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To: Board of Education
From: Mitch Taylor
Date: April 4, 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 # 7

Special Note

During our recent mid-year review, I realized that I may be using school finance abbreviations that you may not be familiar with, specifically the term PRC, which stands for Program Report Code. The state assigns a PRC number to every allotment of funds. This number, or PRC code, defines what purpose or activity the money can be used for. For example, PRC 085 is the budget for addressing student literacy and PRC 071 is for the payment of a special teacher supplement. By assigning specific PRC numbers to different budget programs, it distinguishes how the funding is to be used in a manner that is uniform in every school district in the state and enables the user to know the exact purpose of the funding. When you look at the attached Budget Amendment spreadsheet that I submit to you each month, the first column will contain a set of numbers and the three digit number at the end is the PRC code.

State Funds

A net increase of $180,098.00 to the State Budget Fund (Fund 1):

$25.00 increase to PRC 015 (School Technology Funds) – Periodically, the state will allocate the interest earned on Indian Gaming commissions to all public school districts. This was our portion for the most recent distribution.

$174,950.00 increase to PRC 039 followed by a decrease of $2125.00 to PRC 039 (School Resource Officers) – The state is providing funds to help the district to make our facilities more safe and secure. The initial allotment was calculated incorrectly and was followed by a correction. The net amount was $172,825.00.

$157.30 increase in PRC 014 purpose code 5000 (CTE Program Expense – School area) and a decrease of $157.30 in PRC 014 purpose code 6000 (CTE Program Expense – Administrative area) – This amendment did not represent additional funding as money was moved from one budget line item to another. Normally this kind of transaction would not qualify as a budget amendment since it does not represent new funding, but because

money was being transferred across different purpose codes, (administrative level purposes to school level purposes) it required a budget amendment.

$7248.00 increase to PRC 085 (Literacy Intervention Funds) – The state provided additional funding to support literacy intervention in our district.

$87,594.00 increase to PRC 014 (CTE Programming Expenses) and a corresponding decrease of $87,594.00 to PRC 013 (CTE Employment) – The district has surplus funding in the CTE budget for payroll expenses and this was transferred to the CTE programming expense budget in order for it to be utilized in the CTE area prior to year-end.

Local Funds

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

Federal Funds

3) A net increase of $6862.00 to the Federal Budget Fund (Fund 3):

$3408.00 increase to PRC 177 (Summer Career Accelerator Program) – The district received additional funding for the Summer Career Accelerator Program in which middle schoolers will be introduced to various career opportunities.

$5215.00 increase to PRC 176 (ESSER Learning Loss Funds) – The district received additional funding to be used in learning loss recovery resulting from remote learning during the COVID pandemic.

$6.00 decrease to PRC 173 (Supplemental Instructional Support) – The district budgeted for the original planning allotment, but when the actual allotment was received, it had decreased by $6 requiring a budget amendment to the Supplemental Instructional Support budget.

$1.00 increase to PRC 174 (Child Nutrition Covid Support) – The district budgeted for the original planning allotment, but when the actual allotment was received, it had increased by $1 requiring a budget amendment to the Child Nutrition Covid Support budget.

$446.00 increase to PRC 104 (Language Acquisition Grant) – The district budgeted for the original planning allotment, but when the actual allotment was received, it had increased by $446.00 requiring a budget amendment to the Language Acquisition Grant budget.

$2364.00 decrease to PRC 050 (Title I) – The district budgeted for the original planning allotment, but when the actual allotment was received, it had decreased by $2364.00 requiring a budget amendment to the Title I Grant budget.

$162.00 increase to PRC 103 (Supportive Effective Instruction) - The district budgeted for the original planning allotment, but when the actual allotment was received, it had increased by $162.00 requiring a budget amendment to the Supportive Effective Instruction 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 $500.00 to the Special Local Fund 8 Budget (Fund 8):

$500.00 increase in PRC 640 (MCS/MCC Homegrown Teacher Program) – This is a joint undertaking with Montgomery Community College to promote education as a career choice within our community.

7) Overall, these adjustments resulted in an increase of $187,460.00 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 # 7

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 4th day of April 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 #42 PRC 015			$25.00	
1.3100		State Rev #43 PRC 039			$174,950.00	
1.3100		State Rev #43 PRC 039				$2,125.00
1.3100		State Rev #44 PRC 085			7,248.00	
		Net Change in State Revenues			**$180,098.00**	
		Expenses				
1.5000.015		Technology			$25.00	
1.5000.039		School Resource Officers			$174,950.00	
1.5000.014		CTE Programing			$157.30	
1.6000.014		CTE Programing				$157.30
1.5000.039		School Resource Officers				$2,125.00
1.5000.085		Literacy Intervention			7,248.00	
1.5000.013		CTE Technology				$87,594.00
1.5000.014		CTE Programing			$87,594.00	
		Net Change in State Expenses			**$180,098.00**	
		Net Change in State Budget			**$180,098.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$28,523,240.84**
Amount of Increase	**$180,098.00**
Total Appropriation in Current Amended Budget	**$28,703,338.84**

Budget Amendment # 7

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 # 7

Expense Code		Description of Code	Increase	Decrease
		FEDERAL FUNDS		
		Revenues		
3.3600.177		Summer Career Excellerator Program	$3,408.00	
3.3600.176		Learning Loss Funding	$5,215.00	
3.3600.173		Supplemental Instructional Support funding		$6.00
3.3600.174		School Nutrition COVID Support	$1.00	
3.3600.104		Language Acquisition Grant	$446.00	
3.3600.050		Title I		$2,364.00
3.3600.103		Supportive Effective Instruction	$162.00	
		Net Change in Federal Revenues	**$6,862.00**	
		Expenses		
3.5000.177		Summer Career Accellerator Program	3,408.00	
3.5000.176		Learning Loss Funding	$5,215.00	
3.5000.173		Supplemental Instructional Support funding		$6.00
3.7200.174		School Nutrition COVID Support	$1.00	
3.5000.104		Language Acquisition Grant	$434.21	
3.8000.104		Language Acquisition Grant	$11.79	
3.5000.050		Title 1		$2,364.00
3.5000.103		Supportive Effective Instruction	$148.39	
3.8000.103		Supportive Effective Instruction	$13.61	
		Net Change in Federal Expenses	**$6,862.00**	
		Net Change in Federal Budget	**$6,862.00**	

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

Total Appropriation in Current Budget	**$18,464,879.77**
Amount of Increase	**$6,862.00**
Total Appropriation in Current Amended Budget	**$18,471,741.77**

Budget Amendment # 7

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 # 7

Expense Code		Description of Code	Increase	Decrease
		LOCAL FUND 8		
		Revenues		
8.4000.640		MCS/MCC Homegrown Teacher Program	500.00	
		Total Changes in Fund 8 Revenues	**$500.00**	
		Expenses		
8.5110.640		MCS/MCC Homegrown Teacher Program	500.00	
		Total Change in Fund 8 Expenses	**$500.00**	
		Net Change in Local Fund 8 Budget	**$500.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$4,882,295.80**
Amount of Increase	**$500.00**
Total Appropriation in Current Amended Budget	**$4,882,795.80**

Summary of Budget Changes

Previous Budget	**$64,837,798.92**
State Budget Change	$180,098.00
Local Budget Change	$0.00
Federal Budget Change	$6,862.00
Capital Outlay Budget Change	$0.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$500.00
Current Budget	**$65,025,258.92**

Passed by majority vote by the Board of Education of Montgomery County on the 4th day of April 2022.

Chairman, Board of Education

Secretary, Board of Education