

Northampton County



TO: Board of Supervisors  
FROM: John J. Andrzejewski, Director of Finance  
DATE: July 12, 2016  
RE: Budget Amendments and Appropriations – FY 2016

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

**\$265,067.16** – This represents a budget appropriation increase as a result of an increase in ADM from 1505 to 1559.87 and other final payment information received from the Department of Education. The funds will be used as shown in Northampton County Public Schools request 2016-38.

DATE: \_\_\_\_\_  
Chairman, Northampton County

# NORTHAMPTON COUNTY PUBLIC SCHOOLS

7207 Young Street  
Machipongo, Virginia 23405  
www.ncpsk12.com

Phone: 757-678-5151

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:

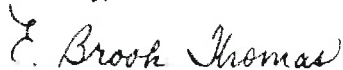
The Northampton County School Board respectfully requests a budget appropriation increase in the amount of \$265,067.16 for the 2015-2016 School Operating Budget. This is to reflect the net impact of an increase in ADM from 1505 to 1559.87 as well as final payment information received from the Department 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
REMEDIATION 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	\$ -	\$ (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
	<b>\$ 8,348,818.84</b>	<b>\$ 8,613,886.00</b>	<b>\$ 265,067.16</b>
		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)
			<b>\$ 265,067.16</b>

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



INSPIRING LEARNERS FOR LIFE THROUGH ACHIEVEMENT AND SUCCESS

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	\$ 59,110
Admin, Attendance & Health	\$ 727
Transportation	(\$26,739)
Operations	(\$33,189)
Technology	\$ 91

DATE: \_\_\_\_\_

\_\_\_\_\_  
Chairman, Northampton 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*

E. Brook Thomas, CPA  
Director of Finance

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



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Mr. Charles E. Lawrence  
Division Superintendent

June 23, 2016

Req. 2017-3

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

Dear Mr. Andrzejewski:

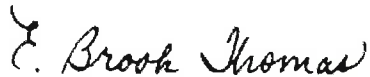
The Northampton County School Board respectfully requests a budget appropriation transfer as outlined below for the 2016-2017 Capital Improvement Budget. On May 26, 2015, \$20,300 was appropriated for replacement of the Gymnasium Flooring at Occohannock Elementary School. After an extensive search of 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	(\$7,185)	(closes out project)
Roofing - OES Replace asphalt shingles & plywood	(\$6,820)	(leaves \$366.00 remaining)
OES Gymnasium Flooring (add'l appropriation)	<u>\$14,005</u>	
	<u>\$0.00</u>	

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



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Mr. Charles E. Lawrence  
Division Superintendent

June 23, 2016

Req. 2017-4

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 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).

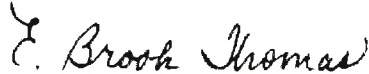
OES Chiller	\$	(1.00)	(closes out project)
KES Chiller	\$	(535.00)	(closes out project)
KES Playground Equipment	\$	(906.00)	(closes out project)
NHS Boiler Repair	\$	(4,473.00)	(closes out project)
NHS Track	\$	(3,931.00)	(closes out project)
Grounds Equipment	\$	(1.00)	(closes out project)
Roofing - 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: Mr. Charles E. Lawrence, Superintendent of Schools  
Members, Northampton County School Board



INSPIRING LEARNERS FOR LIFE THROUGH ACHIEVEMENT AND SUCCESS



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

NCPs Account Description	Appropriation Date	FY 16 Appropriation (including chfd balance)	YTD Expenditures through 3/31/16	YTD Encumbrances through 4/7/16	Balance Remaining	Project Status	Estimated Timeline for Completion
CIP FUND - OES CHILLER	10/1/2010	\$ 1.00	\$ -	\$ -	\$ 1.00	Project can be closed out.	COMPLETE
CIP FUND - KES CHILLER REPLACEMENT	7/14/2011	\$ 535.00	\$ -	\$ -	\$ 535.00	Project can be closed out.	COMPLETE
CIP FUND - KES PLAYGROUND EQPT/MULCH	\$906 from 10/8/2013	\$ 906.00	\$ -	\$ -	\$ 906.00	Project can be closed out.	COMPLETE
CIP FUND - OES PLAYGROUND EQPT/MULCH	\$555 from 10/8/2013	\$ 20,555.00	\$ -	\$ -	\$ 20,555.00	Equipment has been selected and will be purchased and installed in the Spring of 2016.	Spring 2016
CIP FUND - NHS FLAT ROOF REPAIR	\$49,775 from 7/14/2011	\$ 74,775.00	\$ -	\$ 293.50	\$ 74,481.50	Have only been doing minimum repair work pending decision on NHS/NMS Complex.	Ongoing - as needed
CIP FUND - CENTRAL OFFICE REPAIRS	\$20,000 from 7/12/2012	\$ 39,000.00	\$ -	\$ -	\$ 39,000.00	Equipment type has been selected; pending receipt of quotes per NCPs Procurement Regulation.	Spring 2016
CIP FUND - NHS FEASIBILITY STUDY	\$19,000 from 5/26/2015	\$ 2,550.00	\$ -	\$ 1,625.00	\$ 925.00	Balance due to Dilis Architects pending final Feasibility Study Report. DA is reviewing cost estimates and will issue the report upon completion.	Spring 2016
CIP FUND - SECURITY UPGRADES	8/14/2012	\$ 59,024.00	\$ 59,024.00	\$ -	\$ -	Project complete.	COMPLETE
CIP FUND - FORKLIFT LEASE	\$6,447 from 4/9/2013	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	Semi-annual capital lease payments are paid from this line.	Complete for FY 2016, lease ends in FY 2017
CIP FUND - NHS BOILER REPAIR	\$51,200 from 11/17/15 (grant)	\$ 4,473.00	\$ -	\$ -	\$ 4,473.00	Project can be closed out.	COMPLETE
CIP FUND - KES ELECTRICAL CAPACITY UPGRADE	9/10/2013	\$ 12,500.00	\$ -	\$ -	\$ 12,500.00	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.	Summer 2016
CIP FUND - OES ELECTRICAL CAPACITY UPGRADE	10/8/2013	\$ 12,500.00	\$ -	\$ -	\$ 12,500.00	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.	Summer 2016
CIP FUND - NHS TRACK MAINTENANCE	10/8/2013	\$ 8,327.00	\$ 4,396.00	\$ -	\$ 3,931.00	Project can be closed out.	COMPLETE
CIP FUND - GROUNDS EQUIPMENT	10/8/2013	\$ 1.00	\$ -	\$ -	\$ 1.00	Project can be closed out.	COMPLETE
CIP FUND - KES ROOF	6/10/2014	\$ 7,985.00	\$ 800.00	\$ -	\$ 7,185.00	Project can be closed out.	COMPLETE
CIP FUND - OES ROOF	6/10/2014	\$ 7,986.00	\$ 800.00	\$ -	\$ 7,186.00	Project can be closed out.	COMPLETE
CIP FUND - RELOCATE ELECTRICITY SUPPLY	6/10/2014	\$ 3,436.00	\$ -	\$ -	\$ 3,436.00	Possible generator for electricity-related improvements re: fueling station. Waiting for contractor to schedule work.	Spring 2016
CIP FUND - CODE COMPLIANCE & SITE CLEANUP	6/10/2014	\$ 4,753.00	\$ 3,843.69	\$ -	\$ 909.31	Site related cleanup is ongoing but subject to weather and prioritization of workload since most is being done by maintenance staff.	Spring 2016
CIP FUND - CAFETERIA WALL PROJECT	5/26/2015	\$ 605,337.00	\$ 504,684.91	\$ -	\$ 100,652.09	Working with contractors on punch list items	COMPLETE
CIP FUND - GYMNASIUM HALLWAY CEILING	12/16/2014	\$ 9,533.00	\$ -	\$ -	\$ 9,533.00	Project can be closed out.	COMPLETE
CIP FUND - OES PARKING LOT	5/26/2015	\$ 122,025.00	\$ -	\$ -	\$ 122,025.00	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.	Summer 2016
CIP FUND - KES MEDIA CENTER FLOOR REPL	5/26/2015	\$ 13,228.00	\$ -	\$ -	\$ 13,228.00	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.	Summer 2016
CIP FUND - SELMA PROPERTY GRASS PRACTICE FIELDS	5/26/2015	\$ 10,000.00	\$ 2,620.00	\$ -	\$ 7,380.00	Contractors are currently working on the project as weather permits. Also pending quotes on fencing, etc.	Spring 2016
CIP FUND - OES GYM FLOOR REPLACEMENT	5/26/2015	\$ 20,300.00	\$ -	\$ -	\$ 20,300.00	Staff is currently researching options for flooring and are finding that costs are higher than originally estimated and an additional appropriation request may be forthcoming.	Pending Appropriation, Summer 2016
CIP FUND - NHS CHILLER REPLACEMENT	5/26/2015	\$ 164,603.00	\$ 164,231.69	\$ -	\$ 371.31	Project can be closed out.	COMPLETE
		\$ 1,211,333.00	\$ 747,400.29	\$ 1,918.50	\$ 462,014.21		

NOTE: Timelines shown above are subject to equipment/contractor availability. Priority of projects may change due to unforeseen circumstances.

**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)*

	<b>Fiscal Year</b>	<b>Project Cost</b>	<b>Unappropriated Balance</b>
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 required 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

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 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
<b>TOTAL</b>	<b>\$0.00</b>

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



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