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To: Board of Education
From: Mitch Taylor
Date: January 10, 2022
Subject: Agenda Item (Section – Consent Agenda)

Attached you will find a budget amendment for your consideration for the year ending June 30, 2022.

Fiscal Year 2021/2022 Budget Amendment # 4

State Funds

A net increase of \$1,044,685.00 to the State Budget Fund (Fund 1):

The district received 4 significant state budget revisions in December. The purpose of these revisions is described below:

Revision #20 was an allotment totaling \$1,069,232.00 and was related to the recent approval of the state budget. This funding was spread across multiple PRC budgets and is to provide additional funding to cover the increase in salary expenses related to employee raises called for in the new state budget.

Revision #24 represented a reversion of funds in the amount of \$61,899.00. This resulted from 4 Montgomery County students that enrolled in the state's virtual learning program. The state initially provided funding to the district for these students, however the funding associated with these students is now being re-directed to the NC Virtual Learning Academy budget.

Revision #25 represented a reversion of funds in the amount of \$172,165.00 and was related to the increase of Montgomery County students enrolled in charter schools as compared to last year. As of the October average daily membership measure, the number of Montgomery County students enrolled in charter schools increased by 50 students. Tillery Charter, which added a 4th grade class this year, accounted for most of the increase as their enrollment increased by 47. The state initially provided funding to Montgomery County Schools for these students, however the funding for these students is being re-directed to the budgets of the charter schools where the increased enrollment occurred. This reversion of funds related to a change in charter school enrollment occurs each year. Last year, the district reverted approximately \$100,000 back to the state.

Revision #28 included new allotments described below:

\$42,625.00 increase to PRC 015 (Technology) – The district received the annual allotment for school technology funding.

\$120,000.00 increase to PRC 029 (Behavioral Support) - The district received the annual allotment for Behavioral Support funding, also known as Willie M funding. It will be used to pay the salary of two behavioral support specialists.

\$46,892.00 increase to PRC 067 (Assistant Principal Intern) – The district received funding to pay the salary of an assistant principal intern enrolled in the PPEERS Program at UNC-G.

Local Funds

2) No change to the Local Fund Budget (Fund 2)

Federal Funds

3) A net increase of \$279,020.00 to the Federal Budget Fund (Fund 3):

\$237.00 increase to PRC 108 (Student Support and Enrichment) – This funding represents a change in the initial planning allotment and the actual allotment that the district received.

\$25,717.00 increase to PRC 174 (Child Nutrition COVID Support) – This is COVID relief funding to be used to pay retention bonuses for the district’s child nutrition staff. It will be used in conjunction with the district’s overall retention bonus.

\$103,420.00 increase to PRC 176 (Learning Loss COVID Support) – This allotment is to provide funding for the district’s summer recovery program to address the student learning loss caused by the pandemic.

\$66,251.00 increase to PRC 177 (Summer Career Accelerator Program) – This funding will establish a program that increases student awareness of potential career choices at an earlier age, helping to guide their future educational career path.

\$83,395.00 increase to PRC 105 (Comprehensive Support and Improvement) – This is the district’s allotment for the 2021/2022 school year. It will be used to support the Montgomery Learning Academy by fully funding an assistant principal position.

Capital Outlay Funds

4) No change to the Capital Outlay Budget Fund (Fund 4):

Child Nutrition

5) No change to the Child Nutrition Fund. (Fund 5):

Special Local Fund 8

6) A net increase of \$17,104.00 to the Special Local Fund 8 Budget (Fund 8):

\$17,104.00 increase in PRC 461 (JCPC) – This allotment represents additional funding the district received for the 2021/2022 school year. It will be used to fund professional development in the area of restorative practices for the JCPC program staff.

7) Overall, these adjustments resulted in an increase of \$1,340,809.00 to the total 2021/2022 budget for Montgomery County Schools.

I will be available to answer any questions you may have.

This amendment is an action item and will require a vote.

Budget Amendment # 4

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 10th day of January 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2022.

Expense Code	Description of Code	Increase	Decrease
STATE FUNDS			
Revenues			
1.3100	State Revision #20	\$1,069,232.00	
1.3100	State Revision #24		\$61,899.00
1.3100	State Revision #25		\$172,165.00
1.3100	State Revision #28	209,517.00	
	Net Change in State Revenues	\$1,044,685.00	
Expenses			
1.5000.001	PRC 001-Classroom Teachers	\$234,389.00	
1.6000.002	PRC 002 Central Office	\$28,316.00	
1.6000.003	PRC 003-Non-Instructional Support	\$34,822.00	
1.5000.004	PRC 004 - Enhancement Teachers	\$14,411.00	
1.5000.005	PRC 005 - School Bldg Adm	\$62,436.00	
1.5000.006	PRC 006 - School Psychologists	\$151,114.00	
1.5000.007	PRC 007 - Instructional Support		\$43,820.00
1.5000.013	PRC 013 - CTE Months of Employment	\$35,442.00	
1.6000.014	PRC 014 - CTE Program Expenses	\$1,757.00	
1.5000.024	PRC 024 - Disadvantaged Students		\$8,636.00
1.5000.027	PRC 027 - Teacher Assistants	\$50,762.00	
1.5000.031	PRC 031 - Low Wealth Funds	\$143,180.00	
1.5000.032	PRC 032 - Exceptional Children Funds	\$111,924.00	
1.5000.034	PRC 034 - Academically Gifted Funds	\$4,670.00	
1.5000.054	PRC 054 - Limited English Funds	\$12,058.00	
1.6000.056	PRC 056 -Transportation Funds		\$10,721.00
1.5000.061	PRC 061 - Instructional Supply Funds		\$856.00
1.5000.069	PRC 069 - At Risk Services Funds	\$14,823.00	
1.5000.130	PRC 130 - Textbook Funds		903.00
1.5000.015	PRC 015 - Technology	\$42,625.00	
1.5000.029	PRC 029 - Behavioral Support	\$120,000.00	
1.5000.067	PRC 067 - Asst Principal Intern	\$46,892.00	
	Net Change in State Expenses	\$1,044,685.00	
	Net Change in State Budget	\$1,044,685.00	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$26,377,154.84
Amount of Increase			\$1,044,685.00
Total Appropriation in Current Amended Budget			\$27,421,839.84

Budget Amendment # 4

Expense Code	Description of Code	Increase	Decrease
<u>CAPITAL OUTLAY FUND</u>			
	<u>Revenues</u>		
	Net Change in Capital Outlay Revenues	0.00	
	<u>Expenses</u>		
	Net Change in Capital Outlay Expenses	0.00	
	<u>Net Change in Capital Outlay Budget</u>	<u>\$0.00</u>	

Explanation: **Adjustments made for actual revenues and expenditures.**

Total Appropriation in Current Budget	\$1,978,444.51
Amount of Increase	\$0.00
Total Appropriation in Current Amended Budget	\$1,978,444.51

Expense Code	Description of Code	Increase	Decrease
<u>CHILD NUTRITION FUND</u>			
	<u>Revenues</u>		
		0.00	
	<u>Expenses</u>		
		0.00	
	<u>Net Change in Child Nutrition Budget</u>	<u>\$0.00</u>	

Explanation: **Adjustments made for actual revenues and expenditures.**

Total Appropriation in Current Budget	\$3,246,560.00
Amount of Increase	\$0.00
Total Appropriation in Current Amended Budget	\$3,246,560.00

Budget Amendment # 4

Expense Code	Description of Code	Increase	Decrease
LOCAL FUND 8			
Revenues			
8.3200.461	JCPC Program	17,104.00	
	Total Changes in Fund 8 Revenues	\$17,104.00	
Expenses			
8.5000.461	PRC 461 - JCPC Program	17,104.00	
	Total Change in Fund 8 Expenses	\$17,104.00	
	Net Change in Local Fund 8 Budget	\$17,104.00	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	\$3,525,468.12
Amount of Increase	\$17,104.00
Total Appropriation in Current Amended Budget	\$3,542,572.12

Summary of Budget Changes	
Previous Budget	\$55,943,932.35
State Budget Change	\$1,044,685.00
Local Budget Change	\$0.00
Federal Budget Change	\$279,020.00
Capital Outlay Budget Change	\$0.00
Child Nutrition Budget Change	\$0.00
<u>Fund 8 Budget Change</u>	<u>\$17,104.00</u>
Current Budget	\$57,284,741.35

Passed by majority vote by the Board of Education of Montgomery County on the 10th day of January 2022.

Chairman, Board of Education

Secretary, Board of Education