



Cumberland County Public Schools

2024-2025

*Proposed Superintendent's
School Operating Budget
February 1, 2024*



Total Funding Request:
\$21,322,456.07

Student Enrollment: 1,125
1,239 (K-12), 78 (Pre-Kg)

Schools: 3

- **1 Elementary**
- **1 Middle**
- **1 High**

Employees: 245

Students Graduating with Associates
Degrees: 24%

Students Graduating with Advanced
Studies Diplomas: 49%

Students Graduating with Standard
Diplomas: 41%

On-Time Graduation Rate: 92%

Cumberland County Public Schools

We serve 1,203 students (1,125 in K-12 and 78 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

**2024 – 2025
Proposed Superintendent's
School Operating Budget
February 1, 2024**

School Board

Ms. Ginger Sanderson, Chairman

Ms. Latesha Anderson, Vice Chairman

Ms. Yvonne Earvin

Ms. Leigh McCrea

Ms. Everleane Randolph

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*

*Mr. Jeffrey Dingeldein
Director of Technology, CTE and Safety*

Acknowledgement

We would like to thank the budget staff, central office staff, principals, and support staff for their dedication and commitment in generating the 2024–2025 Approved 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.



Goals

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.
4. Cumberland County Public Schools will use division resources to effectively and efficiently support staff.

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 2024-2025 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 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Revenue					
State Funding (Including Sales Tax)	14,751,874.00	14,751,874.00	13,044,921.00	(1,706,953.00)	-11.6%
County Funds	4,881,738.00	5,371,366.00	5,390,724.00	19,358.00	0.4%
Other Funds	140,568.00	140,568.00	157,298.00	16,730.00	11.9%
Federal Funds	1,433,201.00	1,633,201.00	2,257,288.48	624,087.48	38.2%
CARES Act	-	-	-	-	0.0%
CARES Act IV	1,900,000.00	1,700,000.00	472,224.59	(1,227,775.41)	-72.2%
	23,107,381.00	23,597,009.00	21,322,456.07	(2,274,552.93)	-9.6%
Expenditures					
Instruction	12,845,525.00	14,815,591.33	13,617,669.17	(1,197,922.17)	-8.1%
Administration, Attendance & Health	1,327,120.00	1,460,837.50	1,390,977.03	(69,860.46)	-4.8%
Pupil Transportation	2,128,267.00	1,703,216.59	1,562,747.97	(140,468.62)	-8.2%
Maintenance and Operations	2,936,517.00	1,798,984.85	1,642,166.05	(156,818.80)	-8.7%
Technology	536,751.00	485,177.74	379,382.86	(105,794.89)	-21.8%
Federal Grant Programs	3,333,201.00	3,333,201.00	2,729,513.00	(0.00)	0.0%
Total Expenditures	23,107,381.00	23,597,009.00	21,322,456.07	(1,670,864.93)	-7.1%

School Nutrition Service

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Other Funds					
State School Food Service Funds	11,248.00	16,835.00	14,373.00	-2,462.00	-14.6%
Federal School Food Service Fund	944,861.00	1,008,600.00	1,008,600.00	0.00	0.0%
Cash/Receipts/Interest	54,311.00	40,800.00	40,800.00	0.00	0.0%
Total School Nutrition Fund	1,010,420.00	1,066,235.00	1,063,773.00	(2,462.00)	-0.2%



State Revenue

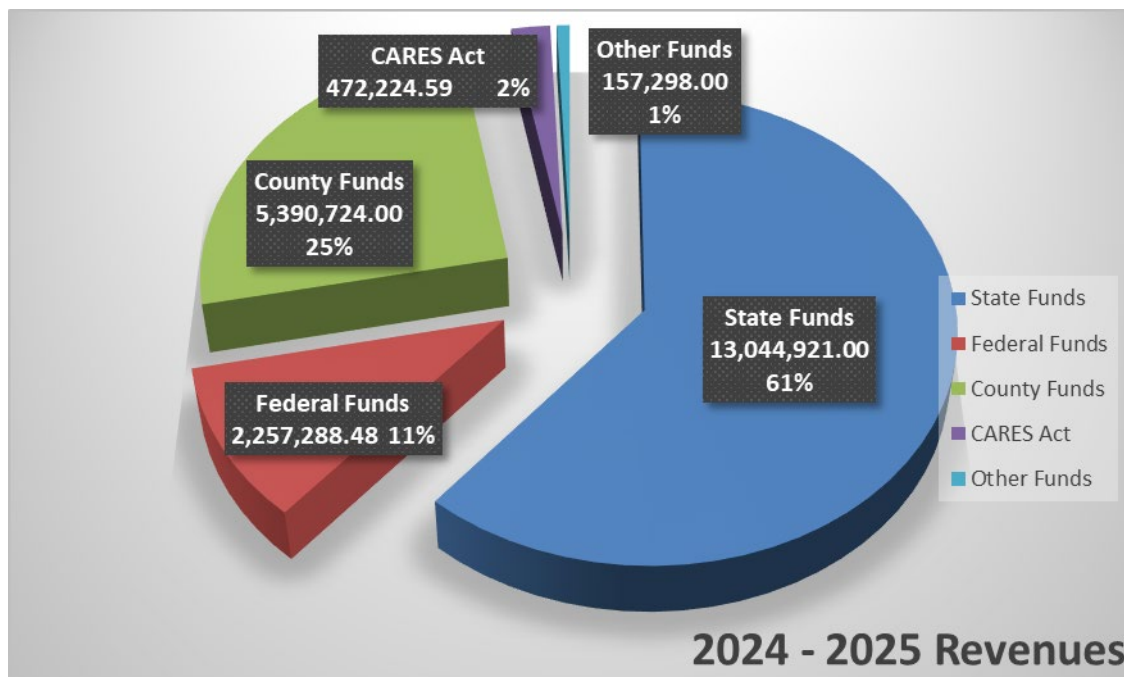
	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Standards of Quality Programs:					
Basic Aid	4,718,439.00	5,415,266.00	5,664,155.00	248,889.00	4.6%
Sales Tax	1,821,638.00	1,886,131.00	1,870,292.00	(15,839.00)	-0.8%
Textbooks	101,380.00	113,875.00	120,291.00	6,416.00	5.6%
Vocational Education	274,933.00	300,214.00	485,251.00	185,037.00	61.6%
Gifted Education	42,886.00	47,312.00	48,074.00	762.00	1.6%
Special Education	524,593.00	588,386.00	708,346.00	119,960.00	20.4%
Prevention, Intervention & Remediation	254,255.00	285,591.00	309,479.00	23,888.00	8.4%
VRS Retirement (Includes RHCC)	654,018.00	736,342.00	734,637.00	(1,705.00)	-0.2%
Social Security	280,293.00	315,698.00	341,779.00	26,081.00	8.3%
Group Life	19,912.00	22,366.00	24,037.00	1,671.00	7.5%
English as a Second Language	22,180.00	21,124.00	18,305.00	(2,819.00)	-13.3%
Remedial Summer School	139,017.00	104,566.00	99,910.00	(4,656.00)	-4.5%
Subtotal - SOQ Accounts	8,853,544.00	9,836,871.00	10,424,556.00	587,685.00	6.0%
Incentive Programs:					
Compensation Supplement	321,116.00	757,831.00	-	(757,831.00)	-100.0%
Academic Year Governor's School	622,852.00	710,288.00	906,734.00	196,446.00	27.7%
At-Risk (Split funded- See Lottery)	1,689,082.00	1,097,572.00	630,999.00	(466,573.00)	-42.5%
Virginia Preschool Initiative	307,461.00	307,461.00	272,881.00	(34,580.00)	-11.2%
No Loss Funding	-	-	-	-	0.0%
School Construction	1,420,656.00	-	-	-	0.0%
Community Provider Add-on Funds-Mixed Delivery	-	-	-	-	0.0%
Grocery Tax Hold Harmless	32,969.00	269,035.00	-	(269,035.00)	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	-	(347,266.00)	-100.0%
Bonus Payment	-	-	67,751.00	67,751.00	0.0%
Technology - VPSA	154,000.00	154,000.00	154,000.00	-	0.0%
Subtotal - Incentive Accounts	4,893,295.00	3,643,453.00	2,032,365.00	(1,611,088.00)	-44.2%
Categorical Programs:					
Adult Education	-	-	-	-	0.0%
American Indian Treaty Commitment	-	-	-	-	0.0%
School Lunch	9,271.00	8,238.00	6,320.00	(1,918.00)	-23.3%
Special Education - Homebound	1,977.00	-	5,299.00	5,299.00	0.0%
Special Education - State-Operated Programs	-	-	-	-	0.0%
Special Education - Jails	-	-	-	-	0.0%
Subtotal - Categorical Accounts	11,248.00	8,238.00	11,619.00	3,381.00	41.0%
Lottery-Funded Programs					
Foster Care	13,884.00	12,401.00	24,340.00	11,939.00	96.3%
At-Risk (Split funded- See Lottery)	536,280.00	773,060.00	536,456.00	(236,604.00)	-30.6%
Early Reading Intervention	101,140.00	57,053.00	34,109.00	(22,944.00)	-40.2%
Mentor Teacher Program	824.00	399.00	938.00	539.00	135.1%
K-3 Primary Class Size Reduction	472,961.00	555,238.00	455,771.00	(99,467.00)	-17.9%
School Breakfast	1,627.00	8,597.00	8,053.00	(544.00)	0.0%
SOL Algebra Readiness	36,983.00	36,831.00	29,067.00	(7,764.00)	-21.1%
Project Graduation	4,702.00	4,702.00	5,407.00	705.00	15.0%
Alternative Education	-	-	-	-	0.0%
ISAEF	8,233.00	8,203.00	8,203.00	-	0.0%
Special Education-Regional Tuition	86,112.00	114,585.00	75,963.00	(38,622.00)	-33.7%
Career and Technical Education	43,375.00	4,419.00	5,897.00	1,478.00	33.4%
Supplemental Basic Aid	-	-	-	-	0.0%
Supplemental Lottery Per Pupil Allocation	-	-	-	-	0.0%
Infrastructure and Operations Per Pupil Fund	310,518.00	345,580.00	298,911.00	(46,669.00)	-13.5%
Subtotal- Lottery-Funded Programs	1,616,639.00	1,921,068.00	1,483,115.00	(437,953.00)	-22.8%
Total State Funds	15,374,726.00	15,409,630.00	13,951,655.00	(1,457,975.00)	-9.5%

Federal Revenue

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Federal Funds					
Title I Part A - ESEA - Improving Basic Programs	369,449.00	369,449.00	510,271.32	-	0.0%
Title II Part A - Supporting Effective Instruction	64,854.00	64,854.00	68,816.07	-	0.0%
Title III	-	-	-	-	#DIV/0!
Title VI-B - Flow Through	226,951.00	226,951.00	358,724.00	-	0.0%
Title VI-B Preschool	7,358.00	7,358.00	7,988.00	-	0.0%
Title IV - Student Support & Academic	27,468.00	27,468.00	24,221.10	-	0.0%
Career and Technical Funds (Carl Perkins)	33,598.00	33,598.00	36,225.94	-	0.0%
Title V Part B - Rural and Low Income	29,104.00	29,104.00	32,064.03	-	0.0%
21st Century Grant	100,000.00	100,000.00	633,271.02	-	0.0%
Federal Food Service Reimbursement	489,232.00	489,232.00	500,520.00	-	0.0%
JROTC	44,187.00	44,187.00	44,187.00	-	0.0%
VTSS	26,000.00	26,000.00	26,000.00	-	0.0%
CARES Act	-	-	-	-	0.0%
CARES ESSER 2	-	-	-	-	0.0%
CARES ESSER 3	1,900,000.00	1,900,000.00	472,224.52	-	0.0%
Medicaid	15,000.00	15,000.00	15,000.00	-	0.0%
Total Federal Funds	3,333,201.00	3,333,201.00	2,729,513.00	-	0.0%

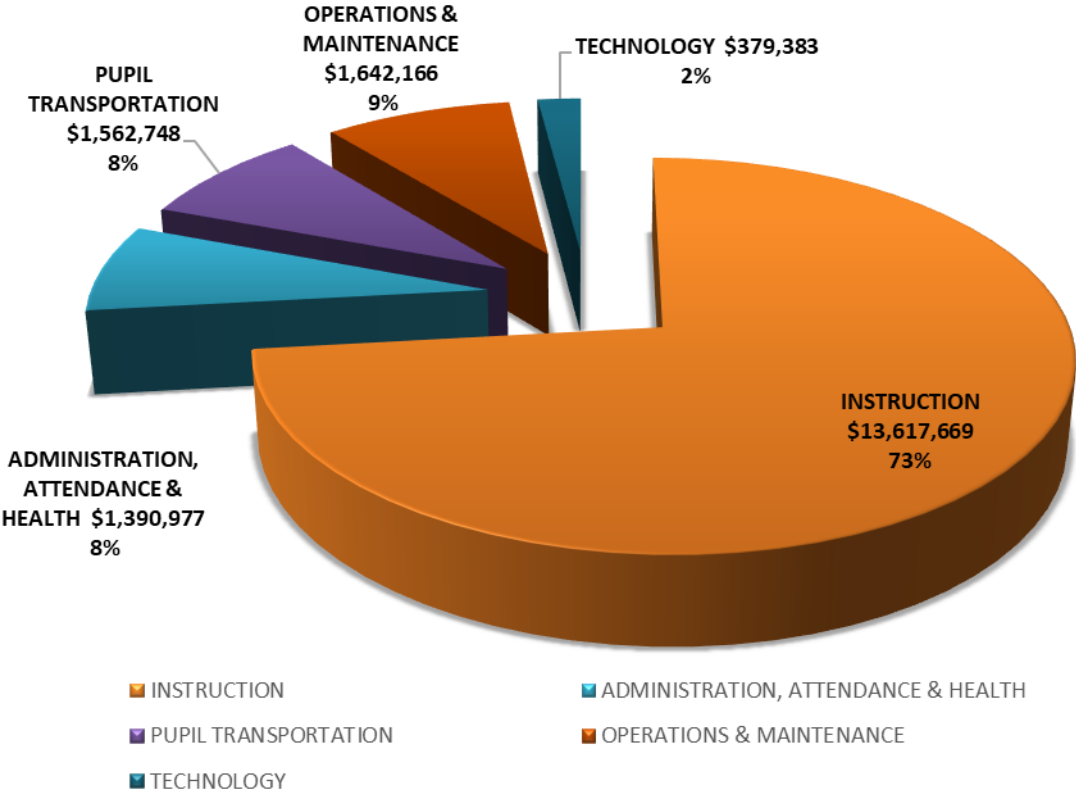
Other Funds

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Other Funds					
E-Rate	23,000.00	23,500.00	27,540.00	500.00	2.1%
Receipts	55,000.00	68,900.00	68,900.00	13,900.00	20.2%
Alternative Education	62,568.00	60,858.00	60,858.00	(1,710.00)	-2.8%
Total Other Funds	140,568.00	140,568.00	157,298.00	12,690.00	9.0%



Composition of Expenditures

2024-2025 State and Local Expenditures



Instruction

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Teachers	6,325,146.00	6,911,572.00	6,684,790.00	(226,782.00)	-3.3%
Paraprofessionals	644,079.00	1,150,765.00	816,618.00	(334,147.00)	-29.0%
Media Specialist	145,250.00	104,815.00	55,646.00	(49,169.00)	-46.9%
Counselors	227,828.00	172,088.00	192,240.00	20,152.00	11.7%
Social Worker	52,065.20	-	-	-	0.0%
Administration	537,428.00	789,462.00	569,943.00	(219,519.00)	-27.8%
Administrative Assistants	302,978.00	350,212.00	535,527.00	185,315.00	52.9%
Homebound Teachers	28,000.00	29,400.00	29,400.00	-	0.0%
Substitute Teachers	250,000.00	256,500.00	200,000.00	(56,500.00)	-22.0%
Supplements/Stipends	210,000.00	241,500.00	241,500.00	-	0.0%
Bonus			102,823.77	102,823.77	
Summer School	139,017.00	104,566.00	99,910.00	(4,656.00)	-4.5%
Salaries	8,861,791.20	10,110,880.00	9,528,397.77	(582,482.23)	-5.8%
FICA - Social Security Medicare	677,927.59	773,482.32	728,922.43	(44,559.89)	-5.8%
VRS - Retirement	1,368,619.47	1,575,395.51	1,258,261.96	(317,133.54)	-20.1%
Health Insurance Benefit	868,060.00	1,234,074.00	1,142,477.52	(91,596.48)	-7.4%
VRS - Group Life Insurance	110,345.97	127,017.45	104,486.22	(22,531.23)	-17.7%
VRS - Retiree Health Care Credit	99,640.77	114,694.86	91,204.07	(23,490.79)	-20.5%
Hybrid Disability Insurance	8,549.00	9,516.20	10,516.20	1,000.00	10.5%
Other Benefits	35,000.00	35,000.00	35,000.00	-	0.0%
Total Benefits	3,168,142.80	3,869,180.33	3,370,868.40	(498,311.94)	-12.9%
Purchased Services	220,000.00	225,000.00	200,000.00	(25,000.00)	-11.1%
Tuition Paid In State	92,000.00	101,200.00	80,000.00	(21,200.00)	-20.9%
Officals	35,000.00	38,000.00	38,000.00	-	0.0%
Postage	10,000.00	9,000.00	9,000.00	-	0.0%
Media Center Materials	15,000.00	17,000.00	15,000.00	(2,000.00)	-11.8%
Textbooks	146,081.00	164,085.00	180,157.00	16,072.00	9.8%
Instructional Supplies	205,000.00	205,000.00	120,000.00	(85,000.00)	-41.5%
Student Insurance	7,370.00	6,265.00	6,265.00	-	0.0%
ISAP	8,233.00	8,203.00	8,203.00	-	0.0%
Unemployment Insurance	15,000.00	10,000.00	10,000.00	-	0.0%
Workers' Compensation	61,907.00	51,778.00	51,778.00	-	0.0%
Total Operating	815,591.00	835,531.00	718,403.00	(117,128.00)	-14.0%
Total Instructional Budget	12,845,525.00	14,815,591.33	13,617,669.17	(1,197,922.17)	-8.1%

Administration, Health, and Attendance

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Board Members	18,000.00	18,000.00	18,000.00	-	0.0%
Superintendent	129,665.00	139,649.00	141,010.00	1,361.00	1.0%
Administrative Assistants	249,880.00	312,957.00	248,009.00	(64,948.00)	-20.8%
Administration	317,865.00	329,985.00	342,764.00	12,779.00	3.9%
Total Salaries	715,410.00	800,591.00	749,783.00	(50,808.00)	-15.9%
FICA - Social Security Medicare	54,730.28	61,245.21	57,358.40	(3,886.81)	-6.3%
VRS - Retirement	115,909.54	130,066.62	101,094.77	(28,971.85)	-22.3%
Health Insurance Benefit	90,705.00	99,811.00	118,084.00	18,273.00	18.3%
VRS - Group Life Insurance	9,345.29	10,486.72	8,394.92	(2,091.80)	-19.9%
VRS - Retiree Health Care Credit	8,438.66	9,469.35	7,327.77	(2,141.58)	-22.6%
Hybrid Disability Insurance	182.23	233.42	-	(233.42)	-100.0%
Other Benefits	14,500.00	14,500.00	14,500.00	-	0.0%
Total Benefits	293,811.00	325,812.33	306,759.86	(19,052.46)	-5.8%
Audit Services	6,000.00	6,500.00	6,500.00	-	0.0%
Legal Services	15,000.00	15,000.00	15,000.00	-	0.0%
Purchase Services	217,699.00	220,000.00	220,000.00	-	0.0%
Advertising	8,000.00	10,000.00	10,000.00	-	0.0%
Postage Services	2,000.00	2,000.00	2,000.00	-	0.0%
Administrative Software	8,200.00	11,200.00	11,200.00	-	0.0%
Accounting Software System Updates	18,000.00	22,834.17	22,834.17	-	0.0%
Staff Development	10,000.00	10,000.00	10,000.00	-	0.0%
Travel	5,800.00	6,000.00	6,000.00	-	0.0%
Dues & Membership	6,000.00	8,000.00	8,000.00	-	0.0%
Office Supplies	10,000.00	10,000.00	10,000.00	-	0.0%
Medical and Lab Supplies	6,000.00	7,500.00	7,500.00	-	0.0%
Psychological Testing Materials	5,200.00	5,400.00	5,400.00	-	0.0%
Total Operating	317,899.00	334,434.17	334,434.17	-	0.0%
Total Administration, Health and Attendance	1,327,120.00	1,460,837.50	1,390,977.03	(69,860.46)	-4.8%

Pupil Transportation

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Personnel Salaries	723,880.00	825,271.00	838,802.60	13,531.60	1.6%
Crossing Guards	10,980.00	11,340.00	11,340.00	-	0.0%
Substitute Bus Drivers	25,000.00	25,000.00	25,000.00	-	0.0%
Hourly Drivers	44,500.00	48,000.00	48,000.00	-	0.0%
Total Salaries	804,360.00	909,611.00	923,142.60	13,531.60	1.5%
FICA - Social Security Medicare	61,535.00	69,585.24	70,620.41	1,035.17	1.5%
VRS - Retirement	12,886.32	13,659.48	11,580.24	(2,079.24)	-15.2%
VRS - Retirement (Non Professional)	36,132.89	35,202.58	6,760.71	(28,441.87)	-80.8%
Health Insurance Benefit	186,537.00	216,235.00	120,279.26	(95,955.74)	-44.4%
VRS - Group Life Insurance	7,858.42	7,745.17	6,884.02	(861.15)	-11.1%
VRS - Retiree Health Care Credit	7,096.03	6,745.87	850.76	(5,895.11)	-87.4%
VRS - Retiree Health Care Credit(NP)	0.00	-	7,061.19	7,061.19	0.0%
Hybrid Disability Insurance	567.34	616.24	1,752.78	1,136.54	184.4%
Total Benefits	312,613.00	349,789.59	225,789.37	(124,000.22)	-35.4%
Purchase Services					
Bus Supplies	150,000.00	180,000.00	180,000.00	-	0.0%
Vehicle Insurance	19,294.00	22,816.00	22,816.00	-	0.0%
Travel Expense	1,000.00	1,500.00	1,500.00	-	0.0%
Office Supplies	1,000.00	1,500.00	1,500.00	-	0.0%
Gasoline	180,000.00	200,000.00	170,000.00	(30,000.00)	-15.0%
Buses (5)	625,000.00	-	-	-	0.0%
Equipment Supplies	35,000.00	38,000.00	38,000.00	-	0.0%
Total Operating	1,011,294.00	443,816.00	413,816.00	(30,000.00)	-7%
Total Pupil Transportation	2,128,267.00	1,703,216.59	1,562,747.97	(140,468.62)	-8.2%



Operations and Maintenance

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Coordinator	49,117.00	51,572.50	51,318.50	(254.00)	-0.5%
Custodians	262,584.00	268,555.00	269,514.00	959.00	0.4%
Part-time Custodians	<u>162,960.00</u>	<u>173,608.00</u>	<u>175,619.00</u>	<u>2,011.00</u>	<u>1.2%</u>
Total Salaries	474,661.00	493,735.50	496,451.50	2,716.00	0.6%
FICA - Social Security Medicare	36,311.60	37,770.77	37,978.54	207.77	0.6%
VRS - Retirement	8,163.25	8,571.35	7,194.85	(1,376.50)	-16.1%
VRS - Retirement (Non Professional)	18,643.46	19,067.41	2,043.95	(17,023.45)	-89.3%
Health Insurance Benefit	81,782.00	85,000.00	46,794.00	(38,206.00)	-44.9%
VRS - Group Life Insurance	4,176.79	4,289.71	2,377.10	(1,912.60)	-44.6%
VRS - Retiree Health Care Credit	3,771.58	3,873.54	2,645.43	(1,228.11)	-31.7%
Hybrid Disability Insurance	267.32	268.32	<u>272.41</u>	<u>4.09</u>	<u>1.5%</u>
Total Benefits	153,116.00	158,841.09	99,306.29	(59,534.80)	-37.5%
Johnson Controls - Sprinkler Services	35,000.00	40,250.00	40,250.00	-	0.0%
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	4,800.00	5,520.00	5,520.00	-	0.0%
Gym Floor Refinishing Services	4,200.00	4,830.00	4,830.00	-	0.0%
Utilities	691,021.00	750,265.85	650,265.85	(100,000.00)	-13.3%
General Liability Insurance & Crime	2,266.00	4,092.00	4,092.00	-	0.0%
Educators Legal Liability	1,876.00	1,595.00	1,595.00	-	0.0%
Excess Liability Coverage	2,937.00	3,131.00	3,131.00	-	0.0%
Property and Inland Marine Coverage	24,904.00	31,621.00	31,621.00	-	0.0%
Cyber	2,000.00	2,000.00	2,000.00	-	0.0%
Equipment Breakdown Coverage	2,600.00	2,721.00	2,721.00	-	0.0%
Custodial Supplies	35,000.00	40,250.00	40,250.00	-	0.0%
Maintenance	75,000.00	253,652.41	253,652.41	-	0.0%
School Construction	<u>1,420,656.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Operating	2,308,740.00	1,146,408.26	1,046,408.26	(100,000.00)	-8.7%
Total Maintenance and Operations	2,936,517.00	1,798,984.85	1,642,166.05	(156,818.80)	-8.7%



Technology

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Technology	157,271.00	90,920.00	51,318.50	(39,601.50)	-43.6%
Total Salaries	157,271.00	90,920.00		(39,601.50)	-43.6%
FICA - Social Security Medicare	12,031.43	6,955.38	3,925.87	(3,029.51)	-43.6%
VRS - Retirement	26,138.44	15,110.90	7,194.85	(7,916.05)	-52.4%
Health Insurance Benefit	32,520.00	10,053.00	7,308.00	(2,745.00)	-27.3%
VRS - Group Life Insurance	2,107.43	1,218.33	605.56	(612.77)	-50.3%
VRS - Retiree Health Care Credit	1,902.98	1,100.13	528.58	(571.55)	-52.0%
Hybrid Disability Insurance	209.72	-	-	-	0.0%
Total Benefits	74,910.00	34,437.74	19,562.86	(14,874.89)	-43.2%
Purchase Services					
Laptop Project - VPSA	160,000.00	160,000.00	160,000.00	-	0.0%
Erate -	32,500.00	32,500.00	32,500.00	-	0.0%
ISP	34,320.00	64,320.00	64,320.00	-	0.0%
Network/Hardware	15,000.00	25,000.00	25,000.00	-	0.0%
Technology Software	15,000.00	25,000.00	25,000.00	-	0.0%
ABS SMARTNet	15,000.00	20,000.00	20,000.00	-	0.0%
Web Filter/MBC	17,000.00	17,000.00	17,000.00	-	0.0%
Google Email Archiving	3,750.00	4,000.00	4,000.00	-	0.0%
Microsoft Licensing	12,000.00	12,000.00	12,000.00	-	0.0%
Total Operating	304,570.00	359,820.00	359,820.00	-	0.0%
Total Technology	536,751.00	485,177.74	379,382.86	(54,476.39)	-11.2%



Federal Expenditures

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Title I, Part A - Teachers	284,150.00	262,598.00	262,598.00	(21,552.00)	-7.6%
Title I, Part A - Para Professionals	110,260.00	143,864.00	71,799.00	33,604.00	30.5%
Title VI-B (Flow Through) Teachers	225,019.00	247,735.50	214,284.50	22,716.50	10.1%
Title II Part A	64,854.00	66,690.00	67,357.00	1,836.00	2.8%
JROTC	63,979.00	68,489.00	67,357.00	4,510.00	7.0%
CARES Act	-	-	-	-	-100.0%
CARES Act IV-ESSER	-	-	-	-	-100.0%
Preschool Para Professional	7,358.00	7,358.00	7,988.00	-	0.0%
Title IV, Part A - Student Support & Academic 21st Century	27,468.00	36,599.78	24,221.10	9,131.78	33.2%
Title V, Part B (Rural and Low Income)	200,000.00	130,000.00	633,271.02	(70,000.00)	-35.0%
	29,104.00	34,885.00	32,064.03	5,781.00	19.9%
Total Salaries	1,012,192.00	998,219.28	1,380,939.65	(13,972.72)	-1.4%
FICA - Social Security Medicare	77,432.86	76,363.77	105,641.88	(1,069.08)	-1.4%
VRS - Retirement	130,149.23	138,500.16	95,812.05	8,350.93	6.4%
Health Insurance Benefit	268,673.00	87,497.40	101,606.59	(181,175.60)	-67.4%
VRS - Group Life Insurance	10,493.38	11,166.68	8,064.07	673.30	6.4%
VRS - Retiree Health Care Credit	9,475.36	10,083.34	7,038.97	607.98	6.4%
Hybrid Disability Insurance	728.94	854.15	2,391.88	125.21	17.2%
Total Benefits	496,952.77	324,465.51	320,555.45	(172,487.26)	-32.4%
Purchase Services	990,143.40	990,143.40	488,314.44	(501,828.96)	-50.7%
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	769,091.83	952,776.07	472,224.52	(480,551.55)	-62.5%
Capital Outlay - Career & Tech	33,598.00	36,373.74	36,255.94	2,775.74	8.3%
Total Operating	1,824,056.23	2,010,516.21	1,028,017.90	(979,604.77)	-4.9%
Total Federal Funds	3,333,201.00	3,333,201.00	2,729,513.00	(1,166,064.75)	-38.7%



School Nutrition Revenue

Detailed Revenue Summary

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Food Service Fund:					
Food Sales	153,447.00	153,447.00	131,548.50	(21,898.50)	-14.3%
Other Food Sales - a la carte	4,500.00	5,000.00	5,000.00	-	0.0%
Other Sources - Catering	30,252.00	31,000.00	5,000.00	(26,000.00)	-83.9%
Federal/Reimbursement	791,414.00	840,164.00	891,351.50	51,187.50	6.1%
State Lunch Reimbursement	9,271.00	8,597.00	6,320.00	(2,277.00)	-26.5%
Summer Feeding Program	14,989.00	14,989.00	10,500.00	(4,489.00)	-29.9%
State Breakfast Reimbursement	1,977.00	8,238.00	8,053.00	(185.00)	-2.2%
After School Snack Reimbursement	4,570.00	4,800.00	6,000.00	1,200.00	25.0%
Total School Nutrition Fund	1,010,420.00	1,066,235.00	1,063,773.00	(2,462.00)	-0.2%

Detailed Expenditures

	FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	Difference Over/Under	Difference %
Enrollment	1,104.00	1,239.50	1,125.00	(114.50)	-9.2%
Coordinator	48,653.00	51,572.50	83,009.00	31,436.50	64.6%
Food Service Workers	157,578.00	172,702.00	172,843.00	141.00	0.1%
Part-time Food Service Workers	63,000.00	66,150.00	98,752.50	32,602.50	51.8%
Total Salaries	269,231.00	290,424.50	354,604.50	64,180.00	116.5%
FICA - Social Security Medicare	20,596.83	22,218.53	27,127.24	4,908.71	23.8%
VRS - Retirement	8,086.13	8,571.35	11,795.58	3,224.23	39.9%
VRS - Retirement (Non Professional)	11,030.46	12,089.14	2,333.38	(9,755.76)	-88.4%
Health Insurance Benefit	53,000.00	53,000.00	60,150.00	7,150.00	13.5%
VRS - Group Life Insurance	2,763.50	3,005.28	2,039.55	(965.73)	-34.9%
VRS - Retiree Health Care Credit	2,495.40	3,367.81	2,437.09	(930.72)	-37.3%
Hybrid Disability Insurance	82.68	82.68	133.40	50.72	61.3%
Total Benefits	98,055.00	102,334.80	106,016.24	3,681.45	-22.1%
Travel Expense	500.00	500.00	500.00	-	0.0%
Food Supplies	606,834.00	637,175.70	566,852.26	(70,323.44)	-11.6%
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%
Operating	643,134.00	673,475.70	603,152.26	(70,323.44)	-11.6%
Total Food Service	1,010,420.00	1,066,235.00	1,063,773.00	(2,462.00)	82.7%

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 \$168,600 and the maximum tax will be \$14,050. 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 14.21% 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 19.21%.

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 13.21% 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 14.21%.

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 1.03% for the professional and 1.41% for non-professional of the 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 1.18% 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

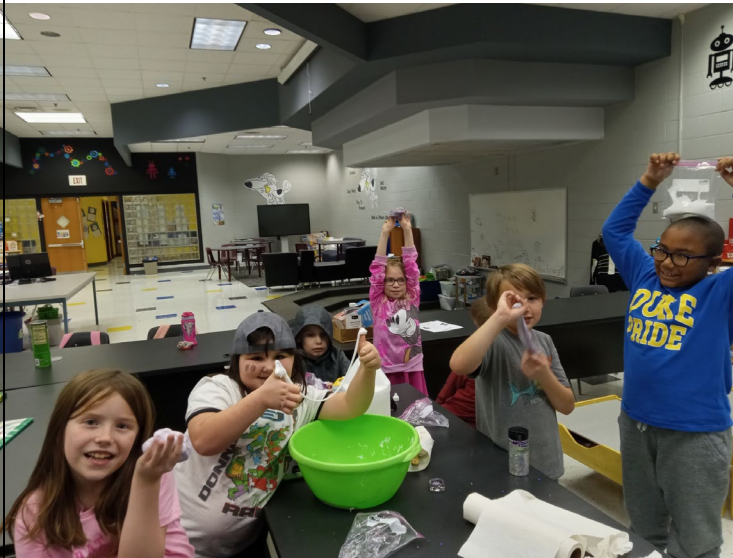
Participation is mandatory. The budgeted amount is based on an estimate of the open claims CuCPS will pay in FY 2023.

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.

Funded Fringe Benefit Rates	2025	2024
<i>Instructional VRS (Employer share) (Does not include RHCC - see below)</i>	14.21%	16.62%
<i>Instructional VRS (Employee share)</i>	5.00%	5.00%
<i>Total Instructional VRS Rate</i>	19.21%	21.62%
<i>Standard Disability Insurance for Hybrid Members</i>	.312%	.312%
<i>Group Life (Employer Share)</i>	0.71%	0.54%
<i>Group Life (Employee Share)</i>	0.47%	0.80%
<i>Total Group Life Insurance Rate</i>	1.18%	1.34%
<i>Retiree Health Care Credit (Paid as part of the VRS per pupil amount)</i>	1.03%	1.21%
<i>Non-Professional Support VRS</i>	6.52%	6.52%
<i>Social Security</i>	7.65%	7.65%
<i>Health Care Premium (Employee Only)</i>	\$9,212	\$8773
<i>Health Care Premium (Employee & Child)</i>	\$13,286	\$12,653
<i>Health Care Premium (Employee & Spouse)</i>	11,396	\$10,853
<i>Health Care Premium (Family)</i>	\$14,928	\$14,217
<i>Total Instructional Benefit Percent (Employer Share)</i>	24.382%	27.132%
<i>Total Non-Professional Support Benefit Percent</i>	17.072%	22.612%

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



Salary Scales



		2024-2025			
Position		0-5 Years	6-9 Years	10-15 Years	16+ Years
Teacher**	200	50,196	53,646	57,093	67,357
Principal/Supervisor***	261	95,887	104,176	112,773	124,575
Assistant Principal***	261	83,394	90,319	97,761	107,896
Technology Staff	261	64,148	76,977	83,394	89,808
Curriculum & Instruction Coordinator	261	83,394	90,319	97,761	107,896
School Pyschologist-10 Month	200	64,148	70,797	78,145	88,409
School Pyschologist-11 Month	220	70,564	77,876	85,958	97,249
Speech Pathologist - 10 Month	200	64,148	70,797	78,145	88,409
Speech Pathologist - 11 Month	220	70,564	77,876	85,958	97,249
Director***	261	102,637	111,105	120,213	132,786
Assistant Superintendent	261	112,258	118,032	127,783	140,997
Support Staff					
Alternative/ISS Officer	200	44,905	48,625	52,603	58,117
Bus Driver @ 0-11 Years; 12 Plus	183	16,559.67	16,559.67	17,694.27	17,694.27
Bus Mechanic	261	33,565	38,490	44,905	53,886
Business Manager	261	46,830	52,731	59,274	68,767
School Nutrition Manager	190	26,911	28,900	30,810	31,737
School Nutrition Assistant Manager	190	24,333	25,803	25,984	26,338
School Nutrition Staff	190	18,262	19,366	19,505	19,853
Coordinator	261	64,148	69,410	75,181	83,009
Custodian	261	33,417	35,434	35,681	36,150
Paraprofessional****	185	23,543	28,866	34,012	36,287
School Board Administrative Assistant	261	36,857	38,362	45,032	48,881
School Board Administrative Assistant 17 + Years*	261	-	-	-	55,040
School Adminstrative Assistant/Bookkeeper	261	35,205	36,273	37,977	39,772
Degrees					
**Master's Degree		2,000	2,000	2,000	2,000
**Doctorate Degree		3,500	3,500	3,500	3,500
***Master's Degree Plus 30 Hours		2,500	2,500	2,500	2,500
Paraprofessional/w Degree					
****Associate's Degree		1,500	1,500	1,500	1,500
****Bachelor's Degree		3,000	3,000	3,000	3,000
Administrative Assistant					
Bachelor's Degree		2,000	2,000	2,000	2,000
Master's Degree		2,500	2,500	2,500	2,500
Bus Driver Daily Rate		90.49	90.49	96.69	96.69



*Knowledge
Creators*
DESIGNS