

Issue Analysis Form



Date: July 12, 2022
FY2023 Supplemental
Appropriation of State Funds
to School Budget
Item: School Division / County
Lead Department(s): Finance
Contact Person(s): Lisa Pennycuff, Monique
Barnes & Betsy Drewry

Description and Current Status

On June 22, 2022 the School Board took action to amend its FY2023 budget to reflect additional state funding approved by the General Assembly and the Governor. The School Division is expecting an additional \$413,018 in state funding, with losses in state construction funding and increases in other state funding sources.

See School Division supplemental appropriation request, along with a presentation made to the School Board on June 22, as **Attachment A**.

No public hearing is required, as this amount does not represent 1% of the adopted FY2023 budget [Total FY2023 Budget is \$160,016,873; 1% is \$1,600,016].

The appropriation entry requested is:

School Operating Fund 0500

Revenues – {Detailed Line Items in Attachment A}

Net Increase MULTIPLE State Revenue Line Items \$413,018

Expenditures – By Expenditure Category {Detailed Line Items in Attachment A}

0500- Instruction	\$ 826,175
0500-Administration & Health	\$ 53,825
0500-Pupil Transportation	\$ 210,738
0500-Operations & Maintenance	(\$ 44,124)
0500-Technology	\$ 21,530
0500-Facility / Capital Outlay	(\$671,110)
0500-Contingency	\$ 15,984
TOTAL	\$413,018

Board Action Requested:

Approve the supplemental appropriation of \$413,018 in additional state funding for Schools. A draft resolution is included for consideration.

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

There is no local impact for this supplemental school appropriation as additional funding is from state revenue sources.

County Impact

Approval allows the school division to move forward with purchases and initiatives as approved in the School Board amendment.

Notes

LEAD. INNOVATE. INSPIRE.

Prince George County Public Schools

PRINCE GEORGE, VIRGINIA



6410 Courts Drive | Prince George, Virginia 23875 | (804) 733-2700

June 28, 2022

TO: Betsy Drewry, Deputy County Administrator, Finance

FROM: Monique Barnes, Chief Financial Officer

RE: Supplemental Appropriation FY2023 – Operating/Regular Fund (0500)
Following Approval of the Commonwealth's FY23 Budget on June 21, 2022

At the School Board's special meeting held on June 22, 2022, the School Board approved an increase in the FY2023 School Operating/Regular Fund (0500) Budget. Upon the Governor's signing of Virginia's FY23 budget Prince George County Public Schools has been allocated additional funding. The net effect from this is an increase of \$413,018. Most notable in the budget was a decrease in the State's Construction funding in the amount of \$671,110; however, an increase of \$593,302 in funding for a one-time bonus of \$1,000 was also included. The breakdown of revenue sources and each expenditure line change is listed below.

We respectfully request a supplemental appropriation from the Board of Supervisors into the Operating/Regular Fund in the amount of \$413,018 to provide for a one-time bonus, as well as other budgetary adjustments. The revised FY23 Operating/Regular Fund (0500) Budget for PGCPs, pending approval of this request, will be \$79,288,727.

The requested appropriation is as follows:

Office of the Superintendent

Prince George County Public Schools • 6410 Courts Drive, Prince George, VA 23875 • 804-733-2700 • pgs.k12.va.us

Revenue:

ACCOUNT	ACCOUNT DESCRIPTION	FY23 Adopted	State's Approved	Difference	Effect	
State Funding						
0500-20-000-0000-0000-000-000-324001-	STATE SALES TAX RECEIPTS	\$ 7,733,224	\$ 7,722,123	\$ (11,101)	Decrease	
0500-20-000-0000-0000-000-000-324011-	FUNDING CAP LOSS/Grocery Tax Moid Harmless	109,954	462,262	352,308	Increase	
0500-20-000-0000-0000-000-000-324004-	LOTTERY PROCEEDS/School Construction	3,456,263	2,785,153	(671,110)	Decrease	
0500-20-000-0000-0000-000-000-324002-	BASIC SCHOOL AID	24,187,670	24,959,277	771,607	Increase	
0500-20-000-0000-0000-000-000-324003-	SALARY SUPPLEMENT	1,535,882	2,031,780	495,898	Increase	
0500-20-000-0000-0000-000-000-324017-	VOCATIONAL EDUCATION	596,089	541,899	(54,190)	Decrease	
0500-20-000-0000-0000-000-000-324021-	SOCIAL SEC- PROFESSIONAL	1,390,873	1,395,389	4,516	Increase	
0500-20-000-0000-0000-000-000-324023-	RETIREMENT- PROFESSIONAL	3,242,360	3,255,908	13,548	Increase	
0500-20-000-0000-0000-000-000-324052-	VOCATIONAL ED. -CATEGOR.	54,016	100,089	46,073	Increase	
0500-20-000-0000-0000-000-000-324065-	AT-RISK FUNDS	1,901,629	1,567,378	(334,251)	Decrease	
0500-20-000-0000-0000-000-000-324070-	ESL STATE FUNDS	109,245	99,419	(9,826)	Decrease	
0500-20-000-0000-0000-000-000-324074-	K-3 CLASS SIZE	645,724	644,795	(929)	Decrease	
0500-20-000-0000-0000-000-000-324078-	READING INTERVENTION	598,918	409,394	(189,524)	Decrease	
0500-20-000-0000-0000-000-000-324087-	SOL ALGEBRA READINESS	89,365	89,364	(1)	Decrease	
		Total Changes \$	45,651,212	\$ 46,064,230	\$ 413,018	Increase
		Final Budget \$	78,875,709	\$ 79,288,727	\$ 413,018	

Expenditures:

ACCOUNT	ACCOUNT DESCRIPTION	FY23 Adopted	Revised	Difference	Effect	
0500-06-201-6000-61100-100-900-000-41001-	COMPENSATION.BONUS	\$ 55,000	\$ 719,000	\$ 664,000	Increase	
0500-06-201-6000-61100-100-900-000-42100-	DWIDE ELEM FICA	31,408	82,204	50,796	Increase	
0500-06-201-6000-61100-200-320-000-41140-	MOOREMS AIDE SAL SPEC	309,877	334,377	24,500	Increase	
0500-06-201-6000-61100-200-320-000-42100-	MOOREMS FICA SPEC	24,751	26,587	1,836	Increase	
0500-06-201-6000-61100-200-320-000-42210-	MOOREMS VRS SPEC	115,856	119,845	3,989	Increase	
0500-06-201-6000-61100-200-320-000-42300-	MOOREMS HEALTH INS SPEC	135,643	144,143	8,500	Increase	
0500-06-201-6000-61100-200-320-000-42400-	MOOREMS GR LIFE SPEC	11,872	12,185	313	Increase	
0500-06-201-6000-61100-200-320-000-42750-	MOOREMS RET HCC SPEC	10,721	11,082	361	Increase	
0500-06-201-6001-61100-100-020-000-41600-	PGHS SUPPLEMENTS REG	144,868	174,947	30,079	Increase	
0500-06-201-6001-61100-100-020-000-42100-	PGHS FICA REG	319,602	321,903	2,301	Increase	
0500-06-201-6001-61100-200-270-000-41140-	CLEMJRHIGH 8TH GR AIDE SAL SPEC	132,084	156,584	24,500	Increase	
0500-06-201-6001-61100-200-270-000-42100-	CLEMJRHIGH 8TH GR FICA SPEC	10,104	11,940	1,836	Increase	
0500-06-201-6001-61100-200-270-000-42210-	CLEMJRHIGH 8TH GR VRS SPEC	15,742	19,731	3,989	Increase	
0500-06-201-6001-61100-200-270-000-42300-	CLEMJRHIGH 8THGR HLTH INS SPEC	47,357	55,857	8,500	Increase	
0500-06-201-6001-61100-200-270-000-42400-	CLEMJRHIGH 8THGR GRP LIFE SPEC	4,416	4,730	314	Increase	
0500-06-201-6001-61100-200-270-000-42750-	CLEMJRHIGH 8TH GR RET HCC SPEC	3,988	4,349	361	Increase	
0500-06-202-6005-62120-000-900-000-41001-	ADM & HEALTH BONUS	-	50,000	50,000	Increase	
0500-06-202-6005-62120-000-900-000-42100-	ADM OTHER FICA	109,488	113,313	3,825	Increase	
0500-06-203-6007-63100-000-900-000-41001-	TRANS BONUS	-	109,000	109,000	Increase	
0500-06-203-6007-63100-000-900-000-41170-	TRANS BUS DRIVER SAL	1,763,796	1,857,195	93,399	Increase	
0500-06-203-6007-63100-000-900-000-42100-	TRANS FICA	237,585	245,924	8,339	Increase	
0500-06-204-6008-64200-000-900-000-41001-	OP MAINT BONUS	-	72,000	72,000	Increase	
0500-06-204-6008-64200-000-900-000-42100-	OP MAINT FICA	209,430	214,938	5,508	Increase	
0500-06-204-6008-64200-000-900-000-45308-	OP MAINT GENERAL LIABILITY INS	206,875	85,243	(121,632)	Decrease	
0500-06-207-6009-68100-000-900-000-41001-	TECH BONUS	-	20,000	20,000	Increase	
0500-06-207-6009-68100-000-900-000-42100-	TECHNOLOGY SV FICA	41,131	42,661	1,530	Increase	
0500-06-208-6010-66200-000-900-000-49199-	CONTINGENCIES	671,110	-	(671,110)	Decrease	
0500-06-209-6011-69000-000-000-000-49199-	CONTINGENCY ALL PURCHASES	1,075,031	1,091,015	15,984	Increase	
		Total Changes \$	5,687,733	\$ 6,100,751	\$ 413,018	Increase



Prince George County Public Schools
FY2022-2023 Budget Update

June 22, 2022

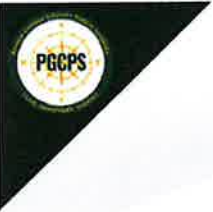


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Reductions That Were Needed to Balance the FY2023 Operating Budget:

5 Elementary Paraprofessionals for Grade K (1 at each ES)	\$179,502
Project Search	\$50,000
Phase 2 Revising Coaching Stipends	\$32,380
Begin Reconciliation (1/3)- Bus Driver Placement on Scale to Equal Experience	\$93,399
TOTAL Reduction Needed to Balance Budget	\$355,281



FY2023 Budget Update

State Funding

- Approved the Governor – June 21, 2022
- Overall Increase of \$413,018.21
 - Decrease in Construction Funding \$671,110
 - Various increases & decreases = Total Reduction of \$180,284 BEFORE Additional Funding for a One-Time Bonus
 - Additional Funding \$593,302.21 for a One-time \$1,000 Bonus for SOQ Positions (551.14 Positions)



FY2023 Budget Update

State Funding Overview

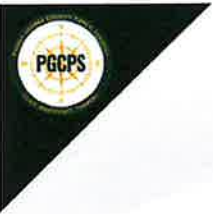
- Reduction in State Funding (\$180,284.00)
- Additional Funding for Bonus \$593,302.21
 - Net Additional Funding \$413,018.21*

*Will need supplemental appropriation of \$413,018.21



Reallocations

Construction Funding	\$671,110.00
P, C, & L Insurance Increase Previously in Budget	\$58,962.00
P, C, & L Insurance Savings	\$62,670.00
TOTAL Reallocations	\$792,742.00



Recommended Revisions to Operating Fund

Reallocations	-\$792,742.00
Restore Phase 2 Revising Coaching Stipends	\$32,380.00
Restore Reconciliation (1/3)- Bus Driver Placement on Scale to Equal Experience	\$93,399.00
2 Paraprofessionals (Moore & Clements ISS)*	\$79,000.00
\$1,000 Bonus to all Employees (899 Full Time)	\$967,776.50
\$500 Bonus to 32 Part-time Employees	\$17,221.00
Increase for Contingency	\$15,983.71
TOTAL Needed Supplemental Appropriation	\$413,018.21

*This represents a change of the original request for five para-educators to support Grade K at the elementary schools to two para-educators to facilitate In-School Suspension at Moore and NBC. This has been determined to be the greater immediate need.



FY23 Revenue Comparison

Category	FY23 Approved Budget	FY23 Revised Budget	Difference Between FY23 Adopted & FY23 Revised/State Budgets
Other	\$ 260,000	\$ 260,000	\$ -
State*	54,310,057	54,723,075	413,018
Federal	5,941,682	5,941,682	-
County**	18,363,970	18,363,970	-
Reg Fund - Subtotal	\$ 78,875,709	\$ 79,288,727	\$ 413,018
Federal Grants Fund***	\$ 8,118,589	\$ 8,118,589	\$ -
Textbook Funds**	787,000	787,000	-
Nutritional Services Fund	3,369,036	3,369,036	-
Other Funds - Subtotal	\$ 12,274,625	\$ 12,274,625	\$ -
Grand Total	\$ 91,150,334	\$ 91,563,352	\$ 413,018



FY 23 Expenditure Comparison

Category	FY23 Approved Budget	FY23 Recommended Revised Budget	Difference Between FY23 Approved & FY23 Revised Budgets
Instruction	\$ 53,239,539	\$ 54,065,715	\$ 826,176
Administration & Health	4,499,821	4,553,646	53,825
Pupil Transportation	5,021,548	5,232,286	210,738
Operations & Maintenance	6,689,920	6,645,796	(44,124)
Technology	3,534,769	3,556,299	21,530
Facility/Capital Outlay	4,220,402	3,549,292	(671,110)
Contingency	1,075,031	1,091,015	15,984
Utility Debt	-	-	-
Transfers - CSA	594,679	594,679	-
Reg Fund - Subtotal	\$ 78,875,709	\$ 79,288,727	\$ 413,018
Federal Grants Fund	\$ 8,118,589	\$ 8,118,589	\$ -
Textbook Funds	787,000	787,000	-
Nutritional Services Fund	3,369,036	3,369,036	-
Other Funds - Subtotal	\$ 12,274,625	\$ 12,274,625	\$ -
Grand Total	\$ 91,150,334	\$ 91,563,352	\$ 413,018



Budget Summary

- **The net effect from the State's Budget will increase PGCPS' budget by \$413,018.21**
- **Reallocation from Construction Funding \$671,110**
- **Reallocation of Insurance Savings \$121,632**
- **The above items allow PGCPS to provide:**
 - **A one-time bonus of \$1,000 to full-time employees and \$500 to scheduled part-time employees by Dec. 1st**
 - **2 Paraprofessionals – 1 to each Moore Middle School & Clements Jr. High – ISS**
 - **Phase II of II for Athletic Stipends**
 - **Phase I of 3 of Bus Driver Experience Reconciliation**



Prince George County Public Schools
FY2022-2023 Budget Update

June 22, 2022



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 12th day of July, 2022:

<u>Present:</u>	<u>Vote:</u>
Marlene J. Waymack, Chair	
Donald R. Hunter, Vice-Chair	
Floyd M. Brown, Jr.	
Alan R. Carmichael	
T. J. Webb	
A-11	

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

RESOLUTION; APPROPRIATION (\$413,018 SCHOOL OPERATING FUND STATE REVENUES)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 12th day of July, 2022, does hereby authorize the following increase of funds within the 2022-2023 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>
SCHOOL OPERATING FUND	
<u>Expenditures by Category:</u>	
0500- Instruction	\$ 826,175.00
0500-Administration & Health	\$ 53,825.00
0500-Pupil Transportation	\$ 210,738.00
0500-Operations & Maintenance	(\$ 44,124.00)
0500-Technology	\$ 21,530.00
0500-Facility / Capital Outlay	(\$671,110.00)
0500-Contingency	\$ 15,984.00
TOTAL	\$413,018.00
 <u>Revenue:</u>	
School Operating State Revenues	
0500- MULTIPLE ACCOUNT CODES	\$413,018.00

Detailed Line Items are on the Attachment

A Copy Teste:

Jeffrey D. Stoke
County Administrator

ATTACHMENT

Revenue:

ACCOUNT	ACCOUNT DESCRIPTION	FY23 Adopted	State's Approved	Difference	Effect
State Funding					
0500-20-000-0000-00000-000-000-324001-	STATE SALES TAX RECEIPTS	\$ 7,733,224	\$ 7,722,128	\$ (11,101)	Decrease
0500-20-000-0000-00000-000-000-324011-	FUND'NG CAP LOSS/Grocery Tax Hld Harmless	109,954	462,262	352,308	Increase
0500-20-000-0000-00000-000-000-324004-	LOTTERY PROCEEDS/School Construction	3,456,263	2,785,153	(671,110)	Decrease
0500-20-000-0000-00000-000-000-324002-	BASIC SCHOOL AID	24,187,670	24,959,277	771,607	Increase
0500-20-000-0000-00000-000-000-324003-	SALARY SUPPLEMENT	1,535,662	2,031,780	495,898	Increase
0500-20-000-0000-00000-000-000-324017-	VOCATIONAL EDUCATION	596,089	541,899	(54,190)	Decrease
0500-20-000-0000-00000-000-000-324021-	SOCIAL SEC- PROFESSIONAL	1,390,873	1,395,309	4,516	Increase
0500-20-000-0000-00000-000-000-324023-	RETIREMENT- PROFESSIONAL	3,242,360	3,255,908	13,548	Increase
0500-20-000-0000-00000-000-000-324052-	VOCATIONAL ED -CATEGOR.	54,016	100,089	46,073	Increase
0500-20-000-0000-00000-000-000-324065-	AT-RISK FUNDS	1,901,629	1,567,378	(334,251)	Decrease
0500-20-000-0000-00000-000-000-324070-	ESL STATE FUNDS	109,245	99,419	(9,826)	Decrease
0500-20-000-0000-00000-000-000-324074-	K-3 CLASS SIZE	645,724	644,795	(929)	Decrease
0500-20-000-0000-00000-000-000-324078-	READING INTERVENTION	598,918	409,394	(189,524)	Decrease
0500-20-000-0000-00000-000-000-324087-	SOE ALGEBRA READINESS	89,365	89,364	(1)	Decrease
		Total Changes \$ 45,651,212	\$ 46,064,230	\$ 413,018	Increase
		Final Budget \$ 78,875,709	\$ 79,288,727	\$ 413,018	

Expenditures:

ACCOUNT	ACCOUNT DESCRIPTION	FY23 Adopted	Revised	Difference	Effect
0500-06-201-6000-61100-100-900-000-41001-	COMPENSATION,BONUS	\$ 55,000	\$ 719,000	\$ 664,000	Increase
0500-06-201-6000-61100-100-900-000-42100-	DWIDE ELEM FICA	31,408	82,204	50,796	Increase
0500-06-201-6000-61100-200-320-000-41140-	MOOREMS AIDE SAL SPEC	309,877	334,377	24,500	Increase
0500-06-201-6000-61100-200-320-000-42100-	MOOREMS FICA SPEC	24,751	26,587	1,836	Increase
0500-06-201-6000-61100-200-320-000-42210-	MOOREMS VRS SPEC	115,856	119,845	3,989	Increase
0500-06-201-6000-61100-200-320-000-42300-	MOOREMS HEALTH INS SPEC	135,643	144,143	8,500	Increase
0500-06-201-6000-61100-200-320-000-42400-	MOOREMS GR LIFE SPEC	11,872	12,185	313	Increase
0500-06-201-6000-61100-200-320-000-42750-	MOOREMS RET HCC SPEC	10,721	11,082	361	Increase
0500-06-201-6001-61100-100-020-000-41600-	PGHS SUPPLEMENTS REG	144,868	174,947	30,079	Increase
0500-06-201-6001-61100-100-020-000-42100-	PGHS FICA REG	319,602	321,903	2,301	Increase
0500-06-201-6001-61100-200-270-000-41140-	CLEMJRHHGH 8TH GR AIDE SAL SPEC	132,084	156,584	24,500	Increase
0500-06-201-6001-61100-200-270-000-42100-	CLEMJRHHGH 8TH GR FICA SPEC	10,104	11,940	1,836	Increase
0500-06-201-6001-61100-200-270-000-42210-	CLEMJRHHGH 8TH GR VRS SPEC	15,742	19,731	3,989	Increase
0500-06-201-6001-61100-200-270-000-42300-	CLEMJRHHGH 8THGR HLTH INS SPEC	47,357	55,857	8,500	Increase
0500-06-201-6001-61100-200-270-000-42400-	CLEMJRHHGH 8THGR GRP LIFE SPEC	4,416	4,730	314	Increase
0500-06-201-6001-61100-200-270-000-42750-	CLEMJRHHGH 8TH GR RET HCC SPEC	3,988	4,349	361	Increase
0500-06-202-6005-62120-000-900-000-41001-	ADM & HEALTH BONUS	-	50,000	50,000	Increase
0500-06-202-6005-62120-000-900-000-42100-	ADM OTHER FICA	109,488	113,313	3,825	Increase
0500-06-203-6007-63100-000-900-000-41170-	TRANS BONUS	-	109,000	109,000	Increase
0500-06-203-6007-63100-000-900-000-41170-	TRANS BUS DRIVER SAL	1,763,796	1,857,195	93,399	Increase
0500-06-203-6007-63100-000-900-000-42100-	TRANS FICA	237,585	245,924	8,339	Increase
0500-06-204-6008-64200-000-900-000-41001-	OP MAINT BONUS	-	72,000	72,000	Increase
0500-06-204-6008-64200-000-900-000-42100-	OP MAINT FICA	209,430	214,938	5,508	Increase
0500-06-204-6008-64200-000-900-000-45308-	OP MAINT GENERAL LIABILITY INS	206,875	85,243	(121,632)	Decrease
0500-06-207-6009-68100-000-900-000-41001-	TECH BONUS	-	20,000	20,000	Increase
0500-06-207-6009-68100-000-900-000-42100-	TECHNOLOGY SV FICA	41,131	42,661	1,530	Increase
0500-06-208-6010-66200-000-900-000-49199-	CONTINGENCIES	671,110	-	(671,110)	Decrease
0500-06-209-6011-69000-000-000-000-49199-	CONTINGENCY ALL PURCHASES	1,075,031	1,091,015	15,984	Increase
		Total Changes \$ 5,687,733	\$ 6,100,751	\$ 413,018	Increase