

**ALLEGHANY COUNTY PUBLIC SCHOOLS
PRELIMINARY OPERATING BUDGET ANALYSIS BASED UPON GOVERNOR'S STATE REVENUE FOR FISCAL YEAR 2020**

1/3/2019

STATE REVENUES PER CALC TOOL	2018-2019	2019-2020	Variance To	Notes
	Budget	Governor	FY19 Bud	
SOQ Programs:				
Average Daily Membership	1,997	1,907	(90)	
Local Composite Index	0.2423	0.2899	0.0476	
Basic Aid	\$7,500,380	\$6,613,750	(886,630)	
Sales Tax	\$2,432,597	\$2,547,711	115,114	
Textbooks	\$152,357	\$136,350	(16,007)	
Vocational Education	\$293,547	\$262,707	(30,840)	
Gifted Education	\$75,656	\$67,708	(7,948)	
Special Education	\$907,876	\$812,496	(95,380)	
Prevention, Intervention & Remediation	\$305,652	\$273,540	(32,112)	
VRS Retirement	\$1,016,821	\$916,767	(100,054)	
Social Security	\$461,504	\$415,727	(45,777)	
Group Life	\$31,776	\$28,437	(3,339)	
English as a Second Language	\$3,568	\$5,733	2,165	
Remedial Summer School	\$45,089	\$44,442	(647)	
Subtotal - SOQ Programs	\$13,226,823	\$12,125,368	(1,101,455)	
Incentive Programs:				
Compensation Supplement	\$0	\$447,353	447,353	Must give average 5% salary increase over biennium to receive
Academic Year Governor's School	\$87,289	\$88,268	979	
At Risk	\$305,998	\$101,404	(204,594)	Split funded in FY2020 with Lottery Funded Programs
Special Education-Regional Tuition	\$0	\$255,636	255,636	New for FY2020
Small School Division Enrollment Loss	\$277,068	\$0	(277,068)	
Math/Reading Instructional Specialists	\$0	\$0	0	
Early Reading Specialists Initiative	\$0	\$0	0	
Technology - VPSA	\$282,000	\$232,000	(50,000)	Includes \$52,000 for JRGS & JRTC - we are fiscal agent for this funding
Subtotal - Incentive Programs	\$952,355	\$1,124,661	172,306	
Categorical Programs:				
Adult Education	\$0	\$0	0	
Virtual Virginia	\$0	\$0	0	
American Indian Treaty Commitment	\$0	\$0	0	
School Lunch	\$10,072	\$9,370	(702)	
Special Education - Homebound	\$11,500	\$10,658	(842)	
Special Education - State-Operated Programs	\$0	\$0	0	
Special Education - Jails	\$0	\$0	0	
Subtotal - Categorical Programs	\$21,572	\$20,028	(1,544)	
Lottery Funded Programs:				
Regular Foster Care	\$0	\$0	0	
At Risk (Funded in Incentive Section Above)	\$0	\$234,034	234,034	Split funded in FY2020 with Incentive Programs
Virginia Preschool Initiative	\$249,247	\$229,097	(20,150)	
Early Reading Intervention	\$48,121	\$54,592	6,471	

Mentor Teacher Program	\$1,448	\$4,540	3,092	
K-3 Primary Class Size Reduction	\$267,797	\$239,416	(28,381)	
School Breakfast	\$6,076	\$7,151	1,075	
SOL Algebra Readiness	\$38,530	\$33,704	(4,826)	
Project Graduation	\$6,142	\$4,326	(1,816)	
Alternative Education	\$0	\$0	0	
ISAEF	\$7,859	\$7,859	0	
Special Education - Regional Tuition	\$0	\$0	0	
Career and Technical Education	\$34,705	\$39,967	5,262	
Supplemental Lottery Per Pupil Allocation	<u>\$516,477</u>	\$489,276	(27,201)	
Subtotal - Lottery Funded Programs	\$1,176,402	\$1,343,962	167,560	
STATE TOTAL	\$15,377,152	\$14,614,019	(763,133)	
Pass-Through Revenue Adjustment	\$387,389	\$373,853	(13,536)	
STATE TOTAL ADJUSTED	\$14,989,763	\$14,240,166	(749,597)	

OTHER STATE REVENUES		2018-2019	2019-2020	Variance To	Notes
	Budget	Governor	FY19 Bud		
National Board Certification Bonus	\$15,000	\$7,500	(7,500)		There will a corresponding expenditure reduction
Medicaid Reimbursement	\$90,000	\$90,000	0		
Subtotal - Other State Revenue	\$105,000	\$97,500	(7,500)		
OTHER STATE TOTAL ADJUSTED	\$105,000	\$97,500	(7,500)		

FEDERAL REVENUES		2018-2019	2019-2020	Variance To	Notes
	Budget	Governor	FY19 Bud		
Title I-A - Improving Basic Programs	\$516,454	\$597,529	81,075		Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Per Jeff Alleman on 1/1/2/18, will be expenditure offset Funding reauthorized for 2 years but will not include due to uncertainty CEP funding impact Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant Reimbursable funding (revenue = expenditures); cannot supplant
Carl D. Perkins Vocational Education	\$39,154	\$39,154	0		
Title II-A - Improving Teacher Quality	\$89,960	\$75,581	(14,379)		
Title III-A Language Instruction	\$454	\$547	93		
Title IV-A - Student Support & Academic Enrichment	\$0	\$42,226	42,226		
Title V-B - Rural & Low Income School Program	\$0	\$42,105	42,105		
E-Rate	\$116,525	\$67,056	(49,469)		
Forest Reserve	\$24,792	\$24,792	0		
School Food Reimbursement	\$585,000	\$630,000	45,000		
Title VI - Flow Through	\$540,972	\$545,064	4,092		
Special Education Preschool	\$19,772	\$20,793	1,021		
Salem Regional Adult Education	\$9,507	\$9,507	0		
Subtotal - Federal Revenue	\$1,942,590	\$2,094,354	151,764		
Pass-Through Revenue Adjustment	\$594,507	\$639,507	45,000		
FEDERAL TOTAL ADJUSTED	\$1,348,083	\$1,454,847	106,764		

LOCAL REVENUES		2018-2019	2019-2020	Variance To

	Budget	Governor	FY19 Bud	Notes
Allegheny County Local Effort	\$9,241,060	\$9,241,060	0	
Carry-forward of FY2019 Enrollment Loss Funding	\$0	\$277,068	277,068	One-time impact
Miscellaneous/Other	\$522,648	\$547,267	24,619	
Subtotal - Local Revenue	\$9,763,708	\$10,065,395	301,687	
LOCAL TOTAL ADJUSTED	\$9,763,708	\$10,065,395	301,687	

TOTAL REVENUES	2018-2019 Budget	2019-2020 Governor	Variance To FY19 Bud	Notes
ACPS TOTAL REVENUE ALL SOURCES	\$27,188,450	\$26,871,268	(317,182)	
ACPS TOTAL PASS-THROUGH REVENUE	\$981,896	\$1,013,360	31,464	
ACPS TOTAL ADJUSTED FOR PASS-THROUGHS	\$26,206,554	\$25,857,908	(348,646)	

EXPENDITURE INCREASES	2019-2020 Estimate	Notes
Additional electronic records maintenance system annual fees	(\$1,585)	
CPI (3%) inflation adjustment for purchased services	\$0	
CPI (3%) inflation adjustment for supplies	\$0	
Additional funding required to retain nurse coordinator & secretary	(\$268,695)	Must provide 5% average for biennium or forfeit \$447,353 in state funding
Two-step plus 1% salary increase (Fund 1 only)	(\$113,568)	Assumes a 7.0% premium increase and fixed contribution of \$113,568
Additional allocation to health insurance premiums	(\$60,000)	
Increase allocation for legal fees	\$0	
Implement signing bonus for hard-to-fill positions	\$0	
Administrative leadership program support	\$0	
Increase full-time bus driver contracts to 182 days	\$0	
Implement one-time incentive for bus drivers on one year anniversary	\$0	
Increase part-time mental health counselor to full-time	\$0	
Increase teacher assistants from 7.0 to 7.5 hours per day	\$0	
Increase substitute employee pay by 5% (all positions)	\$0	
Increase substitute employee pay by 5% (all positions)	\$0	
Convert 10-month MVES custodian to 12-month position	\$0	
Provide \$500 incentive for resignation/retirement letters by February 1	\$0	
Add one additional assistant principal at CMS	\$0	
Provision of supplemental for administrative assistant-payroll position	\$0	
Add one additional teaching position at AHS (english)	\$0	
Add .4 FTE additional teaching position at MVES (Title I)	\$0	
Add one additional full-time bus driver position (total of 40)	\$0	
Add one additional part-time bus aide	\$0	
Add one additional part-time shuttle driver	\$0	
Increase bus driver training allocation	\$0	
Additional staffing and operating costs for SPED regional program	(\$110,221)	Must expend if implement SPED regional program
Add one additional SPED teaching position for multiple schools	(\$61,930)	
Add seven additional teacher assistant positions for grades K-1	\$0	
Add two additional teaching positions for elementary PE	\$0	
Projected tuition increase for dual enrollment/advanced placement	\$0	
Additional training costs for advanced placement teachers	\$0	
Add one teacher assistant position for the behavioral support program	\$0	
Add one teacher assistant position for transition employment program	\$0	

Add one teacher assistant position at SES (SPED)	\$0	
Add .5 FTE additional speech language pathologist	\$0	
Add one director of student services position	\$0	
Add one reading specialist position at CMS	\$0	
Add one additional teaching position at CMS (SPED)	\$0	
Increase athletic funding at AHS to \$30,000	\$0	
Add one teacher assistant position at CES	\$0	
Federal titles net revenue increases expenditure offset	(\$156,233)	Titles I-A, II-A, III-A, IV-A, V-B, VI-B, SPED Preschool; reimbursable funding; cannot supplant
Increase in cafeteria wages and benefits	(\$8,819)	Budget neutral, corresponding increase in revenue, we are fiscal agent
TOTAL EXPENDITURE IMPACTS	(\$781,051)	
ACPS TOTAL 2020 PROJECTED BUDGET IMPACT	(\$1,129,697)	

POTENTIAL DEFICIT OFFSETS	2019-2020 Reductions	Notes
Elimination of capital outlay/replacement budget allocation	\$389,765	
Reduction of 3 teaching positions due to enrollment loss	\$185,790	
Elimination of part-time ESL teaching position at AHS	\$31,965	
Reduction in JRTC funding per their funding request	\$16,008	
Reduction in budgeted substitute costs to reflect current trending	\$53,825	
Reduction in budgeted service contracts to reflect current status	\$50,000	
Reduction in National Board Certification state payments	\$8,074	Corresponding National Board Certification state revenue offset
Reduction in telecommunications costs due to new Shenel contract	\$78,750	Corresponding e-rate revenue reduction offset
Reduction in VPSA technology purchases (LCI impact)	\$50,000	Corresponding revenue reduction offset
Reduction in textbooks expenditure account due to lower state funding	\$9,063	
Eliminate school bus purchases	\$174,806	No school bus replacement budgeted which also served as a contingency
Reduction in Virginia Preschool Initiative allocation	\$9,782	
Eliminate substitute custodian position at garage	\$28,999	
Reduce supplemental athletic funding to AHS and CMS	\$5,050	
Non-SPED IPOP tuition revenue	\$37,800	Excludes YMCA pool rental
TOTAL BUDGET DEFICIT OFFSETS	\$1,129,697	
SURPLUS/(DEFICIT)	\$0	