

Spotsylvania County
Board of Supervisors Agenda
Executive Summary

Meeting Date: November 27, 2018

Title: Schools' FY 2018 Carryover Request

(Check Mark)

<input type="checkbox"/>	Consent	<input type="checkbox"/>	Closed Meeting
<input checked="" type="checkbox"/>	Action	<input type="checkbox"/>	Public Hearing
<input type="checkbox"/>	No Action (Information Only)	<input type="checkbox"/>	Ordinance
<input checked="" type="checkbox"/>	Resolution (Appropriation)	<input type="checkbox"/>	Power Point Presentation

Recommendation: Approve recommended Schools' carryover request and the related budget adjustment and appropriation.

Summary: Based on the FY 2018 CAFR audit results, the Schools' budgeted but unexpended local transfer is \$3,877,402 (see the details below by category) as of June 30, 2018. This local amount remains because \$1.4 million in State revenues and \$294,639 in other revenues were received in excess of the initial budget projections. Each month, State and other revenues are applied to Schools' expenditures first, and then a transfer of local funding is made to balance revenue and expenditures for the month. What remains available at year's end is local funding.

Table 1

Operating Budget Category	Unspent Revenues by Budget Category
Instruction	\$2,692,706
Administration	\$377,096
Transportation	\$787
Maintenance	\$332,615
Technology	\$466,420
Debt Service	\$7,778
Grand Total	\$3,877,402

The carryover amount represents 1.4% of the total School Operating Fund revenues collected from all sources and is primarily due to lapse funding from changeover in staff. On October 8, 2018, the School Board approved the one-time FY 2018 carryover funds to be used for various purchases (see Table 3). Thus, the School Board is requesting that the Board of Supervisors approves the attached budget amendment and appropriation to carryover the \$3,877,402 in unexpended FY 2018 local funding into the categories shown below.

Table 2

Operating Budget Category	Approved Carryover Uses by Budget Category
Instruction	\$3,402,763
Administration	\$30,000
Transportation	\$50,000
Maintenance	\$100,000
Technology	\$294,639
Debt Service	\$0

Grand Total	\$3,877,402
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Majority of the carryover funds will be directed toward enhancing student academic success and outcomes.

Table 3

FY 2018 CARRYOVER APPROVED BY SCHOOL BOARD		
Description of Purchases	Amount	Budget Category
CGS Instructional supplemental supplies and technology maintenance and upgrades from State Funds	\$ 2,039	Instruction
PowerSchool Software for Student Instruction	\$ 250,000	Instruction
Professional Learning (for example - standards-based rubrics, LLE, IB, PBIS,)	\$ 103,630	Instruction
School Based Allocations (\$12.50 per student)	\$ 296,775	Instruction
High School Testing Support	\$ 130,000	Instruction
Summer Regional Governors School (SRGS), Fredericksburg Regional Governors School (FRGS) Needs	\$ 25,000	Instruction
One-time Classroom Materials and Supplies for Teachers	\$ 250,000	Instruction
One-time Tuition Reimbursement for Staff	\$ 500,000	Instruction
Curriculum Resources (ex: K-5 Science Textbook Adoption Series, Performing Arts, Journalism resources, iLit)	\$ 1,416,000	Instruction
Other Post Employment Benefit Trust Fund Contribution	\$ 429,319	Instruction
Public information/Print Shop - Replacement of Print Shop Equipment (Delivery, Installation, Operator Training)	\$ 20,000	Administration
Human Resources - Professional Development, Supplies and Recruiting Expenses	\$ 10,000	Administration
High School Transportation Supplemental Line	\$ 50,000	Transportation
Student and Teacher Furniture for School Sites	\$ 100,000	Maintenance
Technology Purchases (Erate Grant Reimbursement Funds Appropriated in June 2018)	\$ 294,639	Technology
GRAND TOTAL	\$ 3,877,402	

A public hearing is not necessary, since the total of the recommended carryover request is below the legal requirement for a public hearing.

Board Committee/Other Committees: Finance Committee

Review Date: November 20, 2018

Status: No action taken, but recommend forwarding to Board of Supervisors

Financial Impact: Please see the attached budget adjustment and appropriation.

Attachments: Budget Amendment & Appropriation

Staff Contacts: LaShahn Gaines, Schools' Chief Financial Officer

Additional Background/Other Considerations: None

Consequence of Denial/Inaction: Denial of funding for the needs listed could have a negative impact on the delivery of instruction to students.

FY 2019 Budget Amendment Request Form

Date: November 27, 2018

Department: Schools

Contact person: LaShahn Gaines, School's Chief Financial Officer

Phone #: 540-834-2500 ext 1228

Explanation of need for budget amendment:

Based on the FY 2018 audit results, the Schools' budgeted but unexpended local transfer is \$3,877,402. This amount is approximately 1.4% of the total School Operating Fund revenues collected from all sources and is primarily due to lapse funding from changeover in staff.

On October 8, 2018, the School Board approved the one-time FY 2018 carryover funds to be used for various purposes noted in the Executive Summary. The School Board requests that the Board of Supervisors approves this budget amendment and related appropriation to carryover the \$3,877,402 in unexpended FY 2018 local funding into the categories shown below:

Revenue accounts affected (Operating Fund):

Account Number		Amount	
Acct #	110-0000-341.05-01 – Use of General Fund Balance	\$	3,877,402
Acct #	210-0000-341.06-01 – Transfer from General Fund	\$	3,877,402
	Total Revenue Adjustment	\$	7,754,804

Expenditure accounts affected:

Account Number		Amount	
Acct #	110-9210-492.99-21 - Transfer to School Operating Fund	\$	3,877,402
Acct #	210-6100-452.61-01 - Instruction	\$	3,402,763
Acct #	210-6100-452.61-02 - Administration	\$	30,000
Acct #	210-6100-452.61-03 - Transportation	\$	50,000
Acct #	210-6100-452.61-04 - Maintenance	\$	100,000
Acct #	210-6100-452.61-09 - Technology	\$	294,639
	Total Expenditure Adjustment	\$	7,754,804

Note: If amendment is between expenditure accounts only, net impact must be zero.

Recommendations

Budget: ☒ recommended ☐ not-recommended

Explanation if not recommended:

County Admin: ☒ recommended ☐ not-recommended

Explanation if not recommended:

Finance Committee: ☐ recommended ☐ not-recommended

Explanation if not recommended: No action taken, but Committee recommends forwarding request to the Board of Supervisors

**Spotsylvania County
Board of Supervisors**

FISCAL YEAR 2019 APPROPRIATION

Board of Supervisors

November 27, 2018

BE IT RESOLVED by the Board of Supervisors of the County of Spotsylvania, Virginia, that the following appropriations be, and the same hereby are, made for the fiscal year beginning July 1, 2018 from the funds and for the functions or purposes indicated.

For appropriation of the unexpended FY 2018 local funding to Schools, to be expended only by the order of the Board of Supervisors as follows:

SCHOOL OPERATING FUND: \$3,877,402