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To: Board of Education
From: Mitch Taylor
Date: April 3, 2023
Subject: Agenda Item (Section – Consent Agenda)

Attached you will find a budget amendment for your consideration for the year ending June 30, 2023.

Fiscal Year 2022/2023 Budget Amendment # 7

State Funds

1) An increase of $125,444.00 to the State Budget Fund (Fund 1):

$59,451.00 increase to PRC 016 (Summer Reading Program) – This provides funding to enable the district to have a summer reading program for elementary students.

$67,443.00 increase to PRC 056 (Transportation) – These funds were provided by the state for districts that paid more than $2.75/gal for fuel for the yellow buses. It represents the cost above this amount that the district incurred through January. The district can apply again in May.

$5276.00 increase to PRC 032 (Exceptional Children's Fund) – This allotment provides funding for students in group home settings.

$10,378.00 decrease to PRC 001 (Classroom Teachers) – These funds were reverted to the state as a result of a Montgomery County student enrolling in the NC Virtual Academy.

$4012.00 increase to PRC 012 (Driver's Education) – These funds were provided by the state for districts that paid more than $2.75/gal for fuel for driver education vehicles. It represents the cost above this amount that the district incurred through January. The district can apply again in May.

Local Funds

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

Federal Funds

3) An increase of $65.381.59 to the Federal Budget Fund (Fund 3):

$66,967.27 increase to PRC 101 (Sexual Risk Avoidance Education) – The district received this year's allotment of federal funding to provide sexual risk avoidance education to students.

$3585.68 decrease to PRC 101 (Sexual Risk Avoidance Education) – An error occurred in the initial allotment and the district had to revert funds back to the state.

$2000.00 increase to PRC 119 (IDEA Pre-School) – This allotment is the district's funding for the year to help the district's pre-school exceptional children.

$1658.16 increase to PRC 103 (Supporting Effective Education) and a corresponding decrease to PRC 103 for the same amount – No new funding was received; however, funds were transferred from purpose code 8000 (Indirect Costs) to purpose code 5000 (School Costs). Normally, the transferring of funds within the same PRC is not a budget amendment, except when there is a purpose code change.

Capital Outlay Funds

4) An increase of $13,918.33 to the Capital Outlay Budget Fund (Fund 4):

$2045.45 increase to PRC 802 (Capital Outlay Expenses) – Repairs to the auditorium lighting at MCHS.

$11,872.88 increase to PRC 802 (Capital Outlay Expenses) – These funds were to purchase chairs for special events at MCHS.

Child Nutrition

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

Special Local Fund 8

6) An increase of $740,212.42 to the Special Local Fund 8 Budget (Fund 8):

$740,212,42 increase to PRC 379 (School Climate Transformation Grant) – This represents this year's funding for the SCTG grant.

7) Overall, these adjustments resulted in an increase of $944,956.34 to the total 2022 - 2023 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 3rd day of April, 2023. passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Expense Code		Description of Code			Increase	Decrease
		STATE FUNDS				
		Revenues				
1.3100		State Revision #46 PRC 016			$59,451.00	
1.3100		State Revision #43 PRC 056			$67,443.00	
1.3100		State Revision #43 PRC 032			$5,276.00	
1.3100		State Revision #42 PRC 001				$10,738.00
1.3100		State Revision #42 PRC 012			4,012.00	
		Net Change in State Revenues			**$125,444.00**	
		Expenses				
1.5000.016		Summer Reading Program			$59,451.00	
1.6000.056		Transportation			$67,443.00	
1.5000.032		Exceptional Children			5,276.00	
1.5000.001		Classroom teachers				$10,738.00
1.5000.012		Driver's Education			4,012.00	
		Net Change in State Expenses			**$125,444.00**	
		Net Change in State Budget			**$125,444.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$29,166,806.00**
Amount of Increase	**$125,444.00**
Total Appropriation in Current Amended Budget	**$29,292,250.00**

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		
3.3600,101		Sexual Risk Avoidance Education	$66,967.27	
3.3600,101		Sexual Risk Avoidance Education		$3,585.68
3.3600,119		IDEA Preschool Targeted Assistance	$2,000.00	
				-
		Net Change in Federal Revenues	**$65,381.59**	
		Expenses		
3.5000.101		Sexual Risk Avoidance Education	$66,967.27	
3.5000.101		Sexual Risk Avoidance Education		$3,585.68
3.5000.119		IDEA Preschool Targeted Assistance	1,926.60	
3.8000.119		IDEA Preschool Targeted Assistance	$73.40	
3.5000.103		Title II Supporting Effective Education	$1,658.16	
3.8000.103		Title II Supporting Effective Education		$1,658.16
		Net Change in Federal Expenses	**$65,381.59**	
		Net Change in Federal Budget	**$65,381.59**	

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

Total Appropriation in Current Budget	**$12,277,471.62**
Amount of Increase	**$65,381.59**
Total Appropriation in Current Amended Budget	**$12,342,853.21**

Budget Amendment # 7

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
4.4110.802	County Funding	2,045.45	
4.4910.802	County Funding	11,872.88	
	Net Change in Capital Outlay Revenues	**13,918.33**	
	Expenses		
4.9000.802	Repairs to MCHS auditorium lighting	2,045.45	
4.9000.802	Chairs for MCHS events	11,872.88	
	Net Change in Capital Outlay Expenses	**13,918.33**	
	Net Change in Capital Outlay Budget	**$13,918.33**	

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

Total Appropriation in Current Budget **$1,762,392.14**

Amount of Increase **$13,918.33**

Total Appropriation in Current Amended Budget **$1,776,310.47**

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 **$3,513,860.00**

Amount of Increase **$0.00**

Total Appropriation in Current Amended Budget **$3,513,860.00**

Budget Amendment # 7

Expense Code	Description of Code	Increase	Decrease
	LOCAL FUND 8		
	Revenues		
8.3700.379	School Climate Transformation Grant	740,212.42	
	Total Changes in Fund 8 Revenues	**$740,212.42**	
	Expenses		
8.5000.379	School Climate Transformation Grant	261,358.40	
8.6000.379	School Climate Transformation Grant	206,318.54	
8.8000.379	School Climate Transformation Grant	272,535.48	
	Total Change in Fund 8 Expenses	**$740,212.42**	
	Net Change in Local Fund 8 Budget	**$740,212.42**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$3,901,941.89**
Amount of Increase	**$740,212.42**
Total Appropriation in Current Amended Budget	**$4,642,154.31**

Summary of Budget Changes

Previous Budget	**$57,268,487.65**
State Budget Change	$125,444.00
Local Budget Change	$0.00
Federal Budget Change	$65,381.59
Capital Outlay Budget Change	$13,918.33
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$740,212.42
Current Budget	**$58,213,443.99**

Passed by majority vote by the Board of Education of Montgomery County on the 6th day of March 2023.

Chairman, Board of Education

Secretary, Board of Education