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To: Board of Education
From: Mitch Taylor
Date: June 7, 2021
Subject: Agenda Item (Section – Consent Agenda)

Attached you will find a budget amendment for your consideration for the year ending June 30, 2021.

Fiscal Year 2020/2021 Budget Amendment # 8

State Funds

A net increase of $2140.00 to the State Budget Fund (Fund 1):

$265.00 increase in PRC 085 (Early Grade Proficiency) – This disbursement to Montgomery County Schools represents the unused portion of grant funds that remained after the State's initial allotment.

$1875.00 increase in PRC 003 (Non-instructional Support) – These funds are to reimburse the district for training expenses.

$63,980.00 decrease in PRC 013 (CTE employee compensation) and a corresponding increase in PRC 014 (CTE Program Expenses) – Surplus funds in PRC 013 were transferred to PRC 014 so that the funds could be exhausted by year end. No additional funds were received from the State, this is a transfer between the two CTE budgets.

$540,000.00 decrease to PRC 056 (Transportation) which was offset by an increase of $65,000.00 to PRC 061 (Supplies) and a $475,000.00 increase in PRC 003 (Non-instructional Support) – Due to the decreased expenses in transportation costs as a result of the pandemic, the state allowed surplus funds to be transferred from the transportation budget to other state budgets where the funds could be utilized. This will allow the district to redirect expenses to state budgets that were initially paid with local funding. This is not additional funding, only a reallocation of previously received funding.

Local Funds

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

Federal Funds

3) A net increase of $4,226,595.00 to the Federal Budget Fund (Fund 3)

$10,000.00 increase to PRC 026 (Homeless Funds) – This provides funding to purchase clothing for homeless students.

$831.00 increase to PRC 103 (Supportive Effective Instruction) – This disbursement to Montgomery County Schools represents the unused portion of grant funds that remained after the State's initial allotment.

$2079.00 increase to PRC 050 (Title I) – This disbursement to Montgomery County Schools represents the unused portion of grant funds that remained after the State's initial allotment.

$3666.00 increase to PRC 163 (CARES Act 2020) – This disbursement to Montgomery County Schools represents the unused portion of grant funds that remained after the State's initial allotment.

$4,210,019.00 increase to PRC 171 (ESSER II COVID Relief Funding) – This disbursement to Montgomery County Schools represents the district's portion of the Elementary and Secondary Emergency Relief funding.

Capital Outlay Funds

4) A net increase of $7212.00 to the Capital Outlay Fund (Fund 4):

$7212.00 increase to PRC 802 (Capital Outlay) – These funds were used to repair the manhole that collapsed at Troy Elementary that disrupted the water supply.

Child Nutrition

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

Special Local Fund 8

6) A net increase of $293,824.35 to the Special Local Budget Fund (Fund 8)

$284,167.35 increase to PRC 379 (School Climate Transformation Grant) – This represents unspent funds that were carried over from the prior school year for the SCTG grant and added to this year's budget.

$9657.00 increase to PRC 311 (GEARUP grant) – This represents additional funds received from the GEARUP grant to provide additional learning opportunities at the high school and middle schools.

7) Overall, these adjustments resulted in an increase of $4,529,771.35 to the total 2020/2021 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 8th day of June 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, 2021.

Expense Code		Description of Code			Increase	Decrease
		STATE FUNDS				
		Revenues				
1.3100		State Rev 55, PRC 085			$265.00	
1.3100		State Rev 58, PRC 003			$1,875.00	
		Net Change in State Revenues			**$2,140.00**	
		Expenses				
1.5000.085		Early Grade Reading Proficiency			$265.00	
1.5000.003		Non-Instrcutional Support			$1,875.00	
1.5000.013		CTE Salary Expenses		ABC Transfer		$63,980.00
1.5000.014		CTE Program Expense		ABC Transfer	$57,406.99	
1.6000.014		CTE Program Expense		ABC Transfer	$6,573.01	
1.6000.056		Transportation		ABC Transfer		$540,000.00
1.5000.061		Instructional Supplies		ABC Transfer	$12,506.50	
1.6000.061		Instructional Supplies		ABC Transfer	$52,493.50	
1.5000.003		Non-Instrcutional Support		ABC Transfer	$420,318.09	
1.6000.003		Non-Instrcutional Support		ABC Transfer	$54,681.91	
		Net Change in State Expenses			**$2,140.00**	
		Net Change in State Budget			**$2,140.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$28,701,465.28**
Amount of Increase	**$2,140.00**
Total Appropriation in Current Amended Budget	**$28,703,605.28**

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	**$6,843,517.13**
Amount of Increase	**$0.00**
Total Appropriation in Current Amended Budget	**$6,843,517.13**

Budget Amendment # 8

Expense Code		Description of Code			Increase	Decrease
		FEDERAL FUNDS				
		Revenues				
3.3600.026		PRC 026 Homeless Grant			$10,000.00	
3.3600.103		Supportive Effective Instruction			$831.00	
3.3600.050		Title I			$2,079.00	
3.3600.163		CARES Act 2020			$3,666.00	
3.3600.171		ESSR II			$4,210,019.00	
		Net Change in Federal Revenues			**$4,226,595.00**	
		Expenses				
3.5000.026		PRC 026 Homeless Grant			$10,000.00	
3.5000.103		Supportive Effective Instruction			$831.00	
3.6000.050		Title I			$2,014.67	
3.8000.050		Title I			$64.33	
3.5000.163		CARES Act 2020			$3,665.81	
3.6000.163		CARES Act 2020			$0.19	
3.5000.171		ESSR II			$4,087,002.39	
3.6000.171		ESSR II			$123,016.61	
		Net Change in Federal Expenses			**$4,226,595.00**	
		Net Change in Federal Budget			**$4,226,595.00**	

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

Total Appropriation in Current Budget	**$4,959,916.77**
Amount of Increase	**$4,226,595.00**
Total Appropriation in Current Amended Budget	**$9,186,511.77**

Budget Amendment # 8

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
4.4000.802	Capital Outlay Fund Balance	$7,212.00	
	Net Change in Capital Outlay Revenues	**$7,212.00**	
	Expenses		
4.9000.802	Manhole repairs -Troy Elem	$7,212.00	
	Net Change in Capital Outlay Expenses	**$7,212.00**	
	Net Change in Capital Outlay Budget	**$7,212.00**	

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

Total Appropriation in Current Budget **$881,489.73**

Amount of Increase **$7,212.00**

Total Appropriation in Current Amended Budget **$888,701.73**

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 **$3,301,460.00**

Amount of Increase **$0.00**

Total Appropriation in Current Amended Budget **$3,301,460.00**

Budget Amendment # 8

Expense Code	Description of Code	Increase	Decrease
	LOCAL FUND 8		
	Revenues		
8.3700.379	School Climate Transformation Grant	$284,167.35	
8.3700.311	GEAR Up Grant	$9,657.00	
	Total Changes in Fund 8 Revenues	**$293,824.35**	
	Expenses		
8.8000.379	School Climate Transformation Grant	$284,167.35	
8.5000.311	GEAR Up Grant	$9,657.00	
	Total Change in Fund 8 Expenses	**$293,824.35**	
	Net Change in Local Fund 8 Budget	**$293,824.35**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$5,320,719.29**
Amount of Increase	**$293,824.35**
Total Appropriation in Current Amended Budget	**$5,614,543.64**

Summary of Budget Changes

Previous Budget	**$50,008,568.20**
State Budget Change	$2,140.00
Local Budget Change	$0.00
Federal Budget Change	$4,226,595.00
Capital Outlay Budget Change	$7,212.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$293,824.35
Current Budget	**$54,538,339.55**

Passed by majority vote by the Board of Education of Montgomery County on the 7th day of June 2021.

Chairman, Board of Education

Secretary, Board of Education