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To: Board of Education
From: Mitch Taylor
Date: December 6, 2021
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 # 3

State Funds

A net decrease of $887.16 to the State Budget Fund (Fund 1):

$887.16 decrease in PRC 016 (Summer Reading Program) – This represents the remaining balance for expenses related to the 2021 Summer Reading Program.

Local Funds

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

Federal Funds

3) A net increase of $2,064,124.15 to the Federal Budget Fund (Fund 3):

$1,658,585.38 increase to PRC 050 (Title I) – This funding is the district's annual allotment for Title I designated schools and is primarily used to pay teacher and teacher assistant salaries.

$228,595.61 increase in PRC 103 (Supportive and Effective Instruction) This funding is the district's annual allotment to support effective instruction in our district and is used to pay a teacher salary and fund teacher recruitment and retention.

$40,414.00 increase to PRC 104 (Language Acquisition) – This is the district's annual allotment that funds an ESL interpreter position.

$134,926.58 increase to PRC 108 (Student Support and Enrichment) – This funding is the district's annual allotment and is used to pay a PE teaching position, provide technology support and pay for teacher substitutes.

$1602.88 increase to PRC 111 (Title III Language Acquisition) – This funding is the district's annual allotment and is used for professional development and supplies related to ESL.

Capital Outlay Funds

4) A net increase of $2785.00 to the Capital Outlay Budget Fund (Fund 4):

$2785.00 increase in PRC 802 (Site Improvement) – this represents funding provided by the county to install a propane gas line to a griddle in the concession stand at the high school.

Child Nutrition

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

Special Local Fund 8

6) A net increase of $62,028.00 to the Special Local Fund 8 Budget (Fund 8):

$27,000.00 increase in PRC 807 (Donations) – A private donation from a county resident to be applied to improvements to the high school baseball field.

$11,675.00 increase in PRC 413 (NC Pre-K Grant) – This is additional funding provided by the state for Pre-K expenses.

$23,353.00 increase in PRC 464 (NC Pre-K Grant) – This is additional funding provided by the state for Pre-K expenses to be used for cots, playground equipment and administrative expenses.

7) Overall, these adjustments resulted in an increase of $2,128,050.29 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 # 3

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 6th day of December 2021. 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 #19 PRC 016				$887.16
		Net Change in State Revenues			**-$887.16**	
		Expenses				
1.5000.016		Summer Reading Program				$887.16
		Net Change in State Expenses			**-$887.16**	
		Net Change in State Budget			**-$887.16**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$26,378,042.00**
Amount of Increase	**-$887.16**
Total Appropriation in Current Amended Budget	**$26,377,154.84**

Budget Amendment # 3

Expense Code		Description of Code			Increase	Decrease
		LOCAL FUNDS				
		Revenues				
		Expenses				
		Net Change in Local Budget			$0.00	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$6,646,016.00**
Amount of Increase	**$0.00**
Total Appropriation in Current Amended Budget	**$6,646,016.00**

Budget Amendment # 3

Expense Code		Description of Code			Increase	Decrease
		FEDERAL FUNDS				
		Revenues				
3.3600.050		State Rev #14			$1,658,585.38	
3.3600.103		State Rev #14			$228,595.61	
3.3600.104		State Rev #14			$40,414.00	
3.3600.108		State Rev #14			$134,926.58	
3.3600.111		State Rev #14			$1,602.88	
		Net Change in Federal Revenues			**$2,064,124.45**	
		Expenses				
3.5000.050		Title I			1,598,974.20	
3.6000.050		Title I			18,856.51	
3.8000.050		Title I			$40,754.67	
3.5000.103		Supportive Effective Instruction			223,744.48	
3.8000.103		Supportive Effective Instruction			$4,851.13	
3.5000.104		Language Acquisition			$39,346.15	
3.8000.104		Language Acquisition			$1,067.85	
3.5000.108		Student Support & Academic Enrichment			$132,420.48	
3.6000.108		Student Support & Academic Enrichment			$2,506.10	
3.5000.111		Title III Language Acquisition			$1,560.53	
3.8000.111		Title III Language Acquisition			$42.35	
		Net Change in Federal Expenses			**$2,064,124.45**	
		Net Change in Federal Budget			**$2,064,124.45**	

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

Total Appropriation in Current Budget	**$12,106,164.43**
Amount of Increase	**$2,064,124.45**
Total Appropriation in Current Amended Budget	**$14,170,288.88**

Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
4.4110.802.532	Reimbursement from County	2,785.00	
	Net Change in Capital Outlay Revenues	**2,785.00**	
	Expenses		
4.9000.802.532	Gas line for griddle at MCHS	2,785.00	
	Net Change in Capital Outlay Expenses	**2,785.00**	
	Net Change in Capital Outlay Budget	**$2,785.00**	

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

Total Appropriation in Current Budget **$1,975,659.51**

Amount of Increase **$2,785.00**

Total Appropriation in Current Amended Budget **$1,978,444.51**

Expense Code	Description of Code	Increase	Decrease
	CHILD NUTRITION FUND		
	Revenues		
		0.00	
	Expenses		
		0.00	
	Net Change in Child Nutrition Budget	**$0.00**	

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 # 3

Expense Code	Description of Code	Increase	Decrease
	LOCAL FUND 8		
	Revenues		
8.4430.807.411	Donation for Baseball Program	27,000.00	
8.3700.413	Additional allotment for NC Pre-K	11,675.00	
8.3700.464	Pre-K Administrative Funding	23,353.00	
	Total Changes in Fund 8 Revenues	**$62,028.00**	
	Expenses		
8.5110.807.411	Donation for Baseball Program	27,000.00	
8.5000.413	NC Pre-K Program	11,675.00	
8.5000.464	Pre-K Administrative Funding	23,353.00	
	Total Change in Fund 8 Expenses	**$62,028.00**	
	Net Change in Local Fund 8 Budget	**$62,028.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$3,463,440.12**
Amount of Increase	**$62,028.00**
Total Appropriation in Current Amended Budget	**$3,525,468.12**

Summary of Budget Changes

Previous Budget	**$53,815,882.06**
State Budget Change	-$887.16
Local Budget Change	$0.00
Federal Budget Change	$2,064,124.45
Capital Outlay Budget Change	$2,785.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$62,028.00
Current Budget	**$55,943,932.35**

Passed by majority vote by the Board of Education of Montgomery County on the 6th day of December 2021.

Chairman, Board of Education

Secretary, Board of Education