILITY	88	103	421	318	306.86%
2750	RETIREE HEALTH CARE CREDIT	2,902	2,960	2,983	23	0.78%
3000	PROFESSIONAL DEVELOPMENT	1,234	1,238	2,488	1,250	100.97%
6000	MATERIALS / SUPPLIES	6,296	5,401	7,200	1,799	33.31%
6010	COURSE DESCRIPTION BOOKS	1,783	1,297	1,297	-	0.00%
8200	GUIDANCE EQUIPMENT	224	-	-	-	NA
TOTAL EXPENDITURES		\$ 346,737	\$ 362,071	\$ 355,093	\$ (6,978)	-1.93%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - HOMEBOUND INSTRUCTION 1-100-30-010-1-61230

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 21,358	\$ -	\$ 9,290	\$ 9,290	NA
2100	FICA BENEFITS	1,634	-	710	710	NA
TOTAL EXPENDITURES		\$ 22,992	\$ -	\$ 10,000	\$ 10,000	NA

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - MEDIA 1-100-30-010-1-61320

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 92,552	\$ 66,588	\$ 66,588	\$ 105,155	\$ 38,567	57.92%
2100	FICA BENEFITS	6,500	5,095	5,095	8,045	2,950	57.90%
2210	VRS BENEFITS	4,891	-	-	5,546	5,546	NA
2220	VRS HYBRID BENEFITS	10,286	10,876	10,876	11,740	864	7.94%
2300	HEALTH BENEFITS	21,788	21,852	21,852	26,056	4,204	19.24%
2400	GROUP LIFE INSURANCE	1,224	877	877	1,228	351	40.02%
2510	HYBRID DISABILITY	161	189	189	184	(5)	-2.71%
2750	RETIREE HEALTH CARE CREDIT	1,105	766	766	1,259	493	64.36%
6000	MATERIALS / SUPPLIES	4,043	4,179	4,179	8,000	3,821	91.43%
TOTAL EXPENDITURES		\$ 142,550	\$ 110,422	\$ 110,422	\$ 167,213	\$ 56,791	51.43%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1-100-30-010-1-61410

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 386,259	\$ 408,373	\$ 420,293	\$ 11,920	2.92%
2100	FICA BENEFITS	28,338	31,245	32,158	913	2.92%
2210	VRS BENEFITS	63,272	67,077	69,057	1,980	2.95%
2300	HEALTH BENEFITS	59,185	60,645	60,915	270	0.45%
2400	GROUP LIFE INSURANCE	5,101	5,411	4,907	(504)	-9.31%
2750	RETIREE HEALTH CARE CREDIT	4,606	4,725	5,030	305	6.46%
TOTAL EXPENDITURES		\$ 546,761	\$ 577,476	\$ 592,360	\$ 14,884	2.58%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1-100-30-010-2-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 463,602	\$ 476,864	\$ 507,925	\$ 31,061	6.51%
2100	FICA BENEFITS	33,869	36,486	38,861	2,375	6.51%
2210	VRS BENEFITS	53,505	60,034	54,604	(5,430)	-9.04%
2220	VRS HYBRID BENEFITS	12,785	13,643	24,401	10,758	78.85%
2300	HEALTH BENEFITS	65,757	55,153	71,611	16,458	29.84%
2400	GROUP LIFE INSURANCE	5,345	5,945	5,613	(332)	-5.58%
2510	HYBRID DISABILITY	200	237	382	145	61.03%
2750	RETIREE HEALTH CARE CREDIT	4,826	5,189	5,754	565	10.89%
3000	PURCHASE SERVICES	1,779	-	-	-	NA
5500	PROFESSIONAL DEVELOPMENT	-	2,500	1,000	(1,500)	-60.00%
6000	MATERIALS / SUPPLIES	-	2,500	4,678	2,178	87.12%
6005	JOB COACH MATERIALS	-	1,000	-	(1,000)	-100.00%
6006	PRINT SHOP MATERIALS	1,005	-	-	-	NA
7000	JOINT OPERATIONS / NEW HORIZONS	241,682	222,737	194,207	(28,530)	-12.81%
TOTAL EXPENDITURES		\$ 884,355	\$ 882,288	\$ 909,036	\$ 26,748	3.03%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1-100-30-010-3-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 234,735	\$ 358,284	\$ 312,089	\$ (46,195)	-12.89%
2100	FICA BENEFITS	17,112	27,414	23,879	(3,535)	-12.89%
2210	VRS BENEFITS	9,257	24,268	11,126	(13,142)	-54.15%
2220	VRS HYBRID BENEFITS	17,027	34,193	32,620	(1,573)	-4.60%
2300	HEALTH BENEFITS	30,545	39,685	56,370	16,685	42.04%
2400	GROUP LIFE INSURANCE	2,119	4,716	3,107	(1,609)	-34.12%
2510	HYBRID DISABILITY	266	595	510	(85)	-14.22%
2750	RETIREE HEALTH CARE CREDIT	1,914	4,120	3,188	(932)	-22.62%
3001	WRS & OTHER CERT ASSESSMENTS	1,664	-	-	-	NA
3002	OTHER CERTIFICATION ASSESSMENT	3,149	-	3,500	3,500	NA
3003	STEM-H INDUSTRY CERTIFICATION	731	-	-	-	NA
3004	CTE EQUIPMENT HIGH DEMAND	3,198	-	-	-	NA
5500	PROFESSIONAL DEVELOPMENT	-	1,208	500	(708)	-58.61%
6000	MATERIALS / SUPPLIES	12,384	10,000	11,379	1,379	13.79%
7000	JOINT OPERATIONS / NEW HORIZONS	246,591	255,901	223,124	(32,777)	-12.81%
7050	AVIATION ACADEMY	14,979	26,600	15,000	(11,600)	-43.61%
8200	EQUIPMENT ADDITIONS	-	409	-	(409)	-100.00%
8201	CTE STATE EQUIPMENT	4,167	-	-	-	NA
TOTAL EXPENDITURES		\$ 599,838	\$ 787,393	\$ 696,392	\$ (91,001)	-11.56%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

HIGH SCHOOL - GIFTED & TALENTED 1-100-30-010-4-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 75,070	\$ 77,211	\$ 71,722	\$ (5,489)	-7.11%
2100	FICA BENEFITS	5,764	5,908	5,488	(420)	-7.11%
2220	VRS HYBRID BENEFITS	11,943	12,565	11,653	(912)	-7.26%
2300	HEALTH BENEFITS	1,236	1,262	9,575	8,313	658.72%
2400	GROUP LIFE INSURANCE	963	1,014	828	(186)	-18.34%
2510	HYBRID DISABILITY	-	-	182	182	NA
2750	RETIREE HEALTH CARE CREDIT	869	885	849	(36)	-4.07%
3002	PURCHASE SERVICES	-	-	1,100	1,100	NA
5500	PROFESSIONAL DEVELOPMENT	-	293	625	332	113.31%
6000	MATERIALS / SUPPLIES	-	558	625	67	12.01%
TOTAL EXPENDITURES		\$ 95,845	\$ 99,696	\$ 102,647	\$ 2,951	2.96%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ELEMENTARY & SECONDARY PROGRAMS 1-100-90-000-1-61310

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 389,312	\$ 443,152	\$ 428,809	\$ (14,343)	-3.24%
2100	FICA BENEFITS	\$30,645	33,906	32,421	(1,485)	-4.38%
2210	VRS BENEFITS	\$25,966	27,401	27,891	490	1.79%
2220	VRS HYBRID BENEFITS	42,245	44,783	41,069	(3,714)	-8.29%
2300	HEALTH BENEFITS	\$70,515	74,329	87,120	12,791	17.21%
2400	GROUP LIFE INSURANCE	\$5,499	5,823	4,899	(924)	-15.87%
2510	HYBRID DISABILITY	661	779	643	(136)	-17.42%
2750	RETIREE HEALTH CARE CREDIT	\$4,966	5,085	5,022	(63)	-1.24%
3000	SCANNING STUDENT RECORDS	\$4,609	3,500	4,600	1,100	31.43%
3002	PURCHASE SERVICES	\$9,422	20,150	157,890	137,740	683.57%
3015	INTERNATIONAL PARTNERSHIPS	\$0	2,000	-	(2,000)	-100.00%
5500	PROFESSIONAL DEVELOPMENT	\$130	25,800	46,100	20,300	78.68%
6000	MATERIALS / SUPPLIES	\$772	2,000	5,200	3,200	160.00%
6010	SELP TEST FOR ESL STUDENTS	\$542	750	13,600	12,850	1713.33%
6020	NEW TEXTBOOK ADOPTION	\$154,707	162,586	108,400	(54,186)	-33.33%
6025	REPLACEMENT / CONSUMABLES	\$15,053	25,000	15,000	(10,000)	-40.00%
6030	ALL IN VA MATERIALS AND SUPPLIES	\$19,062	-	-	-	NA
8100	EQUIPMENT	\$0	-	-	-	NA
TOTAL EXPENDITURES		\$ 774,106	\$ 877,044	\$ 978,664	\$ 101,620	11.59%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SOCIAL WORKER 1-100-90-000-1-61220

CODE	BUDGET FUNCTION	2023-2024		2024-2025 ORIGINAL		2025-2026		INCREASE	%
		ACTUAL	BUDGET	BUDGET	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 59,766	\$ 62,755	\$ 64,637	\$ 1,882	3.00%			
2100	FICA BENEFITS	4,577	4,801	4,945	144	3.00%			
2220	VRS HYBRID BENEFITS	9,849	10,430	10,743	313	3.00%			
2400	GROUP LIFE INSURANCE	794	841	763	(78)	-9.27%			
2510	HYBRID DISABILITY	154	181	168	(13)	-7.37%			
2750	RETIREE HEALTH CARE CREDIT	717	735	783	48	6.53%			
6000	MATERIALS / SUPPLIES	-	-	500	500	NA			
TOTAL EXPENDITURES		\$ 75,857	\$ 79,743	\$ 82,539	\$ 2,796	3.51%			

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ATTENDANCE & HEALTH - SCHOOL NURSES 1-100-90-000-1-62220

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 176,853	\$ 198,668	\$ 216,993	\$ 18,325	9.22%
2100	FICA BENEFITS	12,553	15,204	16,604	1,400	9.21%
2210	VRS BENEFITS	7,683	8,128	9,412	1,284	15.80%
2220	VRS HYBRID BENEFITS	21,392	22,622	24,396	1,774	7.84%
2300	HEALTH BENEFITS	37,606	32,978	46,603	13,625	41.32%
2400	GROUP LIFE INSURANCE	2,344	2,481	2,402	(79)	-3.18%
2510	HYBRID DISABILITY	335	393	382	(11)	-2.80%
2750	RETIREE HEALTH CARE CREDIT	2,117	2,167	2,464	297	13.71%
5500	PROFESSIONAL DEVELOPMENT	350	1,019	500	(519)	-50.93%
6000	MATERIALS / SUPPLIES	8,027	7,628	11,900	4,272	56.00%
TOTAL EXPENDITURES		\$ 269,260	\$ 291,288	\$ 331,656	\$ 40,368	13.86%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ATTENDANCE & HEALTH - PSYCHOLOGICAL SERVICES 1-100-90-000-1-62230

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 91,442	\$ 158,800	\$ 158,800	\$ 169,746	\$ 10,946	6.89%
2100	FICA BENEFITS	7,006	12,149	12,149	12,987	838	6.90%
2210	VRS BENEFITS	13,817	14,619	14,619	15,349	730	4.99%
2220	VRS HYBRID BENEFITS	-	11,193	11,193	12,166	973	8.69%
2300	HEALTH BENEFITS	1,236	9,788	9,788	11,025	1,237	12.64%
2400	GROUP LIFE INSURANCE	1,114	2,082	2,082	1,954	(128)	-6.15%
2510	HYBRID DISABILITY	-	195	195	190	(5)	-2.37%
2750	RETIREE HEALTH CARE CREDIT	1,006	1,818	1,818	2,004	186	10.23%
6000	MATERIALS AND SUPPLIES	-	1,250	1,250	1,250	-	0.00%
TOTAL EXPENDITURES		\$ 115,621	\$ 211,894	\$ 211,894	\$ 226,671	\$ 14,777	6.97%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ATTENDANCE & HEALTH - SPEECH / AUDIOLOGY 1-100-90-000-1-62240

CODE	BUDGET FUNCTION	2023-2024		2024-2025		2025-2026		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 158,545	\$ 226,995	\$ 226,995	\$ 284,413	\$ 57,418	25.29%		
2100	FICA BENEFITS	12,679	17,366	17,366	21,759	4,393	25.30%		
2210	VRS BENEFITS	26,758	28,125	28,125	29,072	947	3.37%		
2220	VRS HYBRID BENEFITS	-	9,603	9,603	18,200	8,597	89.52%		
2300	HEALTH BENEFITS	7,970	16,656	16,656	20,898	4,242	25.47%		
2400	GROUP LIFE INSURANCE	2,157	3,043	3,043	3,358	315	10.35%		
2510	HYBRID DISABILITY	-	167	167	285	118	70.68%		
2750	RETIREE HEALTH CARE CREDIT	1,948	2,657	2,657	3,443	786	29.58%		
6000	MATERIALS / SUPPLIES	-	-	-	6,500	6,500	NA		
TOTAL EXPENDITURES		\$ 210,057	\$ 304,612	\$ 304,612	\$ 387,928	\$ 83,316	27.35%		

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SCHOOL BOARD 1-100-90-000-0-62110

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1111	BOARD MEMBERS	\$ 2,990	\$ 3,060	\$ 3,060	\$ -	0.00%
1150	CLERK TO THE BOARD	843	32,582	29,999	(2,583)	-7.93%
2100	FICA BENEFITS	294	2,733	2,535	(198)	-7.24%
2220	VRS HYBRID BENEFITS	-	5,416	4,986	(430)	-7.94%
2400	GROUP LIFE INSURANCE	-	437	354	(83)	-18.99%
2510	HYBRID DISABILITY	-	-	78	78	NA
2750	RETIREE HEALTH CARE CREDIT	-	382	363	(19)	-4.97%
TOTAL EXPENDITURES		\$ 4,127	\$ 44,610	\$ 41,375	\$ (3,235)	-7.25%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

DIVISION WIDE - ADMINISTRATION 1-100-90-000-0-62120

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1112	SUPERINTENDENT SALARY	\$ 191,925	\$ 201,521	\$ 201,521	\$ 223,170	\$ 21,649	10.74%
1000	SALARIES	653,938	647,186	647,186	623,009	(24,177)	-3.74%
2100	FICA BENEFITS	62,425	64,932	64,932	64,737	(195)	-0.30%
2210	VRS BENEFITS	84,502	89,504	89,504	73,018	(16,486)	-18.42%
2220	VRS HYBRID BENEFITS	49,657	47,219	47,219	62,620	15,401	32.62%
2300	HEALTH BENEFITS	56,772	63,838	63,838	70,466	6,628	10.38%
2400	GROUP LIFE INSURANCE	10,817	11,026	11,026	9,633	(1,393)	-12.63%
2510	HYBRID DISABILITY	777	821	821	979	158	19.24%
2700	WORKERS COMPENSATION	44,059	60,000	60,000	60,000	-	0.00%
2750	RETIREE HEALTH CARE CREDIT	9,767	9,628	9,628	9,879	251	2.61%
3000	PURCHASE SERVICES	52,870	94,582	94,582	59,050	(35,532)	-37.57%
3001	SPECIAL EVENTS & ACKNOWLEDGEMENTS	18,692	5,548	5,548	8,675	3,127	56.36%
3003	LEGAL SERVICES	69,605	35,000	35,000	35,000	-	0.00%
3005	DUES AND MEMBERSHIPS	10,365	11,000	11,000	12,000	1,000	9.09%
3006	HUMAN RESOURCES	11,464	5,961	5,961	10,300	4,339	72.79%
3007	REGISTRATIONS / SUBSCRIPTIONS	-	6,200	6,200	3,000	(3,200)	-51.61%
3008	PRESENTERS / STAFF DEVELOPMENT	3,140	-	-	-	-	NA
3010	PROF LEARNING-PURCHASED SERVICES	-	2,000	2,000	4,100	2,100	105.00%
3011	PROF LEARNING-SPECIAL EVENTS	-	1,080	1,080	1,080	-	0.00%
3012	PROF LEARNING-ACKNOWLEDGEMENTS	-	3,500	3,500	3,600	100	2.86%
4010	DISTRICT STAFF DEVELOPMENT	8,519	5,014	5,014	8,400	3,386	67.53%
5400	LEASES AND RENTALS	26,300	27,000	27,000	27,000	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	2,001	3,508	3,508	3,508	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	6,930	1,686	1,686	7,000	5,314	315.18%
5502	FINANCE PROF DEVELOPMENT	1,996	2,624	2,624	2,624	-	0.00%
5503	STAFF MILEAGE	314	5,624	5,624	500	(5,124)	-91.11%
5510	PROF LEARNING-PROF DEVELOPMENT	-	25,700	25,700	16,550	(9,150)	-35.60%
6000	MATERIALS / SUPPLIES	8,920	8,100	8,100	9,000	900	11.11%
6010	PROF LEARNING-MATERIALS / SUPPLIES	-	1,690	1,690	1,700	10	0.59%
8200	EQUIPMENT ADDITIONS	42	1,080	1,080	1,080	-	0.00%
TOTAL EXPENDITURES		\$ 1,385,797	\$ 1,442,572	\$ 1,442,572	\$ 1,411,678	\$ (30,894)	-2.14%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

TRANSPORTATION 1-100-90-000-0-63100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 458,116	\$ 618,164	\$ 703,220	\$ 85,056	13.76%
2100	FICA BENEFITS	33,215	48,966	53,809	4,843	9.89%
2210	VRS BENEFITS	13,098	43,114	56,156	13,042	30.25%
2220	VRS HYBRID BENEFITS	16,230	26,140	25,701	(439)	-1.68%
2300	HEALTH BENEFITS	112,933	138,868	171,384	32,516	23.42%
2400	GROUP LIFE INSURANCE	4,151	6,091	8,036	1,945	31.93%
2510	HYBRID DISABILITY	1,016	1,720	1,520	(200)	-11.63%
2750	RETIREE HEALTH CARE CREDIT	3,624	6,203	8,064	1,861	30.00%
3000	TESTING	5,662	1,500	6,000	4,500	300.00%
3001	TRANSPORTATION SOFTWARE	9,100	9,100	9,100	-	0.00%
3800	SERVICES FROM OTHER GOVT ENT.	267,489	260,000	275,000	15,000	5.77%
5300	TRANSPORTATION INSURANCE	15,337	18,000	18,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	192	427	-	(427)	-100.00%
5501	HOMELESS MILEAGE	561	600	600	-	0.00%
6000	MATERIALS / SUPPLIES	1,654	1,500	2,300	800	53.33%
6008	GAS / OIL SB & SBM VEHICLES	12,048	22,000	22,000	-	0.00%
6009	PARTS / LABOR SB & SBM VEHICLES	28,707	40,232	40,232	-	0.00%
8100	EQUIPMENT	-	-	-	-	NA
8200	BUS PURCHASES	-	6,000	-	(6,000)	-100.00%
8201	VEHICLE PURCHASE	54,035	-	-	-	NA
TOTAL EXPENDITURES		\$ 1,037,168	\$ 1,248,625	\$ 1,401,122	\$ 152,497	12.21%

POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET

OPERATION AND MAINTENANCE 1-100-90-000-0-64100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 568,898	\$ 505,656	\$ 491,539	\$ (14,117)	-2.79%
2100	FICA BENEFITS	42,843	38,687	37,606	(1,081)	-2.79%
2210	VRS BENEFITS	32,024	32,953	30,333	(2,620)	-7.95%
2220	VRS HYBRID BENEFITS	32,834	29,316	27,816	(1,500)	-5.12%
2300	HEALTH BENEFITS	59,644	59,622	73,791	14,169	23.76%
2400	GROUP LIFE INSURANCE	7,192	6,765	5,792	(973)	-14.38%
2510	HYBRID DISABILITY	1,741	1,930	1,645	(285)	-14.76%
2750	RETIREE HEALTH CARE CREDIT	6,366	5,908	5,806	(102)	-1.73%
3000	PURCHASE SERVICES	8,819	5,248	7,538	2,290	43.64%
3002	LAWN CONTRACT SERVICES	57,148	62,000	61,000	(1,000)	-1.61%
3004	CONTRACT CUSTODIAL	573,420	519,039	621,000	101,961	19.64%
3005	OTHER EXPENSES PAINTING	9,225	8,500	8,500	-	0.00%
3006	CONTRACT SERVICES	200,386	262,773	178,531	(84,242)	-32.06%
3007	GROUND MATERIALS	4,826	6,500	9,000	2,500	38.46%
5100	ELECTRICAL SERVICES	640,639	650,000	650,000	-	0.00%
5102	NATURAL GAS	49,047	51,374	55,000	3,626	7.06%
5104	WATER SERVICE	25,491	30,341	28,000	(2,341)	-7.72%
5105	SEWAGE FEES	47,824	45,080	48,000	2,920	6.48%
5200	COMMUNICATIONS	37,152	40,000	40,000	-	0.00%
5300	LIABILITY AND FLOOD INSURANCE	214,317	221,000	221,000	-	0.00%
5800	RENTAL / PURCHASE EQUIPMENT	4,286	4,500	4,500	-	0.00%
6000	CUSTODIAL SUPPLIES	4,165	6,200	1,100	(5,100)	-82.26%
6090	BUILD MATERIALS REPAIR	103,804	75,000	95,000	20,000	26.67%
8100	REPAIR / REPLACE FACILITIES	408,241	24,138	50,000	25,862	107.14%
8200	EQUIPMENT ADDITIONS	17,236	65,000	50,000	(15,000)	-23.08%
8201	SCHOOL SECURITY EQUIP GRANT	20,792	-	-	-	NA
TOTAL EXPENDITURES		\$ 3,178,360	\$ 2,757,530	\$ 2,802,497	\$ 44,967	1.63%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SCHOOL FOOD SERVICE 1-100-90-000-0-65100

CODE	BUDGET FUNCTION	2023-2024		2024-2025		2025-2026		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 33,266	\$ 65,317	\$ 65,317	\$ 74,105	\$ 8,788	13.45%		
2100	FICA BENEFITS	2,525	5,002	5,002	5,672	670	13.39%		
2210	VRS BENEFITS	1,997	5,993	5,993	6,549	556	9.28%		
2220	VRS HYBRID BENEFITS	-	984	984	-	(984)	-100.00%		
2300	HEALTH BENEFITS	8,017	8,178	8,178	9,575	1,397	17.08%		
2400	GROUP LIFE INSURANCE	296	877	877	590	(287)	-32.73%		
2510	HYBRID DISABILITY	-	65	65	-	(65)	-100.00%		
2750	RETIREE HEALTH CARE CREDIT	260	769	769	596	(173)	-22.50%		
TOTAL EXPENDITURES		\$ 46,361	\$ 87,185	\$ 87,185	\$ 97,087	\$ 9,902	11.36%		

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SITE ACQUISITION / PURCHASE SERVICES 1-100-90-000-0-66100

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025-2026</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u> <u>CHANGE</u>
3000	PURCHASE SERVICES	\$ 7,066	\$ 7,300	\$ -	\$ (7,300)	-100.00%
TOTAL EXPENDITURES		\$ 7,066	\$ 7,300	\$ -	\$ (7,300)	-100.00%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

REMEDIAL SUMMER SCHOOL 1-101-90-000-6-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 34,609	\$ 73,315	\$ 72,294	\$ (1,021)	-1.39%	
2100	FICA BENEFITS	2,647	5,700	5,531	(169)	-2.96%	
6000	MATERIALS / SUPPLIES	-	1,750	1,500	(250)	-14.29%	
TOTAL EXPENDITURES		\$ 37,256	\$ 80,765	\$ 79,325	\$ (1,440)	-1.78%	

(1,440)

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

ADULT EDUCATION 1-100-90-000-7-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 150	\$ 6,000	\$ 6,000	\$ -	0.00%
2100	FICA BENEFITS	11	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	566	900	900	-	0.00%
TOTAL EXPENDITURES		\$ 727	\$ 7,359	\$ 7,359	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

SCHOOL SECURITY OFFICERS 1-100-90-000-0-64600

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 57,973	\$ 98,466	\$ 166,024	\$ 67,558	68.61%
2100	FICA BENEFITS	4,249	7,534	12,703	5,169	68.61%
2220	VRS HYBRID BENEFITS	-	11,628	-	(11,628)	-100.00%
2300	HEALTH BENEFITS	10,097	-	-	-	NA
2400	GROUP LIFE INSURANCE	-	1,322	-	(1,322)	-100.00%
2510	HYBRID DISABILITY	-	514	-	(514)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	-	1,155	-	(1,155)	-100.00%
TOTAL EXPENDITURES		\$ 72,319	\$ 120,619	\$ 178,727	\$ 58,108	48.18%

POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET

INSTRUCTIONAL TECHNOLOGY 1-100-90-000-9-68100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 173,827	\$ 219,441	\$ 262,221	\$ 42,780	19.49%
2100	FICA BENEFITS	13,309	16,790	20,061	3,271	19.48%
2210	VRS BENEFITS	27,491	25,423	43,404	17,981	70.73%
2220	VRS HYBRID BENEFITS	-	10,617	-	(10,617)	-100.00%
2300	HEALTH BENEFITS	11,611	17,918	20,600	2,682	14.97%
2400	GROUP LIFE INSURANCE	2,216	2,907	3,083	176	6.05%
2510	HYBRID DISABILITY	-	185	-	(185)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	2,001	2,538	3,161	623	24.55%
3002	TRA, SARTOX & MAXIMUS SUPPORT	28,170	25,505	30,000	4,495	17.62%
3003	COPY MACHINE / AV EQUIPMENT	80,557	89,889	89,889	-	0.00%
3004	SYSTEM SECURITY MAINTENANCE	24,130	25,000	25,000	-	0.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	-	12,500	10,500	(2,000)	-16.00%
5001	TELECOMMUNICATIONS	15,309	15,000	15,000	-	0.00%
5002	E-RATE	12,500	7,750	12,500	4,750	61.29%
5200	POSTAGE	78	100	100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	4,660	-	(4,660)	-100.00%
6000	PPS TECH MATERIALS AND SUPPLIES	4,044	4,273	3,000	(1,273)	-29.79%
6001	PES TECH MATERIALS AND SUPPLIES	5,947	5,368	5,200	(168)	-3.13%
6002	PMS TECH MATERIALS AND SUPPLIES	6,570	5,982	4,000	(1,982)	-33.13%
6003	PHS TECH MATERIALS AND SUPPLIES	9,036	9,040	4,000	(5,040)	-55.75%
6040	DIVISION WIDE SOFTWARE	94,662	129,685	129,685	-	0.00%
6045	WEB BASED IEP SYSTEM	5,715	5,715	5,715	-	0.00%
6050	PPS LIBRARY	7,277	4,748	7,200	2,452	51.64%
6051	PES LIBRARY	8,643	8,545	8,600	55	0.64%
6052	PMS LIBRARY	9,832	9,793	9,800	7	0.07%
6053	PHS LIBRARY	12,516	10,014	12,500	2,486	24.83%
8200	HARDWARE	34,284	67,500	35,000	(32,500)	-48.15%
8201	OTHER USE OF FUNDS / ED TV	6,187	10,000	10,000	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	36,900	40,403	40,403	-	0.00%
8400	DISTRICT WIDE INTERNET	10,350	8,122	8,122	-	0.00%
TOTAL EXPENDITURES		\$ 643,162	\$ 795,411	\$ 818,744	\$ 23,333	2.93%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1-100-90-000-9-68200

CODE	BUDGET FUNCTION	2023-2024		2024-2025 ORIGINAL		2025-2026		INCREASE	%
		ACTUAL	BUDGET	BUDGET	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 343,230	\$ 387,921	\$ 432,547	\$ 44,626		11.50%		
2100	FICA BENEFITS	25,965	29,678	33,092	3,414		11.50%		
2210	VRS BENEFITS	35,507	41,952	43,185	1,233		2.94%		
2220	VRS HYBRID BENEFITS	20,180	21,390	22,326	936		4.38%		
2300	HEALTH BENEFITS	41,466	44,621	52,174	7,553		16.93%		
2400	GROUP LIFE INSURANCE	4,490	5,110	4,654	(456)		-8.92%		
2510	HYBRID DISABILITY	316	372	349	(23)		-6.16%		
2750	RETIREE HEALTH CARE CREDIT	4,054	4,461	4,772	311		6.97%		
3000	POWERSCHOOL & OTHER SOFTWARE	51,017	47,543	52,000	4,457		9.37%		
3002	RDA SUPPORT SERVICES	56,999	48,598	58,000	9,402		19.35%		
5001	TELECOMMUNICATIONS	(3,937)	-	-	-		NA		
6000	TECHNOLOGY SUPPLIES - SBO	1,290	2,350	2,350	-		0.00%		
6040	TECHNOLOGY SOFTWARE - SBO	79	1,000	1,000	-		0.00%		
8300	HARDWARE	53,655	2,434	-	(2,434)		-100.00%		
8304	REPLACE / REPAIR	4,715	4,750	4,750	-		0.00%		
TOTAL EXPENDITURES		\$ 639,026	\$ 642,180	\$ 711,199	\$ 69,019		10.75%		

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

STATE TECHNOLOGY GRANT 1-100-90-000-9-68305

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
6040	SOFTWARE / INSTRUCTIONAL REMED	-	8,829	8,829	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	3,863	-	7,700	7,700	NA
6053	REQUIRED LOCAL MATCH	12,099	23,100	23,100	-	0.00%
8300	HARDWARE	141,754	135,273	135,273	-	0.00%
8400	LAN CAPABILITY	3,897	3,898	3,898	-	0.00%
TOTAL EXPENDITURES		\$ 167,613	\$ 177,100	\$ 184,800	\$ 7,700	4.35%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

**NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1-201-20-150-1-61100**

CODE	BUDGET FUNCTION	2023-2024		2024-2025		2025-2026	INCREASE	%
		ACTUAL		ORIGINAL	BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 93,264	\$	88,308	\$	112,760	\$ 24,452	27.69%
2100	FICA BENEFITS	24,560		6,756		8,627	1,871	27.69%
2210	VRS BENEFITS	-		14,678		18,742	4,064	27.69%
2300	HEALTH BENEFITS	-		18,350		4,788	(13,562)	-73.91%
2400	GROUP LIFE INSURANCE	-		1,185		1,332	147	12.41%
2750	RETIREE HEALTH CARE CREDIT	-		1,034		1,365	331	32.01%
4000	INTERNAL SERVICES	-		-		-	-	NA
5500	PROFESSIONAL DEVELOPMENT	1,625		-		-	-	NA
6000	MATERIALS / SUPPLIES	22,739		3,284		7,902	4,618	140.62%
TOTAL EXPENDITURES		\$ 142,188	\$	133,595	\$	155,516	\$ 21,921	16.41%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

NATIONAL SCHOOL FOOD SERVICE 1-210-90-000-0-65100

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	\$ 293,527	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST	77,167	30,000	30,000	30,000	-	0.00%
5802	SFSP MEALS CARES	11,081	-	-	-	-	NA
8200	NSLP EQUIPMENT ASSISTANCE	108,010	-	-	-	-	NA
TOTAL EXPENDITURES		\$ 489,785	\$ 185,000	\$ 185,000	\$ 185,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

CARL PERKINS 1-202-30-010-1-61100

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>INCREASE</u>	<u>%</u>
		<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>CHANGE</u>
8203	CARL PERKINS	\$ 39,045	\$ 21,880	\$ 23,071	\$ 1,191	5.44%
TOTAL EXPENDITURES		\$ 39,045	21,880	\$ 23,071	\$ 1,191	5.44%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

TITLE II ELEMENTARY 1-204-20-150-1-61100

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025-2026</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u> <u>CHANGE</u>
1000	SALARIES	\$ 35,908	\$ 33,357	\$ 34,508	\$ 1,151	3.45%
2100	FICA BENEFITS	-	2,552	3,027	475	18.61%
TOTAL EXPENDITURES		\$ 35,908	\$ 35,909	\$ 37,535	\$ 1,626	4.53%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

TITLE IV 1-205-20-150-1-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025 ORIGINAL		2025-2026		INCREASE	%
		ACTUAL	BUDGET	BUDGET	BUDGET	(DECREASE)	CHANGE		
3000	PURCHASE / CONTRACTUAL SVCS	\$ 11,390	\$ 9,500	\$ 9,500	\$ 8,612	\$ (888)	-9.35%		
5000	TRAVEL / OTHER CHARGES	474	500	-	(500)	-100.00%			
6000	MATERIALS / SUPPLIES	500	-	1,474	1,474	NA			
TOTAL EXPENDITURES		\$ 12,364	\$ 10,000	\$ 10,086	\$ 86	0.86%			

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

TITLE VI-B - SPECIAL EDUCATION 1-203-20-150-2-61100

CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 221,800	\$ 221,670	\$ 281,405	\$ 59,735	26.95%
2100	FICA BENEFITS	16,059	16,961	21,532	4,571	26.95%
2210	VRS BENEFITS	16,718	16,586	23,202	6,616	39.89%
2220	VRS HYBRID BENEFITS	14,466	16,461	19,275	2,814	17.09%
2300	HEALTH BENEFITS	38,503	43,422	61,516	18,094	41.67%
2400	GROUP LIFE INSURANCE	2,654	2,841	3,209	368	12.95%
2510	HYBRID DISABILITY	251	343	383	40	11.70%
2750	RETIREE HEALTH CARE CREDIT	2,387	2,480	3,274	794	32.02%
3000	PURCHASE SERVICES	6,864	126,376	40,342	(86,034)	-68.08%
6000	MATERIALS / SUPPLIES	1,139	6,200	-	(6,200)	-100.00%
8200	CAPITAL OUTLAY	-	-	-	-	NA
TOTAL EXPENDITURES		\$ 320,841	\$ 453,340	\$ 454,138	\$ 798	0.18%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

K-5 LITERACY 1-206-20-150-1-61100

CODE	BUDGET FUNCTION	2023-2024		2024-2025	2025-2026	INCREASE	%
		ACTUAL	BUDGET	ORIGINAL	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 66,325	\$ 90,415	\$ 90,415	\$ 75,166	\$ (15,249)	-16.87%
2100	FICA BENEFITS	4,517	6,917	6,917	5,751	(1,166)	-16.86%
2210	VRS BENEFITS	10,736	10,803	10,803	12,493	1,690	15.64%
2400	GROUP LIFE INSURANCE	866	871	871	887	16	1.84%
2510	HYBRID DISABILITY	-	189	189	-	(189)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	782	786	786	910	124	15.78%
3000	CONTRACTUAL SERVICES	5,650	8,680	8,680	8,680	-	0.00%
5500	PROFESSIONAL DEVELOP / TRAVEL	6,526	15,383	15,383	17,295	1,912	12.43%
6000	MATERIALS / SUPPLIES	8,477	39,000	39,000	-	(39,000)	-100.00%
8200	EQUIPMENT	-	12,040	12,040	-	(12,040)	-100.00%
TOTAL EXPENDITURES		\$ 103,879	\$ 185,084	\$ 185,084	\$ 121,182	\$ (63,902)	-34.53%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

IMPACT AID 1-208-30-010-1-61100

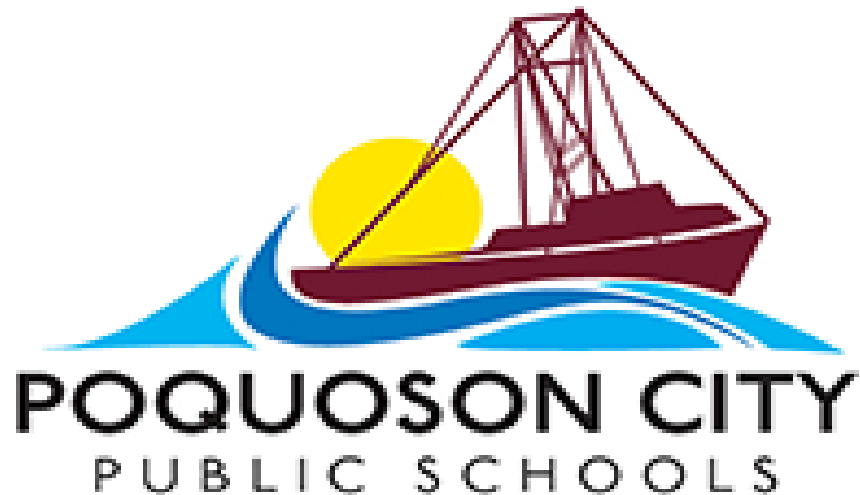
CODE	BUDGET FUNCTION	2023-2024	2024-2025	2025-2026	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 45,267	\$ 49,512	\$ -	\$ (49,512)	-100.00%
2100	FICA BENEFITS	3,464	3,788	-	(3,788)	-100.00%
2210	VRS BENEFITS	7,358	-	-	-	NA
2220	VRS HYBRID BENEFITS	-	8,229	-	(8,229)	-100.00%
2300	HEALTH BENEFITS	831	8,526	-	(8,526)	-100.00%
2400	GROUP LIFE INSURANCE	594	664	-	(664)	-100.00%
2510	HYBRID DISABILITY	-	143	-	(143)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	536	580	-	(580)	-100.00%
3000	PURCHASE SERVICES	54,894	-	-	-	NA
3002	PURCHASE SERVICES - SPECIAL ED	97,033	53,290	115,000	61,710	115.80%
6000	MATERIALS / SUPPLIES	10,000	10,000	10,000	-	0.00%
8000	IMPACT AID TECHNOLOGY	13,000	13,000	20,000	7,000	53.85%
8200	EQUIPMENT / HARDWARE	16,114	17,191	20,000	2,809	16.34%
TOTAL EXPENDITURES		\$ 249,091	\$ 164,923	\$ 165,000	\$ 77	0.05%

**POQUOSON CITY PUBLIC SCHOOLS
2025 - 2026
AMENDED BUDGET**

PRESCHOOL HANDICAPPED 1-207-20-160-1-61100

<u>CODE</u>	<u>BUDGET FUNCTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025-2026</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u> <u>CHANGE</u>
3000	PURCHASED SERVICES	\$ 13,334	\$ 13,205	\$ 13,194	\$ (11)	-0.08%
TOTAL EXPENDITURES		\$ 13,334	\$ 13,205	\$ 13,194	\$ (11)	-0.08%

Poquoson City Public Schools



PAY PLAN

Fiscal Year 2025-2026

Amended: May 20, 2025

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

YEARS EXP	Bachelor's Degree	Bachelor's Degree +18	Master's Degree	Master's Degree +Advanced Certificate	Doctoral Degree
0	\$53,966	\$56,053	\$56,835	\$58,577	\$59,714
1	\$54,704	\$56,732	\$57,511	\$59,258	\$60,395
2	\$55,470	\$57,419	\$58,195	\$59,946	\$61,083
3	\$56,313	\$58,263	\$59,120	\$60,643	\$61,777
4	\$57,067	\$59,017	\$59,874	\$61,349	\$62,480
5	\$57,831	\$59,731	\$60,638	\$62,064	\$63,192
6	\$58,561	\$60,453	\$61,266	\$62,787	\$63,913
7	\$59,301	\$61,185	\$62,108	\$63,521	\$64,643
8	\$60,041	\$61,991	\$62,849	\$64,262	\$65,382
9	\$60,754	\$62,704	\$63,500	\$65,013	\$66,129
10	\$61,515	\$63,464	\$64,322	\$65,774	\$66,887
11	\$62,305	\$64,234	\$65,111	\$66,544	\$67,654
12	\$63,058	\$65,012	\$65,789	\$67,273	\$68,430
13	\$63,780	\$65,801	\$66,586	\$68,062	\$69,217
14	\$64,474	\$66,599	\$67,308	\$68,860	\$70,012
15	\$65,291	\$67,408	\$68,097	\$69,670	\$70,819
16	\$66,107	\$68,226	\$68,933	\$70,488	\$71,635
17	\$66,942	\$69,055	\$69,749	\$71,317	\$72,461
18	\$67,778	\$69,893	\$70,585	\$72,156	\$73,297
19	\$68,626	\$70,743	\$71,217	\$73,006	\$74,144
20	\$69,417	\$71,603	\$71,965	\$73,787	\$75,001
21	\$70,174	\$72,474	\$73,114	\$74,658	\$75,870
22	\$71,051	\$73,356	\$73,880	\$75,538	\$76,749
23	\$71,850	\$74,250	\$74,656	\$76,431	\$77,640
24	\$72,748	\$75,153	\$75,555	\$77,335	\$78,541
25	\$73,515	\$76,069	\$76,322	\$78,249	\$79,453
26	\$74,412	\$76,995	\$77,219	\$79,174	\$80,377
27	\$75,343	\$77,933	\$78,087	\$80,112	\$80,894
28	\$76,170	\$78,884	\$78,976	\$81,062	\$81,837
29	\$77,209	\$79,846	\$80,016	\$82,023	\$82,791
30	\$78,173	\$80,819	\$81,244	\$82,996	\$83,756
31	\$79,442	\$81,806	\$82,226	\$83,981	\$84,735
32	\$79,442	\$81,806	\$82,226	\$83,981	\$84,735
33	\$79,442	\$81,806	\$82,226	\$83,981	\$84,735
34	\$79,442	\$81,806	\$82,226	\$83,981	\$84,735
35	\$79,442	\$81,806	\$82,226	\$83,981	\$84,735

Supplements:	
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 *
Athletic Director	30
Assistant Principals, All Schools	10
Band Director, High School	20
Instructional Technology Resource Teacher (ITRT)	20
Library Media Specialist	10
Marketing Director, High School	10
School Counselor, High School	25
School Counseling Director, High School	25
School Counselor, Middle School	10
School Counseling Director, Middle School	20
Special Education & Related Services Instructional Support 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
Athletic Director, Per Season-Fall, Winter, Spring	\$1,335 per Season
Band Director, High School	\$4,000
Band Director, Middle School	\$2,750
Chorus Director, High School	\$4,000
Chorus Director, Middle School	\$2,750
Marching Band Director, High School	\$4,500
Nurse Coordinator	\$1,200
Special Education & Related Services Instructional Support Specialist	\$4,500
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
107	Office Clerk *	N	210	8	\$ 16.90	\$ 28,392	\$ 45,446
108	Paraprofessional	N	187	7.25	\$ 17.44	\$ 23,644	\$ 44,696
108	Secretary, Secondary	N	248	8	\$ 17.76	\$ 35,236	\$ 56,353
108	Secretary/Bookkeeper, Elem	N	248	8	\$ 17.76	\$ 35,236	\$ 56,353
109	Bookkeeper, Secondary	N	248	8	\$ 18.64	\$ 36,982	\$ 59,170
110	Maintenance Helper	N	248	8	\$ 19.57	\$ 38,827	\$ 62,130
111	Administrative Assistant	N	248	8	\$ 20.55	\$ 40,771	\$ 71,416
113	Nurse, Licensed Practical Nurse	E	192	7.5	\$ 20.55	\$ 29,592	\$ 53,521
114	Administrative Specialist	N	248	8	\$ 23.79	\$ 47,199	\$ 75,519
114	General Maintenance Trade	N	248	8	\$ 23.79	\$ 47,199	\$ 75,519
115	Operations Specialist	N	248	8	\$ 24.98	\$ 49,560	\$ 79,295
115	IT Technician	N	248	8	\$ 24.98	\$ 49,560	\$ 79,295
115	Transportation Specialist	N	248	8	\$ 24.98	\$ 49,560	\$ 79,295
117	Data Systems Specialist	N	248	8	\$ 27.54	\$ 54,639	\$ 87,422
117	Nurse, Registered Nurse	E	192	7.5	\$ 27.54	\$ 39,658	\$ 63,451
120	Behavior Analyst Coordinator	E	248	8	\$ 31.88	\$ 63,250	\$ 101,202
120	Finance Coordinator	E	248	8	\$ 31.88	\$ 63,250	\$ 101,202
120	Human Resources Coordinator	E	248	8	\$ 31.88	\$ 63,250	\$ 101,202
120	Payroll Coordinator	E	248	8	\$ 31.88	\$ 63,250	\$ 101,202
121	School Psychologist	E	220	8	\$ 33.48	\$ 58,925	\$ 94,265
121	School Social Worker	E	220	8	\$ 33.48	\$ 58,925	\$ 94,265
122	Assistant Principal, Elementary	E	225	8	\$ 35.14	\$ 63,252	\$ 101,227
123	Assistant Principal, Middle School	E	225	8	\$ 36.90	\$ 66,420	\$ 106,289
123	Maintenance Supervisor	E	248	8	\$ 36.90	\$ 73,210	\$ 117,154
123	Systems Administrator	E	248	8	\$ 36.90	\$ 73,210	\$ 117,154
124	School Security Officer	E	185	5.75	\$ 38.81	\$ 41,284	\$ 66,055

Grade	Title	FLSA Status	Days Per Year	Daily Hours	Min. Hourly Rate	Min. Salary Range	Max. Salary Range
125	Professional Learning and Digital Communications Administrator	E	248	8	\$ 40.69	\$ 80,729	\$ 124,669
125	Assistant Principal, High School	E	225	8	\$ 40.69	\$ 73,242	\$ 117,183
125	Instructional Technology and Data Administrator	E	248	8	\$ 40.69	\$ 80,729	\$ 129,162
125	Network Administrator	E	248	8	\$ 40.69	\$ 80,729	\$ 129,162
127	Principal, Elementary	E	248	8	\$ 44.86	\$ 89,002	\$ 142,402
128	Principal, Middle	E	248	8	\$ 47.10	\$ 93,446	\$ 149,521
128	Director of Accountability	E	248	8	\$ 47.10	\$ 93,446	\$ 149,521
130	Director of Student Services	E	248	8	\$ 51.93	\$ 103,029	\$ 164,847
130	Principal, High	E	248	8	\$ 51.93	\$ 103,029	\$ 164,847
132	Executive Director of Finance	E	248	8	\$ 57.26	\$ 113,604	\$ 181,745
134	Assistant Superintendent	E	248	8	\$ 63.12	\$ 125,230	\$ 200,373

**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 Driver	Paid by the run, minimum of \$18.32 per run*
Bus Assistant	Paid by the run, minimum of \$18.32 per run*
Substitute Bus Driver	\$15.00 per run
Substitute Bus Assistant	\$15.00 per run

**Equated to a minimum pay rate of \$23.14 per hour.*

Other Pay for Bus Drivers and Assistants

Description	Pay Rate
Field Trip, Short Distance	\$20.50 per hour
Field Trip, Long Distance:	
Trip Time	\$22.00
Rest Time	\$15.00
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	\$30.00 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	\$17.76 per hour
Substitute Paraprofessional	\$17.76 per hour
Nurse	\$30.00 per hour
School Counselor	\$40.00 per hour
Bus Driver	\$30.75 per run
Bus Assistant	\$30.75 per run

School Supplement Schedule

Position	Supplement
Builders Club, Middle	\$600
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	\$1,200
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
Scare Club	\$600
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	\$600

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
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SUMMARY OF EXPENDITURES AND BALANCES - FISCAL YEAR 2024

CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2024 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	19,966,398.00	67.20%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,757,564.35	5.92%
PUPIL TRANSPORTATION	1,037,168.48	3.49%
OPERATION AND MAINTENANCE SERVICES	3,250,678.49	10.94%
OPERATIONS	1,387,244.46	4.67%
FACILITIES	832,429.66	2.80%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,478,916.13	4.98%
CONTINGENCY RESERVE	0.00	0.00%
TOTAL EXPENDITURES	29,710,399.57	100.00%
FISCAL YEAR 2024 - 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	55,198.00	
SCHOOL FOOD FUND	573,906.22	
CARRY-OVER STATE FUNDS FROM STATE AGENCIES		
DISTRICT FUNDS		
FEDERAL FUNDS	65,671.10	
OTHER FUNDS	97,871.90	
TOTAL END-OF-YEAR BALANCES	792,647.22	
TOTAL EXPENDITURES AND BALANCES	30,503,046.79	

REVENUES REPORTED IN FISCAL YEAR 2024

Fiscal Year 2024 Revenues:		
Sales Tax Receipts	2,851,738.10	
State Funds	12,766,249.61	
Federal Funds	1,645,808.79	
City - County Funds	10,288,897.72	
District Funds	0.00	
Other Funds	1,241,061.28	
Loans, Bonds, etc.		
Total Receipts	28,793,755.50	
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	879,995.90	
School Food Fund	595,320.93	
Carry-Over State Funds from State Agencies		
District Funds (Capital Outlay and Debt Service)		
Federal Funds	73,608.05	
Other Funds	160,366.41	
Total Balances	1,709,291.29	
Total Receipts and Balances	30,503,046.79	