



*Cumberland County Public Schools*

*2023-2024*

*Amended School Operating Budget  
May 4, 2023*



**Total 2023-2024 Funding Request:**  
\$23,894,709

**Student Enrollment: 1,328**  
1,239 (K-12), 89 (Pre-Kg)

**Schools: 3**

- 1 Elementary
- 1 Middle
- 1 High

**Employees: 220**

**Students Graduating with Associates Degrees: 33%**

**Students Graduating with Advanced Studies Diplomas: 49%**

**Students Graduating with Standard Diplomas: 43%**

**On-Time Graduation Rate: 91%**

## Cumberland County Public Schools

We serve 1,328 students (1,239 in K-12 and 89 in prekindergarten) in Cumberland County, Virginia. With rural characteristics, Cumberland County Public Schools is proud to maintain an elementary school, one middle school, and one high school.

Our community has a tradition of pride in our schools and consistently values public education as key to a well-educated citizenry, a prepared workforce, a vibrant local economy, and caring community servants.



# *Cumberland County Public Schools*

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**2023 – 2024  
Amended School Operating Budget  
May 4, 2023**

**School Board**

*Ms. Ginger Sanderson, Chairman  
Mr. Lee Dowdy, Vice Chairman  
Ms. Latesha Anderson  
Ms. Leigh McCrea*

**Central Office Administrative Staff**

*Dr. Chip Jones  
Division Superintendent*

*Dr. Elizabeth Jamerson  
Assistant Superintendent of Human Resources*

*Mrs. Bernice Ford  
Director of Special Education*

*Dr. Sharon Almond  
Director of Curriculum & Instruction*

## *Acknowledgement*

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*We would like to thank the budget staff, central office staff, principals, and support staff for their dedication and commitment in generating the 2023– 2024 Amended School Operating Budget. This process takes a tremendous amount of time and patience. Their team approach, hard work, and cooperation have allowed us to present an effective budget.*

### ***Budget Staff***

*Dr. Chip Jones  
Division Superintendent*

*Phyllis Langhorne  
Business Manager*

*Donna Cooke  
Administrative Assistant, Finance*

*§22.1-92 Estimate of moneys needed for public schools; notice of costs to be distributed.*

*It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division.*



1. Cumberland County Public Schools will be student centered.
2. Cumberland County Public Schools will expand opportunities that are equitable and collaborative for learning that empowers students.
3. Cumberland County Public Schools will develop committed stakeholders who will build positive relationships. Stakeholders are defined as students, faculty and staff, parents, and community members.

These goals will be the driving force that will continue Cumberland County Public School's forward momentum and serve as the framework for the development of the 2023-2024 Operating Budget.

## Executive Summary of Operations and Funding Request

*"Our mission is to inspire and prepare all students with the confidence, courage and competence to achieve their dreams; contribute to the community; and engage in a lifetime of learning."*

*Our mission is anchored in developing lifelong learning and contributing to society. Through investment in the recruitment and retention of excellent personnel to work with our students, and through efficient and sustainable operations, our 220 employees work every day to inspire, nurture, and develop today's students into tomorrow's leaders and inventors.*



*We believe that our students must be competitive against national and international benchmarks, and our graduates must arrive in college and the workplace with the skills and habits that our employers are demanding. This is the heart of our business, the crux of our vision, and the core of what we do every day. Three priorities for our school division's focus and funding emerged:*

- *Provide quality educational services, supports, and/or opportunities for our students.*
- *Retain and recruit qualified staff.*
- *Provide staffing required for state standards, mandates, and School Board goals.*

*Investment in education today brings positive returns to our economy. So let's begin with the value we delivered this year to our communities, our country, our students, and our owners – the taxpayers of Cumberland County.*

## Revenue and Expenditures Summary

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Revenue					
State Funding (Including Sales Tax)	10,334,298.00	14,751,874.00	14,699,342.00	(52,532.00)	-0.4%
County Funds	3,473,403.00	4,881,738.00	5,371,367.00	489,629.00	9.1%
Other Funds	149,457.00	140,568.00	153,258.00	12,690.00	8.3%
Federal Funds	1,997,767.00	1,433,201.00	1,970,742.00	537,541.00	27.3%
CARES Act	100,000.00	-	-	-	0.0%
CARES Act IV	1,474,809.04	1,900,000.00	1,700,000.00	(200,000.00)	-11.8%
	<b>17,529,734.04</b>	<b>23,107,381.00</b>	<b>23,894,709.00</b>	<b>787,328.00</b>	<b>3.3%</b>
Expenditures					
Instruction	10,150,596.00	12,845,525.00	14,775,750.33	1,930,225.33	13.1%
Administration, Attendance & Health	1,097,684.00	1,327,120.00	1,460,837.50	133,717.49	9.2%
Pupil Transportation	1,325,034.00	2,128,267.00	1,703,216.59	(425,050.41)	-25.0%
Maintenance and Operations	1,023,433.00	2,936,517.00	1,798,984.85	(1,137,532.15)	-63.2%
Technology	404,899.00	536,751.00	485,177.74	(51,573.26)	-10.6%
Federal Grant Programs	2,178,663.42	3,333,201.00	3,670,742.00	337,541.00	9.2%
<b>Total Expenditures</b>	<b>16,180,309.42</b>	<b>23,107,381.00</b>	<b>23,894,709.00</b>	<b>787,328.00</b>	<b>3.3%</b>

## School Nutrition Service

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
<b>Other Funds</b>					
<b>State School Food Service Funds</b>	10,534.00	11,248.00	16,835.00	5,587.00	33.2%
<b>Federal School Food Service Fund</b>	791,414.00	944,861.00	1,008,600.00	63,739.00	6.3%
<b>Cash/Receipts/Interest</b>	270,526.00	54,311.00	40,800.00	(13,511.00)	-33.1%
<b>Total School Nutrition Fund</b>	<b>1,072,474.00</b>	<b>1,010,420.00</b>	<b>1,066,235.00</b>	<b>55,815.00</b>	<b>5.2%</b>



## State Revenue

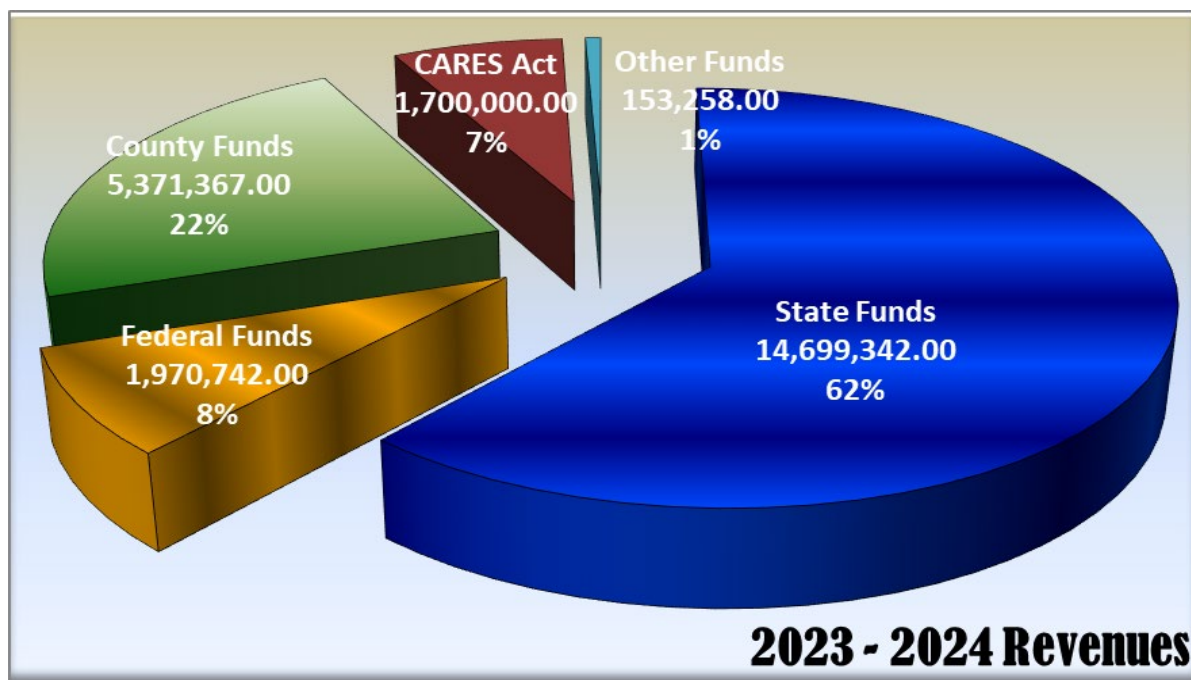
	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
<b>Standards of Quality Programs:</b>					
Basic Aid	4,455,651.00	4,718,439.00	5,415,266.00	696,827.00	12.9%
Sales Tax	1,643,352.00	1,821,638.00	1,886,131.00	64,493.00	3.4%
Textbooks	84,899.00	101,380.00	113,875.00	12,495.00	11.0%
Vocational Education	128,766.00	274,933.00	300,214.00	25,281.00	8.4%
Gifted Education	41,079.00	42,886.00	47,312.00	4,426.00	9.4%
Special Education	515,064.00	524,593.00	588,386.00	63,793.00	10.8%
Prevention, Intervention & Remediation	225,143.00	254,255.00	285,591.00	31,336.00	11.0%
VRS Retirement (Includes RHCC)	606,701.00	654,018.00	736,342.00	82,324.00	11.2%
Social Security	259,902.00	280,293.00	315,698.00	35,405.00	11.2%
Group Life	18,169.00	19,912.00	22,366.00	2,454.00	11.0%
English as a Second Language	15,117.00	22,180.00	21,124.00	(1,056.00)	-5.0%
Remedial Summer School	76,540.00	139,017.00	104,566.00	(34,451.00)	-32.9%
<b>Subtotal - SOQ Accounts</b>	<b>8,070,383.00</b>	<b>8,853,544.00</b>	<b>9,836,871.00</b>	<b>983,327.00</b>	<b>10.0%</b>
<b>Incentive Programs:</b>					
Compensation Supplement	294,817.00	321,116.00	757,831.00	436,715.00	57.6%
Academic Year Governor's School	640,856.00	622,852.00	710,288.00	87,436.00	12.3%
At-Risk (Split funded- See Lottery)	386,510.00	1,689,082.00	1,097,572.00	(591,510.00)	-53.9%
Virginia Preschool Initiative	247,266.00	307,461.00	307,461.00	-	0.0%
No Loss Funding	242,332.00	-	-	-	0.0%
School Construction	-	1,420,656.00	-	(1,420,656.00)	0.0%
Community Provider Add-on Funds-Mixed Delivery	17,500.00	-	-	-	0.0%
Grocery Tax Hold Harmless	-	32,969.00	269,035.00	236,066.00	0.0%
Supplemental GF Payments in Lieu of Food & Hygiene	-	-	-	-	0.0%
Math/Reading Instructional Specialists	-	-	-	-	0.0%
Early Reading Specialists Initiative	-	-	-	-	0.0%
Rebenchmarking Hold Harmless	-	345,159.00	347,266.00	2,107.00	0.6%
Bonus Payment	-	-	-	-	0.0%
Technology - VPSA	154,000.00	154,000.00	154,000.00	-	0.0%
<b>Subtotal - Incentive Accounts</b>	<b>1,983,281.00</b>	<b>4,893,295.00</b>	<b>3,643,453.00</b>	<b>(1,249,842.00)</b>	<b>-34.3%</b>
<b>Categorical Programs:</b>					
Adult Education	-	-	-	-	0.0%
American Indian Treaty Commitment	-	-	-	-	0.0%
School Lunch	8,454.00	9,271.00	8,238.00	817.00	9.9%
Special Education - Homebound	2,000.00	1,977.00	-	(23.00)	0.0%
Special Education - State-Operated Programs	-	-	-	-	0.0%
Special Education - Jails	-	-	-	-	0.0%
<b>Subtotal - Categorical Accounts</b>	<b>10,454.00</b>	<b>11,248.00</b>	<b>8,238.00</b>	<b>794.00</b>	<b>9.6%</b>
<b>Lottery- Funded Programs</b>					
Foster Care	5,683.00	13,884.00	12,401.00	(1,483.00)	-12.0%
At-Risk (Split funded- See Lottery)	222,138.00	536,280.00	773,060.00	236,780.00	30.6%
Early Reading Intervention	37,445.00	101,140.00	57,053.00	(44,087.00)	-77.3%
Mentor Teacher Program	900.00	824.00	399.00	(425.00)	-106.5%
K-3 Primary Class Size Reduction	247,565.00	472,961.00	555,238.00	82,277.00	14.8%
School Breakfast	916.00	1,627.00	8,597.00	6,970.00	0.0%
SOL Algebra Readiness	27,796.00	36,983.00	36,831.00	(152.00)	-0.4%
Project Graduation	5,308.00	4,702.00	4,702.00	-	0.0%
Alternative Education	-	-	-	-	0.0%
ISAEF	8,386.00	8,233.00	8,203.00	(30.00)	-0.4%
Special Education-Regional Tuition	35,674.00	86,112.00	114,585.00	28,473.00	24.8%
Career and Technical Education	3,469.00	43,375.00	4,419.00	(38,956.00)	-881.6%
Supplemental Basic Aid	-	-	-	-	0.0%
Supplemental Lottery Per Pupil Allocation	-	-	-	-	0.0%
Infrastructure and Operations Per Pupil Fund	315,756.00	310,518.00	345,580.00	35,062.00	10.1%
<b>Subtotal- Lottery-Funded Programs</b>	<b>911,036.00</b>	<b>1,616,639.00</b>	<b>1,921,068.00</b>	<b>304,429.00</b>	<b>15.8%</b>
<b>Total State Funds</b>	<b>10,975,154.00</b>	<b>15,374,726.00</b>	<b>15,409,630.00</b>	<b>38,708.00</b>	<b>0.3%</b>

## Federal Revenue

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
<b>Federal Funds</b>					
Title I Part A - ESEA - Improving Basic Programs	460,516.62	369,449.00	469,522.63	100,073.63	21.3%
Title II Part A - Supporting Effective Instruction	65,918.28	64,854.00	69,209.47	4,355.47	6.3%
Title III	-	-	2,327.59	2,327.59	100.0%
Title VI-B - Flow Through	323,391.00	226,951.00	340,612.00	113,661.00	33.4%
Title VI-B Preschool	7,301.00	7,358.00	7,793.00	435.00	5.6%
Title IV - Student Support & Academic	29,650.18	27,468.00	36,599.78	9,131.78	25.0%
Career and Technical Funds (Carl Perkins)	34,455.32	33,598.00	36,373.74	2,775.74	7.6%
Title V Part B - Rural and Low Income	25,651.56	29,104.00	34,885.05	5,781.05	16.6%
21st Century Grant	200,000.00	100,000.00	100,000.00	-	0.0%
Federal Food Service Reimbursement	789,231.71	489,232.00	789,231.74	299,999.74	38.0%
JROTC	61,656.33	44,187.00	44,187.00	-	0.0%
VTSS	-	26,000.00	25,000.00	(1,000.00)	-4.0%
CARES Act	1,574,804.04	-	-	-	0.0%
CARES ESSER 2	-	-	-	-	0.0%
CARES ESSER 3	-	1,900,000.00	1,700,000.00	(200,000.00)	-11.8%
Medicaid	-	15,000.00	15,000.00	-	0.0%
<b>Total Federal Funds</b>	<b>3,572,576.04</b>	<b>3,333,201.00</b>	<b>3,670,742.00</b>	<b>337,541.00</b>	<b>9.2%</b>

## Other Funds

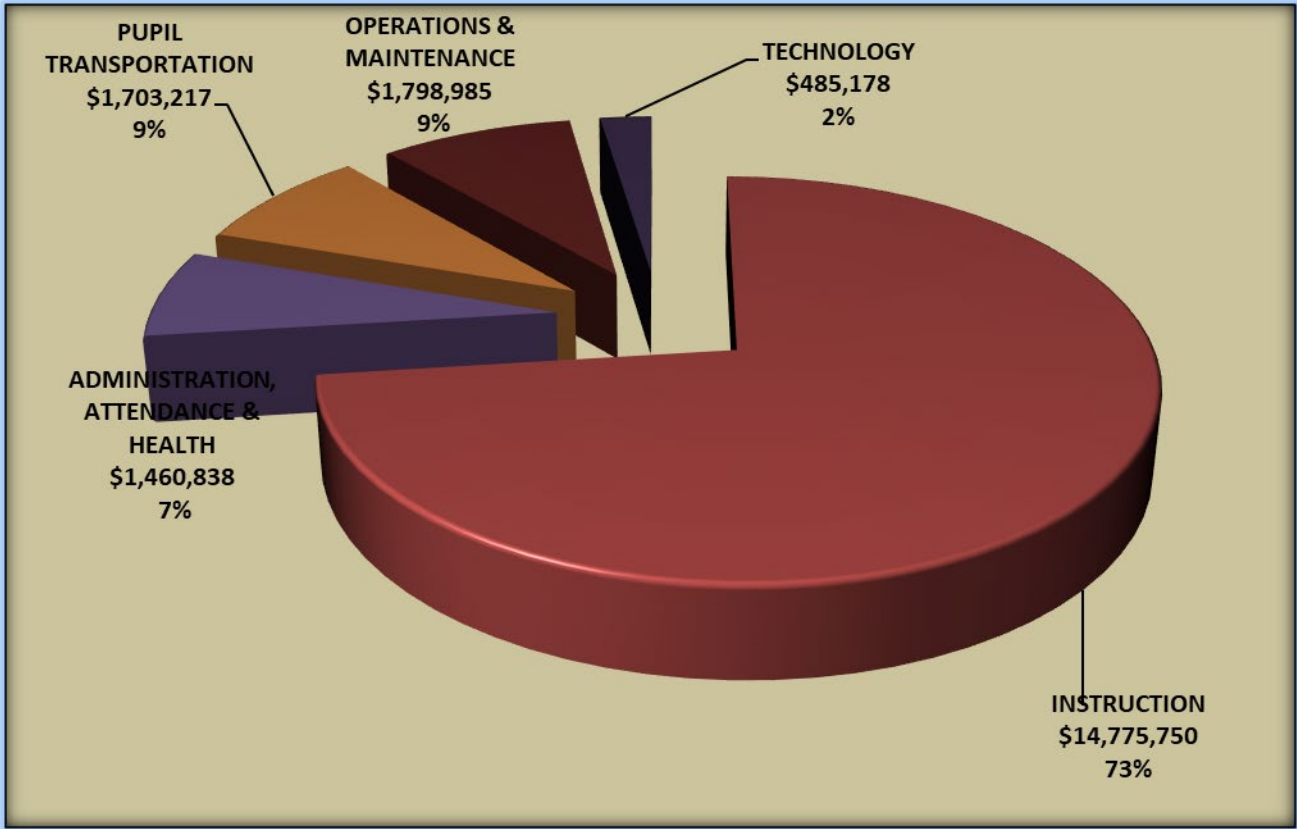
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<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
<b>Other Funds</b>					
E-Rate	24,000.00	23,000.00	23,500.00	500.00	2.1%
Receipts	68,900.00	55,000.00	68,900.00	13,900.00	20.2%
Alternative Education	56,557.00	62,568.00	60,858.00	(1,710.00)	-2.8%
<b>Total Other Funds</b>	<b>149,457.00</b>	<b>140,568.00</b>	<b>153,258.00</b>	<b>12,690.00</b>	<b>8.3%</b>





# Composition of Expenditures

## 2023-2024 State and Local Expenditures



CUMBERLAND COUNTY PUBLIC SCHOOLS

## Instruction

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Teachers	5,508,523.00	6,325,146.00	6,911,572.00	586,426.00	8.5%
Paraprofessionals	426,088.00	644,079.00	1,150,765.00	506,686.00	44.0%
Media Specialist	108,769.00	145,250.00	104,815.00	(40,435.00)	-38.6%
Counselors	220,133.00	227,828.00	172,088.00	(55,740.00)	-32.4%
Social Worker	-	52,065.20	-	(52,065.20)	0.0%
Administration	500,567.00	537,428.00	789,462.00	252,034.00	31.9%
Administrative Assistants	181,008.00	302,978.00	350,212.00	47,234.00	13.5%
Homebound Teachers	24,000.00	28,000.00	29,400.00	1,400.00	4.8%
Substitute Teachers	134,717.00	250,000.00	256,500.00	6,500.00	2.5%
Supplements/Stipends	187,008.00	210,000.00	241,500.00	31,500.00	13.0%
Summer School	76,540.00	139,017.00	104,566.00	(34,451.00)	-32.9%
<b>Salaries</b>	<b>7,367,353.00</b>	<b>8,861,791.20</b>	<b>10,110,880.00</b>	<b>1,249,088.80</b>	<b>12.4%</b>
FICA - Social Security Medicare	563,602.79	677,927.59	773,482.32	95,554.73	12.4%
VRS - Retirement	1,063,976.05	1,368,619.47	1,575,395.51	206,776.03	13.1%
Health Insurance Benefit	728,746.42	868,060.00	1,194,233.00	326,173.00	27.3%
VRS - Group Life Insurance	93,064.18	110,345.97	127,017.45	16,671.47	13.1%
VRS - Retiree Health Care Credit	84,035.56	99,640.77	114,694.86	15,054.09	13.1%
Hybrid Disability Insurance	6,776.00	8,549.00	9,516.20	967.20	10.2%
Other Benefits	19,700.00	35,000.00	35,000.00	-	0.0%
<b>Total Benefits</b>	<b>2,559,901.00</b>	<b>3,168,142.80</b>	<b>3,829,339.33</b>	<b>661,196.53</b>	<b>17.3%</b>
Purchased Services	100,579.00	220,000.00	225,000.00	5,000.00	2.2%
Tuition Paid In State	50,000.00	92,000.00	101,200.00	9,200.00	9.1%
Officals	20,000.00	35,000.00	38,000.00	3,000.00	7.9%
Postage	9,000.00	10,000.00	9,000.00	(1,000.00)	-11.1%
Media Center Materials	5,000.00	15,000.00	17,000.00	2,000.00	11.8%
Textbooks	126,895.00	146,081.00	164,085.00	18,004.00	11.0%
Instructional Supplies	55,000.00	205,000.00	205,000.00	-	0.0%
Student Insurance	7,370.00	7,370.00	6,265.00	(1,105.00)	-17.6%
ISAP	7,859.00	8,233.00	8,203.00	(30.00)	-0.4%
Unemployment Insurance	10,000.00	15,000.00	10,000.00	(5,000.00)	-50.0%
Workers' Compensation	61,907.00	61,907.00	51,778.00	(10,129.00)	-19.6%
<b>Total Operating</b>	<b>453,610.00</b>	<b>815,591.00</b>	<b>835,531.00</b>	<b>19,940.00</b>	<b>2.4%</b>
<b>Total Instructional Budget</b>	<b>10,380,864.00</b>	<b>12,845,525.00</b>	<b>14,775,750.33</b>	<b>1,930,225.33</b>	<b>13.1%</b>

## Administration, Health, and Attendance

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Board Members	18,000.00	18,000.00	18,000.00	-	0.0%
Superintendent	122,325.00	129,665.00	139,649.00	9,984.00	7.1%
Administrative Assistants	201,096.00	249,880.00	312,957.00	63,077.00	20.2%
Administration	283,382.00	317,865.00	329,985.00	12,120.00	3.7%
<b>Total Salaries</b>	<b>624,803.00</b>	<b>715,410.00</b>	<b>800,591.00</b>	<b>90,607.00</b>	<b>31.0%</b>
FICA - Social Security Medicare	47,798.32	54,730.28	61,245.21	6,514.94	10.6%
VRS - Retirement	100,850.66	115,909.54	130,066.62	14,157.08	10.9%
Health Insurance Benefit	73,368.00	90,705.00	99,811.00	9,106.00	9.1%
VRS - Group Life Insurance	8,131.16	9,345.29	10,486.72	1,141.43	10.9%
VRS - Retiree Health Care Credit	7,342.32	8,438.66	9,469.35	1,030.69	10.9%
Hybrid Disability Insurance	173.55	182.23	233.42	51.19	21.9%
Other Benefits	14,500.00	14,500.00	14,500.00	-	0.0%
<b>Total Benefits</b>	<b>252,164.00</b>	<b>293,811.00</b>	<b>325,812.33</b>	<b>41,647.00</b>	<b>12.8%</b>
Audit Services	5,500.00	6,000.00	6,500.00	500.00	7.7%
Legal Services	8,800.00	15,000.00	15,000.00	-	0.0%
Purchase Services	202,699.00	217,699.00	220,000.00	2,301.00	1.0%
Advertising	5,500.00	8,000.00	10,000.00	2,000.00	20.0%
Postage Services	2,000.00	2,000.00	2,000.00	-	0.0%
Administrative Software	8,200.00	8,200.00	11,200.00	3,000.00	26.8%
Accounting Software System Updates	8,000.00	18,000.00	22,834.17	4,834.17	21.2%
Staff Development	10,000.00	10,000.00	10,000.00	-	0.0%
Travel	5,800.00	5,800.00	6,000.00	200.00	3.3%
Dues & Membership	4,000.00	6,000.00	8,000.00	2,000.00	25.0%
Office Supplies	8,000.00	10,000.00	10,000.00	-	0.0%
Medical and Lab Supplies	3,000.00	6,000.00	7,500.00	1,500.00	20.0%
Psychological Testing Materials	4,800.00	5,200.00	5,400.00	200.00	3.7%
<b>Total Operating</b>	<b>276,299.00</b>	<b>317,899.00</b>	<b>334,434.17</b>	<b>16,535.17</b>	<b>4.9%</b>
<b>Total Administration, Health and Attendance</b>	<b>1,153,266.00</b>	<b>1,327,120.00</b>	<b>1,460,837.50</b>	<b>148,789.17</b>	<b>10.2%</b>

## Pupil Transportation

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Personnel Salaries	653,264.00	723,880.00	825,271.00	101,391.00	12.3%
Crossing Guards	10,980.00	10,980.00	11,340.00	360.00	3.2%
Substitute Bus Drivers	20,000.00	25,000.00	25,000.00	-	0.0%
Hourly Drivers	43,010.00	44,500.00	48,000.00	3,500.00	7.3%
<b>Total Salaries</b>	<b>727,254.00</b>	<b>804,360.00</b>	<b>909,611.00</b>	<b>105,251.00</b>	<b>11.6%</b>
FICA - Social Security Medicare	55,635.57	61,535.00	69,585.24	8,050.24	11.6%
VRS - Retirement	11,688.27	12,886.32	13,659.48	773.16	5.7%
VRS - Retirement (Non Professional)	30,160.17	36,132.89	35,202.58	(930.31)	-2.6%
Health Insurance Benefit	160,488.00	186,537.00	216,235.00	29,698.00	13.7%
VRS - Group Life Insurance	6,980.74	7,858.42	7,745.17	(113.24)	-1.5%
VRS - Retiree Health Care Credit	850.93	7,096.03	6,745.87	(350.16)	-5.2%
VRS - Retiree Health Care Credit(NP)	-	0.00	-	(0.00)	0.0%
Hybrid Disability Insurance	540.32	567.34	616.24	48.90	7.9%
<b>Total Benefits</b>	<b>266,344.00</b>	<b>312,613.00</b>	<b>349,789.59</b>	<b>37,176.59</b>	<b>10.6%</b>
Purchase Services					
Bus Supplies	100,387.00	150,000.00	180,000.00	30,000.00	16.7%
Vehicle Insurance	19,294.00	19,294.00	22,816.00	3,522.00	15.4%
Travel Expense	500.00	1,000.00	1,500.00	500.00	33.3%
Office Supplies	500.00	1,000.00	1,500.00	500.00	33.3%
Gasoline	149,922.00	180,000.00	200,000.00	20,000.00	10.0%
Buses (5)	-	625,000.00	-	(625,000.00)	0.0%
Equipment Supplies	-	35,000.00	38,000.00	3,000.00	7.9%
<b>Total Operating</b>	<b>270,603.00</b>	<b>1,011,294.00</b>	<b>443,816.00</b>	<b>(567,478.00)</b>	<b>-128%</b>
<b>Total Pupil Transportation</b>	<b>1,264,201.00</b>	<b>2,128,267.00</b>	<b>1,703,216.59</b>	<b>(425,050.41)</b>	<b>-25.0%</b>



## Operations and Maintenance

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Coordinator	-	49,117.00	51,572.50	2,455.50	4.8%
Custodians	104,853.00	262,584.00	268,555.00	5,971.00	2.2%
Part-time Custodians	132,463.00	162,960.00	173,608.00	10,648.00	6.1%
<b>Total Salaries</b>	<b>237,316.00</b>	<b>474,661.00</b>	<b>493,735.50</b>	<b>19,074.50</b>	<b>3.9%</b>
FICA - Social Security Medicare	18,155.25	36,311.60	37,770.77	18,156.35	48.1%
VRS - Retirement	-	8,163.25	8,571.35	8,163.25	95.2%
VRS - Retirement (Non Professional)	7,444.56	18,643.46	19,067.41	11,198.90	58.7%
Health Insurance Benefit	65,256.00	81,782.00	85,000.00	16,526.00	19.4%
VRS - Group Life Insurance	1,405.03	4,176.79	4,289.71	2,771.76	64.6%
VRS - Retiree Health Care Credit	1,268.72	3,771.58	3,873.54	2,502.86	64.6%
Hybrid Disability Insurance	254.59	267.32	268.32	12.73	4.7%
<b>Total Benefits</b>	<b>93,784.16</b>	<b>153,116.00</b>	<b>158,841.09</b>	<b>59,331.85</b>	<b>37.4%</b>
Johnson Controls - Sprinkler Services	29,736.00	35,000.00	40,250.00	5,250.00	13.0%
Exterminating Services	2,780.00	2,780.00	2,780.00	-	0.0%
Generator	3,700.00	3,700.00	3,700.00	-	0.0%
Water Treatment for Complex System	4,236.00	4,800.00	5,520.00	720.00	13.0%
Gym Floor Refinishing Services	3,900.00	4,200.00	4,830.00	630.00	13.0%
Utilities	319,404.84	691,021.00	750,265.85	59,244.85	7.9%
General Liability Insurance & Crime	2,266.00	2,266.00	4,092.00	1,826.00	44.6%
Educators Legal Liability	1,876.00	1,876.00	1,595.00	(281.00)	-17.6%
Excess Liability Coverage	2,937.00	2,937.00	3,131.00	194.00	6.2%
Property and Inland Marine Coverage	24,904.00	24,904.00	31,621.00	6,717.00	21.2%
Cyber	2,000.00	2,000.00	2,000.00	-	0.0%
Equipment Breakdown Coverage	2,600.00	2,600.00	2,721.00	121.00	4.4%
Custodial Supplies	15,000.00	35,000.00	40,250.00	5,250.00	13.0%
Maintenance Supplies	-	75,000.00	253,652.41	178,652.41	70.4%
School Construction	-	1,420,656.00	-	(1,420,656.00)	0.0%
<b>Operating</b>	<b>415,339.84</b>	<b>2,308,740.00</b>	<b>1,146,408.26</b>	<b>(1,162,331.74)</b>	<b>-101.4%</b>
<b>Total Maintenance and Operations</b>	<b>746,440.00</b>	<b>2,936,517.00</b>	<b>1,798,984.85</b>	<b>(1,083,925.39)</b>	<b>-60.3%</b>

## Technology

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
Technology	81,991.00	157,271.00	90,920.00	(66,351.00)	-73.0%
<b>Total Salaries</b>	<b>81,991.00</b>	<b>157,271.00</b>	<b>90,920.00</b>	<b>(66,351.00)</b>	<b>-73.0%</b>
FICA - Social Security Medicare	6,272.32	12,031.43	6,955.38	(5,076.05)	-73.0%
VRS - Retirement	13,626.90	26,138.44	15,110.90	(11,027.54)	-73.0%
Health Insurance Benefit	10,236.00	32,520.00	10,053.00	(22,467.00)	-223.5%
VRS - Group Life Insurance	1,098.68	2,107.43	1,218.33	(889.10)	-73.0%
VRS - Retiree Health Care Credit	992.09	1,902.98	1,100.13	(802.85)	-73.0%
Hybrid Disability Insurance	-	209.72	-	(209.72)	0.0%
<b>Total Benefits</b>	<b>32,226.00</b>	<b>74,910.00</b>	<b>34,437.74</b>	<b>(40,472.26)</b>	<b>-117.5%</b>
Purchase Services					
Laptop Project - VPSA	153,600.00	160,000.00	160,000.00	-	0.0%
Erate -	32,500.00	32,500.00	32,500.00	-	0.0%
ISP	34,320.00	34,320.00	64,320.00	30,000.00	46.6%
Network/Hardware	15,000.00	15,000.00	25,000.00	10,000.00	40.0%
Technology Software	15,000.00	15,000.00	25,000.00	10,000.00	40.0%
ABS SMARTNet	15,000.00	15,000.00	20,000.00	5,000.00	25.0%
Web Filter/MBC	17,000.00	17,000.00	17,000.00	-	0.0%
Google Email Archiving	3,750.00	3,750.00	4,000.00	250.00	6.3%
Microsoft Licensing	12,000.00	12,000.00	12,000.00	-	0.0%
<b>Total Operating</b>	<b>298,170.00</b>	<b>304,570.00</b>	<b>359,820.00</b>	<b>55,250.00</b>	<b>15.4%</b>
<b>Total Technology</b>	<b>412,387.00</b>	<b>536,751.00</b>	<b>485,177.74</b>	<b>(51,573.26)</b>	<b>-10.6%</b>



## Federal Expenditures

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>12.3%</b>
Title I, Part A - Teachers	354,394.00	284,150.00	262,598.00	(21,552.00)	-7.6%
Title I, Part A - Para Professionals	83,689.00	110,260.00	143,864.00	33,604.00	30.5%
Title VI-B (Flow Through) Teachers	210,653.00	225,019.00	247,735.50	22,716.50	10.1%
Title II Part A	57,064.00	64,854.00	66,690.00	1,836.00	2.8%
JROTC	65,741.00	63,979.00	68,489.00	4,510.00	7.0%
CARES Act	86,336.00	-	-	-	-100.0%
CARES Act IV-ESSER	300,000.00	-	-	-	-100.0%
Preschool Para Professional	7,301.00	7,358.00	7,358.00	-	0.0%
Title IV, Part A - Student Support & Academic 21st Century	18,000.00	27,468.00	36,599.78	9,131.78	33.2%
Title V, Part B (Rural and Low Income)	160,497.00	200,000.00	130,000.00	(70,000.00)	-35.0%
	9,000.00	29,104.00	34,885.00	5,781.00	19.9%
<b>Total Salaries</b>	<b>1,352,675.00</b>	<b>1,012,192.00</b>	<b>998,219.28</b>	<b>(13,972.72)</b>	<b>-1.4%</b>
FICA - Social Security Medicare	103,480.30	77,432.86	76,363.77	(1,069.08)	-1.4%
VRS - Retirement	153,230.10	130,149.23	138,500.16	8,350.93	6.4%
Health Insurance Benefit	244,248.00	268,673.00	87,497.40	(181,175.60)	-67.4%
VRS - Group Life Insurance	10,338.65	10,493.38	11,166.68	673.30	6.4%
VRS - Retiree Health Care Credit	9,335.65	9,475.36	10,083.34	607.98	6.4%
Hybrid Disability Insurance	516.67	728.94	854.15	125.21	17.2%
<b>Total Benefits</b>	<b>521,149.38</b>	<b>496,952.77</b>	<b>324,465.51</b>	<b>(172,487.26)</b>	<b>-32.4%</b>
Purchase Services	844,658.88	990,143.40	990,143.40	-	0.0%
Travel/Membership	20,250.00	20,250.00	20,250.00	-	0.0%
Instructional Materials/Supplies	10,973.00	10,973.00	10,973.00	-	0.0%
CARES Act Supplies	-	-	-	-	100.0%
CARES Act IV Supplies	789,918.37	769,091.83	1,290,317.07	521,225.24	67.8%
Capital Outlay - Career & Tech	32,951.41	33,598.00	36,373.74	2,775.74	8.3%
<b>Total Operating</b>	<b>1,698,751.66</b>	<b>1,824,056.23</b>	<b>2,348,057.21</b>	<b>524,000.98</b>	<b>176.0%</b>
<b>Total Federal Funds</b>	<b>3,572,576.04</b>	<b>3,333,201.00</b>	<b>3,670,742.00</b>	<b>337,541.00</b>	<b>142.3%</b>

## School Nutrition Revenue

### Detailed Revenue Summary

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>10.9%</b>
<b>Food Service Fund:</b>					
<b>Food Sales</b>	185,024.00	153,447.00	153,447.00	-	0.0%
<b>Other Food Sales - a la carte</b>	4,500.00	4,500.00	5,000.00	500.00	10.0%
Other Sources - Catering	61,443.00	30,252.00	31,000.00	748.00	2.4%
Federal/Reimbursement	791,414.00	791,414.00	840,164.00	48,750.00	5.8%
State Lunch Reimbursement	9,618.00	9,271.00	8,597.00	(674.00)	-7.8%
Summer Feeding Program	14,989.00	14,989.00	14,989.00	-	0.0%
State Breakfast Reimbursement	916.00	1,977.00	8,238.00	6,261.00	76.0%
After School Snack Reimbursement	4,570.00	4,570.00	4,800.00	230.00	4.8%
<b>Total School Nutrition Fund</b>	<b>1,072,474.00</b>	<b>1,010,420.00</b>	<b>1,066,235.00</b>	<b>55,815.00</b>	<b>5.2%</b>

### Detailed Expenditures

	FY 2021-2022	FY 2022-2023	Amended FY 2023-2024	Difference Over/Under	Difference %
<b>Enrollment</b>	<b>1,125.00</b>	<b>1,104.00</b>	<b>1,239.50</b>	<b>135.50</b>	<b>12.3%</b>
Coordinator	62,542.20	48,653.00	51,572.50	2,919.50	6.0%
Food Service Workers	180,544.00	157,578.00	172,702.00	15,124.00	9.6%
Part-time Food Service Workers	59,136.00	63,000.00	66,150.00	3,150.00	5.0%
<b>Total Salaries</b>	<b>302,222.20</b>	<b>269,231.00</b>	<b>290,424.50</b>	<b>21,193.50</b>	<b>20.6%</b>
FICA - Social Security Medicare	23,120.78	20,596.83	22,218.53	1,621.70	7.9%
VRS - Retirement	10,394.51	8,086.13	8,571.35	485.22	6.0%
VRS - Retirement (Non Professional)	12,818.62	11,030.46	12,089.14	1,058.68	9.6%
Health Insurance Benefit	74,844.00	53,000.00	53,000.00	-	0.0%
VRS - Group Life Insurance	3,055.93	2,763.50	3,005.28	241.78	8.7%
VRS - Retiree Health Care Credit	2,801.27	2,495.40	3,367.81	872.41	35.0%
Hybrid Disability Insurance	82.68	82.68	82.68	-	0.0%
<b>Total Benefits</b>	<b>127,117.80</b>	<b>98,055.00</b>	<b>102,334.80</b>	<b>4,279.80</b>	<b>67.2%</b>
Travel Expense	500.00	500.00	500.00	-	0.0%
Food Supplies	606,834.00	606,834.00	637,175.70	30,341.70	5.0%
Repair and Maintenance	25,000.00	25,000.00	25,000.00	-	0.0%
Other Operating Cost	10,800.00	10,800.00	10,800.00	-	0.0%
<b>Operating</b>	<b>643,134.00</b>	<b>643,134.00</b>	<b>673,475.70</b>	<b>30,341.70</b>	<b>5.0%</b>
<b>Total Food Service</b>	<b>1,072,474.00</b>	<b>1,010,420.00</b>	<b>1,066,235.00</b>	<b>55,815.00</b>	<b>92.8%</b>



## ***CuCPS Employee Benefits***

This section explains the importance and impact of the employee benefit programs on the overall budget. Employee benefits are those ongoing fixed expenses for which the school system contributes a portion of the total cost for the employee or is mandated to contribute an additional amount. The information below summarizes the fringe benefit programs and shows how the school system's costs are determined:

### **Federal Insurance Contributions Act (Social Security and Medicare)**

**Participation and rates are mandated by law.** CuCPS contributes 7.65% towards Social Security and Medicare benefits of the employees' gross pay. The tax rate for the employee share of Social Security portion of FICA is 6.2%; the tax rate for the Medicare portion is 1.45%. For calendar year, the Social Security taxable wage base is pegged at \$160,200 and the maximum tax will be \$13,350. There is no annual taxable wage base for the Medicare portion; all wages and taxable fringe benefits are subject to Medicare tax.

### **Virginia Retirement System (VRS)**

**Participation and rates are mandated by state regulations.** The current employer contribution rate for administrators, teachers, clerks, and paraprofessionals are 16.62% of covered compensation pay. Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS for a total of 21.62%.

The current employer contribution rate for maintenance workers, custodians, cafeteria staff and bus drivers are 6.52% of covered compensation pay. Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS for a total of 11.52%.

### **Virginia Retirement System (Hybrid Retirement Plan) – New First Year Employees Only**

**Participation and rates are mandated by state regulations.** The current employer contribution rate for administrators, teachers, clerks and paraprofessionals is 15.62% of covered compensation pay. While 1% is invested with ICMA-RC, Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS and the Hybrid Retirement Plan total cost of 20.62%.

The current employer contribution rate for maintenance workers, custodians, cafeteria staff and bus drivers are 5.52% of covered compensation pay. While 1% is invested with ICMA-RC, Plan members are required by state statute to contribute 5.0% of their annual covered payroll to VRS and the Hybrid Retirement Plan for a total cost of 10.52%.

### **Standard – VACorp Hybrid Disability Insurance**

**Participation is mandatory.** For FY 2024, the Disability Insurance Program rate will be 0.31% for annual covered payroll.

### **Virginia Retiree Health Insurance Credit (VRHIC)**

**Participation is mandatory.** Eligible retired teachers and other professional school employees can receive a monthly health credit to be used towards the cost of their individual health insurance premiums. The current employer contribution rate is 1.21% of covered payroll.

Now available for non-professional positions.

**Group Life Insurance**

**Participation is mandatory.** For FY 2023, the Group Life Insurance Program rate will be 1.34% for annual covered payroll.

**Hospitalization (Anthem Key Advantage 250, Anthem Key Advantage 1000 and High Deductible Health Plan)**

**Participation is optional.** The amount contributed for employee health insurance is determined by the school system.

**Worker's Compensation**

**Participation is mandatory.** The budgeted amount is based on an estimate of the open claims CuCPS will pay in FY 2023.

**Unemployment Compensation**

**Participation is mandatory.** Rates are determined by the state. The school system is considered a Reimbursable Employer. The Virginia Employment Commission invoices the school system on a quarterly basis.

<b>Funded Fringe Benefit Rates</b>	<b>2024</b>	<b>2023</b>
<i>Instructional VRS (Employer share) (Does not include RHCC - see below)</i>	16.62%	16.62%
<i>Instructional VRS (Employee share)</i>	5.00%	5.00%
<i>Total Instructional VRS Rate</i>	21.62%	21.62%
<i>Standard Disability Insurance for Hybrid Members</i>	.312%	.31%
<i>Group Life (Employer Share)</i>	0.79%	0.54%
<i>Group Life (Employee Share)</i>	0.52%	0.80%
<i>Total Group Life Insurance Rate</i>	1.34%	1.34%
<i>Retiree Health Care Credit (Paid as part of the VRS per pupil amount)</i>	1.21%	1.21%
<i>Non-Professional Support VRS</i>	7.10%	6.52%
<i>Social Security</i>	7.65%	7.65%
<i>Health Care Premium (Employee Only)</i>	\$8,773	\$7,344
<i>Health Care Premium (Employee &amp; Child)</i>	\$12,653	\$10,008
<i>Health Care Premium (Employee &amp; Spouse)</i>	\$10,853	\$8,208
<i>Health Care Premium (Family)</i>	\$14,217	\$10,356
<i>Total Instructional Benefit Percent (Employer Share)</i>	30.922%	27.13%
<i>Total Non-Professional Support Benefit Percent</i>	22.612%	15.82%

*In compliance with the state mandates, all employees that participate in the Virginia Retirement System must contribute 5% towards their retirement.*