

# Issue Analysis Form



**Date:** June 11, 2019  
School Impact Aid &  
Additional State Revenues  
**Item:** Appropriation  
**Lead Department(s):** County & School Finance  
**Contact Person(s):** Betsy Drewry

## Description and Current Status

The Prince George County School Board approved at a special May 16, 2019 meeting a request for appropriation of **\$436,169** in excess Impact Aid funds for Fiscal Year 2018-2019 and an anticipated **\$297,761** in additional state funds due to a higher than budgeted student Average Daily Membership (ADM). The grand total of the requested appropriation is \$733,930. The school request documentation (memo) is attached (**see Attachment A. Additional documentation provided on May 31, 2019 is provided at Attachment B.**

The requested appropriation increases are amounts above those included in the adopted FY2019 budget. The total request does **not** require a public hearing.

The impacted revenue and expenditure line items are shown on the school request and in the attached draft resolution. Details were provided on how the \$436,169 was or will be expended. Details were not provided on the expenditures related to state funding of \$297,761.

The entry for this appropriation if approved will be:

Fund 0500 (School Operating Fund)

### IMPACT AID

#### Revenues:

0500-30-000-000-333807 Impact Aid Revenue	\$436,169
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#### Expenditures:

0500-06-204-6008-64200-000-900-000-43310 O&M Repairs / Maintenance	\$197,974
0500-06-204-6008-64200-000-900-000-46007 O&M Repairs/Maint Supplies	\$103,519
0500-06-204-6008-64200-000-900-000-43999 O&M Other Services	\$95,091
0500-06-207-6009-68100-000-900-000-48104 Technology Software	<u>\$39,585</u>
<b>TOTAL IMPACT AID RELATED</b>	<b>\$436,169</b>

### STATE REVENUES

#### Revenues:

0500-20-000-324002 Basic Aid Increase	\$186,132
0500-20-000-324005 Foster Home Children Increase	\$24,608
0500-20-000-324007 Gifted & Talented Increase	\$1,880

0500-20-000-324008	Remedial Education Increase	\$4,286
0500-20-000-324012	Special Education Standards Increase	\$19,738
0500-20-000-324013	Summer School Remedial Decrease	\$(11,320)
0500-20-000-324017	Vocational Education Increase	\$3,421
0500-20-000-324021	Social Security Professional Increase	\$10,339
0500-20-000-324023	Retirement Professional Increase	\$22,821
0500-20-000-324025	Group Life Professional Increase	\$714
0500-20-000-324046	Homebound Decrease	\$(6,599)
0500-20-000-324052	Vocational Ed Categorical Increase	\$5,758
0500-20-000-324046	At-Risk Funds Increase	<u>\$35,983</u>
<b>TOTAL</b>		<b>\$297,761</b>

**Expenditures:**

0500-06-201-6000-61100 – Various Instructional Category Lines **\$297,761**

**GRAND TOTAL**

**\$733,930**

**Government Path**

- Does this require IDA action?  Yes  No
- Does this require BZA action?  Yes  No
- Does This require Planning Commission Action?  Yes  No
- Does this require Board of Supervisors action?  Yes  No
- Does this require a public hearing?  Yes  No
- If so, before what date?  Yes  No

**Fiscal Impact Statement**

Total Increase in School Appropriation for FY2018-19 IS \$733,930. There is no local impact.

**County Impact**

**Notes**



# Prince George County Public Schools

*A Commitment To Quality Education*

May 17, 2019

To: Betsy Drewry, Deputy County Administrator, Finance, Prince George County

From: Renee Williams, Superintendent, Prince George County Public Schools *single for RPLW*

Re: Supplemental Appropriation

At the school board's meeting on May 16, 2019, the following requests for additional appropriations to the general fund (0500) were approved. To date, the division has received \$4,919,802 in federal revenue from Title VII- Impact Aid and the current revised budget is \$4,483,633. This funding is needed to support the unexpected, unbudgeted expenses incurred within our Operations and Maintenance category in response to the detection and cleaning of mold, water damage, the replacement of ductwork, as well as other unexpected maintenance expenditures in our schools. A detailed list is attached. We have also experienced a Malware attack on our network, which was unexpected and request the balance of the appropriation to support those expenditures. We are requesting the following supplemental appropriations to replenish the lines:

**Revenue**

0500-30-000-333807 Title VII – Impact Aid **Increase** \$ 436,169

**Expenditure**

0500-06-204-6008-64200-000-900-000-43310 Op & Maintenance Repairs & Maintenance	\$ 197,974
0500-06-204-6008-64200-000-900-000-46007 Op & Maintenance Repair/Maintenance Supplies	103,519
0500-06-204-6008-64200-000-900-000-43999 Op & Maintenance Other Services	95,091
0500-06-207-6009-68100-000-900-000-48104 Technology Software	<u>39,585</u>
<b>TOTAL</b>	<b>\$ <u>436,169</u></b>

Also, the March 31 supported ADM (Average Daily Membership) was reported as 6,199.41. The FY2019 budget was approved with a projected ADM of 6,150 students. The net increase for state funding is \$297,761.

**Revenue**

0500-20-000-324002 Basic School Aid <b><u>Increase</u></b>	\$ 186,132
0500-20-000-324005 Foster Home Children <b><u>Increase</u></b>	24,608
0500-20-000-324007 Gifted & Talented <b><u>Increase</u></b>	1,880
0500-20-000-324008 Remedial Education <b><u>Increase</u></b>	4,286
0500-20-000-324012 Special Education Standards <b><u>Increase</u></b>	19,738
0500-20-000-324013 Summer School Remedial <b><u>Decrease</u></b>	(11,320)

0500-20-000-324017	Vocational Education <b>Increase</b>	\$ 3,421
0500-20-000-324021	Social Security – Professional <b>Increase</b>	10,339
0500-20-000-324023	Retirement Professional <b>Increase</b>	22,821
0500-20-000-324025	Group Life Ins – Professional <b>Increase</b>	714
0500-20-000-324046	Homebound <b>Decrease</b>	(6,599)
0500-20-000-324052	Vocational Ed – Categorical <b>Increase</b>	5,758
0500-20-000-324046	At-Risk Funds <b>Increase</b>	<u>35,983</u>
	<b>TOTAL</b>	<b><u>\$297,761</u></b>

**Expenditure**

0500-06-201-6000-61100-	Various Instructional Category Lines	<u>\$297,761</u>
	<b>TOTAL SUPPLEMENTAL APPROPRIATION</b>	<b><u>\$733,930</u></b>

Please add these items to your next board meeting agenda for board approval. I am available for any questions you may have in regard to this request.

Date: May 13, 2019

Presenter: Monique Barnes

Approved: 5/16/19  
Disapproved: \_\_\_\_\_  
Tabled: \_\_\_\_\_

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**TOPIC:** Request for Approval for Supplemental Appropriation to the 2018-2019 budget based on the March 31<sup>st</sup> ADM and the 2018-2019 State Budget; as well as, Impact Aid Revenue received in excess of the FY19 budgeted amount.

**RATIONALE:** Virginia revenue funding is dependent upon the March 31<sup>st</sup> "Average Daily Membership" or "ADM". The FY19 budget was built upon an estimation of 6,150 students. The March 31, 2019 ADM reported to the state was 6,199.41 students. Upon review, it is projected that the school division will receive an additional \$297,761 in state funding.  
To date, Prince George County Public Schools has received Federal revenue amounting to \$5,454,802, which is \$436,169 over the revised budget amount of \$5,018,633.

**RECOMMENDATION:** Approval by School Board to make a request of the Board of Supervisors for Supplemental Appropriation of \$733,930 to be included in the FY19 Budget for the division in Fund 500. This would bring the total Regular Fund budget to \$63,994,863.

PGCPS' Unplanned Expenditures for 2018-2019						
Nature of Expenditures	Description	Vendor	Amount	Has Expenditure Already Occurred?	Will the purchase be complete by June 30?	
Testing for Mold and Water	Testing of All Schools/Monitoring of Areas Needing Remediation	F&R, E&I	\$ 74,490.00	Yes	Yes	
Remediation of Mold, Water, and Termites	Deep Cleaning of Rooms, HVAC, Duct Work	Capital Fire and Water, Serve Pro, Johnson Controls, Jolly Roofing, Retro Insulation	\$ 204,760.28	Yes, ongoing duct work	Yes, pending completion of the duct work at Walton by Retro Insulation	
System Repairs	Heat exchangers, Actuators	Johnson Controls, Trane	\$ 110,022.40	Yes	Yes	
Cybersecurity to Respond to Malware Attack	Monitoring devices reaching bad locations; identification and elimination of malware, securing network	Assura, FortiAnalyzer, Richweb	\$ 65,486.50	Yes	Yes	
Overtime for Operations and Maintenance			\$ 110,966.05	Yes	Yes	
Three additional 1:1 Para-educators added at the elementary level to serve students with disabilities within the school division rather than send out to Private Placements -- Mandated by IEPs			\$ 94,380.00	Yes	Yes	
Three additional Para-educators added to N.B. Clements Junior High to support students with disabilities within the school division in collaborative settings -- Mandated by IEPs			\$ 94,380.00	Yes	Yes	
<b>Total Unplanned Expenditures</b>			<b>\$ 754,485.23</b>			

Supplemental Appropriation Source and Amount Requested	Requested
from Impact Aid	\$ 436,169.00
from State Funding Related to Average Daily Membership	\$ 297,761.00
<b>Total Amount of Supplemental Appropriation Requested</b>	<b>\$ 733,930.00</b>

Board of Supervisors  
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 11<sup>th</sup> day of June, 2019:

Present:

Donald R. Hunter, Chairman  
Floyd M. Brown, Jr., Vice-Chairman  
Alan R. Carmichael, Jr.  
Marlene J. Waymack  
T. J. Webb

Vote:

A-\_\_\_

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, which carried unanimously, the following Resolution was adopted:

**RESOLUTION; BUDGET AMENDMENT AND APPROPRIATION  
(\$436,169 FY19 SCHOOL IMPACT AID FUNDS AND \$297,761 STATE  
REVENUES)**

NOW, THEREFORE, BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 11<sup>th</sup> day of June, 2019, does hereby authorize and appropriate the following increase of funds within the **2018-2019 Budget**, such line items increased as follows, which monies shall be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

<u>FUND/ORGANIZATION</u>	<u>AMOUNT</u>
<b>School Operating Fund</b>	
<b>IMPACT AID</b>	
<b>Revenues:</b>	
0500-30-000-000-333807 Impact Aid Revenue	\$436,169
<b>Expenditures:</b>	
0500-06-204-6008-64200-000-900-000-43310 O&M Repairs / Maintenance	\$197,974
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<b>TOTAL IMPACT AID RELATED</b>	<b>\$436,169</b>
 <b>STATE REVENUES</b>	
<b>Revenues:</b>	
0500-20-000-324002 Basic Aid Increase	\$186,132
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	<b>TOTAL</b>	<b>\$297,761</b>

**Expenditures:**

0500-06-201-6000-61100	-- Various Instructional Category Lines	\$297,761
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**GRAND TOTAL** **\$733,930**

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Percy C. Ashcraft  
County Administrator