



JOHNSON COUNTY SCHOOLS
211 North Church Street ♦ Mountain City, TN 37683
(423) 727-2640 ♦ FAX (423) 727-2663
www.jocoed.net

DIRECTOR OF SCHOOLS
Dr. Mischelle Simcox

BOARD OF EDUCATION
Howard Carlton, Chair
Mike Payne, Vice Chair
Kevin Long
Gary Matheson
Jo Ann Reece

**RESOLUTION REGARDING VIRTUAL SCHOOL STUDENTS
AND MAINTENANCE OF EFFORT**

WHEREAS, the Johnson County Board of Education is charged with governing the school district so that all students receive the best educational opportunities in order to graduate prepared to enter a postsecondary institution or the workforce;

WHEREAS, while the responsibility and accountability of the school district rests on the Board, it lacks fiscal independence and must work with its local funding body to ensure that local funding obligations are met each school year; and

WHEREAS, the law outlines the obligations of local funding bodies to maintain their funding efforts of the school district by requiring that they appropriate at least as much money as they did the prior year; and

WHEREAS, Boards recognize the financial realities and challenges that local funding bodies face in meeting the local funding obligations, and often times, request only those increases in funding that are required by law; and

WHEREAS, situations may arise when these requirements for additional funding cause an increase in maintenance of effort, placing budgetary challenges on the local funding body;

WHEREAS, a concern for Boards is that these budgetary challenges would hinder efforts for maintenance of effort requirements to be met by their local funding body;


WHEREAS, now, Boards who maintain a virtual school within their district are faced with a new concern: an increase in enrollment of non-resident students in the district's virtual school potentially raising maintenance of effort to a level that creates an additional burden on local taxpayers;

WHEREAS, to ensure enrollment within virtual schools is not discouraged, Boards and their local funding body could agree to exclude the number of students enrolled in a virtual school if it causes an increase in maintenance of effort; and


WHEREAS, allowing the Board and the local funding body to have this discretion would provide support to districts facing financial challenges while not imposing an undue burden on taxpayers that already go above and beyond maintenance of effort requirements.

NOW, THEREFORE, BE IT RESOLVED, that the Johnson County Board of Education urges the General Assembly to allow local boards of education and their local funding body to enter into a temporary agreement to exclude the number of students enrolled in the district's virtual school from maintenance of effort calculations if the number of virtual students causes an increase in the local funding body's maintenance of effort requirements.

ADOPTED by the Johnson County Board of Education on August 11, 2022



Dr. Michelle Simcox, Director of Schools



Howard Carlton, Chairman



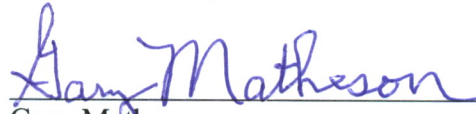
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