



PROPOSED BUDGET

Monongalia County Board of Education

For the Fiscal Year Ending

June 30, 2024

Budget Instructions



Each county board of education must prepare a proposed budget for the **succeeding** fiscal year for each fund that the agency intends to maintain during the year and submit it to the State Board of Education for approval.



County boards of education must hold a public hearing on the proposed budget before the proposed budget document is submitted to the State Board for approval.



The proposed budget must be made available for public inspection at least 10 days prior to the hearing and must be published as a class II-O legal advertisement.

General Current Expense Fund (11)

- The General Current Expense Fund is used as the general operating fund of the Board. All revenues and expenditures except those that are required to be accounted for in another fund are accounted for in this fund.
- Total Operating Budget for FY 2023-2024:

\$156,928,717

PROPOSED REVENUE - GENERAL FUND

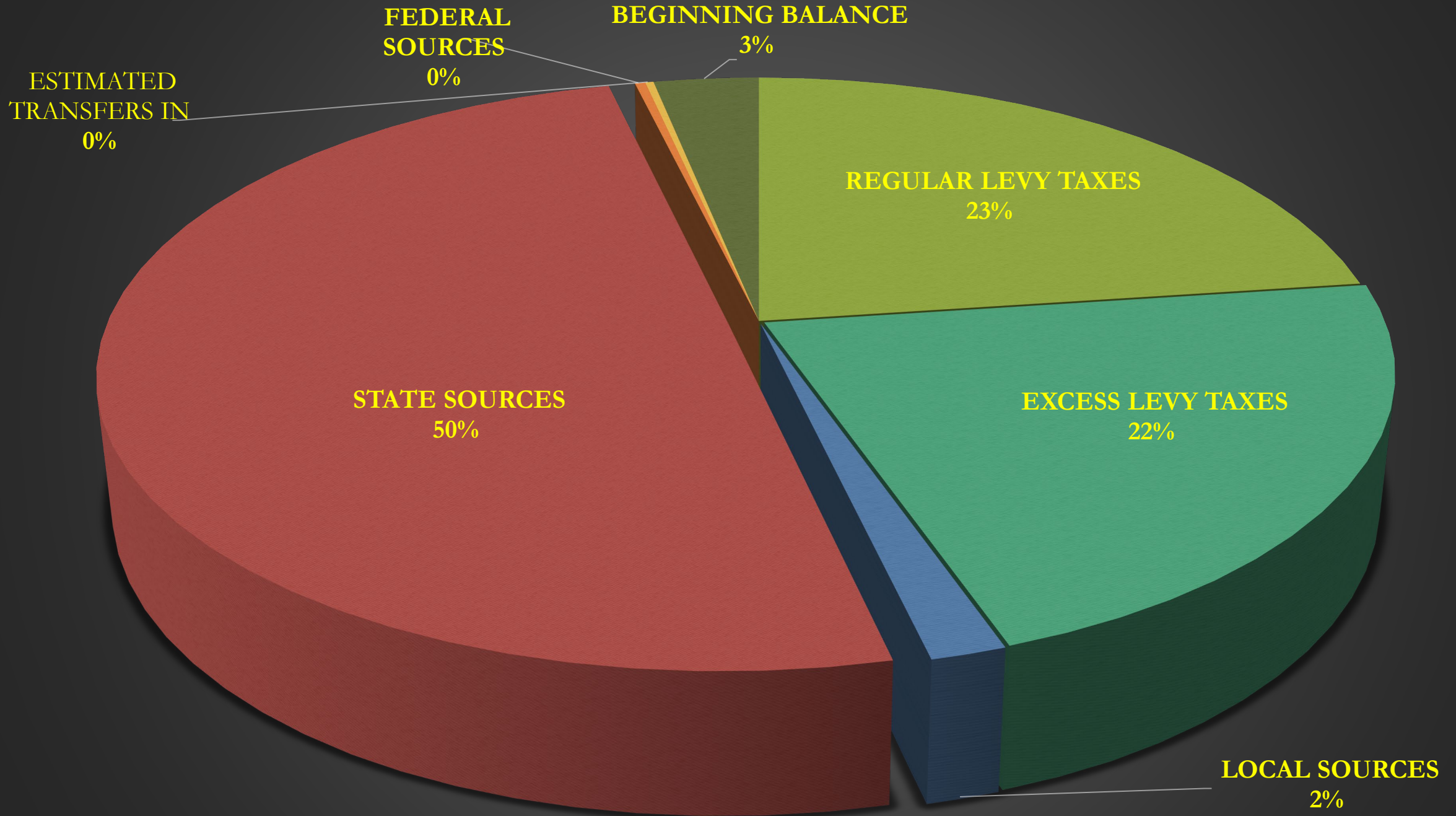
<u>ACCOUNT TITLE</u>		<u>PROPOSED REVENUE TOTAL</u>
TAXES		\$ 70,101,830
<i>Real / Personal Property - Regular Levy</i>	\$ 35,876,500	
<i>Real / Personal Property - Excess Levy</i>	34,225,330	
LOCAL SOURCES		2,622,470
<i>Tuition</i>	22,470	
<i>Interest</i>	500,000	
<i>PILOT</i>	2,000,000	
<i>Miscellaneous</i>	100,000	
STATE SOURCES		78,316,507
<i>Basic State Aid</i>	48,616,110	
<i>PEIA Allocation</i>	9,069,180	
<i>Retirement Allocation</i>	4,871,300	
<i>Unfunded Retirement Allocation</i>	13,742,487	
<i>Charter Schools</i>	2,017,430	
FEDERAL SOURCES		500,000
<i>Medicaid Billings</i>	500,000	
TRANSFERS FROM OTHER FUNDS		387,910
<i>Indirect Costs Federal Grants</i>	387,910	
ESTIMATED BEGINNING BALANCE		5,000,000
<i>Estimated Unrestricted Beginning Balance</i>	\$ 5,000,000	
TOTAL REVENUE		\$ 156,928,717

REVENUE BY SOURCE - GENERAL FUND **COMPARISON FY'23 to FY'24**

<u>ACCOUNT TITLE</u>	<u>FY'2023 BUDGET</u>	<u>FY'2024 BUDGET</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
TAXES	\$ 65,692,690	\$ 70,101,830	\$ 4,409,140	6.71%
LOCAL SOURCES	2,220,820	2,622,470	401,650	18.09%
**STATE SOURCES	71,268,380	78,316,507	7,048,127	9.89%
FEDERAL SOURCES	500,000	500,000	-	0.00%
ESTIMATED TRANSFERS IN	1,412,150	387,910	(1,024,240)	-72.53%
BEGINNING BALANCE	4,000,000	5,000,000	1,000,000	25.00%
TOTAL REVENUE	\$ 145,094,040	\$ 156,928,717	\$ 11,834,677	

****Increase in State Sources due to \$2,300 across the board pay raise for all employees
and additional funding for 3rd Grade Success Act**

PROPOSED REVENUES BY SOURCE – GENERAL FUND



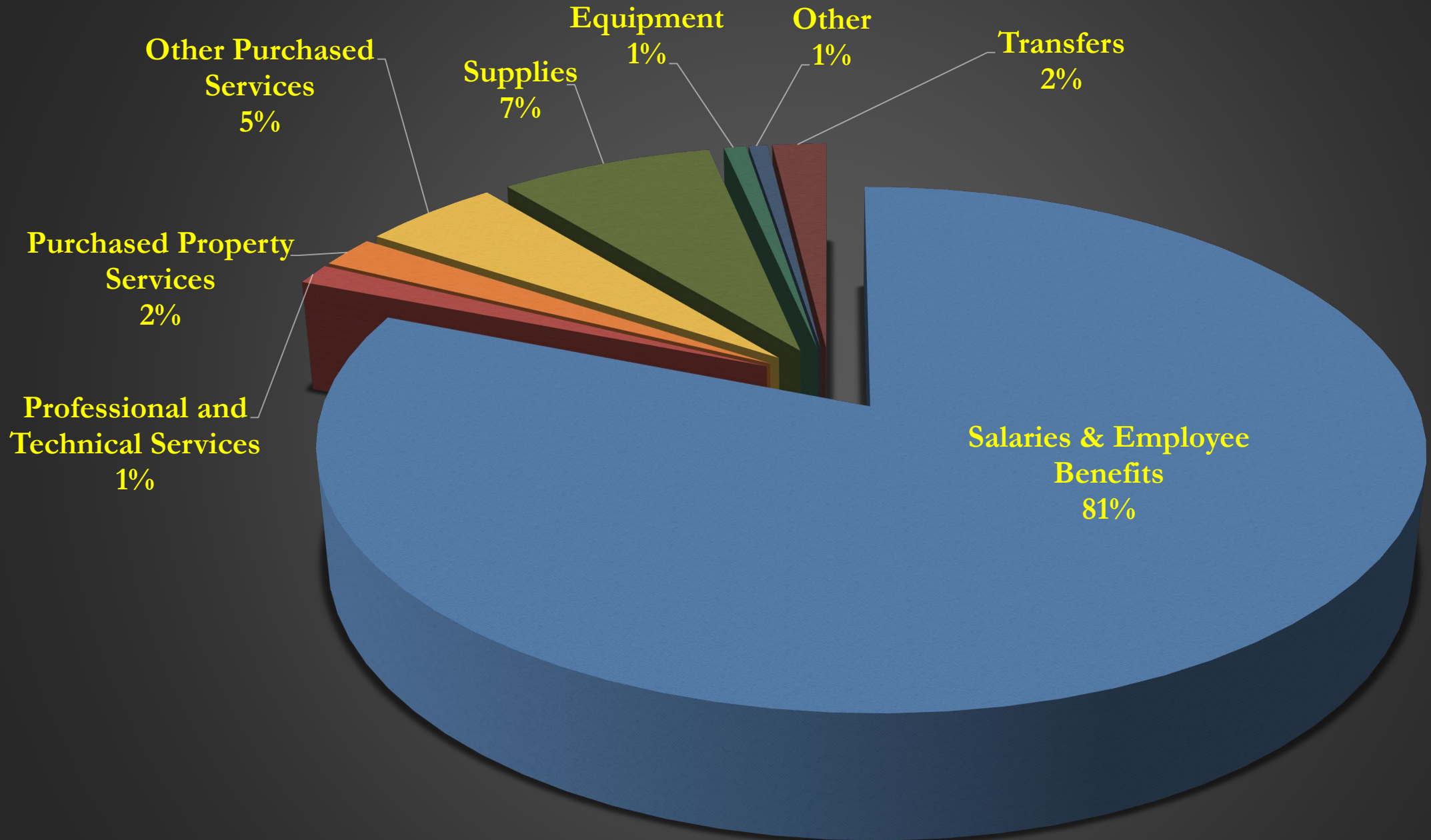
Proposed Expenditures – General Fund

<u>CATEGORY</u>	<u>FY 2024 BUDGET</u>	<u>% OF BUDGET</u>
Instruction	\$ 85,699,767	54.33%
Supporting Services:		
Students	10,918,702	6.96%
Instructional Staff	3,208,635	2.04%
General Administration	2,201,836	1.40%
School Administration	8,264,276	5.27%
Central Services	2,478,159	1.58%
Operation and Maintenance of Facilities	17,265,571	11.00%
Student Transportation	14,335,318	9.13%
Other	101,790	0.06%
Food services	495,759	0.32%
Community Services	1,039,290	0.66%
Capital outlay	136,844	0.09%
Debt Service:		
Principal Retirement	866,670	0.55%
Transfers less Intrafund	2,898,670	1.85%
On Behalf Payment to Charter Schools	2,017,430	1.29%
Reserves	5,000,000	3.19%
Total	\$ 156,928,717	

EXPENDITURES BY FUNCTION COMPARISON FY'23 TO FY'24

<u>CATEGORY</u>	<u>FY'2023 BUDGET</u>	<u>FY'2024 BUDGET</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Instruction	\$ 79,400,227	\$ 85,699,767	6,299,540	7.93%
Supporting Services:				
Students	10,421,200	10,918,702	497,502	4.77%
Instructional Staff	3,113,973	3,208,635	94,662	3.04%
General Administration	1,816,857	2,201,836	384,979	21.19%
School Administration	8,052,556	8,264,276	211,720	2.63%
Central Services	2,497,987	2,478,159	(19,828)	-0.79%
Operation and Maintenance of Facilities	16,759,270	17,265,571	506,301	3.02%
Student Transportation	13,173,314	14,335,318	1,162,004	8.82%
Other	31,000	101,790	70,790	228.35%
Food services	505,899	495,759	(10,140)	-2.00%
Community Services	1,322,702	1,039,290	(283,412)	-21.43%
Capital outlay	126,185	136,844	10,659	8.45%
Debt Service:				
Principal Retirement	266,670	866,670	600,000	225.00%
Transfers	810,540	2,898,670	2,088,130	257.62%
On Behalf Payment to Charter Schools	1,934,020	2,017,430	83,410	100.00%
Reserves	4,861,640	5,000,000	138,360	2.85%
Total	\$ 145,094,040	\$ 156,928,717	\$ 11,834,677	

PROPOSED EXPENDITURES BY OBJECT – GENERAL FUND



General Fund Budget Constraints

- **PEIA Employer Cost – \$2.7 million (Supplemental Approp. sent to Budget Office \$2.3 million)**
- **3rd Grade Success Act 38 first grade aides/interventionists local share - \$300,000-\$350,000**
- **\$2,300 pay raise professional and service local share - \$550,000**
- **Board of Risk and Management Liability increase - \$587,000**

Special Revenue Fund (61)

- The Special Revenue Fund is used to account for all revenues and expenditures attributable to state and federal grants and other revenue sources that are legally restricted to expenditure for specific purpose.
- Total Special Revenue Budget for 2023-2024:

\$20,600,099

SPECIAL REVENUE FUND

Estimated revenues:

Local Sources	\$ <u>510,048</u>
State Sources:	
State aid to schools	<u>58,934</u>
Other	<u>2,597,246</u>
Federal sources	<u>12,507,414</u>
 Total estimated revenues	 <u>15,673,642</u>
 Estimated transfers in and other financing sources	 <u>4,398,670</u>
 Estimated beginning balance	 <u>527,787</u>
 Total estimated revenues, other financing sources, and beginning balance	 \$ <u><u>20,600,099</u></u>

Estimated expenditures:

Instruction	\$ <u>10,334,212</u>
Supporting services:	
Students	<u>342,604</u>
Instructional staff	<u>745,664</u>
Central administration	<u>1,500</u>
School administration	<u>91,465</u>
Business	<u>92,826</u>
Operation and maintenance of facilities	<u>77,619</u>
Student transportation	<u>195,602</u>
Food services	<u>8,158,217</u>
Community services	<u>3,400</u>
 Total estimated expenditures	 <u>20,043,109</u>
 Total estimated transfers and other financing uses	 <u>556,990</u>
 Total estimated expenditures and other financing uses	 \$ <u><u>20,600,099</u></u>

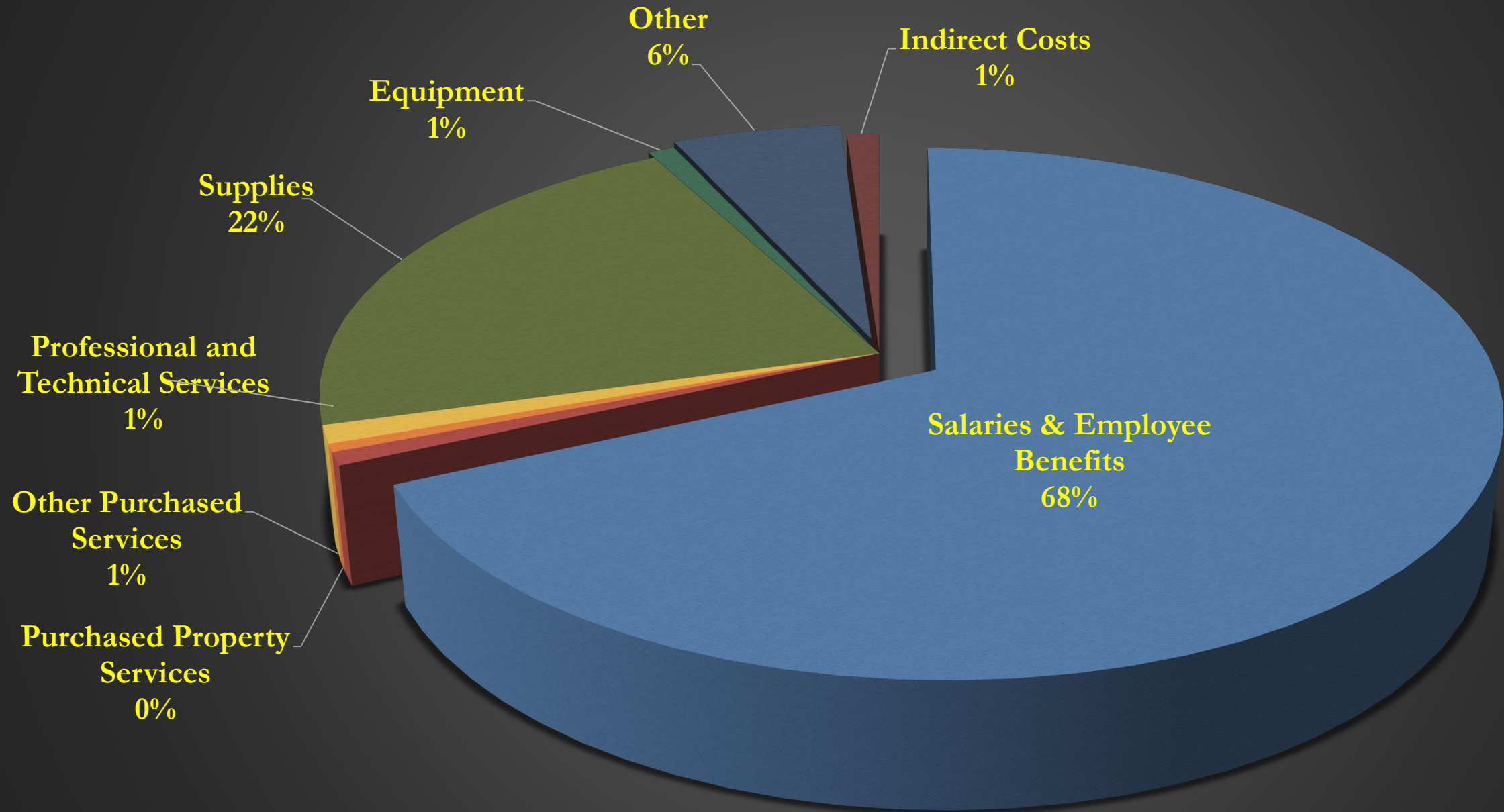
REVENUE BY SOURCE COMPARISON FY' 23 to FY' 24

<u>ACCOUNT TITLE</u>	<u>FY 2023 BUDGET</u>	<u>FY 2024 BUDGET</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
LOCAL SOURCES	\$ 143,300	\$ 510,048	\$ 366,748	255.9302%
STATE SOURCES	2,441,500	2,656,180	214,680	8.7930%
FEDERAL SOURCES	12,553,462	12,507,414	(46,048)	-0.3668%
TRANSFER FROM GENERAL FUND	1,789,360	4,398,670	2,609,310	145.8236%
BEGINNING BALANCE	<u>2,264,590</u>	<u>527,787</u>	<u>(1,736,803)</u>	-76.6939%
TOTAL REVENUE	\$ 19,192,212	\$ 20,600,099	\$ 1,407,887	

Proposed Expenditures – Special Revenue Fund

<u>CATEGORY</u>	<u>FY 2024 BUDGET</u>	<u>% OF BUDGET</u>
Instruction	\$ 10,334,212	50.17%
Supporting Services:		
Students	342,604	1.66%
Instructional Staff	745,664	3.62%
Central Administration	1,500	0.01%
School Administration	91,465	0.44%
Central Services	92,826	0.45%
Operation and Maintenance of Facilities	77,619	0.38%
Student Transportation	195,602	0.95%
Food Services	8,158,217	39.60%
Community Service	3,400	0.02%
Transfers and Reserve for Faculty Senates	556,990	2.70%
Total	\$ 20,600,099	100.00%

PROPOSED EXPENDITURES BY OBJECT – SPECIAL REVENUE



Permanent Improvement Fund(41)

- The Permanent Improvement Fund accounts for the accumulation of resources and subsequent expenditures for capital improvement activities. The proceeds of the fund must be used only for the support of building and capital improvement projects.
- Total Permanent Improvement Budget for 2023-2024:

\$10,500,000

PERMANENT IMPROVEMENT FUND

Estimated revenues:

Estimated beginning balance	\$ <u>10,500,000</u>
-----------------------------	----------------------

Total estimated revenues, transfers, and beginning balance	\$ <u><u>10,500,000</u></u>
---	-----------------------------

Estimated expenditures:

Capital projects	\$ <u>10,500,000</u>
------------------	----------------------

Total estimated expenditures	<u>10,500,000</u>
------------------------------	-------------------

Total estimated transfers and other financing uses	<u>-</u>
--	----------

Total estimated expenditures and other financing uses	\$ <u><u>10,500,000</u></u>
---	-----------------------------

PERMANENT IMPROVEMENT PROJECTS

- EXCEL Addition for Pre-K – 5th grade – \$4,000,000
 - North – Safe School Entrance - \$1,500,000
- HVAC/Boiler/Roof Upgrades/Sewer Replacement - \$2,000,000

Debt Service Fund (21)

- The Debt Service Fund is used to account for the resources accumulated and payments made for principal, interest, and related costs on general obligation bonds issued by the Board.
- Total Debt Service Fund Budget for 2023-2024

\$3,109,800

DEBT SERVICE FUND

Estimated revenues:

Local sources:

Property Taxes (Net of allowances)	\$ <u>2,929,800</u>
Other local sources	<u>80,000</u>
Total estimated revenues	<u>3,009,800</u>
Estimated transfers in and other financing sources	<u>-</u>
Estimated beginning balance	<u>100,000</u>
Total estimated revenues, transfers and beginning balance	\$ <u><u>3,109,800</u></u>

Estimated expenditures:

Debt service	\$ <u>3,109,800</u>
Total estimated expenditures	<u>3,109,800</u>
Total estimated transfers and other financing uses	<u>-</u>
Total estimated expenditures and other financing uses	\$ <u><u>3,109,800</u></u>

Federal Stimulus & Stabilization Fund (71)

- The Federal Stimulus and Stabilization fund is used to account for all revenues and expenditures attributable to federal grants that are legally restricted for a specific purpose. CARES/ESSERF/ARP funding accounted for in this fund.
- Total Federal Stimulus & Stabilization Budget for 2023-2024:

\$8,099,430

FEDERAL STIMULUS AND STABILIZATION FUND

Estimated revenues:

Federal sources	\$ <u>8,099,430</u>
Total estimated revenues	<u>8,099,430</u>
Estimated transfers in and other financing sources	<u>-</u>
Estimated beginning balance	<u>-</u>
Total estimated revenues and beginning balance	\$ <u><u>8,099,430</u></u>

Estimated expenditures:

Instruction	\$ <u>4,436,980</u>
Supporting services:	
Students	<u>753,000</u>
Instructional staff	<u>515,360</u>
School administration	<u>155,650</u>
Operation and maintenance of facilities	<u>292,470</u>
Student transportation	<u>282,650</u>
Total estimated expenditures	<u>6,436,110</u>
Total estimated transfers and other financing uses	<u>1,663,320</u>
Total estimated expenditures and other financing uses	\$ <u><u>8,099,430</u></u>

ESSERF/ARP

- **23 Positions Transferred from General Fund - \$1,800,000**
- **All Kids Eat For Free - \$1,500,000**
- **After School Tutoring/Summer Avalanche - \$755,000**
- **Indirect Costs - \$163,000**

ESSERF/ARP (Continued)

- **New Positions:**
 - 3.5 Nursing
 - 3 Counselors
 - 2 Psychologists
 - 2 Outreach Facilitators
 - 1 Academic Coach
 - 10 Early Intervention Teachers
 - 1 Math EL Teacher
 - 1 Middle School RISE Teacher
 - 4 Middle School Instruction & Curriculum Development Services Specialists
 - 8 Middle School Transition Teachers
 - 5 High School Transition Teachers
 - 1.5 Bus Operator/Secretary
 - 1 Aide
 - 7 Special Education Teachers
 - 7.5 Special Education Aides
- 57.5 positions - \$3.9 million

West Virginia Department of Education
Elementary and Secondary School Emergency
Relief Fund (ESSERF)
LEA Monitoring Document

LEA:	LEA Personnel:	WVDE Program Monitor(s):	Date(s) of Monitoring Visit:
Monongalia	Norma Gaines Nicole Kemper Trey Varner	Carrie Reeves Mami Itamochi Elizabeth McCoy	3/15/23

The following monitoring document is provided to local education agency personnel to be used for the monitoring of their ESSER II and ARP ESSER funded programs, including ARP-HCY. For each of the monitoring indicators, program compliance and/or effectiveness is determined based on interview responses, supporting evidence provided by the Local Education Agency (LEA), as well as information gathered through the statewide WVEIS data collection and the Grants and Planning System (GPS) platform.

The list, found beside Sample Evidence, has examples of documentation that may be submitted and/or reviewed. The LEA must keep documentation related to monitoring indicators for five years past the end of the project period. An official notice of monitoring will be provided to the LEA, which will indicate the exact school year documentation that is to be submitted for the monitoring year in which the LEA is scheduled for review. The LEA will submit required documentation, via Office 365—One Drive folder provided by the Office of Federal Programs. If monitoring findings warrant, the WVDE Office of Federal Programs reserves the right to request prior year documentation to complete monitoring reviews.

During review, the program monitor(s) will provide the following ratings for each monitoring item:

- **Compliance**-- the LEA meets all requirements of statute or regulation in the implementation of its program.
- **Meets Compliance with Recommendations**-- the LEA meets minimum requirements of statute or regulation in the implementation of its program. In this case, a recommendation may be issued.
- **Does Not Meet Compliance**-- the LEA does not meet the minimum requirements of statute or regulation in the implementation of its program, in this case, a finding will be issued.

I. Program Requirements

	RATING & COMMENTS <ul style="list-style-type: none">▪ Compliance▪ Meets Compliance with Recommendation(s)▪ Does Not Meet Compliance—Finding▪ NA - Not applicable
<p>1. An LEA receiving funds under ARP ESSER shall develop and make publicly available on the LEA's website, not later than 30 days after receiving the allocation of funds, a plan for the safe return to in-person instruction and continuity of services. This plan shall be updated no less than every six months.</p> <p>Sample Evidence: Published Safe Return to In-Person Instruction and Continuity of Services plan, any published updates based on periodic reviews (at-least every 6 months)</p> <p>WVDE Verification: LEA Webpage</p>	Compliance
<p>2. An LEA receiving funds under ARP ESSER must develop, submit to the SEA on a reasonable timeline, and make publicly available on the LEA's webpage, a plan for the LEA's use of ARP ESSER funds.</p> <p>WVDE Verification: ARP ESSER Application, LEA Webpage</p>	Compliance
<p>3. An LEA receiving funds under ARP ESSER shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.</p> <p>Sample Evidence: Expenditure Report that shows Cost Center for Addressing Learning Loss</p> <p>WVDE Verification: ARP ESSER Application</p>	Compliance

<p>1. Activities coded to the 20% required learning loss set-aside need to meet one of the four tiers of evidence-based interventions.</p> <p>Sample Evidence: Supporting documentation, research articles, websites, etc., that support the practices utilized.</p>	<p>Compliance</p>
---	--------------------------

I. Fiscal Resources

	<p>RATING & COMMENTS</p> <ul style="list-style-type: none"> ▪ Compliance ▪ Meets Compliance with Recommendation(s) ▪ Does Not Meet Compliance—Finding ▪ NA - Not applicable
<p>1. The LEA only spends funds for allowable activities based on an approved ESSER II, ARP ESSER, and ARP HCY Applications.</p> <p>Sample Evidence: Expenditure Reports for ESSER II, Summer SOLE, ARP ESSER and ARP HCY grant awards. A sampling of financial records will be requested by WVDE to check allowable costs.</p> <p>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER and ARP HCY Approved Applications</p>	<p>Compliance</p>
<p>2. The LEA does not exceed their approved indirect costs rate.</p> <p>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER, and ARP HCY Applications</p> <p><i>EDGAR, Section 76.563</i></p>	<p>Compliance</p>

<p>1. The LEA has a clean fiscal audit.</p> <p>Sample Evidence: Copies of latest audit reports and audit responses to corrective actions.</p>	Compliance
<p>2. The LEA supports an updated equipment list for all federally funded purchased items (public and private schools) and conducts a physical inventory of all equipment at least once every two years.</p> <p>Sample Evidence: ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p>	Compliance
<p>3. All ESSER II, Summer SOLE, ARP HCY, and ARP ESSER funded staff complete Time and Effort reports (monthly or semi-annual).</p> <p>Sample Evidence: Time and Effort reports for all individuals paid out of ESSER II, Summer SOLE, ARP ESSER, and ARP HCY funding (full and part-time)</p> <p>WVDE Verification: Certified list, Expenditure reports</p>	Compliance
<i>OMB 2 CFR Part 200.430 Subpart E</i>	
<p>4. LEA has a system of internal controls.</p> <p>Sample Evidence: Internal Controls Policy / Procedure</p>	Compliance
<p>5. (1) As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—</p> <p>(A) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—</p> <p>(i) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by</p> <p>(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year; or</p> <p>(B) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—</p>	Compliance

1. (1) As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—
- (A) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—
- (i) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by
- (ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year; or
- (B) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—
- (i) the total reduction in full-time equivalent staff in all schools served by such local educational agency in such fiscal year (if any); divided by
- (ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year.
- (2) EXCEPTION. —Paragraph (1) shall not apply to a local educational agency in fiscal year 2022 or 2023 that meets at least 1 of the following criteria in such fiscal year:
- (A) Such local educational agency has a total enrollment of less than 1,000 students.
- (B) Such local educational agency operates a single school.
- (C) Such local educational agency serves all students within each grade span with a single school.
- Sample Evidence:** Any data table, summary, or spreadsheet comparing state and local allocations for fiscal years 2022 and 2023 against the comparison year. Data should demonstrate that:
- Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools.
 - Schools in the highest poverty quartile did not have a greater reduction in FTE per pupil than the average reduction for all schools.
- Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator.
- WVDE Verification:** per-pupil funding and per-pupil FTE staff data will be run by WVDE, if the LEA does not meet compliance, it will then need to upload the above Sample Evidence.

Compliance

<p>1. An LEA using ESSER funds for remodeling, renovation, and new construction must comply with additional federal requirements. These projects require prior written approval by the SEA. Approved construction projects also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements, and all the Department's applicable regulations regarding construction.</p> <p>Sample Evidence:</p> <ul style="list-style-type: none"> - Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys. - Copies of insurance paperwork for Contractor. - Plans for Maintenance of Operations. - Relevant RFP and or solicitation documents. - Copies of relevant contracts showing wage agreements. - Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed. - Written statements from contractors and accompanying documentation to demonstrate prevailing wages have been researched and compiled with when paying contractors and subcontractors (e.g., payment ledgers of wages paid and a copy of the prevailing wage scale for the area). - Any local written policies or protocol documents that summarize the LEA's process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes. <p>WVDE Verification: ARP Application</p>	<p>Compliance</p>
<p>2. LEA maintains written standards of conduct covering conflicts of interest</p> <p>Sample Evidence: copies of Conflict-of-Interest policy and procedures, signed conflict of interest questionnaires for the applicable time frame</p>	<p>Compliance</p>

