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To: Board of Education
From: Mitch Taylor
Date: May 2, 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 # 8

State Funds

A net increase of $113,469.00 to the State Budget Fund (Fund 1):

$10,115.00 increase to PRC 020 (International Teacher Fund) and a corresponding decrease of $10,115.00 to PRC 001 (Classroom Teachers) – Districts obtain funding for employing international teachers by transferring state funding from PRC 001, the expense budget for paying state-licensed teachers, to PRC 020, the expense budget for paying international teachers. With the salary increase and bonuses approved by the state earlier this year, additional funds had to be added to PRC 020 in order to meet expenses for the remainder of the year.

$63,362.00 increase to PRC 016 followed by another increase of $26,555.00 to PRC 016 (Summer Reading Program) – The state is providing funds to operate the summer reading program for elementary students.

$23,552.00 increase in PRC 130 (Textbooks and Digital Learning Programs) – This is additional funding for textbooks and digital learning materials. Revenues related to the Indian Gaming operation were the source of these funds.

Local Funds

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

Federal Funds

3) A net increase of $22,025.61 to the Federal Budget Fund (Fund 3):

$2223.39 decrease to PRC 049 (IDEA Pre-School) – The planning allotment was greater than the actual allotment received, and this amendment reduced the budget to the correct amount.

$1926.00 decrease to PRC 171 (ESSER II) – The state is making budget adjustments for ESSER funding because the actual allotments have changed from what they initially projected. As a result, PRC 171 had a slight decrease in funds.

$25,384.00 increase to PRC 181 (ESSER III) – The state is making budget adjustments for ESSER funding because the actual allotments have changed from what they initially projected. As a result, PRC 181 had a slight increase in funds.

$791.00 increase to PRC 194 (ESSER CTE funds) – Funding was provided for CTE related programming.

$2.14 increase to PRC 163 purpose code 6000 (ESSER I) and a corresponding decrease $2.14 to PRC 163 purpose code 5000. – This amendment represented a transfer of funds from a 5000 level purpose code (school level expenses) to a 6000 level purpose code (district level expenses). The ESSER I funds were received 2 years ago, and this represented a realignment of funding in order to rebalance the budget.

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 $56,715.00 to the Special Local Fund 8 Budget (Fund 8):

$56,715.00 increase in PRC 073 (Emergency Connectivity Fund) – This is a program that will provide funding to replace the old hot spots currently used on our buses and provide additional hot spots for buses that previously were not equipped with these devices.

7) Overall, these adjustments resulted in an increase of $192,209.61 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 # 8

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 2nd day of May 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 Rev #50 PRC 016			$63,362.00	
1.3100		State Rev #52 PRC 016			$26,555.00	
1.3100		State Rev #52 PRC 130			$23,552.00	
		Net Change in State Revenues			**$113,469.00**	
		Expenses				
1.5000.001		Classroom Teachers				$10,115.00
1.5000.020		International Teachers			$10,115.00	
1.5000.016		Summer Reading Program			$57,704.00	
1.6000.016		Summer Reading Program			$5,658.00	
1.5000.016		Summer Reading Program			$18,923.50	
1.6000.016		Summer Reading Program			7,631.50	
1.5000.130		Textbooks			$23,552.00	
		Net Change in State Expenses			**$113,469.00**	
		Net Change in State Budget			**$113,469.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget **$28,703,338.84**

Amount of Increase **$113,469.00**

Total Appropriation in Current Amended Budget **$28,816,807.84**

Budget Amendment # 8

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 # 8

Expense Code		Description of Code			Increase	Decrease
		FEDERAL FUNDS				
		Revenues				
3.3600.049		IDEA Pre-School				$2,223.39
3.3600.171		ESSER II				$1,926.00
3.3600.181		ESSER III			$25,384.00	
3.3600.194		National Certified CTE Program			$791.00	
		Net Change in Federal Revenues			**$22,025.61**	
		Expenses				
3.5000.049		IDEA Pre-School				$2,164.64
3.8000.049		IDEA Pre-School				$58.75
3.5000.163		CARES Act - ESSER 1				$2.14
3.6000.163		CARES Act - ESSER 1			$2.14	
3.5000.171		ESSER II				$1,926.00
3.5000.181		ESSER III			$293,409.74	
3.6000.181		ESSER III				$268,025.74
3.5000.194		National Certified CTE Program			$791.00	
		Net Change in Federal Expenses			**$22,025.61**	
		Net Change in Federal Budget			**$22,025.61**	

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

Total Appropriation in Current Budget	**$18,471,741.77**
Amount of Increase	**$22,025.61**
Total Appropriation in Current Amended Budget	**$18,493,767.38**

Budget Amendment # 8

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
	Net Change in Capital Outlay Revenues	**0.00**	
	Expenses		
	Net Change in Capital Outlay Expenses	**0.00**	
	Net Change in Capital Outlay Budget	**$0.00**	

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

Total Appropriation in Current Budget **$3,074,806.51**

Amount of Increase **$0.00**

Total Appropriation in Current Amended Budget **$3,074,806.51**

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 # 8

Expense Code	Description of Code	Increase	Decrease
	LOCAL FUND 8		
	Revenues		
8.3800.073	Emergency Connectivity Fund	56,715.00	
	Total Changes in Fund 8 Revenues	**$56,715.00**	
	Expenses		
8.5000.073	Emergency Connectivity Fund	56,715.00	
	Total Change in Fund 8 Expenses	**$56,715.00**	
	Net Change in Local Fund 8 Budget	**$56,715.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$4,882,795.80**
Amount of Increase	**$56,715.00**
Total Appropriation in Current Amended Budget	**$4,939,510.80**

Summary of Budget Changes

Previous Budget	**$65,025,258.92**
State Budget Change	$113,469.00
Local Budget Change	$0.00
Federal Budget Change	$22,025.61
Capital Outlay Budget Change	$0.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$56,715.00
Current Budget	**$65,217,468.53**

Passed by majority vote by the Board of Education of Montgomery County on the 2nd day of May 2022.

Chairman, Board of Education

Secretary, Board of Education