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To: Board of Education

From: Mitch Taylor

Date: January 6th, 2019

Subject: Agenda Item (Section – Consent Agenda)

Attached you will find a budget amendment for your consideration for the year ending June 30, 2020.

Fiscal Year 2019/2020 Budget Amendment # 3

State Funds

1) A net increase of $16,986.00 to the State Budget Fund (Fund 1):

$323,780.00 increase in PRCs 001, 002, 003, 005, 007, 013, 014, 027, 032, 034, 054, 069 – The state provided this allotment in response to the Legislature approving the years of service step increase on the teacher salary scale and the increase in the retirement rate and the increase in the cost of health insurance. It does not represent an actual increase in funding since the associated salary expenses went up by a corresponding amount.

$327,379.00 decrease to PRCs 001, 003, 007, 013, 014, 027, 031, 034, 056, 061, 069, 130 – This represents the amount of funding the state took back as a result of the increase in charter school students.

$550,056.00 decrease in PRC 001 (Classroom Teachers) and a corresponding $550,056.00 increase in PRC 020 (International Classroom Teachers) – International teachers are paid from a different budget, PRC 020. We are employing 8 international teachers this year and this budget amendment represents moving funds from the regular classroom teacher budget to the international classroom teacher budget.

$1550.00 increase in PRC 003 (Non-Instructional Support) – This is a reimbursement to the district for substitute teacher pay for the month of November.

$19,035.00 increase in PRC 039 (Security Grant) – This is funding associated with a new security grant obtained by the district for the purpose of adding the new security entrance system like the one at the central office.

Local Funds

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

Federal Funds

3) A net decrease of $39,548.46 to the Federal Budget Fund (Fund 3):

$212.00 increase to PRC 049 (Pre-K EC) – This was a slight increase in the actual allotment received above the estimated amount DPI had indicated we would receive.

$43,076.88 decrease to PRC 110 (21st Century Grant) – These funds were received in our 2018/2019 grant and were not spent by October 1, 2019 and were reverted back to the state. The actual funds were not given to us until the end of November causing a delay in starting the program, resulting in the funds being leftover.

$2.88 decrease in PRC 101 (Abstinence Education) - These funds were received in our 2018/2019 grant and were not spent by October 1, 2019 and were reverted back to the state.

$3319.30 increase in PRC 119 (EC Pre-K) – This is our planned allotment for 2019/2020.

Capital Outlay Funds

4) A net increase of $7050.00 to the Capital Outlay Budget Fund (Fund 4)

$7050.00 increase to PRC 056 (Transportation) – The yellow fuel truck had debris in the tank and had to be cleaned. It was also discovered that the tank had rusted and this had to be corrected.

Child Nutrition

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

Special Local Fund 8

6**) No change to the Special Local Fund (Fund 8)**

$2000.00 increase to the 5000 purpose code (school level) in PRC 616 (Sandhill's Mental Health Grant) and a $2000.00 decrease in the 6000 purpose code (district level) in PRC 616 (Sandhill's Mental Health Grant). This did not change the budget amount but qualified as a budget amendment since funds were transferred between purpose codes.

7) Overall, these adjustments resulted in an decrease of $15,512.46 to the total 2019/2020 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 January 2020. passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2020.

Expense Code		Description of Code			Increase	Decrease
		STATE FUNDS				
		Revenues				
1.3100.000.		State Funds PRC 001			$136,756.00	183,264.00
1.3100.000.		State Funds PRC 002			$6,739.00	
1.3100.000.		State Funds PRC 003			12,104.00	15,465.00
1.3100.000.		State Funds PRC 005			86,340.00	
1.3100.000.		State Funds PRC 007			14,778.00	20,124.00
1.3100.000.		State Funds PRC 013			16,590.00	22,457.00
1.3100.000.		State Funds PRC 014			124.00	883.00
1.3100.000.		State Funds PRC 024				16,849.00
1.3100.000.		State Funds PRC 027			13,761.00	15,774.00
1.3100.000.		State Funds PRC 031				10,201.00
1.3100.000.		State Funds PRC 032			25,087.00	
1.3100.000.		State Funds PRC 034			1,678.00	3,086.00
1.3100.000.		State Funds PRC 054			3,483.00	
1.3100.000.		State Funds PRC 056				21,030.00
1.3100.000.		State Funds PRC 061				1,740.00
1.3100.000.		State Funds PRC 069			6,340.00	14,667.00
1.3100.000.		State Funds PRC 130				1,839.00
1.3100.000.		State Funds PRC 003			1,550.00	
1.3100.000.		State Funds PRC 039			19,035.00	
		Net Change in State Revenues			**$16,986.00**	
		Expenses				
1.5000.001		Classroom Teachers			$136,756.00	$183,264.00
1.6000.002		Central Office Support			$6,739.00	
1.6000.003		Non Instructional Support			$12,104.00	$15,465.00
1.5000.005		Building Administration			$86,340.00	
1.5000.007		Instructional Support			$14,778.00	$20,124.00
1.5000.013		CTE Personnel			$16,590.00	$22,457.00
1.5000.014		CTE Program				$883.00
1.6000.014		CTE Program			124	
1.6000.024		Disadvantaged Students				16,849.00
1.5000.027		Teacher Assistants			13,761.00	15,774.00
1.5000.031		Low Wealth Funding				10,201.00
1.5000.032		Exceptional Children Program			25,087.00	
1.5000.034		Academically Gifted			1,678.00	3,086.00
1.5000.054		Limited English			3,483.00	
1.6000.056		Transportation				21,030.00
1.5000.061		Instructional Supplies				1,740.00
1.5000.069		At Risk Students			6,340.00	14,667.00
1.5000.130		Textbook funding				1,839.00
1.5000.001		Classroom Teachers				550,056.00

Budget Amendment # 3

1.5000.020		International Classroom Teachers	550,056.00	
1.5000.003		Non Instructional Support	1,550.00	
1.5000.039		School Resource Officers	19,035.00	
		Net Change in State Expenses	**$16,986.00**	
		Net Change in State Budget	**$16,986.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$26,621,182.00**
Amount of Increase	**$16,986.00**
Total Appropriation in Current Amended Budget	**$26,638,168.00**

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	**$7,181,016.00**
Amount of Increase	**$0.00**
Total Appropriation in Current Amended Budget	**$7,181,016.00**

Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
	FEDERAL FUNDS		
	Revenues		
3.3600.049	EC Pre-K	$212.00	
3.3600.110	21st Century Grant - Merit Program		$43,076.88
3.3600.101	Abstinence Education		$2.88
3.3600.119	EC Pre-K Targeted Assistance	$3,319.30	
	Net Change in Federal Revenues	**-$39,548.46**	
	Expenses		
3.5000.049	EC Pre-K	204.50	
3.8000.049	EC Pre-K	7.50	
3.5000.110	21st Century Grant - Merit Program		$38,456.46
3.6000.110	21st Century Grant - Merit Program		$4,620.42
3.5000.101	Abstinence Education		$2.88
3.5000.119	EC Pre-K Targeted Assistance	$3,203.18	
3.8000.119	EC Pre-K Targeted Assistance	116.12	
	Net Change in Federal Expenses	**-$39,548.46**	
	Net Change in Federal Budget	**-$39,548.46**	

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

Total Appropriation in Current Budget	**$3,624,610.20**
Amount of Increase	**($39,548.46)**
Total Appropriation in Current Amended Budget	**$3,585,061.74**

Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
4.4000.056	Fund Balance Appropraition	7,050.00	
	Net Change in Capital Outlay Revenues	**7,050.00**	
	Expenses		
4.9000.056	Repairs to Yellow Fuel Truck	7,050.00	
	Net Change in Capital Outlay Expenses	**7,050.00**	
	Net Change in Capital Outlay Budget	**$7,050.00**	

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

Total Appropriation in Current Budget **$763,906.94**

Amount of Increase **$7,050.00**

Total Appropriation in Current Amended Budget **$770,956.94**

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

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

Total Appropriation in Current Budget **$3,425,964.00**

Amount of Increase **$0.00**

Total Appropriation in Current Amended Budget **$3,425,964.00**

Budget Amendment # 3

Expense Code		Description of Code			Increase	Decrease
		LOCAL FUND 8				
		Revenues				
		Total Changes in Fund 8 Revenues			**$0.00**	
		Expenses				
8.5000.616		Sandhills Mental Health Grant			2,000.00	
8.6000.616		Sandhills Mental Health Grant				2,000.00
		Total Change in Fund 8 Expenses			**$0.00**	
		Net Change in Local Fund 8 Budget			**$0.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$4,388,108.64**
Amount of Increase	**$0.00**
Total Appropriation in Current Amended Budget	**$4,388,108.64**

Summary of Budget Changes

Previous Budget	**$46,004,787.78**
State Budget Change	$16,986.00
Local Budget Change	$0.00
Federal Budget Change	-$39,548.46
Capital Outlay Budget Change	$7,050.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$0.00
Current Budget	**$45,989,275.32**

Passed by majority vote by the Board of Education of Montgomery County on the 6th day of January 2020.

Chairman, Board of Education

Secretary, Board of Education

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