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To: Board of Education
From: Mitch Taylor
Date: January 9, 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 # 4

State Funds

1) A decrease of $86,576.00 to the State Budget Fund (Fund 1):

$86.00 decrease to PRC 015 (Technology) – The state miscalculated the annual allotment and overpaid the district by $86.00.

$2275.00 increase to PRC 029 (Behavioral Support) – This was additional funding for the district's behavioral support program.

Usually in November of each year, the state compares the number of students they used to project our funding for the upcoming year with the district's actual number of students that are enrolled. In previous years, the district's enrollment has declined, and funds were reverted to the state, in some cases, by as much as $500,000. Fortunately, this year our actual enrollment was nearly identical to the state's estimate, and we did not have to revert funds for this reason. However, another measure used in the funding formula is the increase in the number of students currently attending charter schools as compared to the previous year. Our charter school enrollment increased by 9 students this year and the result was a reversion of state funding in the amount of $88,765.00. A breakdown by PRC of the funds that were affected can be seen on the first page of the Budget Amendment form, beginning with the 3rd item listed, PRC 056 (Transportation), and continuing through PRC 130 (Textbooks).

Local Funds

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

Federal Funds

3) An increase of $53,313.98 to the Federal Budget Fund (fund 3)

$29,918.42 decrease in PRC 189 (ESSER Math Enrichment Program), purpose code 5000 and a $29,918.42 increase to PRC 189, purpose code 6000. Existing funds within the same PRC were moved from instructional purposes to transportation purposes. No new funding was received.

$3598.00 increase in PRC 111 (Language Acquisition) – this represented additional funding that was provided to the district above the planned allotment amount.

$7928.00 increase in PRC 108 (Title IV Student Support) – this represented additional funding that was provided to the district above the planned allotment amount.

$13,300.00 increase in PRC 198 (ESSER III National Board Certification Fee Reimbursement) – this funding is to reimburse teachers in our district who paid the $1900 fee to renew their National Board Certification.

$6424.00 increase in PRC 109 (Rural and Low-Income Support) – this represented additional funding that was provided to the district above the planned allotment amount.

$689.00 increase in PRC 104 (Title III English Language Acquisition) – this represented additional funding that was provided to the district above the planned allotment amount.

$15,354.03 increase in PRC 181 (ESSER III) – this represented additional funding that was provided to the district above the planned allotment amount.

$6020.95 increase in PRC 171 (ESSER II) – this represented additional funding that was provided to the district above the planned allotment amount.

Capital Outlay Funds

4) An increase of $90,500.00 to the Capital Outlay Budget Fund (Fund 4):

$80,000.00 increase to PRC 802 (Capital Outlay Expenses - Transportation) – About 10 years ago, the district contracted with an outside firm to provide GPS tracking and automated time keeping on our school buses. The GPS and time keeping devices used the 3G cellular format. This past December, the company notified the district that these 3G devices would no longer be supported and would become obsolete as of January 1, 2023. Because the district had already started investigating a change in vendors, we were able to quickly convert to the new provider and update our equipment. This represents the initial cost of the changeover. The cost will increase by another $20,000 before the project is complete.

$1500.00 increase to PRC 802 (Capital Outlay Expenses) – These funds were to repair the sound system in the MCHS gym and will be reimbursed by the county.

$9000.00 increase to PRC 802 (Capital Outlay Expense) – These funds were to replace faulty water heat pumps at Troy Elementary and will be reimbursed by the county.

Child Nutrition

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

Special Local Fund 8

6) An increase of $526,942.83 to the Special Local Fund 8 Budget (Fund 8):

$500.00 increase to PRC 061 (IAL bus donation) – A local civic group donated $500.00 to the IAL literacy bus.

$26,442.83 increase to PRC 378 (TQP Pfeiffer Grant) – This is new funding received for the TQP grant through Pfeiffer University.

$500,000.00 increase to PRC 175 (ELISE Grant) – This represents new funding for year 2 of the ELISE Grant afterschool program. The district is partnering with Communities in Schools on this grant.

7) Overall, these adjustments resulted in an increase of $584,180.81 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 # 4

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 9th day of January, 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 #26 PRC 015				$86.00
1.3100		State Revision #26 PRC 029			$2,275.00	
1.3100		State Revision # 25 PRC 056				$5,791.00
1.3100		State Revision # 25 PRC 061				$429.00
1.3100		State Revision # 25 PRC 069				$4,139.00
1.3100		State Revision # 25 PRC 034				$797.00
1.3100		State Revision # 25 PRC 031				$3,709.00
1.3100		State Revision # 25 PRC 024				$4,513.00
1.3100		State Revision # 25 PRC 027				$4,068.00
1.3100		State Revision # 25 PRC 014				$264.00
1.3100		State Revision # 25 PRC 013				$6,270.00
1.3100		State Revision # 25 PRC 007				$5,048.00
1.3100		State Revision # 25 PRC 006				$742.00
1.3100		State Revision # 25 PRC 003				$4,366.00
1.3100		State Revision # 25 PRC 004				$2,577.00
1.3100		State Revision # 25 PRC 001				$45,600.00
1.3100		State Revision # 25 PRC 130				$452.00
		Net Change in State Revenues			**-$86,576.00**	
		Expenses				
1.5000.015		Technology				$86.00
1.5000.029		Behavioral Support			$2,275.00	
1.6000.056		Transportation				$5,791.00
1.5000.061		Instructional Supplies				$429.00
1.5000.069		At Risk Student Services				$4,139.00
1.5000.034		Academically or Intellectually Gifted				$797.00
1.5000.031		Low Wealth Supplemental funding				$3,709.00
1.5000.024		Disadvantaged Student Supplemental funding				$4,513.00
1.5000.027		Teacher Assistants				$4,068.00
1.5000.014		CTE Programming Support				$264.00
1.5000.013		CTE Months of Support				$6,270.00
1.5000.007		Instructional Support				$5,048.00
1.5000.006		School Psychologist				$742.00
1.6000.003		Non-Instructional Support				$4,366.00
1.5000.004		K-5 Enhancement Teachers				$2,577.00
1.5000.001		Classroom Teachers				$45,600.00
1.5000.130		Textbooks				$452.00
		Net Change in State Expenses			**-$86,576.00**	
		Net Change in State Budget			**-$86,576.00**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$28,699,113.00**
Amount of Increase	**-$86,576.00**
Total Appropriation in Current Amended Budget	**$28,612,537.00**

Budget Amendment # 4

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 # 4

Expense Code	Description of Code	Increase	Decrease
	FEDERAL FUNDS		
	Revenues		
3.3600.111	Language Acquisition	$3,598.00	
3.3600.108	Title IV Student Support	$7,928.00	
3.3600.198	ESSER III NBPTS certification fee	$13,300.00	
3.3600.109	Rural and Low-Income Schools	$6,424.00	
3.3600.104	Title III English Language Acquisition	$689.00	
3.3600.181	ESSER III	$15,354.03	
3.3600.171	ESSER II	$6,020.95	
	Net Change in Federal Revenues	**$53,313.98**	
	Expenses		
3.5000.189	ESSER Math Enrichment Program		$29,918.42
3.6000.189	ESSER Math Enrichment Program	$29,918.42	
3.5000.111	Language Acquisition	3,465.94	
3.8000.111	Language Acquisition	$132.06	
3.5000.108	Title IV Student Support	$7,928.00	
3.5000.198	ESSER III NBPTS certification fee	$13,300.00	
3.5000.109	Rural and Low-Income Schools	$6,424.00	
3.5000.104	Title III English Language Acquisition	$663.71	
3.8000.104	Title III English Language Acquisition	$25.29	
3.6000.181	ESSER III	$15,354.03	
3.5000.171	ESSER II	$6,020.95	
	Net Change in Federal Expenses	**$53,313.98**	
	Net Change in Federal Budget	**$53,313.98**	

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

Total Appropriation in Current Budget	**$12,217,368.64**
Amount of Increase	**$53,313.98**
Total Appropriation in Current Amended Budget	**$12,270,682.62**

Budget Amendment # 4

Expense Code	Description of Code	Increase	Decrease
	CAPITAL OUTLAY FUND		
	Revenues		
4.4910.802.541	Fund Balance	80,000.00	
4.4000.802	County fund	1,500.00	
4.4000.802	County fund	9,000.00	
	Net Change in Capital Outlay Revenues	**90,500.00**	
	Expenses		
4.6550.802.541	Transportation	80,000.00	
4.9000.802	MCHS gym sound system repair	1,500.00	
4.9000.802	Replace water heat pumps - Troy Elementary	9,000.00	
	Net Change in Capital Outlay Expenses	**90,500.00**	
	Net Change in Capital Outlay Budget	**$90,500.00**	

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

Total Appropriation in Current Budget **$1,614,571.77**

Amount of Increase **$90,500.00**

Total Appropriation in Current Amended Budget **$1,705,071.77**

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 # 4

Expense Code		Description of Code			Increase	Decrease
		LOCAL FUND 8				
		Revenues				
8.4430.061		Donation to IAL program			500.00	
8.4890.378		TQP Grant with Pfeiffer University			26,442.83	
8.3600.175		ELISE Grant with CIS			500,000.00	
		Total Changes in Fund 8 Revenues			**$526,942.83**	
		Expenses				
8.5000.061		Donation to IAL program			500.00	
8.5000.378		TQP Grant with Pfeiffer University			26,442.83	
8.5000.175		ELISE Grant with CIS			459,822.89	
8.6000.175		ELISE Grant with CIS			40,177.11	
		Total Change in Fund 8 Expenses			**$526,942.83**	
		Net Change in Local Fund 8 Budget			**$526,942.83**	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget	**$3,532,378.78**
Amount of Increase	**$526,942.83**
Total Appropriation in Current Amended Budget	**$4,059,321.61**

Summary of Budget Changes

Previous Budget	**$56,223,308.19**
State Budget Change	-$86,576.00
Local Budget Change	$0.00
Federal Budget Change	$53,313.98
Capital Outlay Budget Change	$90,500.00
Child Nutrition Budget Change	$0.00
Fund 8 Budget Change	$526,942.83
Current Budget	**$56,807,489.00**

Passed by majority vote by the Board of Education of Montgomery County on the 9th day of January 2023.

Chairman, Board of Education

Secretary, Board of Education