# **Northampton County**



**Board of Supervisors** 

TO:

FROM:	John J. Andrzejewski, Director of Finance
DATE:	July 12, 2016
RE:	Budget Amendments and Appropriations – FY 2016
• •	is respectfully requested for the following school budget amendments and appropriations:
from 1505 to 1	This represents a budget appropriation increase as a result of an increase in ADM .559.87 and other final payment information received from the Department of e funds will be used as shown in Northampton County Public Schools request
DATE:	

Chairman, Northampton County

7207 Young Street
Machipongo, Virginia 23405
www.nepskl2.com

Fax: 757-678-7267

June 23, 2016 Req. 2016-38

Mr. John Andrzejewski, Director of Finance County of Northampton P.O. Box 66 Eastville, VA 23347

Dear Mr. Andrzejewski:

Phone: 757-678-5151

The Northampton County School Board respectfully requests a budget appropriation increase in the amount of \$265,067.16 for the 2015-2016 School Operating Budget. This is to reflect the net impact of an increase in ADM from 1505 to 1559.87 as well as final payment information received from the Department of Education.

Increased revenues, by account, are shown below. Increased expenditures will be reflected under the School Operating Fund within the category of Instruction.

ACCOUNT DESCRIPTION	FY 2016 CURRENT APPROPRIATED BUDGET (ADM = 1505)	FY 2016 PROPOSED REVISED BUDGET (ADM=1559.87)	INCREASE (DECREASE)
BASIC AID - SOQ PAYMENTS	\$ 3,853,196.00	\$ 4,027,882.00	\$ 174,686.00
EDUCATION OF THE GIFTED - SOQ PAYMENTS	\$ 36,499.00	\$ 37,830.00	\$ 1,331.00
REMEDIAL EDUCATION - SOQ PAYMENTS	\$ 267,144.00	\$ 276,883.00	\$ 9,739.00
SPECIAL EDUCATION PAYMENTS - SOQ	\$ 479,150.00	\$ 496,619.00	\$ 17,469.00
TEXTBOOK PAYMENTS	\$ 74,722.00	\$ 77,447.00	\$ 2,725.00
VOCATIONAL EDUCATION PAYMENTS - SOQ	\$ 132,795.00	\$ 137,637.00	\$ 4,842.00
SOCIAL SECURITY BENEFITS - INSTRUCTIONAL	\$ 232,974.00	\$ 241,468.00	\$ 8,494.00
TEACHER RETIREMENT - INSTRUCTIONAL	\$ 461,289.00	\$ 478,106.00	\$ 16,817.00
GROUP LIFE - INSTRUCTIONAL	\$ 14,755.00	\$ 15,293.00	\$ 538.00
CAREER AND TECHNICAL EDUCATION - EQUIP	\$ 3,678.00	\$ 3,341.00	\$ (337.00)
SPECIAL EDUCATION FOSTER CARE	\$ 4,970.00	\$ 4,850.00	\$ (120.00)
AT RISK SOQ PAYMENTS	\$ 359,584.00	\$ 372,902.00	\$ 13,318.00
PRIMARY CLASS SIZE PAYMENTS	\$ 361,693.00	\$ 378,497.00	\$ 16,804.00
STATE SALES TAX RECEIPTS	\$ 1,637,816.00	\$ 1,631,127.00	\$ (6,689.00)
ESL	\$ 87,135.00	\$ 90,018.00	\$ 2,883.00
CTE INDUSTRY CERTIFICATIONS - IT EXAMS	\$ 1,543.84	\$ tr <u>a</u> e	\$ (1,543.84)
ALGEBRA READINESS	\$ 28,553.00	\$ 25,199.00	\$ (3,354.00)
INCENTIVE PROGRAMS-COMP. SUPPLEMENT	\$ 64,722.00	\$ 70,187.00	\$ 5,465.00
TECHNOLOGY - VPSA	\$ 246,600.00	\$ 248,600.00	\$ 2,000.00
	\$ 8,348,818.84	\$ 8,613,886.00	\$ 265,067.16

Funding Increase Related to Increased 3-31-16 ADM: \$ 248,735.00

Funding Increase Related to Technical Adjustments & 9-30-15 Enrollment: \$ 17,876.00

Funding Decrease Related to Retracted CTE Award: \$ (1,543.84)

\$ 265,067.16

Please notify me in writing when this request has been passed by the Northampton County Board of Supervisors. Thank you for your help with this matter.

Sincerely,

E. Brook Thomas, CPA Chief Financial Officer

Cc: Mr. Charles E. Lawrence, Superintendent of Schools Members, Northampton County School Board



## **Northampton County**



TO: Board of Supervisors

FROM: John J. Andrzejewski, Director of Finance

DATE: July 12, 2016

RE: Budget Amendments and Appropriations – FY 2017

Your approval is respectfully requested for the following school budget amendments and supplemental appropriations:

**\$12,682** – This represents an appropriation request to reflect a Project Graduation award received from the Virginia Department of Education. The funds will be used to provide after school instruction in SOL core content subject areas.

\$14,005 – This represents a budget appropriation transfer from Roofing – KES (\$7,185) and Roofing – OES (\$6,820) to the OES Gymnasium Flooring Project.

**\$223,842.69** – This represents a budget appropriation for FY 2017 projects as shown in Northampton County Public Schools request 2017-4.

This request represents categorical transfer to reflect the School Board's budget reprioritization based upon changes in the FY 2017 School Budget Request:

Instruction	<b>\$</b> 5	9,110
Admin, Attendance & Health	\$	727
Transportation	(\$2	6,739)
Operations	(\$3	3,189)
Technology	\$	91

DATE:	<del></del>		
	Chairman, Northamp	oton County	_

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Mr. Charles E. Lawrence Division Superintendent

June 23, 2016

Req. 2017-2

Mr. John Andrzejewski Director of Finance County of Northampton P.O. Box 66 Eastville, VA 23347

Dear Mr. Andrzejewski:

The Northampton County School Board respectfully requests an appropriation of \$12,682 in the 2016-2017 School Operating Budget to reflect a Project Graduation award received from the Virginia Department of Education. These funds will be used to provide instructional remediation in SOL core content subject areas.

Please notify me in writing when this request has been passed by the Northampton County Board of Supervisors. Thank you for your help with this matter.

Sincerely,

E. Brook Thomas, CPA Director of Finance

E. Brook Thomas

Cc: Mr. Charles E. Lawrence, Superintendent of Schools

Members, Northampton County School Board



7207 Young Street Machipongo, Virginia 23405 www.ncpskl2.com

Phone: 757-678-5151

Mr. Charles E. Lawrence Division Superintendent

June 23, 2016

Reg. 2017-3

Fax: 757-678-7267

Mr. John Andrzejewski Director of Finance County of Northampton P.O. Box 66 Eastville, VA 23347

Dear Mr. Andrzejewski:

The Northampton County School Board respectfully requests a budget appropriation transfer as outlined below for the 2016-2017 Capital Improvement Budget. On May 26, 2015, \$20,300 was appropriated for replacement of the Gymnasium Flooring at Occohannock Elementary School. After an extensive search of all options, a suitable product has been selected, however the cost is \$34,305, which is \$14,005 higher than the existing appropriation. Fortunately, the KES and OES Roof projects are now complete, with sufficient funds remaining to cover the additional cost.

Roofing - KES Replace asphalt shingles & plywood Roofing - OES Replace asphalt shingles & plywood OES Gymnasium Flooring (add'l appropriation) (closes out project)

(leaves \$366.00 remaining)

\$14,005 \$0.00

(\$7,185)

(\$6,820)

These expenditures will be tracked separately within the Capital Improvement Fund.

Please notify me in writing when this request has been passed by the Northampton County Board of Supervisors. Thank you for your help with this matter.

Sincerely,

Cc:

E. Brook Thomas, CPA Director of Finance

E. Brook Shomas

Director of Finance

Mr. Charles E. Lawrence, Superintendent of Schools Members, Northampton County School Board



7207 Young Street Machipongo, Virginia 23405 www.nepskl2.com

Mr. Charles E. Lawrence **Division Superintendent** 

June 23, 2016

Reg. 2017-4

Fax: 757-678-7267

Mr. John Andrzejewski, Director of Finance County of Northampton P.O. Box 66 Eastville, VA 23347

Dear Mr. Andrzejewski:

Phone: 757-678-5151

The Northampton County School Board respectfully requests budget appropriations as detailed below for the 2016-2017 Capital Improvement Budget.

On May 26, 2015, \$122,025 was appropriated for asphalt overlay of the parking lot at Occohannock Elementary School, per the NCPS Parking Lot Maintenance Plan (copy attached). This project was rescheduled by one year to the Summer of 2016 due to the demands of the NE Cafeteria Wall Project at NHS. However, after obtaining updated quotes for this work, the actual price of the overlay is estimated at \$156,530, an increase of \$34,505.

Asphalt overlay of the parking lot at Kiptopeke Elementary School is also now due, and staff would like to complete this project this summer as well. The estimated cost of the KES Asphalt Overlay is \$202,455.

In addition, FY 17 is the final fiscal year of the capital lease payment for the Forklift. Annual payments for this lease total \$7,000.

Fortunately, several CIP projects are now complete, as shown below, with funds remaining to cover a portion of the additional appropriation requested. The balance of the appropriation is requested from the Undesignated Fund Balance in the Capital Improvement Fund (Fund 395).

OES Chiller	\$ (1.00)	(closes out project)
KES Chiller	\$ (535.00)	(closes out project)
KES Playground Equipment	\$ (906.00)	(closes out project)
NHS Boiler Repair	\$ (4,473.00)	(closes out project)
NHS Track	\$ (3,931.00)	(closes out project)
Grounds Equipment	\$ (1.00)	(closes out project)
Roofing - OES Replace asphalt shingles & plywood	\$ (366.00)	(closes out project)
NHS Gymnasium Hallway Ceiling	\$ (9,533.00)	(closes out project)
NHS Chiller Replacement	\$ (371.31)	(closes out project)
OES Asphalt Overlay (add'l appropriation)	\$ 34,505.00	
KES Asphalt Overlay (new project appropriation)	\$ 202,455.00	
Forklift Lease Payment (FY 17 is Final Year)	\$ 7,000.00	
Total requested use of Unappropriated Fund Balance	\$ 223,842.69	

These expenditures will be tracked separately within the Capital Improvement Fund.

Please notify me in writing when this request has been passed by the Northampton County Board of Supervisors. Thank you for your help with this matter.

Sincerely,

E. Brook Thomas, CPA Director of Finance

Cc:

Brook Shomas

Mr. Charles E. Lawrence, Superintendent of Schools Members, Northampton County School Board



**Northampton County Public Schools**Status of Current Capital Projects as of June 23, 2016

		\$ 462,014.21	\$ 1,918.50	\$ 747,400.29	\$ 1,211,333.00		
COMPLETE			\$ -	164,231.69	164,603.00		CIP FUND - NHS CHILLER REPLACEMENT
Pending Appropriation, Summer 2016	Staff is currently researching options for flooring and are finding that costs are higher than originaly estimated and an additional appropriation request may be forthcoming.	\$ 20,300.00	is.	·s	\$ 20,300.00	5/26/2015	CIP FUND - OES GYM FLOOR REPLACEMENT
Spring 2016	Contractors are currently working on the project as weather permits. Also pending quotes on fencing, etc.	\$ 7,380.00	S.	\$ 2,620.00	\$ 10,000.00	5/26/2015	CIP FUND - SELMA PROPERTY GRASS PRACTICE FIELDS
Summer 2016	Must be done when school is not in session. Northeast Corner structural repairs at NHS during the Summer of 2015 required reprioritization of other capital projects:	\$ 13,228.00	ι,	s.	\$ 13,228.00	5/26/2015	CIP FUND - KES MEDIA CENTER FLOOR REPL
Summer 2016	Must be done when school is not in session. Northeast Corner structural repairs at NHS during the Summer of 2015 required reprioritization of other capital projects.	\$ 122,025.00	S.	s	\$ 122,025.00	5/26/2015	CIP FUND - OES PARKING LOT
COMPLETE	Project can be closed out.	\$ 9,533.00	\$	S	\$ 9,533.00	12/16/2014	CIP FUND - GYMNASIUM HALLWAY CEILING
	Working with contractors on punch list items	100	<b>ب</b>	\$ 504,684.91	605,337.00	5/26/2015	CIP FUND - CAFETERIA WALL PROJECT
Spring 2016	Site related cleanup is ongoing but subject to weather and prioritization of workload since most is being done by maintenance staff.	\$ 909.31	is.	\$ 3,843.69	\$ 4,753.00		CIP FUND - CODE COMPLIANCE & SITE CLEANUP
Spring 2016	Possible generator for electricity-related improvements re: fueling station. Waiting for contractor to schedule work.	\$ 3,436.00	\$	\$	\$ 3,436.00	6/10/2014	CIP FUND - RELOCATE ELECTRICITY SUPPLY
COMPLETE	Project can be closed out.		\$ -	\$ 800.00	\$ 7,986.00	6/10/2014	CIP FUND - OES ROOF
COMPLETE	Project can be closed out.	\$ 7,185.00	S	\$ 800.00	7,985.00	6/10/2014	CIP FUND - KES ROOF
COMPLETE	Project can be closed out.	\$ 1.00	\$	\$	\$ 1.00	10/8/2013	CIP FUND - GROUNDS EQUIPMENT
COMPLETE	Project can be closed out.	\$ 3,931.00	S	\$ 4,396.00	\$ 8,327.00	10/8/2013	CIP FUND - NHS TRACK MAINTENANCE
Summer 2016	Must be done when school is not in session. Northeast Corner structural repairs at NHS during the Summer of 2015 required reprioritization of other capital projects.	\$ 12,500.00	s	s	\$ 12,500.00	10/8/2013	CIP FUND - OES ELECTRICAL CAPACITY UPGRADE
Summer 2016	Must be done when school is not in session. Northeast Corner structural repairs at NHS during the Summer of 2015 required reprioritization of other capital projects.	\$ 12,500.00	·	<b>.</b>	\$ 12,500.00	10/8/2013	CIP FUND - KES ELECTRICAL CAPACITY UPGRADE
COMPLETE	Project can be closed out.	\$ 4,473.00	\$	\$	4,473.00	9/10/2013	CIP FUND - NHS BOILER REPAIR
Complete for FY 2016, Lease ends in FY 2017	Semi-annual capital lease payments are paid from this line.		•	\$ 7,000.00	\$ 7,000.00	5/26/2015	CIP FUND - FORKLIFT LEASE
COMPLETE	Project complete.	s.	i.	\$ 59,024.00	\$ 59,024.00	\$6,447 from 4/9/2013 \$51,200 from 11/17/15 (grant) \$1,377 from 12/08/15 (grant)	CIP FUND - SECURITY UPGRADES
Spring 2016	Balance due to Dills Architects pending final Feasibility Study Report. DA is reviewing cost estimates and will issue the report upon completion.	\$ 925.00	\$ 1,625.00	·			CIP FUND - NHS FEASIBILITY STUDY
Spring 2016	Equipment type has been selected, pending receipt of quotes per NCPS Procurement Regulation.	\$ 39,000.00	·	<b>\$</b>	_		CIP FUND - CENTRAL OFFICE REPAIRS
Ongoing - as needed	Have only been doing minimum repair work pending decision on NHS/NMS Complex.	\$ 74,481.50	\$ 293.50	\$			CIP FUND - NHS FLAT ROOF REPAIR
Spring 2016	Equipment has been selected and will be purchased and installed in the Spring of 2016.	\$ 20,555.00	\$	\$	\$ 20,555.00	\$555 from 10/8/2013 \$20,000 from 5/26/2015	CIP FUND - OES PLAYGROUND EQPT/MULCH
COMPLETE	Project can be closed out.	\$ 906.00	\$	\$ -	\$ 906.00	\$906 from 10/8/2013	CIP FUND - KES PLAYGROUND EQPT/MULCH
COMPLETE	Project can be closed out.	\$ 535.00	\$	\$	535.00	7/14/2011	CIP FUND - KES CHILLER REPLACEMENT
COMPLETE	1.00 Project can be closed out.	\$ 1.00	\$		00		CIP FUND - OES CHILLER
Estimated Timeline for Completion	Project Status	Balance	Encumbrances through 4/7/16	Expenditures through 3/31/16	(including cfwd balance)	Appropriation Date	NCPS Account Description
					PT 16		

## **SUMMARY OF CURRENT & ANTICIPATED USAGE OF CAPITAL IMPROVEMENT FUNDS**

## **Capital Improvement Fund**

The Capital Improvement Fund is used to track spending on capital projects, as outlined in the NCPS Capital Improvement Plan. Contributions were received from the School Operating Fund (Reserved Fund Balance) in 2011, 2012 and 2013 and from the County's General Fund in 2012 (FY10 Carryforward funds)

	Fiscal Year	Project Cost	Unappropriated Balance
FY 2011 Transfer In from School Operating Fund CIP Reserve		\$436,301	\$436,301
FY 2011 Appropriation for Capital Projects (9)	2011	-\$436,301	\$0
FY 2012 Transfer In from School Operating Fund CIP Reserve	2012	\$166,459	\$166,459
FY 2012 Transfer In from General Fund	2012	\$232,601	\$399,060
FY 2012 Appropriation for Capital Projects (7)	2012	-\$399,060	\$0
Transfer In - FY 2012 School Operating Fund Surplus	2012	\$119,869	\$119,869
FY 2013 Transfer In from School Operating Fund CIP Reserve	2013	\$333,730	\$453,599
FY 2013 Appropriation for Capital Projects (7)	2013	-\$184,252	\$269,347
Transfer In - FY 2013 School Operating Fund Surplus	2013	\$432,783	\$702,130
FY 14 Appropriation for Capital Projects (12)	2014	-\$245,856	\$456,274
Transfer in - FY 2014 County Capital Reserve Fund (for FY 15)	2014	\$98,879	\$555,153
Transfer In - FY 2014 School Operating Fund Surplus	2014	\$419,325	\$974,478
FY 15 Appropriation for Capital Projects (6)	2015	-\$572,924	\$401,553
FY 15 Appropriation for FY 16 Capital Projects (9)	2015	(401,553.00)	\$0
Transfer in - FY 2015 School Operating Fund Surplus	2015	572,042.80	\$572,043
FY 17 Appropriation for Capital Projects (3)* 6/23/2015	2017	-\$223,842.69	\$348,201

# Assumptions:

- 1 Parking lots at OES, KES, and NHS are in poor condition and are in need of an asphalt overlay.
- 2 Routine repair work and seal coating extends the life of the asphalt surface. This should be done approximately every 3 years.
- 3 If seal coating is performed as recommended, a full asphalt overlay will likely only be requred every 12 years. However, this can vary based on the severity of cold weather conditions.

Fiscal Year	Project	History/Timing	Funding Source
2016	OES Asphalt Overlay	Will have been approx. 11 years since last overlay	Capital Improvement Plan
2017	NHS Seal Coat	Will have been approx. 4 years since last seal coat	Operating Budget
2017	KES Asphalt Overlay	Will have been approx. 11 years since last overlay	Capital Improvement Plan
2018	NHS Asphalt Overlay	Will have been 2 years since last seal coat and approx. 12 years since last overlay	Capital Improvement Plan
2020	OES Seal Coat	3 years after overlay	Operating Budget
2021	KES Seal Coat	4 years after overlay	Operating Budget
2022	NHS Seal Coat	4 years after overlay	Operating Budget
2023	OES Seal Coat	3 years after last seal coat	Operating Budget
2024	KES Seal Coat	3 years after last seal coat	Operating Budget
2025	NHS Seal Coat	3 years after last seal coat	Operating Budget
2026	OES Seal Coat	3 years after last seal coat	Operating Budget
2027	KES Seal Coat	3 years after last seal coat	Operating Budget
2028	NHS Seal Coat	3 years after last seal coat	Operating Budget
2028	OES Asphalt Overlay	12 years after last overlay	Capital Improvement Plan
2029	KES Asphalt Overlay	12 years after last overlay	Capital Improvement Plan
2030	NHS Asphalt Overlay	12 years after last overlay	Capital Improvement Plan

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Mr. Charles E. Lawrence

Division Superintendent

June 23, 2016

Req. 2017-6

Fax: 757-678-7267

Mr. John Andrzejewski Director of Finance County of Northampton P.O. Box 66 Eastville, VA 23347

Phone: 757-678-5151

Dear Mr. Andrzejewski:

The Northampton County School Board respectfully requests Categorical Appropriation Transfers as outlined below for Fiscal Year 2017. This is to reflect the School Board's budgetary reprioritizations based on the approved amount of County funding, which was less than the amount requested in the School Board's Proposed Budget.

Instruction	\$59,110.00
Administration, Attendance & Health	\$727.00
Transportation	(\$26,739.00)
Operations	(\$33,189.00)
Technology	\$91.00
TOTAL	\$0.00

Please notify me in writing when this request has been passed by the Northampton County Board of Supervisors. Thank you for your help with this matter.

Sincerely,

E. Brook Thomas, CPA Director of Finance

E. Brook Thomas

Cc: Mr. Charles E. Lawrence, Superintendent of Schools

Members, Northampton County School Board

