



Fiscal Year 2027 Budget

July 1, 2026 – June 30, 2027

www.poquoson.k12.va.us

Adopted: March 17, 2026

**Poquoson City Public School
Fiscal Year 2027
Adopted 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

Andrew Dowd, Eastern Precinct

Caitlin Orsborne, Central 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 Schools Fiscal Year 2027

Adopted Budget Summary

The information in this budget is largely based on the Governor's Fiscal Year 2027 budget proposal presented in December 2025.

The budget for FY27 totals \$33,295,900 representing a 3.32% increase from the FY26 Original Budget.

The budget reflects a minimal increase of \$84,182 in state revenue and a decrease in federal revenue of \$67,408, which is primarily related to a Department of Education K-5 Literacy grant.

A major factor related to the State revenue in the FY27 budget is the increase in the Local Composite Index (LCI), which increased to .3806, up from the prior year LCI of .3466. This adversely affected the State revenue by over \$200,000. The adopted budget estimates that the Average Daily Membership (ADM) will increase to 2065, up from the prior year ADM of 2057. This yields additional State revenue of \$60,823. In addition, a \$226,199 State compensation supplement is budgeted to fund the Governor's proposed 2% raise for SOQ. Finally, carryover State funding of \$82,363 relating to All in VA which funded key instructional components expired at June 30, 2026, expired.

In regard to expenditures, the adopted budget is thoughtfully designed to align with PCPS's five-year Strategic Plan, with a strong focus on recruiting, retaining, and supporting the growth of its dedicated staff. It also strategically addresses the division's aging facilities, advances curriculum and instructional programs to meet evolving student needs, and responds responsibly to increasing operational costs while maintaining fiscal stewardship. As such, the budget includes the following expenditure budget increases:

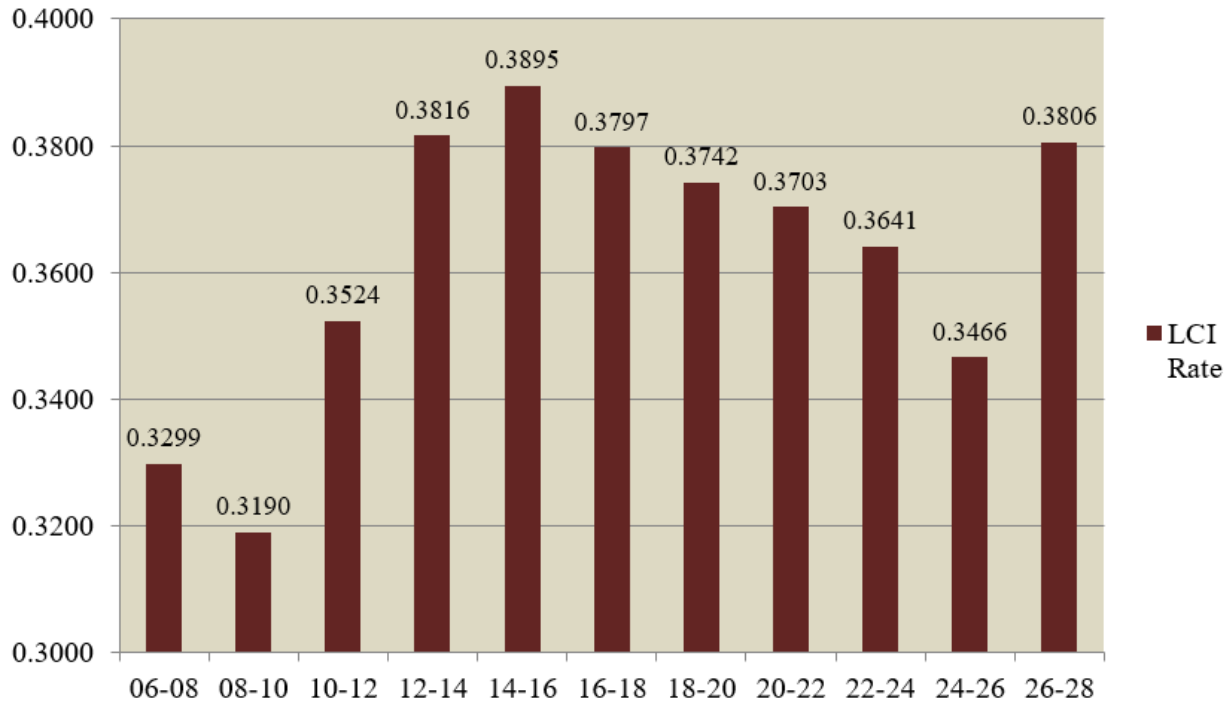
- All staff will receive a 2% salary increase at a cost of \$432,900. The Governor's proposed budget included funding for this 2% salary increase for SOQ-recognized instructional and support positions.
- Health insurance premiums are projected to increase by 5%, or \$144,600. The adopted budget maintains the plan currently offered with no co-payment adjustments.
- Curriculum writing and SOL remediation costs of \$48,500 is budgeted, which was previously paid with All in VA funds.
- Due to increased payroll, workmen's compensation is budgeted to increase \$30,000.

Poquoson City Public Schools Fiscal Year 2027

- Instructional and student performance related budgets have increased \$291,100 for the following:
 - \$131,200 for increased New Horizon Regional Education Center costs;
 - \$34,000 for instructional software and professional development that was previously paid with All in VA funds;
 - \$23,500 for band and choral operations related to supplies and instruments;
 - \$33,200 for expanded dual enrollment and instructional supplies;
 - \$35,700 for contract services for the development of the Schools Strategic Plan;
 - \$15,000 for Virtual High School alternative education;
 - \$6,000 for Aviation Academy costs;
 - \$8,500 to support Odyssey of the Mind; and
 - \$4,000 for athletic officiating.
- Maintenance and operational budget has increased \$96,000 for the following:
 - \$64,500 for increased contract services' costs; and
 - \$31,500 for building materials, painting, and capital outlay to address increased facility needs.
- Transportation budget has increased \$55,800 for the following:
 - \$11,300 for Stopfinder and Bus Navigation software;
 - \$36,100 for increased fleet maintenance; and
 - \$8,400 for bus safety equipment.
- Technology budget has increased \$37,000 for the following:
 - \$32,000 for increased division wide and library software costs; and
 - \$5,000 for increased lease costs.

To address these combined financial restraints, the FY27 adopted budget includes a request for an additional \$1,064,377 in local funding from the City of Poquoson.

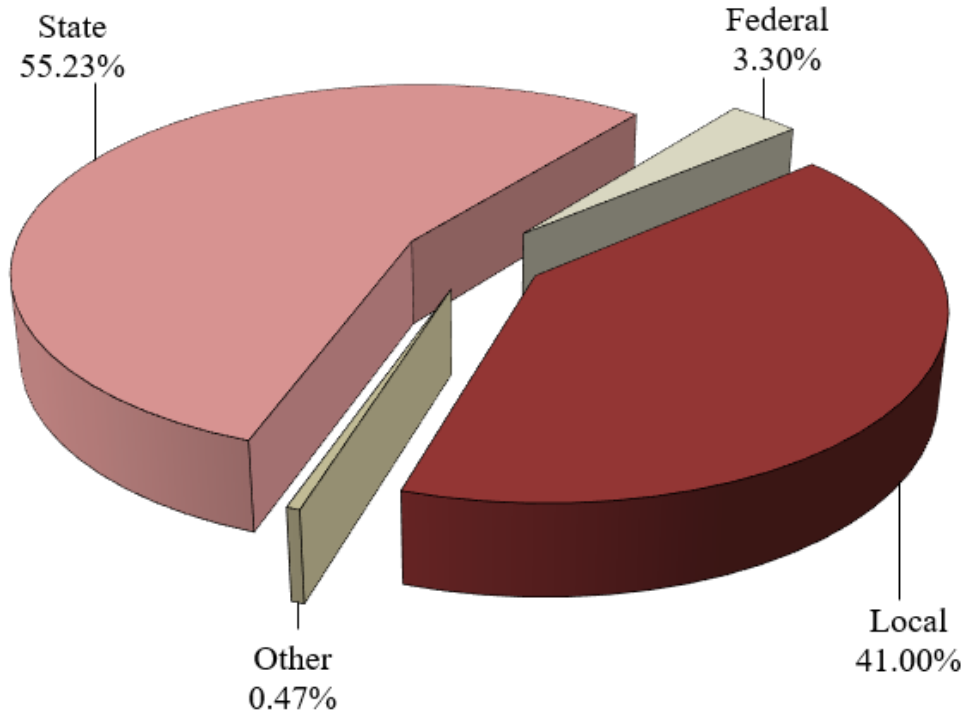
**Poquoson City Public Schools
Fiscal Year 2027
Local Composite Index
Bienniums 2006-2008 through 2026-2028**



As mentioned previously, 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 2026-2028 biennium, the LCI for PCPS increased 9.81% resulting in new index of 0.3806.

**Poquoson City Public Schools
Fiscal Year 2027
Adopted Budget**

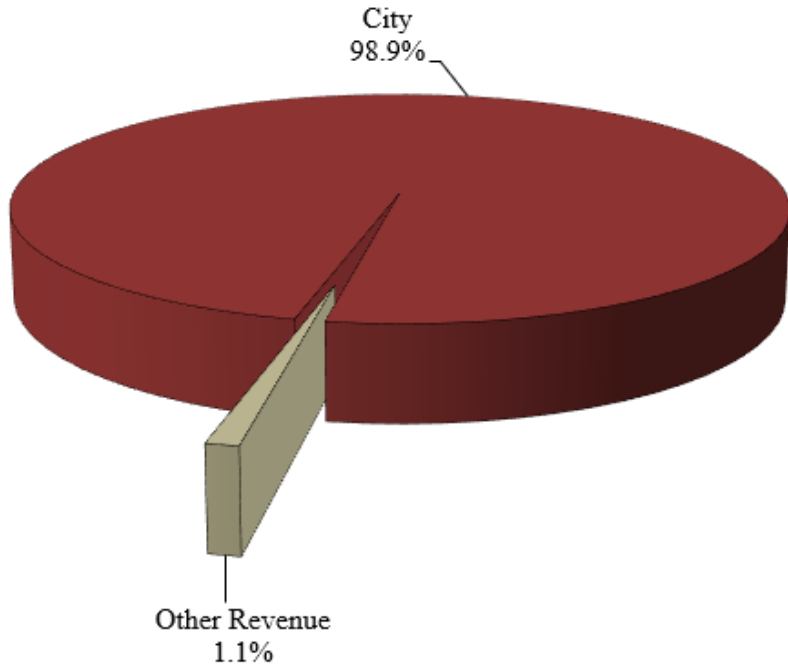
Total Revenue by Source



Local	\$ 13,652,415
Other	155,325
State	18,390,846
Federal	1,097,314
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Total	\$ 33,295,900

**Poquoson City Public Schools
Fiscal Year 2027
Adopted Budget**

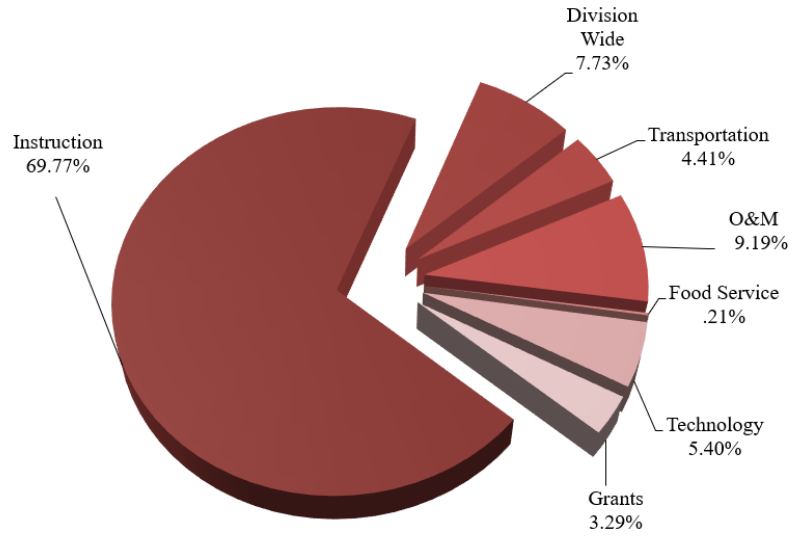
Total Local and Other Revenue



City	\$ 13,652,415
Shared City Services	20,000
Food Service	48,125
Athletic Fees	38,000
Rental Income	13,200
Miscellaneous	25,000
E-Rate	11,000
Total	<u>\$ 13,807,740</u>

**Poquoson City Public Schools
Fiscal Year 2027
Adopted Budget**

Total Expenditure Budget



Instruction	\$ 23,231,352
Division Wide	2,572,525
Transportation	1,469,696
Operation and Maintenance	3,058,678
Food Service	68,300
Technology	1,798,035
Grants	1,097,314
	<hr/>
Total	\$ 33,295,900
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**Poquoson City Public Schools
Fiscal Year 2027
Adopted Budget**

Expenditure Budget for Non-Federal Programs



Payroll	\$ 26,276,643
Operating	5,921,944
Total	<u>\$ 32,198,587</u>

**Poquoson City Public Schools
Fiscal Year 2027
Adopted Budget**

Full-Time Equivalent (FTE) Positions

Teacher	162.5
Instructional Technology Resource Teacher	3.0
Paraprofessional	43.0
Bus Driver / Aide	21.5
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	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
2026 - 2027
BUDGET**

SUMMARY OF REVENUE BY SOURCE

BUDGET FUNCTION	2024-2025 ACTUAL	2025-2026 ORIGINAL BUDGET	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
TOTAL LOCAL FUNDS	\$ 11,111,835	\$ 12,755,363	\$ 13,807,740	\$ 1,052,377	8.25%
TOTAL STATE FUNDS	17,810,823	18,306,664	18,390,846	84,182	0.46%
TOTAL FEDERAL FUNDS	1,310,701	1,164,722	1,097,314	(67,408)	-5.79%
TOTAL REVENUE	\$ 30,233,359	\$ 32,226,749	\$ 33,295,900	\$ 1,069,151	3.32%

SUMMARY OF EXPENDITURES BY CATEGORY

BUDGET FUNCTION	2024-2025 ACTUAL	2025-2026 ORIGINAL BUDGET *	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
INSTRUCTION	\$ 20,037,225	\$ 22,386,004	\$ 23,231,352	\$ 845,348	3.78%
DISTRICT WIDE	2,334,199	2,481,847	2,572,525	90,678	3.65%
TRANSPORTATION	1,184,477	1,401,122	1,469,696	68,574	4.89%
OPERATION AND MAINTENANCE	3,317,675	2,981,224	3,058,678	77,454	2.60%
FOOD SERVICE	78,816	97,087	68,300	(28,787)	-29.65%
TECHNOLOGY	1,873,193	1,714,743	1,798,035	83,292	4.86%
FEDERAL GRANTS	1,354,248	1,164,722	1,097,314	(67,408)	-5.79%
TOTAL EXPENDITURES	\$ 30,179,833	32,226,749	\$ 33,295,900	\$ 1,069,151	3.32%

* Original budget expenditures were reclassified to conform to current reporting categories.

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

LOCAL REVENUE

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1502010	RENT-YMCA	\$ 12,300	\$ 13,200	\$ 13,200	-	0.00%
1602020	ATHLETIC FEES	38,250	38,000	38,000	-	0.00%
1612040	SCHOOL FOOD SERVICE	58,078	48,125	48,125	-	0.00%
1899120	MISCELLANEOUS	13,841	37,000	25,000	(12,000)	-32.43%
1899121	IN-SCHOOL PAYROLL RECEIPTS	36,791	-	-	-	NA
1899122	GRANT REVENUE	28,409	-	-	-	NA
1899125	INSURANCE CLAIMS	29,979	-	-	-	NA
1900110	E-RATE	2,918	11,000	11,000	-	0.00%
5105000	OPERATION	10,365,996	12,588,038	13,652,415	1,064,377	8.46%
5105011	CITY FUND TECHNOLOGY	34,000	20,000	20,000	-	0.00%
5105012	PRIOR YEAR AUDIT BALANCE	491,273	-	-	-	NA
TOTAL LOCAL FUNDS		\$ 11,111,835	\$ 12,755,363	\$ 13,807,740	\$ 1,052,377	8.25%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

STATE REVENUE

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
2402020	BASIC AID	\$ 8,759,031.00	\$ 9,278,004	\$ 9,856,447	\$ 578,443	6.23%
2402030	GED FUNDING / ISAEP FUNDING	8,027.00	8,027	8,027	-	0.00%
2402040	REMEDIAL SUMMER SCHOOL	52,173.00	52,173	48,869	(3,304)	-6.33%
2402050	FOSTER CARE	6,219.00	6,245	2,529	(3,716)	-59.50%
2402070	GIFTED AND TALENTED SOQ	84,561.00	84,675	84,418	(257)	-0.30%
2402080	REMEDIAL SOQ	-	-	-	-	NA
2402110	COMPENSATION SUPPLEMENT	330,024	702,812	226,199	(476,613)	-67.82%
2402120	SPECIAL EDUCATION SOQ	1,080,796	1,191,218	1,074,565	(116,653)	-9.79%
2402140	TEXTBOOK PAYMENTS	211,588	215,235	203,895	(11,340)	-5.27%
2402150	SCHOOL FOOD PAYMENTS	6,901	6,236	6,901	665	10.66%
2402170	VOCATIONAL EDUCATION SOQ	130,805	133,060	131,743	(1,317)	-0.99%
2402210	SOCIAL SECURITY INSTRUCTION	479,620	486,544	478,369	(8,175)	-1.68%
2402230	TEACHER RETIREMENT INSTRUCTION	1,029,266	1,047,010	890,226	(156,784)	-14.97%
2402280	EARLY READING INTERVENTION	38,941	38,941	47,195	8,254	21.20%
2402410	GROUP LIFE INSTRUCTION	29,068	29,569	26,860	(2,709)	-9.16%
2402460	HOMEBOUND	10,576	10,683	7,396	(3,287)	-30.77%
2402480	SPECIAL ED REGIONAL PROGRAM	328,747	325,944	390,932	64,988	19.94%
2402520	VOCATIONAL EDUCATION EQUIPMENT	3,973	7,417	6,734	(683)	-9.21%
2402590	FOSTER CARE SPECIAL ED STUDENTS	4,080	-	-	-	NA
2402650	AT RISK	447,120	469,428	530,675	61,247	13.05%
2402730	NATIONAL BOARD CERTIFIED TEACHERS	2,500	-	-	-	NA
2402810	PRESCHOOL INITIATIVE	19,539	19,539	19,924	385	1.97%
2402860	SUPPLEMENTAL LOTTERY PER PUPIL	589,667	528,086	529,490	1,404	0.27%
2408680	NO LOSS FUNDING	2,398	-	-	-	NA
2402910	MENTOR TEACHER PROGRAM	5,990	2,398	2,224	(174)	-7.26%
2402990	OTHER STATE FUNDS	47,773	-	-	-	NA
2402994	DOE SECURITY GRANT	8,966	-	-	-	NA
2403080	SALES TAX	2,911,602	2,845,221	2,990,285	145,064	5.10%
2403090	ENGLISH AS SECOND LANGUAGE	22,939	24,058	22,480	(1,578)	-6.56%
2403340	CTE EQUIPMENT HIGH DEMAND	2,761	-	-	-	NA
2403360	CTE STEM-H INDUSTRY CREDENTIALS	680	-	-	-	NA
2403470	SCHOOL BREAKFAST	14,087	16,932	10,779	(6,153)	-36.34%
2403472	SCHOOL MEALS EXPANSION	-	3,188	2,175	(1,013)	-31.78%
2403490	INDUSTRY CERTIFICATION COSTS	1,811	-	-	-	NA
2403650	WORKPLACE READINESS SKILLS ASSESSMENT	420	-	-	-	NA
2404050	SOL ALGEBRA READINESS	17,068	17,068	19,858	2,790	16.35%
2404150	PROJECT GRADUATION	3,849	3,849	3,688	(161)	-4.18%
2404270	PBIS OF THE VTSS	19,873	-	-	-	NA
2404670	CAREER SWITCHER MENTORING GRANT	-	-	-	-	NA
2408920	VPI - FLEXIBLE SPENDING	-	-	-	-	NA
2409000	SUPPLEMENTAL PAY IN LIEU OF SALES TAX	450,457	443,485	458,344	14,859	3.35%
2409010	SCHOOL CONSTRUCTION GRANTS	43,324	-	-	-	NA
2409030	SCHOOL MEALS EXPANSION-LUNCH	1,778	-	-	-	NA
2409040	SCHOOL MEALS EXPANSION-BREAKFAST	700	-	-	-	NA
2409411	BONUS PAYMENT	220,004	-	-	-	NA
2409450	ALL IN VA IMPLEMENTATION	155,689	-	-	-	NA
4104050	VPSA FUNDING FOR TECHNOLOGY	58,247	154,000	154,000	-	0.00%
4104070	SSO INCENTIVE GRANT	105,513	120,619	120,619	-	0.00%
	ADDITIONAL STATE REVENUE	-	-	-	-	NA
	SUBTOTAL STATE FUNDS	\$ 17,749,151	\$ 18,271,664	\$ 18,355,846	\$ 84,182	0.46%
2500000	DIRECT SERVICES (MEDICAID)	61,672	35,000	35,000	-	0.00%
4104051	VPSA CARRYOVER FUNDS	-	-	-	-	NA
	TOTAL STATE FUNDS	\$ 17,810,823	\$ 18,306,664	\$ 18,390,846	\$ 84,182	0.46%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

FEDERAL REVENUE

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
10.5530	SCHOOL FOOD BREAKFAST	\$ 63,737	\$ 30,000	\$ 30,000	\$ -	0.00%
10.5550	SCHOOL FOOD PROGRAM	250,511	155,000	155,000	-	0.00%
10.5590	SFSP MEALS	12,733	-	-	-	NA
10.5790	NSLP EQUIPMENT ASSISTANCE	37,934	-	-	-	NA
10.6490	SNP LOCAL EBT	-	-	-	-	NA
12.5560	K-5 LITERACY GRANT	164,136	121,182	30,092	(91,090)	-75.17%
12.5580	VTSS - TIERED SYSTEMS	-	-	-	-	NA
21.0270	CSLFRF	-	-	-	-	NA
84.0100	TITLE I NO CHILD LEFT BEHIND	158,778	155,516	179,922	24,406	15.69%
84.0270	TITLE VI-B	254,736	454,138	448,185	(5,953)	-1.31%
84.031A	TITLE III	725	-	-	-	NA
84.0410	IMPACT AID	218,772	165,000	165,000	-	0.00%
84.0481	CARL PERKINS / DISADV. HANDICAP.	16,412	23,071	23,753	682	2.96%
84.1730	PRESCHOOL HANDICAPPED GRANT	22,383	13,194	13,170	(24)	-0.18%
84.2810	TITLE II	43,791	37,535	41,128	3,593	9.57%
84.4240	TITLE IV	6,680	10,086	11,064	978	9.70%
84.425D	CARES ESSER	-	-	-	-	NA
84.425U	CARES ESSER III	59,373	-	-	-	NA
TOTAL FEDERAL FUNDS		\$ 1,310,701	\$ 1,164,722	\$ 1,097,314	\$ (67,408)	-5.79%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2025-2026 ORIGINAL BUDGET *	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
PRIMARY SCHOOL:				
INSTRUCTION	\$ 2,415,423	\$ 2,733,133	\$ 317,710	13.15%
GUIDANCE	86,312	90,541	4,229	4.90%
HOMEBOUND INSTRUCTION	2,848	2,848	-	0.00%
MEDIA	114,851	115,761	910	0.79%
OFFICE OF THE PRINCIPAL	409,808	393,522	(16,286)	-3.97%
SPECIAL CLASSROOM INSTRUCTION	1,247,681	982,673	(265,008)	-21.24%
GIFTED AND TALENTED	114,229	112,825	(1,404)	-1.23%
REMEDIAL	59,019	-	(59,019)	-100.00%
TOTAL PRIMARY SCHOOL	4,450,171	4,431,303	(18,868)	-0.42%
ELEMENTARY SCHOOL:				
INSTRUCTION	2,655,714	2,865,989	210,275	7.92%
GUIDANCE	95,789	86,633	(9,156)	-9.56%
HOMEBOUND INSTRUCTION	1,610	1,610	-	0.00%
MEDIA	121,012	173,341	52,329	43.24%
OFFICE OF THE PRINCIPAL	415,013	413,887	(1,126)	-0.27%
SPECIAL CLASSROOM INSTRUCTION	795,273	1,034,207	238,934	30.04%
GIFTED AND TALENTED	100,812	202,174	101,362	100.55%
REMEDIAL	169,947	-	(169,947)	-100.00%
TOTAL ELEMENTARY SCHOOL	4,355,170	4,777,841	422,671	9.71%
MIDDLE SCHOOL:				
INSTRUCTION	3,210,236	3,134,688	(75,548)	-2.35%
GUIDANCE	285,622	282,646	(2,976)	-1.04%
HOMEBOUND INSTRUCTION	4,333	4,333	-	0.00%
MEDIA	135,675	160,977	25,302	18.65%
OFFICE OF THE PRINCIPAL	419,096	415,955	(3,141)	-0.75%
SPECIAL CLASSROOM INSTRUCTION	780,116	735,030	(45,086)	-5.78%
VOCATIONAL	100,274	213,393	113,119	112.81%
GIFTED AND TALENTED	109,696	101,462	(8,234)	-7.51%
REMEDIAL	1,615	-	(1,615)	-100.00%
TOTAL MIDDLE SCHOOL	5,046,663	5,048,484	1,821	0.04%
HIGH SCHOOL:				
INSTRUCTION	4,635,911	4,487,458	(148,453)	-3.20%
GUIDANCE	355,093	374,657	19,564	5.51%
HOMEBOUND INSTRUCTION	10,000	10,000	-	0.00%
MEDIA	167,213	167,764	551	0.33%
OFFICE OF THE PRINCIPAL	592,360	595,509	3,149	0.53%
SPECIAL CLASSROOM INSTRUCTION	909,036	1,057,068	148,032	16.28%
VOCATIONAL	696,392	770,469	74,077	10.64%
GIFTED AND TALENTED	102,647	96,916	(5,731)	-5.58%
TOTAL HIGH SCHOOL	7,468,652	7,559,841	91,189	1.22%
ELEMENTARY SECONDARY PROGRAMS:				
ELEMENTARY AND SECONDARY PROGRAMS	978,664	1,310,914	332,250	33.95%
SOCIAL WORKER	82,539	75,487	(7,052)	-8.54%
TOTAL SECONDARY PROGRAMS	1,061,203	1,386,401	325,198	30.64%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2025-2026 ORIGINAL BUDGET *	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
ELEMENTARY SECONDARY ATTENDANCE/HEALTH:				
SCHOOL NURSES	331,656	289,317	(42,339)	-12.77%
PSYCHOLOGICAL SERVICES	226,671	258,127	31,456	13.88%
SPEECH / AUDIOLOGY	387,928	367,036	(20,892)	-5.39%
TOTAL SECONDARY ATTENDANCE/HEALTH	946,255	914,480	(31,775)	-3.36%
ADULT EDUCATION	7,359	7,359	-	0.00%
DIVISION WIDE - ADMINISTRATION:				
SCHOOL BOARD	41,375	41,413	38	0.09%
DIVISION WIDE - ADMINISTRATION	1,411,678	1,533,145	121,467	8.60%
TOTAL DIVISION WIDE - ADMINISTRATION	1,453,053	1,574,558	121,505	8.36%
SCHOOL SECURITY OFFICERS	178,727	182,301	3,574	2.00%
TRANSPORTATION	1,401,122	1,469,696	68,574	4.89%
OPERATION / MAINTENANCE	2,802,497	2,876,377	73,880	2.64%
FOOD SERVICE	97,087	68,300	(28,787)	-29.65%
SITE ACQUISITION	-	8,000	8,000	NA
TECHNOLOGY:				
INSTRUCTIONAL TECHNOLOGY	818,744	859,069	40,325	4.93%
INSTRUCTIONAL SUPPORT - TECHNOLOGY	711,199	754,166	42,967	6.04%
TOTAL TECHNOLOGY	1,529,943	1,613,235	83,292	5.44%
REMEDIAL SUMMER SCHOOL	79,325	95,610	16,285	20.53%
STATE TECH GRANT	184,800	184,800	-	0.00%
FEDERAL GRANTS:				
TITLE I - NO CHILD LEFT BEHIND	155,516	179,922	24,406	15.69%
NATIONAL SCHOOL FOOD SERVICE	185,000	185,000	-	0.00%
CARL PERKINS	23,071	23,753	682	2.96%
TITLE II	37,535	41,128	3,593	9.57%
TITLE IV	10,086	11,064	978	9.70%
TITLE VI-B - SPECIAL EDUCATION	454,138	448,185	(5,953)	-1.31%
K-5 LITERACY GRANT	121,182	30,092	(91,090)	-75.17%
IMPACT AID	165,000	165,000	-	0.00%
PRESCHOOL HANDICAPPED	13,194	13,170	(24)	-0.18%
TOTAL FEDERAL GRANTS	1,164,722	1,097,314	(67,408)	-5.79%
TOTAL EXPENDITURES	\$ 32,226,749	\$ 33,295,900	\$ 1,069,151	3.32%

* Original budget expenditures were reclassified to conform to current reporting categories.

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,626,665	\$ 1,644,339	\$ 1,931,002	\$ 286,663	17.43%
2100	FICA BENEFITS	121,118	125,805	147,737	21,932	17.43%
2210	VRS BENEFITS	81,717	98,796	75,666	(23,130)	-23.41%
2220	VRS HYBRID BENEFITS	137,462	168,925	187,543	18,618	11.02%
2300	HEALTH BENEFITS	243,900	298,128	310,292	12,164	4.08%
2400	GROUP LIFE INSURANCE	16,866	19,022	20,114	1,092	5.74%
2510	HYBRID DISABILITY	2,219	2,642	3,317	675	25.55%
2750	RETIREE HEALTH CARE CREDIT	17,294	19,507	16,703	(2,804)	-14.37%
3000	OTHER INSTRUCTIONAL COST	4,273	500	500	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	774	2,274	2,274	-	0.00%
6000	MATERIALS / SUPPLIES	45,820	35,485	35,485	-	0.00%
8200	EQUIPMENT ADDITIONS	11,500	-	2,500	2,500	NA
TOTAL EXPENDITURES		\$ 2,309,608	\$ 2,415,423	\$ 2,733,133	\$ 317,710	13.15%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 54,557	\$ 59,643	\$ 61,682	\$ 2,039	3.42%
2100	FICA BENEFITS	4,168	4,564	4,720	156	3.42%
2220	VRS HYBRID BENEFITS	8,231	9,684	8,865	(819)	-8.46%
2300	HEALTH BENEFITS	8,125	9,477	13,326	3,849	40.61%
2400	GROUP LIFE INSURANCE	618	688	640	(48)	-6.98%
2510	HYBRID DISABILITY	136	151	157	6	3.97%
2750	RETIREE HEALTH CARE CREDIT	634	705	531	(174)	-24.68%
5500	PROFESSIONAL DEVELOPMENT	525	-	220	220	NA
6000	MATERIALS / SUPPLIES	-	1,400	400	(1,000)	-71.43%
TOTAL EXPENDITURES		\$ 76,994	\$ 86,312	\$ 90,541	\$ 4,229	4.90%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 2,485	\$ 2,645	\$ 2,645	\$ -	0.00%
2100	FICA BENEFITS	190	203	203	-	0.00%
TOTAL EXPENDITURES		\$ 2,675	\$ 2,848	\$ 2,848	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 63,969	\$ 68,097	\$ 69,459	\$ 1,362	2.00%
2100	FICA BENEFITS	4,470	5,210	5,314	104	2.00%
2210	VRS BENEFITS	8,551	11,318	8,474	(2,844)	-25.13%
2300	HEALTH BENEFITS	21,929	25,598	28,165	2,567	10.03%
2400	GROUP LIFE INSURANCE	710	804	737	(67)	-8.33%
2750	RETIREE HEALTH CARE CREDIT	728	824	612	(212)	-25.73%
6000	MATERIALS / SUPPLIES	2,907	3,000	3,000	-	0.00%
TOTAL EXPENDITURES		\$ 103,264	\$ 114,851	\$ 115,761	\$ 910	0.79%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 300,781	\$ 306,581	\$ 310,210	\$ 3,629	1.18%
2100	FICA BENEFITS	22,795	23,458	23,735	277	1.18%
2210	VRS BENEFITS	30,918	37,922	28,181	(9,741)	-25.69%
2220	VRS HYBRID BENEFITS	6,220	6,778	6,115	(663)	-9.78%
2300	HEALTH BENEFITS	25,165	28,529	19,882	(8,647)	-30.31%
2400	GROUP LIFE INSURANCE	3,035	3,176	2,890	(286)	-9.01%
2510	HYBRID DISABILITY	103	106	108	2	1.89%
2750	RETIREE HEALTH CARE CREDIT	3,112	3,258	2,401	(857)	-26.30%
TOTAL EXPENDITURES		\$ 392,129	\$ 409,808	\$ 393,522	\$ (16,286)	-3.97%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 598,045	\$ 739,096	\$ 602,701	\$ (136,395)	-18.45%
2100	FICA BENEFITS	44,310	56,548	46,115	(10,433)	-18.45%
2210	VRS BENEFITS	20,642	31,339	21,537	(9,802)	-31.28%
2220	VRS HYBRID BENEFITS	61,345	74,654	56,349	(18,305)	-24.52%
2300	HEALTH BENEFITS	83,580	110,628	144,111	33,483	30.27%
2400	GROUP LIFE INSURANCE	6,336	7,531	5,942	(1,589)	-21.10%
2510	HYBRID DISABILITY	1,024	1,167	997	(170)	-14.57%
2750	RETIREE HEALTH CARE CREDIT	6,497	7,724	4,936	(2,788)	-36.10%
3000	PURCHASED SERVICES	6,300	97,300	97,300	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	1,762	1,000	335	(665)	-66.50%
6000	MATERIALS / SUPPLIES	2,900	5,200	1,500	(3,700)	-71.15%
7000	JOINT OPERATIONS / NEW HORIZONS	-	115,494	-	(115,494)	-100.00%
8200	EQUIPMENT ADDITIONS	3,611	-	850	850	NA
TOTAL EXPENDITURES		\$ 836,352	\$ 1,247,681	\$ 982,673	\$ (265,008)	-21.24%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 79,611	\$ 80,573	\$ 82,169	\$ 1,596	1.98%
2100	FICA BENEFITS	6,135	6,165	6,287	122	1.98%
2210	VRS BENEFITS	11,005	13,258	9,927	(3,331)	-25.12%
2300	HEALTH BENEFITS	8,183	9,575	10,112	537	5.61%
2400	GROUP LIFE INSURANCE	914	942	863	(79)	-8.39%
2750	RETIREE HEALTH CARE CREDIT	937	966	717	(249)	-25.78%
3002	PURCHASED SERVICES	151	1,100	1,100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	625	625	-	0.00%
6000	MATERIALS / SUPPLIES	433	1,025	1,025	-	0.00%
TOTAL EXPENDITURES		\$ 107,369	\$ 114,229	\$ 112,825	\$ (1,404)	-1.23%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ 43,039	\$ -	\$(43,039)	-100.00%
2100	FICA BENEFITS	-	3,294	-	(3,294)	-100.00%
2210	VRS BENEFITS	-	6,905	-	(6,905)	-100.00%
2220	VRS HYBRID BENEFITS	-	-	-	-	NA
2300	HEALTH BENEFITS	-	4,787	-	(4,787)	-100.00%
2400	GROUP LIFE INSURANCE	-	491	-	(491)	-100.00%
2510	HYBRID DISABILITY	-	-	-	-	NA
2750	RETIREE HEALTH CARE CREDIT	-	503	-	(503)	-100.00%
6000	MATERIALS / SUPPLIES	-	-	-	-	NA
TOTAL EXPENDITURES		\$ -	\$ 59,019	\$ -	\$(59,019)	-100.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,645,024	\$ 1,869,435	\$ 2,034,910	\$ 165,475	8.85%
2100	FICA BENEFITS	120,620	143,025	155,692	12,667	8.86%
2210	VRS BENEFITS	75,018	96,795	108,528	11,733	12.12%
2220	VRS HYBRID BENEFITS	126,946	195,829	151,404	(44,425)	-22.69%
2300	HEALTH BENEFITS	198,772	264,746	333,821	69,075	26.09%
2400	GROUP LIFE INSURANCE	15,856	20,790	20,358	(432)	-2.08%
2510	HYBRID DISABILITY	2,121	3,063	2,678	(385)	-12.57%
2750	RETIREE HEALTH CARE CREDIT	16,259	21,317	16,908	(4,409)	-20.68%
3000	OTHER INSTRUCTIONAL COST	19,337	3,000	1,000	(2,000)	-66.67%
5500	PROFESSIONAL DEVELOPMENT	2,263	2,424	2,900	476	19.64%
6000	MATERIALS / SUPPLIES	51,382	35,290	35,290	-	0.00%
8200	EQUIPMENT ADDITIONS	44,822	-	2,500	2,500	NA
TOTAL EXPENDITURES		\$ 2,318,420	\$ 2,655,714	\$ 2,865,989	\$ 210,275	7.92%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 24,331	\$ 67,015	\$ 61,192	\$ (5,823)	-8.69%
2100	FICA BENEFITS	1,840	5,127	4,682	(445)	-8.68%
2220	VRS HYBRID BENEFITS	3,618	10,852	8,522	(2,330)	-21.47%
2300	HEALTH BENEFITS	4,623	9,873	9,941	68	0.69%
2400	GROUP LIFE INSURANCE	281	771	615	(156)	-20.23%
2510	HYBRID DISABILITY	62	170	151	(19)	-11.18%
2750	RETIREE HEALTH CARE CREDIT	288	791	510	(281)	-35.52%
5500	PROFESSIONAL DEVELOPMENT	-	190	220	30	15.79%
6000	MATERIALS / SUPPLIES	871	1,000	800	(200)	-20.00%
TOTAL EXPENDITURES		\$ 35,914	\$ 95,789	\$ 86,633	\$ (9,156)	-9.56%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	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
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 75,024	\$ 84,016	\$ 128,599	\$ 44,583	53.06%
2100	FICA BENEFITS	5,721	6,428	9,839	3,411	53.06%
2210	VRS BENEFITS	10,193	13,964	15,690	1,726	12.36%
2300	HEALTH BENEFITS	8,183	9,575	10,996	1,421	14.84%
2400	GROUP LIFE INSURANCE	846	992	1,364	372	37.50%
2750	RETIREE HEALTH CARE CREDIT	868	1,017	1,133	116	11.41%
5500	PROFESSIONAL DEVELOPMENT	-	-	700	700	NA
6000	MATERIALS / SUPPLIES	4,427	5,020	5,020	-	0.00%
TOTAL EXPENDITURES		\$ 105,262	\$ 121,012	\$ 173,341	\$ 52,329	43.24%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 279,649	\$ 285,533	\$ 292,122	\$ 6,589	2.31%
2100	FICA BENEFITS	20,203	21,845	22,350	505	2.31%
2210	VRS BENEFITS	33,583	41,223	31,042	(10,181)	-24.70%
2220	VRS HYBRID BENEFITS	5,688	5,564	5,020	(544)	-9.78%
2300	HEALTH BENEFITS	46,211	54,029	57,662	3,633	6.72%
2400	GROUP LIFE INSURANCE	3,172	3,324	3,060	(264)	-7.94%
2510	HYBRID DISABILITY	85	87	89	2	2.30%
2750	RETIREE HEALTH CARE CREDIT	3,253	3,408	2,542	(866)	-25.41%
TOTAL EXPENDITURES		\$ 391,844	\$ 415,013	\$ 413,887	\$ (1,126)	-0.27%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 437,813	\$ 473,207	\$ 732,079	\$ 258,872	54.71%
2100	FICA BENEFITS	32,766	36,206	56,012	19,806	54.70%
2210	VRS BENEFITS	23,497	24,544	31,017	6,473	26.37%
2220	VRS HYBRID BENEFITS	32,922	47,157	51,865	4,708	9.98%
2300	HEALTH BENEFITS	51,205	66,319	82,441	16,122	24.31%
2400	GROUP LIFE INSURANCE	4,487	5,096	6,440	1,344	26.37%
2510	HYBRID DISABILITY	552	738	917	179	24.25%
2750	RETIREE HEALTH CARE CREDIT	4,601	5,225	5,351	126	2.41%
3001	DIRECT SERVICES	66,710	65,000	65,000	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	2,762	1,000	335	(665)	-66.50%
6000	MATERIALS / SUPPLIES	2,748	3,000	1,000	(2,000)	-66.67%
7000	JOINT OPERATIONS / NEW HORIZONS	-	67,781	-	(67,781)	-100.00%
8200	EQUIPMENT ADDITIONS	1,661	-	1,750	1,750	NA
TOTAL EXPENDITURES		\$ 661,724	\$ 795,273	\$ 1,034,207	\$ 238,934	30.04%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 68,241	\$ 76,841	\$ 153,390	\$ 76,549	99.62%
2100	FICA BENEFITS	5,253	5,880	11,736	5,856	99.59%
2210	VRS BENEFITS	9,238	12,408	10,511	(1,897)	-15.29%
2220	VRS HYBRID BENEFITS	-	-	9,564	9,564	NA
2300	HEALTH BENEFITS	1,323	1,548	11,518	9,970	644.06%
2400	GROUP LIFE INSURANCE	767	-	1,604	1,604	NA
2510	HYBRID DISABILITY	-	881	169	(712)	-80.82%
2750	RETIREE HEALTH CARE CREDIT	787	904	1,332	428	47.35%
3000	PURCHASED SERVICES	152	1,100	1,100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	625	625	-	0.00%
6000	MATERIALS / SUPPLIES	551	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 86,312	\$ 100,812	\$ 202,174	\$ 101,362	100.55%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 178,245	\$ 123,881	\$ -	\$ (123,881)	-100.00%
2100	FICA BENEFITS	13,320	9,478	-	(9,478)	-100.00%
2210	VRS BENEFITS	15,906	20,494	-	(20,494)	-100.00%
2220	VRS HYBRID BENEFITS	10,201	-	-	-	NA
2300	HEALTH BENEFITS	11,669	13,145	-	(13,145)	-100.00%
2400	GROUP LIFE INSURANCE	2,010	1,456	-	(1,456)	-100.00%
2510	HYBRID DISABILITY	152	-	-	-	NA
2750	RETIREE HEALTH CARE CREDIT	2,061	1,493	-	(1,493)	-100.00%
TOTAL EXPENDITURES		\$ 233,564	\$ 169,947	\$ -	\$ (169,947)	-100.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 1,868,434	\$ 2,312,609	\$ 2,289,057	\$ (23,552)	-1.02%
2100	FICA BENEFITS	137,304	176,930	175,131	(1,799)	-1.02%
2210	VRS BENEFITS	145,056	190,217	148,403	(41,814)	-21.98%
2220	VRS HYBRID BENEFITS	107,196	178,768	143,570	(35,198)	-19.69%
2300	HEALTH BENEFITS	172,836	246,755	272,012	25,257	10.24%
2400	GROUP LIFE INSURANCE	19,985	26,215	23,261	(2,954)	-11.27%
2510	HYBRID DISABILITY	1,749	2,796	2,539	(257)	-9.19%
2750	RETIREE HEALTH CARE CREDIT	20,493	26,875	19,319	(7,556)	-28.12%
3000	OTHER INSTRUCTIONAL COST	19,829	3,500	3,500	-	0.00%
3005	CHORAL DEPARTMENT	2,517	1,000	4,485	3,485	348.49%
3007	BAND OPERATIONS	2,845	3,000	8,089	5,089	169.65%
5500	PROFESSIONAL DEVELOPMENT	2,032	2,274	2,525	251	11.04%
6000	MATERIALS / SUPPLIES	44,347	39,297	39,797	500	1.27%
6030	REMEDIAL SUPPLIES	72	-	-	-	NA
8200	EQUIPMENT ADDITIONS	21,257	-	3,000	3,000	NA
TOTAL EXPENDITURES		\$ 2,565,952	\$ 3,210,236	\$ 3,134,688	\$ (75,548)	-2.35%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025		2025-2026		2026-2027		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 191,236	\$ 205,776	\$ 205,776	\$ 209,798	\$ 4,022	1.95%		
2100	FICA BENEFITS	14,177	15,743	15,743	16,052	309	1.96%		
2210	VRS BENEFITS	26,252	22,126	22,126	25,457	3,331	15.05%		
2220	VRS HYBRID BENEFITS	-	11,884	11,884	-	(11,884)	-100.00%		
2300	HEALTH BENEFITS	20,975	24,513	24,513	26,348	1,835	7.49%		
2400	GROUP LIFE INSURANCE	2,180	2,416	2,416	2,213	(203)	-8.40%		
2510	HYBRID DISABILITY	-	186	186	-	(186)	-100.00%		
2750	RETIREE HEALTH CARE CREDIT	2,235	2,478	2,478	1,838	(640)	-25.83%		
5500	PROFESSIONAL DEVELOPMENT	-	-	-	440	440	NA		
6000	MATERIALS / SUPPLIES	2,847	500	500	500	-	0.00%		
TOTAL EXPENDITURES		\$ 259,902	\$ 285,622	\$ 285,622	\$ 282,646	\$ (2,976)	-1.04%		

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 3,605	\$ 4,025	\$ 4,025	\$ -	0.00%
2100	FICA BENEFITS	276	308	308	-	0.00%
TOTAL EXPENDITURES		\$ 3,881	\$ 4,333	\$ 4,333	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 93,951	\$ 106,355	\$ 96,224	\$ (10,131)	-9.53%
2100	FICA BENEFITS	7,072	8,137	7,362	(775)	-9.52%
2210	VRS BENEFITS	14,481	11,620	8,701	(2,919)	-25.12%
2220	VRS HYBRID BENEFITS	-	6,057	3,662	(2,395)	-39.54%
2300	HEALTH BENEFITS	741	868	37,780	36,912	4252.53%
2400	GROUP LIFE INSURANCE	1,159	1,256	1,021	(235)	-18.71%
2510	HYBRID DISABILITY	74	95	65	(30)	-31.83%
2750	RETIREE HEALTH CARE CREDIT	1,189	1,287	848	(439)	-34.11%
6000	MATERIALS / SUPPLIES	16,742	-	5,314	5,314	NA
TOTAL EXPENDITURES		\$ 135,409	\$ 135,675	\$ 160,977	\$ 25,302	18.65%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 278,275	\$ 283,852	\$ 283,826	\$ (26)	-0.01%
2100	FICA BENEFITS	19,806	21,717	21,715	(2)	-0.01%
2210	VRS BENEFITS	32,827	40,226	29,490	(10,736)	-26.69%
2220	VRS HYBRID BENEFITS	5,748	6,378	5,754	(624)	-9.78%
2300	HEALTH BENEFITS	51,265	60,117	69,616	9,499	15.80%
2400	GROUP LIFE INSURANCE	3,158	3,310	2,978	(332)	-10.03%
2510	HYBRID DISABILITY	95	100	102	2	2.00%
2750	RETIREE HEALTH CARE CREDIT	3,238	3,396	2,474	(922)	-27.15%
TOTAL EXPENDITURES		\$ 394,412	\$ 419,096	\$ 415,955	\$ (3,141)	-0.75%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 470,275	\$ 461,498	\$ 436,428	\$ (25,070)	-5.43%
2100	FICA BENEFITS	34,619	35,311	33,391	(1,920)	-5.44%
2210	VRS BENEFITS	21,353	27,815	20,826	(6,989)	-25.13%
2220	VRS HYBRID BENEFITS	39,689	43,046	34,778	(8,268)	-19.21%
2300	HEALTH BENEFITS	62,949	78,549	51,674	(26,875)	-34.21%
2400	GROUP LIFE INSURANCE	4,766	5,034	4,321	(713)	-14.16%
2510	HYBRID DISABILITY	659	673	615	(58)	-8.62%
2750	RETIREE HEALTH CARE CREDIT	4,887	5,164	3,587	(1,577)	-30.54%
5500	PROFESSIONAL DEVELOPMENT	1,762	1,000	335	(665)	-66.50%
6000	MATERIALS / SUPPLIES	3,306	3,723	3,723	-	0.00%
6005	JOB COACH MATERIALS	-	1,000	1,000	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	138,275	117,303	144,352	27,049	23.06%
8200	EQUIPMENT ADDITIONS	3,300	-	-	-	NA
TOTAL EXPENDITURES		\$ 785,840	\$ 780,116	\$ 735,030	\$ (45,086)	-5.78%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 62,088	\$ 67,977	\$ 150,347	\$ 82,370	121.17%
2100	FICA BENEFITS	4,630	5,202	11,503	6,301	121.13%
2210	VRS BENEFITS	8,373	11,126	18,217	7,091	63.73%
2300	HEALTH BENEFITS	8,183	9,575	25,635	16,060	167.73%
2400	GROUP LIFE INSURANCE	695	790	1,583	793	100.38%
2750	RETIREE HEALTH CARE CREDIT	713	811	1,315	504	62.15%
5500	PROFESSIONAL DEVELOPMENT	-	-	-	-	NA
6000	MATERIALS / SUPPLIES	3,468	4,793	4,793	-	0.00%
8200	EQUIPMENT ADDITIONS	1,767	-	-	-	NA
TOTAL EXPENDITURES		\$ 89,917	\$ 100,274	\$ 213,393	\$ 113,119	112.81%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 75,206	\$ 85,042	\$ 81,604	\$ (3,438)	-4.04%
2100	FICA BENEFITS	5,803	6,507	6,244	(263)	-4.04%
2210	VRS BENEFITS	10,175	-	9,718	9,718	NA
2220	VRS HYBRID BENEFITS	-	13,810	-	(13,810)	-100.00%
2300	HEALTH BENEFITS	891	-	-	-	NA
2400	GROUP LIFE INSURANCE	845	981	845	(136)	-13.86%
2510	HYBRID DISABILITY	-	1,006	-	(1,006)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	866	-	701	701	NA
3000	PURCHASED SERVICES	-	1,100	1,100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	-	625	625	-	0.00%
6000	MATERIALS / SUPPLIES	470	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 94,256	\$ 109,696	\$ 101,462	\$ (8,234)	-7.51%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ 1,035	\$ -	\$ (1,035)	-100.00%
2100	FICA BENEFITS	-	80	-	(80)	-100.00%
6000	MATERIALS / SUPPLIES	-	500	-	(500)	-100.00%
TOTAL EXPENDITURES		\$ -	\$ 1,615	\$ -	\$ (1,615)	-100.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 2,748,002	\$ 3,084,162	\$ 2,990,388	\$ (93,774)	-3.04%
2100	FICA BENEFITS	201,706	236,289	228,789	(7,500)	-3.17%
2210	VRS BENEFITS	162,676	223,243	160,543	(62,700)	-28.09%
2220	VRS HYBRID BENEFITS	163,748	222,548	184,610	(37,938)	-17.05%
2300	HEALTH BENEFITS	306,769	395,480	434,951	39,471	9.98%
2400	GROUP LIFE INSURANCE	25,444	31,667	27,278	(4,389)	-13.86%
2510	HYBRID DISABILITY	2,643	3,481	3,265	(216)	-6.21%
2750	RETIREE HEALTH CARE CREDIT	26,091	32,474	22,654	(9,820)	-30.24%
3000	OTHER INSTRUCTIONAL COST	49,803	45,000	35,000	(10,000)	-22.22%
3002	ATHLETIC OFFICIATING	19,000	31,000	35,000	4,000	12.90%
3003	ISAEP GED VOUCHERS	2,081	2,886	3,000	114	3.95%
3005	CHORUS OPERATIONS	4,670	9,559	8,310	(1,249)	-13.06%
3810	ALT ED-VIRTUAL HIGH SCHOOL	34,870	45,000	60,000	15,000	33.33%
5500	PROFESSIONAL DEVELOPMENT	2,906	3,000	3,060	60	2.00%
5501	ATHLETIC TRANSPORTATION	8,293	15,500	15,500	-	0.00%
6000	MATERIALS / SUPPLIES	113,044	91,416	91,416	-	0.00%
6003	PROJECT GRADUATION MATERIALS	-	1,000	1,000	-	0.00%
6005	PSAT / SAT PREP & MATERIALS	3,845	3,000	3,000	-	0.00%
6007	ATHLETIC UNIFORMS	33,600	21,600	21,600	-	0.00%
6008	BAND OPERATIONS	15,380	15,000	30,000	15,000	100.00%
7000	JOINT OPERATIONS / NEW HORIZONS	143,632	119,067	125,094	6,027	5.06%
7005	TUITION SUMMER GOV. SCHOOL	-	3,539	-	(3,539)	-100.00%
8200	EQUIPMENT ADDITIONS	119,494	-	3,000	3,000	NA
TOTAL EXPENDITURES		\$ 4,187,697	\$ 4,635,911	\$ 4,487,458	\$ (148,453)	-3.20%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 216,770	\$ 247,530	\$ 269,941	\$ 22,411	9.05%
2100	FICA BENEFITS	16,366	18,938	20,653	1,715	9.06%
2210	VRS BENEFITS	12,301	14,038	10,502	(3,536)	-25.19%
2220	VRS HYBRID BENEFITS	13,706	26,913	26,860	(53)	-0.20%
2300	HEALTH BENEFITS	19,331	30,375	31,400	1,025	3.37%
2400	GROUP LIFE INSURANCE	2,085	2,910	2,851	(59)	-2.03%
2510	HYBRID DISABILITY	234	421	475	54	12.83%
2750	RETIREE HEALTH CARE CREDIT	2,138	2,983	2,368	(615)	-20.62%
3000	PROFESSIONAL DEVELOPMENT	978	2,488	1,910	(578)	-23.23%
6000	MATERIALS / SUPPLIES	6,626	7,200	6,400	(800)	-11.11%
6010	COURSE DESCRIPTION BOOKS	-	1,297	1,297	-	0.00%
TOTAL EXPENDITURES		\$ 290,535	\$ 355,093	\$ 374,657	\$ 19,564	5.51%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	INSTRUCTIONAL SALARIES	\$ 12,950	\$ 9,290	\$ 9,290	\$ -	0.00%
2100	FICA BENEFITS	991	710	710	-	0.00%
TOTAL EXPENDITURES		\$ 13,941	\$ 10,000	\$ 10,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 99,421	\$ 105,155	\$ 106,454	\$ 1,299	1.24%
2100	FICA BENEFITS	6,942	8,045	8,145	100	1.24%
2210	VRS BENEFITS	4,424	5,546	4,153	(1,393)	-25.12%
2220	VRS HYBRID BENEFITS	11,327	11,740	10,477	(1,263)	-10.76%
2300	HEALTH BENEFITS	22,320	26,056	28,305	2,249	8.63%
2400	GROUP LIFE INSURANCE	1,122	1,228	1,117	(111)	-9.04%
2510	HYBRID DISABILITY	166	184	185	1	0.54%
2750	RETIREE HEALTH CARE CREDIT	1,151	1,259	928	(331)	-26.29%
6000	MATERIALS / SUPPLIES	3,881	8,000	8,000	-	0.00%
TOTAL EXPENDITURES		\$ 150,754	\$ 167,213	\$ 167,764	\$ 551	0.33%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 406,725	\$ 420,293	\$ 427,676	\$ 7,383	1.76%
2100	FICA BENEFITS	30,141	32,158	32,721	563	1.75%
2210	VRS BENEFITS	55,837	69,057	51,770	(17,287)	-25.03%
2300	HEALTH BENEFITS	47,314	60,915	75,104	14,189	23.29%
2400	GROUP LIFE INSURANCE	4,637	4,907	4,501	(406)	-8.27%
2750	RETIREE HEALTH CARE CREDIT	4,754	5,030	3,737	(1,293)	-25.71%
TOTAL EXPENDITURES		\$ 549,408	\$ 592,360	\$ 595,509	\$ 3,149	0.53%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 433,370	\$ 507,925	\$ 445,751	\$ (62,174)	-12.24%
2100	FICA BENEFITS	32,040	38,861	34,105	(4,756)	-12.24%
2210	VRS BENEFITS	42,274	54,604	30,696	(23,908)	-43.78%
2220	VRS HYBRID BENEFITS	14,329	24,401	24,635	234	0.96%
2300	HEALTH BENEFITS	51,509	71,611	59,010	(12,601)	-17.60%
2400	GROUP LIFE INSURANCE	4,485	5,613	4,447	(1,166)	-20.77%
2510	HYBRID DISABILITY	215	382	435	53	13.87%
2750	RETIREE HEALTH CARE CREDIT	4,599	5,754	3,692	(2,062)	-35.84%
5500	PROFESSIONAL DEVELOPMENT	1,762	1,000	335	(665)	-66.50%
6000	MATERIALS / SUPPLIES	3,487	4,678	4,678	-	0.00%
6005	JOB COACH MATERIALS	1,009	-	-	-	NA
6006	PRINT SHOP MATERIALS	87	-	-	-	NA
7000	JOINT OPERATIONS / NEW HORIZONS	430,369	194,207	449,284	255,077	131.34%
TOTAL EXPENDITURES		\$ 1,019,535	\$ 909,036	\$ 1,057,068	\$ 148,032	16.28%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 270,867	\$ 312,089	\$ 363,601	\$ 51,512	16.51%
2100	FICA BENEFITS	19,663	23,879	27,819	3,940	16.50%
2210	VRS BENEFITS	8,373	11,126	8,331	(2,795)	-25.12%
2220	VRS HYBRID BENEFITS	27,534	32,620	34,963	2,343	7.18%
2300	HEALTH BENEFITS	31,327	56,370	39,683	(16,687)	-29.60%
2400	GROUP LIFE INSURANCE	2,537	3,107	3,248	141	4.54%
2510	HYBRID DISABILITY	406	510	618	108	21.18%
2750	RETIREE HEALTH CARE CREDIT	2,601	3,188	2,696	(492)	-15.43%
3001	WRS & OTHER CERT ASSESSMENTS	699	-	-	-	NA
3002	OTHER CERTIFICATION ASSESSMENT	1,811	3,500	3,700	200	5.71%
3003	STEM-H INDUSTRY CERTIFICATION	680	-	-	-	NA
3004	CTE EQUIPMENT HIGH DEMAND	2,761	-	-	-	NA
5500	PROFESSIONAL DEVELOPMENT	-	500	500	-	0.00%
6000	MATERIALS / SUPPLIES	8,325	11,379	11,379	-	0.00%
7000	JOINT OPERATIONS / NEW HORIZONS	255,901	223,124	252,931	29,807	13.36%
7050	AVIATION ACADEMY	21,640	15,000	21,000	6,000	40.00%
8200	EQUIPMENT ADDITIONS	-	-	-	-	NA
8201	CTE STATE EQUIPMENT	3,971	-	-	-	NA
TOTAL EXPENDITURES		\$ 659,096	\$ 696,392	\$ 770,469	\$ 74,077	10.64%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 65,977	\$ 71,722	\$ 68,024	\$ (3,698)	-5.16%
2100	FICA BENEFITS	5,027	5,488	5,205	(283)	-5.16%
2220	VRS HYBRID BENEFITS	-	11,653	9,763	(1,890)	-16.22%
2300	HEALTH BENEFITS	10,431	9,575	10,112	537	5.61%
2400	GROUP LIFE INSURANCE	8,183	828	704	(124)	-14.98%
2510	HYBRID DISABILITY	748	182	173	(9)	-4.95%
2750	RETIREE HEALTH CARE CREDIT	165	849	585	(264)	-31.10%
3002	PURCHASE SERVICES	767	1,100	1,100	-	0.00%
5500	PROFESSIONAL DEVELOPMENT	231	625	625	-	0.00%
6000	MATERIALS / SUPPLIES	390	625	625	-	0.00%
TOTAL EXPENDITURES		\$ 91,919	\$ 102,647	\$ 96,916	\$ (5,731)	-5.58%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 506,315	\$ 428,809	\$ 639,618	\$ 210,809	49.16%
2100	FICA BENEFITS	37,009	32,421	48,937	16,516	50.94%
2210	VRS BENEFITS	23,156	27,891	31,993	4,102	14.71%
2220	VRS HYBRID BENEFITS	44,966	41,069	48,695	7,626	18.57%
2300	HEALTH BENEFITS	74,359	87,120	114,864	27,744	31.85%
2400	GROUP LIFE INSURANCE	5,102	4,899	6,294	1,395	28.48%
2510	HYBRID DISABILITY	700	643	861	218	33.90%
2750	RETIREE HEALTH CARE CREDIT	5,232	5,022	5,226	204	4.06%
3000	SCANNING STUDENT RECORDS	29,826	4,600	7,500	2,900	63.04%
3002	PURCHASE SERVICES	27,704	157,890	219,500	61,610	39.02%
5500	PROFESSIONAL DEVELOPMENT	29,849	46,100	30,000	(16,100)	-34.92%
6000	MATERIALS / SUPPLIES	36,602	5,200	13,350	8,150	156.73%
6010	SELP TEST FOR ESL STUDENTS	43,890	13,600	17,000	3,400	25.00%
6020	NEW TEXTBOOK ADOPTION	628	108,400	111,364	2,964	2.73%
6025	REPLACEMENT / CONSUMABLES	247,078	15,000	15,712	712	4.75%
6030	ALL IN VA MATERIALS AND SUPPLIES	12,666	-	-	-	NA
TOTAL EXPENDITURES		\$ 1,125,082	\$ 978,664	\$ 1,310,914	\$ 332,250	33.95%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 59,786	\$ 64,637	\$ 59,935	\$ (4,702)	-7.27%
2100	FICA BENEFITS	4,580	4,945	4,586	(359)	-7.26%
2220	VRS HYBRID BENEFITS	10,934	10,743	8,811	(1,932)	-17.98%
2400	GROUP LIFE INSURANCE	741	763	636	(127)	-16.64%
2510	HYBRID DISABILITY	163	168	156	(12)	-7.14%
2750	RETIREE HEALTH CARE CREDIT	759	783	528	(255)	-32.57%
5500	PROFESSIONAL DEVELOPMENT	-	-	335	335	NA
6000	MATERIALS / SUPPLIES	-	500	500	-	0.00%
TOTAL EXPENDITURES		\$ 76,963	\$ 82,539	\$ 75,487	\$ (7,052)	-8.54%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 184,829	\$ 216,993	\$ 215,707	\$ (1,286)	-0.59%
2100	FICA BENEFITS	13,687	16,604	16,505	(99)	-0.60%
2210	VRS BENEFITS	7,660	9,412	7,056	(2,356)	-25.03%
2220	VRS HYBRID BENEFITS	16,946	24,396	21,212	(3,184)	-13.05%
2300	HEALTH BENEFITS	28,017	46,603	11,689	(34,914)	-74.92%
2400	GROUP LIFE INSURANCE	1,876	2,402	2,143	(259)	-10.78%
2510	HYBRID DISABILITY	273	382	375	(7)	-1.83%
2750	RETIREE HEALTH CARE CREDIT	1,923	2,464	1,780	(684)	-27.76%
5500	PROFESSIONAL DEVELOPMENT	-	500	950	450	90.00%
6000	MATERIALS / SUPPLIES	10,641	11,900	11,900	-	0.00%
TOTAL EXPENDITURES		\$ 265,852	\$ 331,656	\$ 289,317	\$ (42,339)	-12.77%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 163,715	\$ 169,746	\$ 185,017	\$ 15,271	9.00%
2100	FICA BENEFITS	12,390	12,987	14,155	1,168	8.99%
2210	VRS BENEFITS	12,747	15,349	11,483	(3,866)	-25.19%
2220	VRS HYBRID BENEFITS	11,760	12,166	12,745	579	4.76%
2300	HEALTH BENEFITS	9,828	11,025	29,416	18,391	166.81%
2400	GROUP LIFE INSURANCE	1,861	1,954	1,918	(36)	-1.84%
2510	HYBRID DISABILITY	177	190	226	36	18.95%
2750	RETIREE HEALTH CARE CREDIT	1,908	2,004	1,592	(412)	-20.56%
5500	PROFESSIONAL DEVELOPMENT	-	-	325	325	NA
6000	MATERIALS AND SUPPLIES	-	1,250	1,250	-	0.00%
TOTAL EXPENDITURES		\$ 214,386	\$ 226,671	\$ 258,127	\$ 31,456	13.88%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 244,003	\$ 284,413	\$ 244,138	\$ (40,275)	-14.16%
2100	FICA BENEFITS	18,644	21,759	18,678	(3,081)	-14.16%
2210	VRS BENEFITS	23,056	29,072	-	(29,072)	-100.00%
2220	VRS HYBRID BENEFITS	10,311	18,200	35,891	17,691	97.20%
2300	HEALTH BENEFITS	7,467	20,898	57,954	37,056	177.32%
2400	GROUP LIFE INSURANCE	2,713	3,358	2,590	(768)	-22.87%
2510	HYBRID DISABILITY	176	285	635	350	122.81%
2750	RETIREE HEALTH CARE CREDIT	2,782	3,443	2,150	(1,293)	-37.55%
6000	MATERIALS / SUPPLIES	-	6,500	5,000	(1,500)	-23.08%
TOTAL EXPENDITURES		\$ 309,152	\$ 387,928	\$ 367,036	\$ (20,892)	-5.39%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1111	BOARD MEMBERS	\$ 2,955	\$ 3,060	\$ 3,060	\$ -	0.00%
1150	CLERK TO THE BOARD	30,540	29,999	30,599	600	2.00%
2100	FICA BENEFITS	2,645	2,535	2,581	46	1.81%
2220	VRS HYBRID BENEFITS	4,430	4,986	4,498	(488)	-9.79%
2300	HEALTH BENEFITS	4,250	-	-	-	NA
2400	GROUP LIFE INSURANCE	344	354	325	(29)	-8.19%
2510	HYBRID DISABILITY	76	78	80	2	2.56%
2750	RETIREE HEALTH CARE CREDIT	352	363	270	(93)	-25.62%
TOTAL EXPENDITURES		\$ 45,592	\$ 41,375	\$ 41,413	\$ 38	0.09%

POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1112	SUPERINTENDENT SALARY	\$ 217,124	\$ 223,170	\$ 246,078	\$ 22,908	10.26%
1000	SALARIES	611,943	623,009	635,464	12,455	2.00%
2100	FICA BENEFITS	59,995	64,737	67,442	2,705	4.18%
2210	VRS BENEFITS	59,117	73,018	54,681	(18,337)	-25.11%
2220	VRS HYBRID BENEFITS	62,884	62,620	59,281	(3,339)	-5.33%
2300	HEALTH BENEFITS	54,859	70,466	73,098	2,632	3.74%
2400	GROUP LIFE INSURANCE	9,231	9,633	9,029	(604)	-6.27%
2510	HYBRID DISABILITY	952	979	1,048	69	7.05%
2700	WORKERS COMPENSATION	89,070	60,000	90,000	30,000	50.00%
2750	RETIREE HEALTH CARE CREDIT	9,465	9,879	7,497	(2,382)	-24.11%
3000	PURCHASE SERVICES	89,073	59,050	103,190	44,140	74.75%
3001	SPECIAL EVENTS & ACKNOWLEDGEMENTS	4,639	8,675	8,675	-	0.00%
3003	LEGAL SERVICES	32,986	35,000	35,000	-	0.00%
3005	DUES AND MEMBERSHIPS	11,127	12,000	13,000	1,000	8.33%
3006	HUMAN RESOURCES	6,786	10,300	10,700	400	3.88%
3007	REGISTRATIONS / SUBSCRIPTIONS	3,303	3,000	4,000	1,000	33.33%
3008	PRESENTERS / STAFF DEVELOPMENT	15	-	-	-	NA
3010	PROF LEARNING-PURCHASED SERVICES	370	4,100	6,450	2,350	57.32%
3011	PROF LEARNING-SPECIAL EVENTS	928	1,080	1,700	620	57.41%
3012	PROF LEARNING-ACKNOWLEDGEMENTS	21	3,600	3,200	(400)	-11.11%
5400	LEASES AND RENTALS	27,285	27,000	27,000	-	0.00%
5500	SUPT & SB PROF DEVELOPMENT	4,801	3,508	3,508	-	0.00%
5501	INSTRUCTIONAL PROF DEVELOPMENT	2,085	7,000	4,624	(2,376)	-33.94%
5502	FINANCE PROF DEVELOPMENT	4,025	2,624	5,000	2,376	90.55%
5503	STAFF MILEAGE	411	500	500	-	0.00%
5504	DISTRICT STAFF DEVELOPMENT	11,046	8,400	15,600	7,200	85.71%
5510	PROF LEARNING-PROF DEVELOPMENT	19,948	16,550	36,600	20,050	121.15%
6000	MATERIALS / SUPPLIES	11,253	9,000	9,000	-	0.00%
6010	PROF LEARNING-MATERIALS / SUPPLIES	6,610	1,700	700	(1,000)	-58.82%
8200	EQUIPMENT ADDITIONS	3,582	1,080	1,080	-	0.00%
		-				
	TOTAL EXPENDITURES	\$ 1,414,934	\$ 1,411,678	\$ 1,533,145	\$ 121,467	8.60%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025		2025-2026		2026-2027		INCREASE	%
		ACTUAL	BUDGET	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE		
1000	SALARIES	\$ 523,770	\$ 703,220	\$ 716,151	\$ 12,931		1.84%		
2100	FICA BENEFITS	38,428	53,809	54,796	987		1.83%		
2210	VRS BENEFITS	10,824	56,156	37,024	(19,132)		-34.07%		
2220	VRS HYBRID BENEFITS	15,562	25,701	23,323	(2,378)		-9.25%		
2300	HEALTH BENEFITS	95,944	171,384	185,017	13,633		7.95%		
2400	GROUP LIFE INSURANCE	3,918	8,036	7,329	(707)		-8.80%		
2510	HYBRID DISABILITY	782	1,520	1,447	(73)		-4.80%		
2750	RETIREE HEALTH CARE CREDIT	3,902	8,064	7,393	(671)		-8.32%		
3000	TESTING	5,200	6,000	6,000	-		0.00%		
3001	TRANSPORTATION SOFTWARE	9,100	9,100	27,692	18,592		204.31%		
3800	SERVICES FROM OTHER GOVT ENT.	300,350	275,000	328,300	53,300		19.38%		
5300	TRANSPORTATION INSURANCE	16,335	18,000	18,000	-		0.00%		
5501	HOMELESS MILEAGE	3,130	600	1,500	900		150.00%		
6000	MATERIALS / SUPPLIES	5,653	2,300	2,300	-		0.00%		
6008	GAS / OIL SB & SBM VEHICLES	10,004	22,000	15,000	(7,000)		-31.82%		
6009	PARTS / LABOR SB & SBM VEHICLES	35,334	40,232	30,000	(10,232)		-25.43%		
8000	EQUIPMENT	106,241	-	8,424	8,424		NA		
TOTAL EXPENDITURES		\$ 1,184,477	\$ 1,401,122	\$ 1,469,696	\$ 68,574		4.89%		

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 449,353	\$ 491,539	\$ 525,165	\$ 33,626	6.84%
2100	FICA BENEFITS	34,443	37,606	40,182	2,576	6.85%
2210	VRS BENEFITS	23,401	30,333	24,619	(5,714)	-18.84%
2220	VRS HYBRID BENEFITS	20,581	27,816	19,042	(8,774)	-31.54%
2300	HEALTH BENEFITS	58,327	73,791	96,129	22,338	30.27%
2400	GROUP LIFE INSURANCE	5,128	5,792	5,560	(232)	-4.01%
2510	HYBRID DISABILITY	1,411	1,645	1,660	15	0.91%
2750	RETIREE HEALTH CARE CREDIT	5,145	5,806	5,592	(214)	-3.69%
3000	PURCHASE SERVICES	9,527	7,538	7,538	-	0.00%
3002	LAWN CONTRACT SERVICES	49,336	61,000	63,000	2,000	3.28%
3004	CONTRACT CUSTODIAL	607,337	621,000	649,524	28,524	4.59%
3005	OTHER EXPENSES PAINTING	8,435	8,500	15,000	6,500	76.47%
3006	CONTRACT SERVICES	168,613	178,531	214,379	35,848	20.08%
3007	GROUND MATERIALS	1,107	9,000	12,000	3,000	33.33%
5100	ELECTRICAL SERVICES	627,473	650,000	593,087	(56,913)	-8.76%
5102	NATURAL GAS	60,625	55,000	55,000	-	0.00%
5104	WATER SERVICE	20,090	28,000	25,000	(3,000)	-10.71%
5105	SEWAGE FEES	42,087	48,000	50,000	2,000	4.17%
5200	COMMUNICATIONS	34,597	40,000	32,800	(7,200)	-18.00%
5300	LIABILITY AND FLOOD INSURANCE	209,407	221,000	215,000	(6,000)	-2.71%
5800	RENTAL / PURCHASE EQUIPMENT	665	4,500	5,000	500	11.11%
6000	CUSTODIAL SUPPLIES	2,406	1,100	1,100	-	0.00%
6090	BUILD MATERIALS REPAIR	51,403	95,000	100,000	5,000	5.26%
8100	CAPITAL OUTLAY	577,479	100,000	120,000	20,000	20.00%
8201	SCHOOL SECURITY EQUIP GRANT	57,790	-	-	-	NA
TOTAL EXPENDITURES		\$ 3,126,166	\$ 2,802,497	\$ 2,876,377	\$ 73,880	2.64%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 60,990	\$ 74,105	\$ 52,582	\$ (21,523)	-29.04%
2100	FICA BENEFITS	4,617	5,672	4,026	(1,646)	-29.02%
2210	VRS BENEFITS	4,339	6,549	1,013	(5,536)	-84.53%
2220	VRS HYBRID BENEFITS	-	-	-	-	NA
2300	HEALTH BENEFITS	7,810	9,575	10,112	537	5.61%
2400	GROUP LIFE INSURANCE	528	590	270	(320)	-54.24%
2750	RETIREE HEALTH CARE CREDIT	532	596	297	(299)	-50.17%
TOTAL EXPENDITURES		\$ 78,816	\$ 97,087	\$ 68,300	\$ (28,787)	-29.65%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE SERVICES	\$ 7,320	\$ -	\$ 8,000	\$ 8,000	NA
TOTAL EXPENDITURES		\$ 7,320	\$ -	\$ 8,000	\$ 8,000	NA

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 7,160	\$ 72,294	\$ 87,422	\$ 15,128	20.93%
2100	FICA BENEFITS	548	5,531	6,688	1,157	20.92%
6000	MATERIALS / SUPPLIES	2,196	1,500	1,500	-	0.00%
TOTAL EXPENDITURES		\$ 9,904	\$ 79,325	\$ 95,610	\$ 16,285	20.53%

16,285

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
2100	FICA BENEFITS	-	459	459	-	0.00%
6000	MATERIALS / SUPPLIES	2,986	900	900	-	0.00%
TOTAL EXPENDITURES		\$ 2,986	\$ 7,359	\$ 7,359	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 150,553	\$ 166,024	\$ 169,345	\$ 3,321	2.00%
2100	FICA BENEFITS	10,931	12,703	12,956	253	1.99%
2300	HEALTH BENEFITS	30,026	-	-	-	NA
TOTAL EXPENDITURES		\$ 191,510	\$ 178,727	\$ 182,301	\$ 3,574	2.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 231,344	\$ 262,221	\$ 266,503	\$ 4,282	1.63%
2100	FICA BENEFITS	17,705	20,061	20,388	327	1.63%
2210	VRS BENEFITS	31,951	43,404	32,515	(10,889)	-25.09%
2220	VRS HYBRID BENEFITS	-	-	-	-	NA
2300	HEALTH BENEFITS	17,631	20,600	21,630	1,030	5.00%
2400	GROUP LIFE INSURANCE	2,653	3,083	2,826	(257)	-8.34%
2510	HYBRID DISABILITY	-	-	-	-	NA
2750	RETIREE HEALTH CARE CREDIT	2,721	3,161	2,346	(815)	-25.78%
3002	TRA, ASSETWORKS, HEARTLAND SUPPORT	29,778	30,000	30,000	-	0.00%
3003	COPY MACHINE / AV EQUIPMENT	95,002	89,889	95,000	5,111	5.69%
3004	SYSTEM SECURITY MAINTENANCE	16,749	25,000	25,000	-	0.00%
3200	ONLINE / VIRTUAL INSTRUCT LEARNING	-	10,500	10,500	-	0.00%
5001	TELECOMMUNICATIONS	15,425	15,000	16,000	1,000	6.67%
5002	E-RATE	4,000	12,500	12,500	-	0.00%
5200	POSTAGE	15	100	100	-	0.00%
6000	PPS TECH MATERIALS AND SUPPLIES	7,993	3,000	3,000	-	0.00%
6001	PES TECH MATERIALS AND SUPPLIES	5,323	5,200	5,200	-	0.00%
6002	PMS TECH MATERIALS AND SUPPLIES	5,906	4,000	5,325	1,325	33.13%
6003	PHS TECH MATERIALS AND SUPPLIES	9,323	4,000	5,034	1,034	25.85%
6040	DIVISION WIDE SOFTWARE	141,427	129,685	154,013	24,328	18.76%
6045	WEB BASED IEP SYSTEM	8,378	5,715	8,500	2,785	48.73%
6050	PPS LIBRARY	7,514	7,200	8,196	996	13.83%
6051	PES LIBRARY	8,848	8,600	9,079	479	5.57%
6052	PMS LIBRARY	3,317	9,800	17,511	7,711	78.68%
6053	PHS LIBRARY	12,531	12,500	12,500	-	0.00%
8200	HARDWARE	60,665	35,000	35,000	-	0.00%
8201	OTHER USE OF FUNDS / ED TV	18,600	10,000	10,000	-	0.00%
8300	HARDWARE / MAINT AND REPAIR	52,853	40,403	40,403	-	0.00%
8400	DISTRICT WIDE INTERNET	9,470	8,122	10,000	1,878	23.12%
TOTAL EXPENDITURES		\$ 817,122	\$ 818,744	\$ 859,069	\$ 40,325	4.93%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 400,813	\$ 432,547	\$ 467,280	\$ 34,733	8.03%
2100	FICA BENEFITS	30,113	33,092	35,750	2,658	8.03%
2210	VRS BENEFITS	35,830	43,185	34,244	(8,941)	-20.70%
2220	VRS HYBRID BENEFITS	20,978	22,326	20,143	(2,183)	-9.78%
2300	HEALTH BENEFITS	51,274	52,174	73,185	21,011	40.27%
2400	GROUP LIFE INSURANCE	4,494	4,654	4,430	(224)	-4.81%
2510	HYBRID DISABILITY	335	349	356	7	2.01%
2750	RETIREE HEALTH CARE CREDIT	4,608	4,772	3,678	(1,094)	-22.93%
3000	POWERSCHOOL & OTHER SOFTWARE	33,027	52,000	45,000	(7,000)	-13.46%
3002	RDA SUPPORT SERVICES	59,419	58,000	62,000	4,000	6.90%
6000	TECHNOLOGY SUPPLIES - SBO	703	2,350	2,350	-	0.00%
6040	TECHNOLOGY SOFTWARE - SBO	382	1,000	1,000	-	0.00%
8300	HARDWARE	134,377	-	-	-	NA
8304	REPLACE / REPAIR	3,317	4,750	4,750	-	0.00%
TOTAL EXPENDITURES		\$ 779,670	\$ 711,199	\$ 754,166	\$ 42,967	6.04%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	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	8,829	-	0.00%
6050	PROFESSIONAL DEVELOPMENT	2,333	7,700	7,700	-	0.00%
6053	REQUIRED LOCAL MATCH	23,100	23,100	23,100	-	0.00%
8300	HARDWARE	185,050	135,273	135,273	-	0.00%
8400	LAN CAPABILITY	4,037	3,898	3,898	-	0.00%
TOTAL EXPENDITURES		\$ 229,349	\$ 184,800	\$ 184,800	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 98,103	\$ 112,760	\$ 105,433	\$ (7,327)	-6.50%
2100	FICA BENEFITS	7,480	8,627	8,067	(560)	-6.49%
2210	VRS BENEFITS	13,940	18,742	4,859	(13,883)	-74.07%
2220	VRS HYBRID BENEFITS	-	-	9,645	9,645	NA
2300	HEALTH BENEFITS	4,092	4,788	5,056	268	5.60%
2400	GROUP LIFE INSURANCE	1,158	1,332	1,119	(213)	-15.99%
2510	HYBRID DISABILITY	-	-	171	171	NA
2750	RETIREE HEALTH CARE CREDIT	1,187	1,365	929	(436)	-31.94%
6000	MATERIALS / SUPPLIES	32,818	7,902	44,643	36,741	464.96%
TOTAL EXPENDITURES		\$ 158,778	\$ 155,516	\$ 179,922	\$ 24,406	15.69%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
5800	MEAL REIMBURSEMENT - LUNCH	\$ 259,153	\$ 155,000	\$ 155,000	\$ -	0.00%
5801	MEAL REIMBURSEMENT - BREAKFAST	78,561	30,000	30,000	-	0.00%
5802	SFSP MEALS	12,733	-	-	-	NA
8200	NSLP EQUIPMENT ASSISTANCE	37,934	-	-	-	NA
TOTAL EXPENDITURES		\$ 388,381	\$ 185,000	\$ 185,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025 ACTUAL	2025-2026 ORIGINAL BUDGET	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
8203	CARL PERKINS	\$ 16,412	\$ 23,071	\$ 23,753	\$ 682	2.96%
TOTAL EXPENDITURES		\$ 16,412	23,071	\$ 23,753	\$ 682	2.96%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 41,124	\$ 34,508	\$ 32,460	\$ (2,048)	-5.93%
2100	FICA BENEFITS	2,667	3,027	2,484	(543)	-17.94%
2220	VRS HYBRID BENEFITS	-	-	4,772	4,772	NA
2400	GROUP LIFE INSURANCE	-	-	345	345	NA
2510	HYBRID DISABILITY	-	-	84	84	NA
2750	RETIREE HEALTH CARE CREDIT	-	-	286	286	NA
5500	PROFESSIONAL DEVELOPMENT	-	-	697	697	NA
TOTAL EXPENDITURES		\$ 43,791	\$ 37,535	\$ 41,128	\$ 3,593	9.57%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE / CONTRACTUAL SVCS	\$ 2,900	\$ 8,612	\$ 6,675	\$ (1,937)	-22.49%
5000	TRAVEL / OTHER CHARGES	430	-	-	-	NA
6000	MATERIALS / SUPPLIES	3,349	1,474	4,389	2,915	197.76%
TOTAL EXPENDITURES		\$ 6,679	\$ 10,086	\$ 11,064	\$ 978	9.70%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 180,695	\$ 281,405	\$ 277,262	\$ (4,143)	-1.47%
2100	FICA BENEFITS	13,569	21,532	21,214	(318)	-1.48%
2210	VRS BENEFITS	14,173	23,202	13,327	(9,875)	-42.56%
2220	VRS HYBRID BENEFITS	8,137	19,275	20,625	1,350	7.00%
2300	HEALTH BENEFITS	29,397	61,516	61,756	240	0.39%
2400	GROUP LIFE INSURANCE	1,902	3,209	2,783	(426)	-13.28%
2510	HYBRID DISABILITY	136	383	365	(18)	-4.70%
2750	RETIREE HEALTH CARE CREDIT	1,943	3,274	2,368	(906)	-27.67%
3000	PURCHASE SERVICES	2,875	40,342	48,485	8,143	20.18%
6000	MATERIALS / SUPPLIES	1,910	-	-	-	NA
TOTAL EXPENDITURES		\$ 254,737	\$ 454,138	\$ 448,185	\$ (5,953)	-1.31%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
1000	SALARIES	\$ 109,140	\$ 75,166	\$ 5,415	\$ (69,751)	-92.80%
2100	FICA BENEFITS	7,598	5,751	414	(5,337)	-92.80%
2210	VRS BENEFITS	10,768	12,493	-	(12,493)	-100.00%
2400	GROUP LIFE INSURANCE	894	887	-	(887)	-100.00%
2750	RETIREE HEALTH CARE CREDIT	917	910	-	(910)	-100.00%
3000	CONTRACTUAL SERVICES	7,612	8,680	7,000	(1,680)	-19.35%
5500	PROFESSIONAL DEVELOP / TRAVEL	4,241	17,295	5,103	(12,192)	-70.49%
6000	MATERIALS / SUPPLIES	22,967	-	11,960	11,960	NA
8200	EQUIPMENT	-	-	200	200	NA
TOTAL EXPENDITURES		\$ 164,137	\$ 121,182	\$ 30,092	\$ (91,090)	-75.17%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

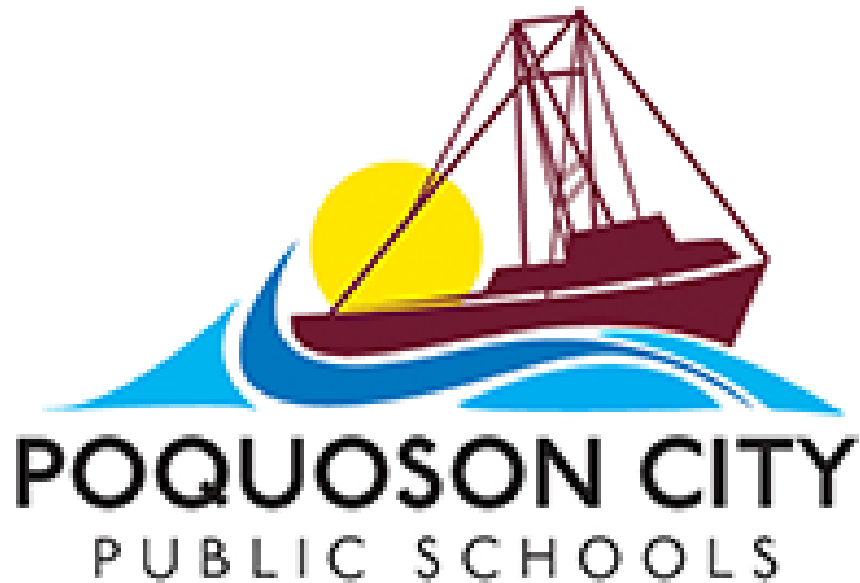
CODE	BUDGET FUNCTION	2024-2025	2025-2026	2026-2027	INCREASE	%
		ACTUAL	ORIGINAL BUDGET	BUDGET	(DECREASE)	CHANGE
3000	PURCHASE SERVICES	\$ 5,000	\$ -	\$ -	-	NA
3002	PURCHASE SERVICES - SPECIAL ED	132,770	115,000	115,000	-	0.00%
6000	MATERIALS / SUPPLIES	1,345	10,000	5,290	(4,710)	-47.10%
8000	IMPACT AID TECHNOLOGY	13,000	20,000	24,710	4,710	23.55%
8200	EQUIPMENT / HARDWARE	17,191	20,000	20,000	-	0.00%
TOTAL EXPENDITURES		\$ 169,306	\$ 165,000	\$ 165,000	\$ -	0.00%

**POQUOSON CITY PUBLIC SCHOOLS
2026 - 2027
BUDGET**

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

CODE	BUDGET FUNCTION	2024-2025 ACTUAL	2025-2026 ORIGINAL BUDGET	2026-2027 BUDGET	INCREASE (DECREASE)	% CHANGE
3000	PURCHASED SERVICES	\$ 22,383	\$ 13,194	\$ 13,170	\$ (24)	-0.18%
TOTAL EXPENDITURES		\$ 22,383	\$ 13,194	\$ 13,170	\$ (24)	-0.18%

Poquoson City Public Schools



PAY PLAN

Fiscal Year 2026-2027

Adopted: March 17, 2026

Teacher Salary Schedule

Teacher

Activities Director, High School

Behavior Support Specialist

Instructional Technology Resource Teacher (ITRT)

Library Media Specialist

Literacy Coach

Math Coach

Reading Specialist

School Counselor

School Counseling Director

Speech Pathologist and Assistive Technology Lead

Speech and Language Pathologist

Teacher Salary Schedule

YEARS EXP	Bachelor's Degree	Bachelor's Degree +18	Master's Degree	Master's Degree + Educational Specialist Degree	Doctoral Degree
0	\$54,506	\$56,614	\$57,404	\$59,163	\$60,311
1	\$55,045	\$57,174	\$57,972	\$59,749	\$60,908
2	\$55,798	\$57,867	\$58,661	\$60,443	\$61,603
3	\$56,579	\$58,567	\$59,359	\$61,145	\$62,305
4	\$57,439	\$59,428	\$60,302	\$61,856	\$63,013
5	\$58,208	\$60,197	\$61,071	\$62,576	\$63,730
6	\$58,988	\$60,926	\$61,851	\$63,305	\$64,456
7	\$59,732	\$61,662	\$62,491	\$64,043	\$65,191
8	\$60,487	\$62,409	\$63,350	\$64,791	\$65,936
9	\$61,242	\$63,231	\$64,106	\$65,547	\$66,690
10	\$61,969	\$63,958	\$64,770	\$66,313	\$67,452
11	\$62,745	\$64,733	\$65,608	\$67,089	\$68,225
12	\$63,551	\$65,519	\$66,413	\$67,875	\$69,007
13	\$64,319	\$66,312	\$67,105	\$68,618	\$69,799
14	\$65,056	\$67,117	\$67,918	\$69,423	\$70,601
15	\$65,763	\$67,931	\$68,654	\$70,237	\$71,412
16	\$66,597	\$68,756	\$69,459	\$71,063	\$72,235
17	\$67,429	\$69,591	\$70,312	\$71,898	\$73,068
18	\$68,281	\$70,436	\$71,144	\$72,743	\$73,910
19	\$69,134	\$71,291	\$71,997	\$73,599	\$74,763
20	\$69,999	\$72,158	\$72,641	\$74,466	\$75,627
21	\$70,805	\$73,035	\$73,404	\$75,263	\$76,501
22	\$71,577	\$73,923	\$74,576	\$76,151	\$77,387
23	\$72,472	\$74,823	\$75,358	\$77,049	\$78,284
24	\$73,287	\$75,735	\$76,149	\$77,960	\$79,193
25	\$74,203	\$76,656	\$77,066	\$78,882	\$80,112
26	\$74,985	\$77,590	\$77,848	\$79,814	\$81,042
27	\$75,900	\$78,535	\$78,763	\$80,757	\$81,985
28	\$76,850	\$79,492	\$79,649	\$81,714	\$82,512
29	\$77,693	\$80,462	\$80,556	\$82,683	\$83,474
30	\$78,753	\$81,443	\$81,616	\$83,663	\$84,447
31	\$79,736	\$82,435	\$82,869	\$84,656	\$85,431
32	\$81,031	\$83,442	\$83,871	\$85,661	\$86,430
33	\$81,031	\$83,442	\$83,871	\$85,661	\$86,430
34	\$81,031	\$83,442	\$83,871	\$85,661	\$86,430
35	\$81,031	\$83,442	\$83,871	\$85,661	\$86,430

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
Behavior Support Specialist	10
Instructional Technology Resource Teacher (ITRT)	20
Library Media Specialist	10
Literacy Coach	25
Marketing Director, High School	10
Math Coach	10
Reading Specialist	5
School Counselor, High School	25
School Counseling Director, High School	25
School Counselor, Middle School	10
School Counseling Director, Middle School	20
Special Education Lead Teacher	5
Speech Pathologist and Assistive Technology Lead	10
Speech and 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

Positions with Extra Day Supplements (continued)

Position	Supplement
Nurse Coordinator	\$1,200
Speech Pathologist and Assistive Technology Lead	\$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	\$ 17.24	\$ 28,959.84	\$ 46,354.92
108	Paraprofessional	N	187	7.25	\$ 17.79	\$ 24,117.17	\$ 45,589.92
108	Secretary, Secondary	N	248	8	\$ 18.12	\$ 35,940.56	\$ 57,480.06
108	Secretary/Bookkeeper, Elem	N	248	8	\$ 18.12	\$ 35,940.56	\$ 57,480.06
109	Bookkeeper, Secondary	N	248	8	\$ 19.01	\$ 37,721.40	\$ 60,353.40
110	Maintenance Helper	N	248	8	\$ 19.96	\$ 39,603.42	\$ 63,372.60
111	Administrative Assistant	N	248	8	\$ 20.96	\$ 41,586.62	\$ 72,844.32
113	Nurse, Licensed Practical Nurse	E	192	7.5	\$ 20.96	\$ 30,183.84	\$ 54,591.42
114	Administrative Specialist	N	248	8	\$ 24.27	\$ 48,143.35	\$ 77,029.38
114	General Maintenance Trade	N	248	8	\$ 24.27	\$ 48,143.35	\$ 77,029.38
115	Operations Specialist	N	248	8	\$ 25.48	\$ 50,551.53	\$ 80,880.90
115	IT Technician	N	248	8	\$ 25.48	\$ 50,551.53	\$ 80,880.90
115	Transportation Specialist	N	248	8	\$ 25.48	\$ 50,551.53	\$ 80,880.90
117	Data Systems Specialist	N	248	8	\$ 28.09	\$ 55,732.15	\$ 89,170.44
117	Nurse, Registered Nurse	E	192	7.5	\$ 28.09	\$ 40,450.75	\$ 64,720.02
120	Finance Coordinator	E	248	8	\$ 32.52	\$ 64,514.92	\$ 103,226.04
120	Human Resources Coordinator	E	248	8	\$ 32.52	\$ 64,514.92	\$ 103,226.04
120	Payroll Coordinator	E	248	8	\$ 32.52	\$ 64,514.92	\$ 103,226.04
121	School Psychologist	E	220	8	\$ 34.15	\$ 60,103.30	\$ 96,150.30
121	School Social Worker	E	220	8	\$ 34.15	\$ 60,103.30	\$ 96,150.30
122	Assistant Principal, Elementary	E	225	8	\$ 35.84	\$ 64,517.04	\$ 103,251.54
123	Assistant Principal, Middle School	E	225	8	\$ 37.64	\$ 67,748.40	\$ 108,414.78
123	Maintenance Supervisor	E	248	8	\$ 37.64	\$ 74,673.79	\$ 119,497.08
123	Systems Administrator	E	248	8	\$ 37.64	\$ 74,673.79	\$ 119,497.08
124	School Security Officer	E	185	5.75	\$ 39.59	\$ 42,109.82	\$ 67,376.10

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	\$ 41.50	\$ 82,343.54	\$ 127,162.38
125	Assistant Principal, High School	E	225	8	\$ 41.50	\$ 74,706.84	\$ 119,526.66
125	Instructional Technology and Data Administrator	E	248	8	\$ 41.50	\$ 82,343.54	\$ 131,745.24
125	Network Administrator	E	248	8	\$ 41.50	\$ 82,343.54	\$ 131,745.24
127	Principal, Elementary	E	248	8	\$ 45.76	\$ 90,782.28	\$ 145,250.04
128	Principal, Middle	E	248	8	\$ 48.04	\$ 95,315.33	\$ 152,511.42
128	Director of Accountability	E	248	8	\$ 48.04	\$ 95,315.33	\$ 152,511.42
130	Director of Student Services	E	248	8	\$ 52.97	\$ 105,089.70	\$ 168,143.94
130	Principal, High	E	248	8	\$ 52.97	\$ 105,089.70	\$ 168,143.94
132	Chief Financial Officer	E	248	8	\$ 58.41	\$ 115,875.92	\$ 185,379.90
134	Assistant Superintendent	E	248	8	\$ 64.38	\$ 127,734.68	\$ 204,380.46

*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 \$18.68 per run*
Bus Assistant	Paid by the run, minimum of \$18.68 per run*
Substitute Bus Driver	\$15.00 per run
Substitute Bus Assistant	\$15.00 per run

**Equated to a minimum pay rate of \$23.60 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	\$35.00 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	\$17.79 per hour
Substitute Paraprofessional	\$17.79 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
Administrative Intern	Up to \$5,000
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
Excel Club, High	\$600
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
Leo Club, High	\$600
Mentorship:	
Administrative Mentor – Annual Determination	Up to \$5,000
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
Musical Choreographer, High	\$200
Musical Pit Conductor, High	\$500
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

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
Volunteer Program Coordinator, Per School	\$250
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
Strength Coach, Summer	\$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 2025

CLASSIFICATION OF EXPENDITURES:	Fiscal Year 2024 Total	PERCENT OF TOTAL EXP.
INSTRUCTION	21,391,709.49	68.91%
ADMINISTRATION, ATTENDANCE AND HEALTH	1,919,822.41	6.18%
PUPIL TRANSPORTATION	1,184,476.10	3.82%
OPERATION AND MAINTENANCE SERVICES	3,329,700.32	10.73%
OPERATIONS	1,309,489.04	4.22%
FACILITIES	53,629.95	0.17%
DEBT SERVICE AND FUND TRANSFER	0.00	0.00%
TECHNOLOGY	1,856,333.51	5.98%
CONTINGENCY RESERVE	0.00	0.00%

TOTAL EXPENDITURES	31,045,160.82	100.00%
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FISCAL YEAR 2025 - 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	11,874.00
SCHOOL FOOD FUND	568,771.09
CARRY-OVER STATE FUNDS FROM STATE AGENCIES	
DISTRICT FUNDS	
FEDERAL FUNDS	115,138.04
OTHER FUNDS	89,905.39

TOTAL END-OF-YEAR BALANCES	785,688.52
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TOTAL EXPENDITURES AND BALANCES	31,830,849.34
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REVENUES REPORTED IN FISCAL YEAR 2025

Fiscal Year 2025 Revenues:	
Sales Tax Receipts	2,911,602.16
State Funds	14,855,897.39
Federal Funds	1,310,701.60
City - County Funds	10,857,269.30
District Funds	0.00
Other Funds	1,113,406.37
Loans, Bonds, etc.	
Total Receipts	31,048,876.82

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	55,198.00
School Food Fund	563,231.52
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	65,671.10
Other Funds	97,871.90
Total Balances	781,972.52
Total Receipts and Balances	31,830,849.34