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To: Board of Education
From: Mitch Taylor
Date: December 5, 2022
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 # 3

State Funds

1) An increase of \$566,371.00 to the State Budget Fund (Fund 1):

\$126,000.00 increase to PRC 029 (Behavioral Support) – This was the initial allotment received by the district to provide funding for exceptional support students with behavioral support needs.

\$41,081.00 increase to PRC 015 (Technology) – This was the annual allotment for the district's technology program.

\$70,280.00 increase to PRC 063 (Children with Disabilities) – This is the annual allotment provided by the state to provide speech pathology services to students with this need.

\$264,000.00 increase to PRC 039 (School Safety) – The district was awarded this grant to provide school resource officers to all elementary schools on a contract basis.

\$65,010.00 increase to PRC 085 (Literacy Intervention) – These funds will be used to pay stipends to teachers for attending professional development related to the new state literacy program.

Local Funds

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

Federal Funds

3) There was no change to the Federal Budget Fund (Fund 3)

There were several budget transfers in which funds were moved from one purpose code to another. These transfers were made to correct a budget coding error in the previous month's report. No new funds were received.

Capital Outlay Funds

4) An increase of \$13,985.00 to the Capital Outlay Budget Fund (Fund 4):

\$3940.00 increase to PRC 802 (Capital Outlay Expenses) – These were expenses related to plumbing repairs at the CTE Building that will be reimbursed by the county.

\$7002.00 increase to PRC 802 (Capital Outlay Expenses) – These funds were to install a concrete pad at Green Ridge Elementary and will be reimbursed by the county.

\$3043.00 increase to PRC 802 (Capital Outlay Expense) – These funds were to replace a faulty valve at Mt Gilead 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 \$81,563.74 to the Special Local Fund 8 Budget (Fund 8):

\$100.00 increase to PRC 061 (Benevolence) – This budget will be funded by employee donations and will be used to send flowers to employees who experience the death of a close family member.

\$81,463.74 increase to PRC 311 (GEARUP Grant) – This is a state grant to provide additional educational opportunities, such as offering Saturday School, to the high school and middle schools.

7) Overall, these adjustments resulted in an increase of \$661,919.74 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 # 3

Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 5th day of December 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, 2023.

Expense Code	Description of Code	Increase	Decrease
<u>STATE FUNDS</u>			
<u>Revenues</u>			
1.3100	State Revision #23 PRC 029	\$126,000.00	
1.3100	State Revision #23 PRC 015	\$41,081.00	
1.3100	State Revision #23 PRC 063	\$70,280.00	
1.3100	State Revision #24 PRC 39	264,000.00	
1.3100	State Revision #23 PRC 085	65,010.00	
	Net Change in State Revenues	\$566,371.00	
<u>Expenses</u>			
1.5000.029	Behaviorial Support	\$126,000.00	
1.5000.015	Technology	\$41,081.00	
1.5000.063	Children with Disabilities	70,280.00	
1.5000.039	School Safety Grants	264,000.00	
1.5000.085	Literacy Intervention	65,010.00	
	Net Change in State Expenses	\$566,371.00	
	<u>Net Change in State Budget</u>	<u>\$566,371.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$28,132,742.00
Amount of Increase			\$566,371.00
Total Appropriation in Current Amended Budget			\$28,699,113.00

Budget Amendment # 3

Expense Code		Description of Code	Increase	Decrease
<u>LOCAL FUNDS</u>				
<u>Revenues</u>				
		<u>Expenses</u>		
		<u>Net Change in Local Budget</u>	<u>\$0.00</u>	
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 # 3

Expense Code	Description of Code	Increase	Decrease
<u>FEDERAL FUNDS</u>			
<u>Revenues</u>			
	Net Change in Federal Revenues	\$0.00	
<u>Expenses</u>			
3.8000.186	ESSER III Exceptional Children Pre-K		\$17,608.00
3.5000.186	ESSER III Exceptional Children Pre-K	\$17,608.00	
3.5000.109	Rural and Low Income Schools	\$135,603.83	\$5,272.29
3.6000.109	Rural and Low Income Schools	5,272.29	\$135,603.83
3.6000.049	IDEA Pre-School		\$1,344.32
3.8000.049	IDEA Pre-School	1,344.32	
3.6000.060	IDEA Exceptional Children		\$45,533.20
3.8000.060	IDEA Exceptional Children	\$45,533.20	
	Net Change in Federal Expenses	\$0.00	
	<u>Net Change in Federal Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$12,217,368.64
Amount of Increase			\$0.00
Total Appropriation in Current Amended Budget			\$12,217,368.64

Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
<u>CAPITAL OUTLAY FUND</u>			
	<u>Revenues</u>		
4.4000.802	CTE Bldg - Plumbing repairs	3,940.00	
4.4000.802	Green Ridge Elementary - Concrete pad	7,002.00	
4.4000.802	Mt Gilead Elementary - Replace faulty valve	3,043.00	
	Net Change in Capital Outlay Revenues	13,985.00	
	<u>Expenses</u>		
4.9000.802	CTE Bldg - Plumbing repairs	3,940.00	
4.9000.802	Green Ridge Elementary - Concrete pad	7,002.00	
4.9000.802	Mt Gilead Elementary - Replace faulty valve	3,043.00	
	Net Change in Capital Outlay Expenses	13,985.00	
	<u>Net Change in Capital Outlay Budget</u>	<u>\$13,985.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$1,600,586.77
Amount of Increase			\$13,985.00
<u>Total Appropriation in Current Amended Budget</u>			<u>\$1,614,571.77</u>

Expense Code	Description of Code	Increase	Decrease
<u>CHILD NUTRITION FUND</u>			
	<u>Revenues</u>		
		0.00	
	<u>Expenses</u>		
		0.00	
	<u>Net Change in Child Nutrition Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$3,513,860.00
Amount of Increase			\$0.00
<u>Total Appropriation in Current Amended Budget</u>			<u>\$3,513,860.00</u>

Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
LOCAL FUND 8			
Revenues			
8.4000.061	Benevolence Fund	100.00	
8.3000.311	GEAR UP Grant	81,463.74	
	Total Changes in Fund 8 Revenues	\$81,563.74	
Expenses			
8.6000.061	Benevolence Fund	100.00	
8.5000.311	GEAR UP Grant	77,393.00	
8.6000.311	GEAR UP Grant	4,070.74	
	Total Change in Fund 8 Expenses	\$81,563.74	
	Net Change in Local Fund 8 Budget	\$81,563.74	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget \$3,450,815.04

Amount of Increase \$81,563.74

Total Appropriation in Current Amended Budget \$3,532,378.78

Summary of Budget Changes	
Previous Budget	\$55,561,388.45
State Budget Change	.
Local Budget Change	\$0.00
Federal Budget Change	\$0.00
Capital Outlay Budget Change	\$13,985.00
Child Nutrition Budget Change	\$0.00
<u>Fund 8 Budget Change</u>	<u>\$81,563.74</u>
Current Budget	\$55,656,937.19

Passed by majority vote by the Board of Education of Montgomery County on the 5th day of December 2022.

Chairman, Board of Education

Secretary, Board of Education