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To: Board of Education  
From: Mitch Taylor  
Date: January 7th, 2019  
Subject: Agenda Item (Section – Consent Agenda)

Attached you will find a budget amendment for your consideration for the year ending June 30, 2019.

### **Fiscal Year 2018/2019 Budget Amendment # 3**

#### **State Funds**

##### **1) A net increase of \$288,117.00 to the State Budget Fund (Fund 1):**

\$337,223.00 increase in PRC 056 (Transportation) – DPI allots school transportation funding in two allotments. We receive 75% of our annual transportation funding at the beginning of the school year. This amount represents our final 25%. The majority (\$305,500) is used for bus driver and transportation worker wages and fringe benefits, while the remainder goes to supplement fuel, tires, and parts.

\$49,106.00 decrease in PRC 032 (Exceptional Children) – This reversion is a result of our Average Daily Membership being lower than projected when the budget was planned.

#### **Local Funds**

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

#### **Federal Funds**

##### **3) An increase of \$121,309.41 to the Federal Budget (Fund 3)**

\$2629.87 increase to PRC 119 (Targeted Assistance for Pre-K Program) – Funding for serving the needs of our exceptional children within our Pre-K program.

\$6794.00 increase to PRC 118 (Special Needs Targeted Assistance) – Funding for serving the needs of our exceptional children within grades K -12.

\$74,186.00 increase to PRC 109 (Rural and Low Income Funding) – Federal funding received as a result of serving students in a rural and low income county. These funds support special programs such as AVID and DreamBuilders as well as enabling our teachers to receive additional training through professional development and educational workshops.

\$37,499.54 increase in PRC 101 (Abstinence Education) – this program provides training opportunities to our teachers and provides funding for parent involvement activities regarding abstinence education.

#### **Capital Outlay Funds**

##### **4) No change to the Capital Outlay Budget (Fund 4)**

#### **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)**

##### **7) Overall, these adjustments resulted in an increase of \$409,426.41 to the total 2018/2019 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 7th day of January 2019 passed the following resolution:

**Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2019.**

Expense Code	Description of Code	Increase	Decrease
<b><u>STATE FUNDS</u></b>			
<b><u>Revenues</u></b>			
1.3100.000.	State Revision #23 PRC 056	\$337,223.00	
1.3100.000.	State Revision #22 PRC 032		\$49,106.00
	<b>Net Change in State Revenues</b>	<b>\$288,117.00</b>	
<b><u>Expenses</u></b>			
1.6500.056	State Revision #23 PRC 056	\$337,223.00	
1.5000.032	State Revision #22 PRC 032		49,106.00
	<b>Net Change in State Expenses</b>	<b>\$288,117.00</b>	
	<b><u>Net Change in State Budget</u></b>	<b><u>\$288,117.00</u></b>	
<b>Explanation: Adjustments made for actual revenues and expenditures.</b>			
<b>Previous Appropriation in Current State Fund 1 Budget</b>			<b>\$27,795,484.62</b>
<b>Amount of Increase</b>			<b>\$288,117.00</b>
<b>New Total Appropriation in Amended State Fund 1 Budget</b>			<b><u>\$28,083,601.62</u></b>

## Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
<b><u>LOCAL FUNDS</u></b>			
<b><u>Revenues</u></b>			
	<b>Net Change in Local Revenues</b>		
<b><u>Expenses</u></b>			
	<b>Net Change in Local Expenses</b>		
	<b><u>Net Change in Local Budget</u></b>	<b><u>\$0.00</u></b>	
<p><b>Explanation: Adjustments made for actual revenues and expenditures.</b></p> <p><b>Previous Total Appropriation in Local Fund 2 Budget</b> <span style="float: right;"><b>\$7,031,330.16</b></span></p> <p><b>Amount of Increase</b> <span style="float: right;"><b>\$0.00</b></span></p> <p><b>New Total Appropriation in Amended Local Fund 2 Budget</b> <span style="float: right;"><b><u>\$7,031,330.16</u></b></span></p>			

# Budget Amendment # 3

Expense Code		Description of Code	Increase	Decrease
<b><u>FEDERAL FUNDS</u></b>				
<b>Revenues</b>				
3.3600.119		Targeted Assistance for Pre-K	2,829.87	
3.3600.118		Special Needs Targeted Assistance	6,794.00	
3.3600.109		Rural & Low Income Schools	74,186.00	
3.3600.101		Abstinence Education	37,499.54	
		<b>Net Change in Federal Revenues</b>	<b>\$121,309.41</b>	
<b>Expenses</b>				
3.5000.119		Targeted Assistance for Pre-K	\$2,721.92	
3.8000.119		Targeted Assistance for Pre-K	\$107.95	
3.5000.118		Special Needs Targeted Assistance	\$3,538.25	
3.6000.118		Special Needs Targeted Assistance	\$3,115.42	
3.8000.118		Special Needs Targeted Assistance	\$140.33	
3.5000.108		Rural & Low Income Schools	\$73,067.49	
3.8000.108		Rural & Low Income Schools	\$1,118.51	
3.5000.101		Abstinence Education	\$37,499.54	
		<b>Net Change in Federal Expenses</b>	<b>\$121,309.41</b>	
		<b><u>Net Change in Federal Budget</u></b>	<b><u>\$121,309.41</u></b>	
Explanation: <b>Adjustments made for actual revenues and expenditures.</b>				
<b>Previous Total Appropriation in Federal Fund 3 Budget</b>			<b>\$3,149,420.17</b>	
<b>Amount of Increase</b>			<b>\$121,309.41</b>	
<b>New Total Appropriation in Amended Federal Fund 3 Budget</b>			<b><u>\$3,270,729.58</u></b>	

# Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
<b><u>CAPITAL OUTLAY FUND</u></b>			
	<b><u>Revenues</u></b>		
	<b>Net Change in Capital Outlay Revenues</b>		
	<b><u>Expenses</u></b>		
	<b>Net Change in Capital Outlay Expenses</b>	<b>\$0.00</b>	
	<b><u>Net Change in Capital Outlay Budget</u></b>	<b><u>\$0.00</u></b>	
Explanation: <b>Adjustments made for actual revenues and expenditures.</b>  <b>Previous Total Appropriation in Capital Outlay Fund 4 Budget</b> <span style="float: right;"><b>\$758,251.89</b></span>  <b>Amount of Increase</b> <span style="float: right;"><b>\$0.00</b></span>  <b>New Total Appropriation in Amended Capital Outlay Fund 4 Budget</b> <span style="float: right;"><b><u>\$758,251.89</u></b></span>			

Expense Code	Description of Code	Increase	Decrease
<b><u>CHILD NUTRITION FUND</u></b>			
	<b><u>Revenues</u></b>		
	<b>Net Change in Child Nutrition Revenues</b>	<b>\$0.00</b>	
	<b><u>Expenses</u></b>		
	<b>Net Change in Child Nutrition Expenses</b>	<b>\$0.00</b>	
	<b><u>Net Change in Child Nutrition Budget</u></b>	<b><u>\$0.00</u></b>	
Explanation: <b>Adjustments made for actual revenues and expenditures.</b>  <b>Previous Total Appropriation in Child Nutrition Fund 5 Budget</b> <span style="float: right;"><b>\$3,324,040.00</b></span>  <b>Amount of Increase</b> <span style="float: right;"><b>\$0.00</b></span>  <b>New Total Appropriation in Amended Child Nutrition Fund 5 Budget</b> <span style="float: right;"><b><u>\$3,324,040.00</u></b></span>			

# Budget Amendment # 3

Expense Code	Description of Code	Increase	Decrease
<b><u>LOCAL FUND 8</u></b>			
<b><u>Revenues</u></b>			
	<b>Total Changes in Fund 8 Revenues</b>	<b>\$0.00</b>	
<b><u>Expenses</u></b>			
	<b>Total Change in Fund 8 Expenses</b>	<b>\$0.00</b>	
	<b><u>Net Change in Local Fund 8 Budget</u></b>	<b><u>\$0.00</u></b>	

Explanation: Adjustments made for actual revenues and expenditures.

Previous Total Appropriation in the Special Fund 8 Budget \$2,946,425.95

Amount of Increase \$0.00

New Total Appropriation in Amended Special Fund 8 Budget \$2,946,425.95

<b><i>Summary of Budget Changes</i></b>	
<b><u>Previous Budget Balance</u></b>	<b><u>\$45,004,952.79</u></b>
State Budget Change	\$288,117.00
Local Budget Change	\$0.00
Federal Budget Change	\$121,309.41
Capital Outlay Budget Change	\$0.00
Child Nutrition Budget Change	\$0.00
<u>Fund 8 Budget Change</u>	<u>\$0.00</u>
<b><u>Current Budget Balance</u></b>	<b><u>\$45,414,379.20</u></b>

Passed by majority vote by the Board of Education of Montgomery County on the 7th day of Jnauary 2019.

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Chairman, Board of Education

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Secretary, Board of Education