



The Superintendent's Recommended
Budget in Brief



FY 2023 Operating Budget

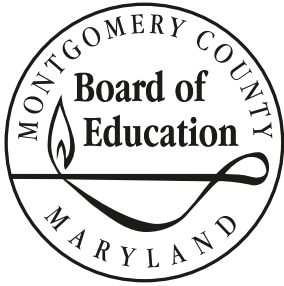
Montgomery County Public Schools, Rockville, Maryland

Recommended to the Board of Education
December 2021

Fiscal and School Year Ending June 30, 2023

Monifa B. McKnight, Ed.D.
Interim Superintendent of Schools

www.montgomeryschoolsmd.org/budget



VISION

We inspire learning by providing the greatest public education to each and every student.

MISSION

Every student will have the academic, creative problem solving, and social emotional skills to be successful in college and career.

CORE PURPOSE

Prepare all students to thrive in their future.

CORE VALUES

*Learning
Relationships
Respect
Excellence
Equity*

Board of Education

Ms. Brenda Wolff
President

Ms. Karla Silvestre
Vice President

Dr. Judith R. Docca

Mrs. Shebra L. Evans

Ms. Lynne Harris

Dr. Scott Joftus

Mrs. Rebecca K. Smondrowski

Ms. Hana O'Looney
Student Member

Montgomery County Public Schools (MCPS) Administration

Monifa B. McKnight, Ed.D.
Interim Superintendent of Schools

James N. D'Andrea
Chief of Staff

Eugenia S. Dawson, Ed.D.
Chief of Finance and Operations

Dana E. Edwards
Chief of Districtwide Services and Supports

Helen A. Nixon, Ed.D.
Chief of Human Resources and Development

Ruschelle Reuben
Chief of Teaching, Learning, and Schools

Stephanie S. Sheron
Chief of Strategic Initiatives

850 Hungerford Drive
Rockville, Maryland 20850
www.montgomeryschoolsmd.org

Table of Contents

The Interim Superintendent's FY 2023 Recommended Operating Budget in Brief

Letter to the Board of Education.....	1
Table 1: Summary of Resources by Object of Expenditure.....	9
Where the Money Goes.....	10
Where the Money Comes From.....	11
Table 2: Budget Revenue by Source.....	12
Table 3: Revenue Summary for Grant Programs by Source of Funds.....	14
Table 4: Summary of Student Enrollment.....	16
Table 5: Allocation of Staffing.....	17
Table 6: Cost Per Student by Grade Span.....	18
Table 7: State Category Summary.....	19
Table 8: MCPS Operating Budget by Chapter.....	20
Summary of Negotiations.....	21
MCPS FY 2023 Organization Chart.....	23
State Budget Category and Fund Summaries.....	24
Pre-K-12 Budget Staffing Guidelines.....	44
Audits.....	51

MONTGOMERY COUNTY PUBLIC SCHOOLS

Expanding Opportunity and Unleashing Potential

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

December 16, 2021

Dear Members of the Board of Education:

I am pleased to submit for your consideration my Fiscal Year (FY) 2023 Operating Budget recommendation for Montgomery County Public Schools (MCPS). The Recommended FY 2023 Operating Budget continues our focus on students, classrooms, and schools. This budget continues to be centered on our core purpose of preparing all students to thrive in their future and to be college, career, and community-ready.

We have come a long way as a school system since the time that the Novel Coronavirus SARS-CoV-2 (COVID-19) began to impact our country, state, county, as well as teaching and learning in our school district. In March 2020, we had to close all school buildings and began virtual learning for the remainder of the 2019–2020 school year. Our students, teachers, and all staff quickly reacted and responded to this new way of teaching and learning. We expanded our summer school programming beginning in the summer of 2020 to help student learning where needed and provided tutoring opportunities for students and professional learning for staff. Another focus of has been the well-being of all our students and employees. The pandemic has impacted our district in many ways and a critical component of this is supporting the social emotional needs of students and staff so they can thrive emotionally, academically, and professionally.

Schools remained closed for the start of the 2020–2021 school year and virtual learning continued as we ensured that every student had an electronic device for their remote instruction. Thankfully, the health metrics improved and we were able to reopen school buildings again starting in March 2021 to complete the 2020–2021 school year. Most recently, we began the 2021–2022 school year with in-person instruction in the classrooms five days per week. Along this journey with difficult challenges for the largest school district in the state, both students and staff have been incredible in their commitment to public education.

The Recommended FY 2023 Operating Budget totals \$2,930,817,666. This budget recommendation is an increase of \$148,719,843 (5.3 percent increase) compared to the current FY 2022 Operating Budget. This budget recommendation essentially reflects a “continuing services” budget for the school system for the most part, but targets resources for some key priorities. The overall increase in funding for FY 2023 is due in part to providing continuing competitive salaries for our staff and cover the rising costs of health benefits and deferred services for our employees and retirees as a result of the pandemic. The increased funding also is related to opening a new elementary school in the Gaithersburg Cluster while providing the necessary student and classroom supports that are required for the 2022–2023 school year. There also

are changes related to increased tuition costs for our students with disabilities attending non-public schools as well as the rising cost for bus fuel and utilities for our district's buildings.

In addition, this budget assumes that the Montgomery County Council will continue to fund \$27,200,000 from the County's Consolidated Other Post-Employment Benefits Trust Fund to cover a portion of our retiree health benefits costs.

When I presented the framework for developing the Recommended FY 2023 Operating Budget on December 2, 2021, one of the key points I mentioned was the uncertainty of revenue projections from both local and state governments for FY 2023. It is important to keep this in mind as this budget essentially is a snapshot in time and given the uncertainties of what the final revenue amounts will be from the county and state; adjustments likely are to be made before the Board of Education tentatively adopts the FY 2023 Operating Budget in February 2022.

Nearly 93 percent of the revenue for our operating budget is from the state of Maryland and Montgomery County. Consequently, revenue projections from both entities are critical for the funding we eventually receive for our operating budget. Revenue from Montgomery County is based on the Maintenance of Effort (MOE) law. House Bill 1372, *Blueprint for Maryland's Future – Revised*, passed by the General Assembly in spring 2021 redefines the MOE calculation for FY 2023. The overall amount is based on the official Kindergarten through Grade 12 student enrollment count for September 30, 2018, 2019, and 2021, purposefully excluding the enrollment count on September 30, 2020, which was approximately six months after the pandemic was declared a national emergency. Prior to the pandemic, the MCPS enrollment annually increased for the last 12 years, with 10 of those years reflecting more than 2,000 additional students in MCPS.

The official Kindergarten through Grade 12 enrollment for MCPS used for determining funding from the county and the state as of September 30, 2021, was 154,391 eligible Full-time Equivalent (FTE) students, which is 2,347 fewer students than were enrolled on the same date one year ago. Moreover, the September 30, 2021, enrollment is 5,995 students less than the pre-pandemic enrollment of 160,386 as of September 30, 2019. Based on the MOE law amended by House Bill 1372, this would result in a decrease of \$32,350,978 in local contribution revenue from Montgomery County for FY 2023.

The computation of state aid is more complex compared to revenue from the county. Aid from the state not only is based on our official student enrollment but also the wealth of Montgomery County relative to the other 23 school districts in the state. The state aid formulas provide a benefit to those counties that are less wealthy in the current year relative to other counties. Consequently, it is far more difficult to accurately predict the amount of state aid we will receive for the upcoming operating budget. In addition, funding provisions from the *Blueprint for Maryland's Future* legislation being implemented in FY 2023 also will impact the amount of funding from the state. Using our best projection to calculate an amount, we estimate MCPS will receive an increase of \$44,882,238 of state aid for FY 2023.

Similar to one year ago, we are hopeful that the Governor's FY 2023 state budget proposal and/or actions by the General Assembly will mitigate (e.g., hold harmless) the student enrollment losses experienced in our district for the last two years. Unfortunately, we will not know if any mitigating actions by the Governor or the General Assembly will occur until early in calendar year 2022. Therefore, based on current law and the revenue losses to our budget that would be expected, it is imperative that I recommend an operating budget that is \$131,304,496 more than the minimum required by the MOE law for funding to support a current services budget.

Several events in the coming months will impact our the FY 2023 Operating Budget for MCPS. The Montgomery County Council is receiving updated revenue projections this month. On January 12, 2022, the Maryland General Assembly will convene its 2022 legislative session. Governor Hogan will submit the state's proposed FY 2023 budget on January 19, 2022. This state budget will provide important information to the 24 school districts about what the budget proposal will provide in state aid for education.

The following table reflects the revenue and expenditure details of my Recommended FY 2023 Operating Budget compared to the current FY 2022 budget.

Montgomery County Public Schools
Interim Superintendent's Recommended FY 2023 Operating Budget
(including budgeted grants)

	FY 2022 <u>Current Budget</u>	FY 2023 <u>Recmd. Budget</u>	FY 2023 Changes from <u>FY 2022</u>
Total Expenditures	\$2,782,097,823	\$2,930,817,666	\$148,719,843
Local Revenue	1,754,247,868	1,853,201,386	98,953,518
State Revenue	822,232,792	867,115,030	44,882,238
MCPS Fund Balance	25,000,000	25,000,000	-
Fed/Other Revenue	<u>180,617,163</u>	<u>185,501,250</u>	<u>4,884,087</u>
Total Revenue	\$2,782,097,823	\$2,930,817,666	\$148,719,843

The MCPS annual operating budget is the foundation of the funding to provide teaching and learning, and services and supports for our students. While not part of this operating budget recommendation, we are fortunate to have received approximately \$387.2 million in relief funding from the federal government for three installments from the Elementary and Secondary School Emergency Relief (ESSER) fund. ESSER funding has been provided to assist school districts to recover from the pandemic and reopen school facilities while addressing the impact that the pandemic has had on learning including the mitigation of learning loss for our students, the well-being of students and staff, additional tutoring and technology, and school building

air system upgrades. It is important to remember that these ESSER funds, while available for spending spanning multiple years, are one-time funding and not a part of the annual recurring operating budget.

Budgeting for Student Enrollment

As previously mentioned, the official enrollment used for calculating state and local revenue (K–Grade 12) as of September 30, 2021, is 154,391 students, a decrease of 2,347 students (-1.5 percent) from the previous year. This follows a decrease of 3,658 K–Grade 12 students compared to September 30, 2020.

In order to budget for our projected student enrollment in FY 2023 that estimates an increase of 3,000 students enrolling in MCPS compared to the 2021–2022 school year, my budget recommendation includes a net reduction of 113.125 FTE positions and \$7,764,789. This net decrease includes an overall reduction of 167.350 FTE positions and \$8,995,980 for elementary and secondary schools due to enrollment decline in the 2020–2021 and 2021–2022 school years. This reduction is offset by an increase of 18.225 FTE positions and \$974,270 for special education services and 21.0 FTE positions and \$1,232,595 for English language development services. Also, there is an increase of 15.0 FTE positions and \$811,437 for additional bus operators for Choice Programs. Finally, a net decrease of \$1,827,111 is included for benefits for these enrollment adjustments.

New Schools/Additional School Space

A total of 61.388 FTE positions and \$5,879,007 is included for new schools and additional school space in FY 2023. MCPS will be opening a new elementary school in the Gaithersburg Cluster in August 2022. An increase of 12.975 FTE positions and \$1,600,993 is included for the opening of this 210th school in the district for the 2022–2023 school year as well as plan for the opening of a new elementary school in the Clarksburg Cluster in August 2023 for the 2023–2024 school year. There is an increase of 17.413 FTE positions and \$862,956 for special education services for the new Gaithersburg elementary school and additional school space added next year. School plant operations requires an increase of 31.0 FTE positions and \$2,451,685 for the opening of this new school and additional space. Finally, employee benefits of \$963,373 are included for these adjustments.

Employee Salaries

An increase of \$96,091,034 is included in the Recommended FY 2023 Operating Budget for continuing salaries. This funding is needed to annualize in FY 2023 the negotiated agreements in FY 2022 including the 1.5 percent general wage adjustment on January 29, 2022, and step and longevity increases on March 12, 2022. In addition, a placeholder has been included for the ongoing negotiations with our employee associations for FY 2023.

Employee Benefits Including Health Care

An increase of \$41,000,343 is included in the Recommended FY 2023 Operating Budget for employee benefits and the costs for health care. Due to the pandemic, the costs of health care are projected by our consultant, Aon, to increase in FY 2023. At the same time, there were delayed medical services during the pandemic which are expected to be rendered in FY 2023. As a result, I have added \$30,000,000 to our health benefits fund for employees and retirees in order to maintain a small fund balance at the end of the fiscal year to account for unforeseen expenditures. In addition, there are \$11,000,343 in benefits related to the continuing salaries funding previously mentioned.

Inflation/Rate Changes/Other

Each year, in the development of the annual operating budget, staff review in detail the change in costs due to inflation, rate changes, and other types of adjustments required in the budget. For FY 2023, the net impact of these changes is an increase of \$6,896,542. The majority of this increase is related to non-public school tuition for students with disabilities, bus fuel, utilities for MCPS buildings, and contractual recycling services. The non-public school tuition increase requirement is for \$2,122,291, while \$2,977,726 is added for bus fuel, utilities, and recycling. Also included is \$650,579 for testing materials, Performance Matters, and musical instruments repair. In addition, \$342,060 is added for outdoor education facilities rental and outside legal counsel. For technology software and contractual services, an additional \$302,551 is included. Finally, for anticipated inflation, an increase of \$501,335 is included.

Grant, Enterprise, and Other Changes

For changes due to grants, enterprise funds, and other related changes, an increase of 71.9 FTE positions and \$6,617,706 is included in the recommended budget.

The largest component of these changes reflects an anticipated increase of \$4,458,454 in funding from the federal government for Title I, of the *Every Student Succeeds Act*. Title I funds provide financial assistance to local education agencies based on the number of students from low income families to help ensure that all students meet challenging state academic standards. In addition, an increase of \$1,511,119 is required in spending authority for our school food service enterprise fund operated by the MCPS Division of Food and Nutrition Services.

Accelerators for Key Bodies of Work

This Recommended FY 2023 Operating Budget does not include typical accelerators for key bodies of work that have been reflected in previous budgets that the Board has submitted to the county. This is because the revenue uncertainties we face for FY 2023 from state and local governments do not allow for accelerators that have been included in past budgets. Last year, when we faced similar uncertainty in the amount of revenue that MCPS eventually would receive, accelerators for key bodies of work were delayed until after the governor released the state's proposed budget in January 2021. We are hopeful that after the state's proposed FY 2023

operating budget is released in January 2022, we will be able to address accelerators when the Board tentatively adopts its FY 2023 Operating Budget in February 2022. In the interim, through our budget development process, we have reviewed areas of savings and realigned funding to address important needs of the school district.

These proposals keep resources in schools, help our students continue to recover from the impact of disrupted learning due to the pandemic, and focus on enhancing what happens in the classrooms. These proposals respond to what data is telling us as well as the impact that we see on our youngest learners.

We will ensure that each of the schools in MCPS has a full 1.0 dedicated staff development teacher for the 2022–2023 school year. Staff development teachers work with our teachers to enhance their pedagogy and implement a comprehensive professional learning progression for students at the table. The staff development teacher fosters development and growth of professional learning communities and facilitates job-embedded staff development. Collaborating with administrators, teachers, and other stakeholders, these positions support the goal of building staff capacity to meet systemwide and local school initiatives to increase student learning. Staff development teachers stand shoulder-to-shoulder with our teachers. They have set up a classroom of their own—a classroom for other teachers. The support that staff development teachers provide is entirely job embedded, meaning that our model brings coaching right to our teachers.

In addition, this Recommended FY 2023 Operating Budget also provides a 1.0 FTE reading specialist teacher for every elementary school. Literacy is a key component of a student’s education and we want to ensure that every elementary school is staffed with a 1.0 FTE reading specialist to enhance literacy of our youngest students. Our reading specialists coordinate schoolwide reading programs, planning, and pedagogy. Reading specialist teachers intensify the attention we give to students who are not yet meeting expectations, and pair students who are exceeding them with more advanced texts. They work in classrooms to further reduce guided reading group size, work one-on-one with students, and individualize supports systems. In addition, they meet with students out of the classrooms to extend the time that our students receive literacy instruction— particularly those who need it most.

Resources also have been realigned to establish a Welcome Center in our Office of Student and Family Support and Engagement. Whether students are coming to our district from another county in Maryland, another state in the United States, or from another country, these students and their families should be welcomed and receive the services and supports needed as they begin their educational journey in MCPS. During the past several years, data illustrates that Montgomery County is the 11th highest receiving county in the nation in terms of students who are migrants to the United States, including those seeking asylum. Establishing a Welcome Center will help to ensure our families feel supported, not frustrated, as they meet our school system for the first time.

School readiness is the primary goal of early care and education in MCPS. For our youngest learners, this budget will enhance services for our Prekindergarten students. The *Blueprint for Maryland’s Future* includes the goal of “expanding access to high-quality, full-day prekindergarten programs for 3-year-olds and 4-year-olds through a mixed delivery system”

with public schools and the private sector. All three- and four-year-old children from families with incomes of 300% or less than the federal poverty level are defined as Tier I children who are eligible for access to free public or private full-day prekindergarten programs. For funding purposes, the law defines these students as enrolled students beginning in FY 2023. Expansion of prekindergarten classes will take place at the newly constructed Gaithersburg Elementary School and plans include converting partial day classes to full day classes at Clearspring and New Hampshire Estates elementary schools.

Finally, during the past few years, we have provided opportunities for our employees to adjust the path of their careers and move into new positions as part of our career pathways program. In FY 2023, we are dedicating resources to expand the career pathways program. This initiative is made even more critical today as we face difficulty in filling key positions in our district. For example, through our career pathways program, support staff can enter classrooms as teachers; teachers and other employees can grow to become administrators, supervisors, or department directors.

Finally, the budget will continue to support the five components of the District-Strategic Initiatives Implementation Plan that began in FY 2022 including (1) mitigating learning disruption for our students, (2) focusing on high poverty schools; (3) well-being and support of students and staff; (4) digital learning and support; and (5) COVID-19 operations.

Updates to the Recommended FY 2023 Operating Budget

We cannot be certain that the assumptions made for the 2022–2023 school year in terms of revenue (including grants) and enrollment will materialize as projected. As a result, it is very likely that the FY 2023 Operating Budget will be amended prior to the Board of Education tentatively adopting the FY 2023 Operating Budget next month.

Collaborative Budget Development


My Recommended FY 2023 Operating Budget has been developed in partnership with our school district stakeholders who participated in Budget Advisory Committee meetings from October through December 2021. I want to thank the leadership of the Montgomery County Association of Administrators and Principals, the Montgomery County Education Association, and the Service Employees International Union Local 500 for their participation in the development of the Recommended FY 2023 Operating Budget. I am grateful to the leaders of the Montgomery County Council of Parent Teacher Associations, Inc., and its Gifted and Talented Committee; the Black and Brown Coalition for Educational Equity and Excellence; the National Association for the Advancement of Colored People's Montgomery County Education Committee/Parents' Council; the African American Student Achievement Action Group; the Asian Pacific American Student Achievement Action Group; the Latino Student Achievement Action Group; and the 1977-II Action Group that were involved in the development of this budget recommendation.

Significantly, we had ten MCPS student representatives participate in the committee. I appreciate receiving input from groups representing a broad set of interests in our community. Lastly, I appreciate the input and work of our MCPS senior leadership team and staff in the development of this operating budget recommendation.

The COVID-19 pandemic has impacted the way we conduct teaching and learning since the 2019–2020 school year. I am so proud of how our students and staff have responded to the challenges that the pandemic has created.

I look forward to working with the members of the Board of Education on the FY 2023 Operating Budget for MCPS to provide the teaching and learning necessary for each of our students so they are college, career, and community-ready when they leave MCPS.

Sincerely,



Monifa B. McKnight, Ed.D.
Interim Superintendent of Schools

MBM:ESD:RR:tk:sr

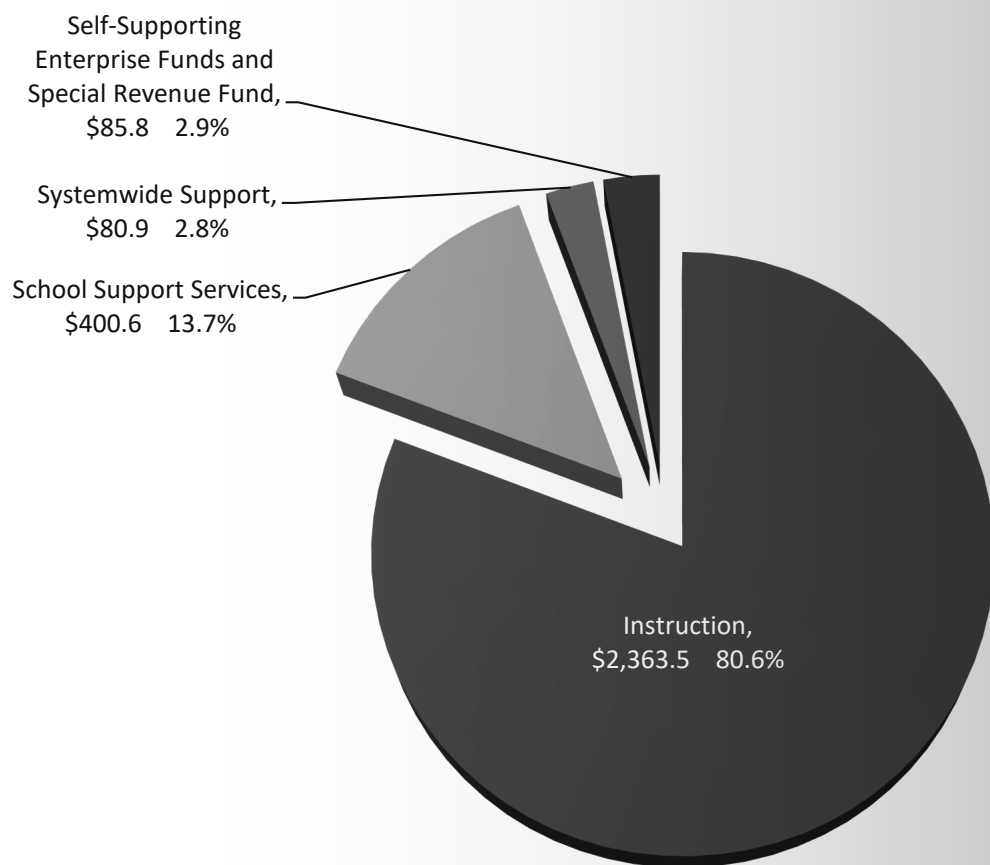
**TABLE 1
SUMMARY OF RESOURCES
BY OBJECT OF EXPENDITURE**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	777.0500	779.0500	789.2500	10.2000
Business / Operations Admin	97.5000	98.5000	96.5000	(2.0000)
Professional	13,977.5980	13,986.6980	13,957.0480	(29.6500)
Supporting Services	8,953.3830	8,981.5080	9,058.6455	77.1375
TOTAL POSITIONS (FTE)	23,805.5310	23,845.7560	23,901.4435	55.6875
POSITIONS DOLLARS				
Administrative	110,758,928	110,965,293	112,258,791	1,293,498
Business / Operations Admin	10,141,270	10,220,971	10,139,569	(81,402)
Professional	1,210,692,598	1,209,500,817	1,210,187,051	686,234
Supporting Services	416,524,424	418,439,600	421,642,458	3,202,858
TOTAL POSITIONS DOLLARS	\$1,748,117,220	\$1,749,126,681	\$1,754,227,869	\$5,101,188
OTHER SALARIES				
Extracurricular Salary	8,987,950	8,987,950	8,992,645	4,695
Other Non Position Salaries	21,435,808	21,435,808	117,562,842	96,127,034
Professional Part time	13,452,169	13,645,044	12,570,967	(1,074,077)
Supporting Services Part-time	23,415,823	23,250,281	22,789,965	(460,316)
Stipends	10,761,488	10,993,722	10,152,386	(841,336)
Substitutes	24,472,381	24,472,381	24,339,443	(132,938)
Summer Employment	8,622,265	8,622,265	8,939,220	316,955
TOTAL OTHER SALARIES	\$111,147,884	\$111,407,451	\$205,347,468	\$93,940,017
TOTAL SALARIES & WAGES	\$1,859,265,104	\$1,860,534,132	\$1,959,575,337	\$99,041,205
CONTRACTUAL SERVICES				
Consultants	1,380,134	1,380,134	1,423,624	43,490
Other Contractual	64,839,883	64,796,533	67,757,707	2,961,174
TOTAL CONTRACTUAL SERVICES	\$66,220,017	\$66,176,667	\$69,181,331	\$3,004,664
SUPPLIES & MATERIALS				
Instructional Materials	23,047,873	23,047,873	22,248,513	(799,360)
Media	2,301,604	2,301,604	2,723,062	421,458
Other Supplies and Materials	51,272,951	51,272,951	52,932,920	1,659,969
Textbooks	5,482,563	5,482,563	6,730,946	1,248,383
TOTAL SUPPLIES & MATERIALS	\$82,104,991	\$82,104,991	\$84,635,441	\$2,530,450
OTHER COSTS				
Insurance and Employee Benefits	626,048,931	626,408,886	666,013,187	39,604,301
Extracurricular Purchases	3,185,919	3,185,919	3,624,919	439,000
Other Systemwide Activity	75,849,474	75,849,474	77,828,941	1,979,467
Travel	1,655,619	1,655,619	1,685,944	30,325
Utilities	42,890,810	42,890,810	43,459,635	568,825
TOTAL OTHER COSTS	\$749,630,753	\$749,990,708	\$792,612,626	\$42,621,918
FURNITURE & EQUIPMENT				
Equipment	3,244,421	3,244,421	6,695,696	3,451,275
Leased Equipment	20,046,904	20,046,904	18,117,235	(1,929,669)
TOTAL FURNITURE & EQUIPMENT	\$23,291,325	\$23,291,325	\$24,812,931	\$1,521,606
GRAND TOTAL AMOUNTS	\$2,780,512,190	\$2,782,097,823	\$2,930,817,666	\$148,719,843

WHERE THE MONEY GOES

Total Expenditures = \$2,930,817,666

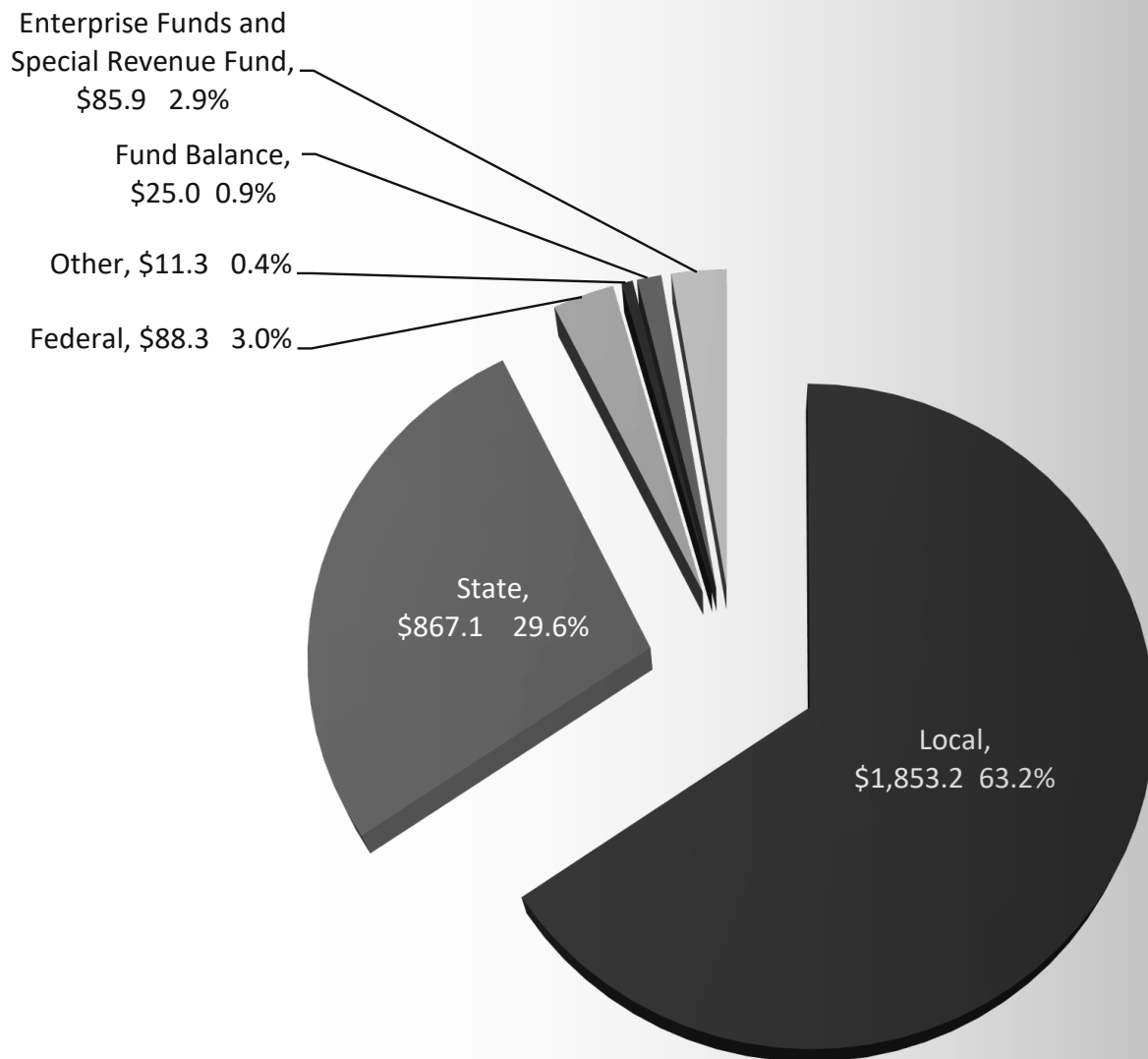
(Dollars in Millions on Chart)



WHERE THE MONEY COMES FROM

Total Revenue = \$2,930,817,666

(Dollars in Millions on Chart)



**TABLE 2
BUDGET REVENUE BY SOURCE**

SOURCE	FY 2021 BUDGET	FY 2022 BUDGET	FY 2022 CURRENT*	FY 2023 ESTIMATED
CURRENT FUND				
From the County:	1,752,612,120	1,752,662,235	1,754,247,868	1,853,201,386
Programs financed through local Grants				
Total from the County	1,752,612,120	1,752,662,235	1,754,247,868	1,853,201,386
From the State:				
Bridge to Excellence				
Foundation Grant	388,035,631	384,201,699	384,201,699	402,977,591
Geographic Cost of Education Index	39,976,914	39,382,053	39,382,053	39,101,991
Limited English Proficient	81,960,239	77,169,168	77,169,168	80,495,705
Compensatory Education	148,569,680	133,783,552	133,783,552	177,625,543
Students with Disabilities - Formula	44,502,835	44,369,539	45,047,571	45,407,571
Students with Disabilities - Reimbursement	19,202,127	19,050,700	19,050,700	19,050,700
Transportation	47,626,347	42,164,380	42,164,380	46,041,584
Miscellaneous	180,000	180,000	180,000	180,000
Blueprint for Maryland's Future - State Aid	11,472,106	14,622,086	23,754,954	47,154,954
Blueprint for Maryland's Future Grants	15,932,890	16,679,389	7,546,521	8,227,554
Supplemental Funding		20,070,818	20,070,818	
Hold-harmless Grants		29,701,255	29,023,223	
Programs financed through State Grants	800,853	858,153	858,153	851,837
Total from the State	798,259,622	822,232,792	822,232,792	867,115,030
From the Federal Government:				
Impact Aid	120,000	100,000	100,000	100,000
Programs financed through Federal Grants	83,686,189	83,878,035	83,878,035	88,251,003
Total from the Federal Government	83,806,189	83,978,035	83,978,035	88,351,003
From Other Sources:				
Tuition and Fees				
D.C. Welfare	250,000	150,000	150,000	150,000
Nonresident Pupils	350,000	309,933	309,933	309,933
Summer School	1,650,000	1,000,000	1,000,000	0
Outdoor Education	700,000	500,000	500,000	500,000
Miscellaneous - Interest Income	900,000	300,000	300,000	300,000
Programs financed through Private Grants	10,031,204	10,031,204	10,031,204	10,031,204
Total from Other Sources	13,881,204	12,291,137	12,291,137	11,291,137
Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000
Total Current Fund	2,673,559,135	2,696,164,199	2,697,749,832	2,844,958,556
ENTERPRISE & SPECIAL FUNDS				
School Food Service Fund:				
State	1,961,392	1,961,392	1,961,392	1,961,392
National School Lunch, Special Milk and Free Lunch Programs	40,852,540	40,852,540	41,982,540	41,982,540
Sale of Meals and other	17,586,048	17,956,048	17,956,048	19,467,167
Total School Food Service Fund	60,399,980	60,769,980	61,899,980	63,411,099

**TABLE 2
BUDGET REVENUE BY SOURCE**

SOURCE	FY 2021 BUDGET	FY 2022 BUDGET	FY 2022 CURRENT*	FY 2023 ESTIMATED
Real Estate Management Fund:				
Rental fees	4,967,149	4,957,216	4,957,216	4,957,216
Total Real Estate Management Fund	4,967,149	4,957,216	4,957,216	4,957,216
Field Trip Fund:				
Fees	2,914,182	3,074,182	3,074,182	3,074,182
Total Field Trip Fund	2,914,182	3,074,182	3,074,182	3,074,182
Entrepreneurial Activities Fund:				
Fees	12,646,838	12,646,838	12,646,838	12,646,838
Total Entrepreneurial Activities Fund	12,646,838	12,646,838	12,646,838	12,646,838
Total Enterprise Funds	80,928,149	82,578,216	82,578,216	84,089,335
Instructional Television Special Revenue Fund:				
Cable Television Plan	1,769,775	1,769,775	1,769,775	1,769,775
Total Instructional Special Revenue Fund	1,769,775	1,769,775	1,769,775	1,769,775
GRAND TOTAL	2,756,257,059	2,780,512,190	2,782,097,823	2,930,817,666
Tax - Supported Budget				
Grand Total	\$2,756,257,059	\$2,780,512,190	2,782,097,823	2,930,817,666
Less:				
Grants	(110,451,136)	(94,767,392)	(102,313,913)	(107,361,598)
Enterprise Funds	(80,928,149)	(82,578,216)	(82,578,216)	(84,089,335)
Special Revenue Fund	(1,769,775)	(1,769,775)	(1,769,775)	(1,769,775)
Grand Total - Tax-Supported Budget	2,563,107,999	2,601,396,807	2,595,435,919	2,737,596,958

*The FY 2022 Current Budget includes a \$1,585,633 supplemental appropriation for Newcomers approved by the County Council on July 27, 2021.

The Real Estate Management Fund was created July 1, 1992. The Field Trip Fund was created effective July 1, 1993. The Entrepreneurial Activities Fund was created effective July 1, 1998. The Instructional Television Special Revenue Fund was created July 1, 2000.

**TABLE 3
REVENUE SUMMARY FOR GRANT PROGRAMS BY SOURCE OF FUNDS**

Program Name and Source of Funding (Budgeted)	FY 2021 BUDGET	FY 2022 BUDGET	FY 2022 CURRENT	FY 2023 ESTIMATED
FEDERAL AID: EVERY STUDENT SUCCEEDS ACT (ESSA)				
Title I - A (941/942)	\$ 28,577,342	\$ 28,577,342	\$ 28,577,342	\$ 33,035,796
Title I - D				
Neglected and Delinquent Youth (937)	92,050	92,050	92,050	44,506
Total Title I	28,669,392	28,669,392	28,669,392	33,080,302
Title II - A				
Skillful Teaching and Leading Program (915)	3,955,757	3,955,757	3,955,757	3,955,757
Total Title II	3,955,757	3,955,757	3,955,757	3,955,757
Title III				
English Language Acquisition (927)	3,080,270	3,080,270	3,080,270	3,080,270
Title IV - A				
Student Support and Academic Enrichment (925)	2,068,305	2,068,305	2,068,305	2,068,305
Title VI				
American Indian Education (903)	21,369	25,091	25,091	24,385
SUBTOTAL	37,795,093	37,798,815	37,798,815	42,209,019
OTHER FEDERAL, STATE, AND LOCAL AID				
Blueprint for Maryland's Future - State				
Concentration of Poverty (924)	3,981,328	-	4,727,827	5,408,860
Special Education (922)	9,132,868	-	-	-
Transitional Supplemental Instruction (920)	2,735,361	-	2,735,361	2,735,361
Mental Health Coordinator (928)	83,333	-	83,333	83,333
Head Start Child Development				
Federal	3,870,476	4,115,900	4,115,900	4,115,900
Individuals with Disabilities Education				
Federal	34,461,038	34,461,038	34,461,038	34,381,808
Infants and Toddlers - Passthrough from Montgomery County				
Department of Health and Human Services				
Federal	662,884	605,584	605,584	612,400
State	400,853	458,153	458,153	451,837
Judith P. Hoyer Child Care Centers				
State	400,000	400,000	400,000	400,000
Medical Assistance Program				
Federal	5,117,501	5,117,501	5,117,501	5,117,501
National Institutes of Health				
Federal	298,512	298,512	298,512	309,551
Provision for Future Supported Projects				
Other	10,031,204	10,031,204	10,031,204	10,031,204
Carl D. Perkins Career & Technical Ed. Improvement				
Federal	1,480,685	1,480,685	1,480,685	1,504,824
SUBTOTAL	72,656,043	56,968,577	64,515,098	65,152,579
TOTAL	\$ 110,451,136	\$ 94,767,392	\$ 102,313,913	\$ 107,361,598
<u>Summary of Funding Sources</u>				
Federal	\$ 83,686,189	\$ 83,878,035	\$ 83,878,035	\$ 88,251,003
State	16,733,743	858,153	8,404,674	9,079,391
County				
Other	10,031,204	10,031,204	10,031,204	10,031,204
GRAND TOTAL	\$ 110,451,136	\$ 94,767,392	\$ 102,313,913	\$ 107,361,598

**TABLE 3
REVENUE SUMMARY FOR GRANT PROGRAMS BY SOURCE OF FUNDS**

FEDERAL RELIEF FUNDING RECEIVED from FY 2021 through FY 2023*

Program Name and Source of Funding	FY 2021 BUDGET	FY 2022 BUDGET	FY 2022 CURRENT	FY 2023 ESTIMATED
<i>Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020</i>				
Coronavirus Relief Fund-Tutoring	\$ 13,241,438			
Coronavirus Relief Fund - Technology	18,344,404			
Governor's Emergency Education Relief (GEER) Fund **	1,748,276			
Broadband for Underserved Students	1,117,512			
GEER I - Competitive	374,031			
SUBTOTAL	34,825,661			
<i>Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, of 2021</i>				
Elementary and Secondary School Emergency Relief (ESSER) II	112,233,764			
GEER II - Competitive	1,000,000			
SUBTOTAL	113,233,764			
<i>American Rescue Plan (ARP) Act of 2021</i>				
ESSER III		\$ 252,242,245	252,242,245	
SUBTOTAL	-	252,242,245	252,242,245	
GRAND TOTAL	\$ 148,059,425	\$ 252,242,245	\$ 252,242,245	

* Non-budgeted one-time funding from federal government

** Includes \$141,114 provided in equitable services to county non-public schools

**TABLE 4
SUMMARY OF STUDENT ENROLLMENT - FY 2020 THROUGH FY 2023**

DESCRIPTION	(1)	(2)	(3)	(4)	(5)	CHANGE	
	FY 2020 ACTUAL 9/30/2019	FY 2021 ACTUAL 9/30/2020	FY 2022 ACTUAL 9/30/2021	FY 2022 BUDGET 9/30/2021	FY 2023 PROJECTED* 9/30/2022	COLUMN (5) LESS COLUMN (4)	
						#	%
ENROLLMENT							
PRE-KINDERGARTEN	2,326	1,670	1,787	2,326	2,034	(292)	-12.6%
HEAD START	644	406	612	641	633	(8)	-1.2%
<i>SUBTOTAL PREK AND HEAD START</i>	<i>2,970</i>	<i>2,076</i>	<i>2,399</i>	<i>2,967</i>	<i>2,667</i>	<i>(300)</i>	<i>-10.1%</i>
KINDERGARTEN	11,495	10,332	10,771	10,823	10,735	(88)	-0.8%
GRADES 1-5	60,437	58,421	56,695	59,189	57,789	(1,400)	-2.4%
<i>SUBTOTAL K-5</i>	<i>71,932</i>	<i>68,753</i>	<i>67,466</i>	<i>70,012</i>	<i>68,524</i>	<i>(1,488)</i>	<i>-2.1%</i>
SUBTOTAL ELEMENTARY	74,902	70,829	69,865	72,979	71,191	(1,788)	-2.5%
GRADES 6-8	37,637	37,299	36,306	37,729	36,210	(1,519)	
SUBTOTAL MIDDLE	37,637	37,299	36,306	37,729	36,210	(1,519)	-4.0%
GRADES 9-12	50,432	50,361	50,342	51,839	51,868	29	
SUBTOTAL HIGH	50,432	50,361	50,342	51,839	51,868	29	0.1%
ALTERNATIVE PROGRAMS	126	110	48	126	50	(76)	-60.0%
SUBTOTAL PROGRAMS	126	110	48	126	50	(76)	-60.3%
SUBTOTAL PRE-K - GRADE 12	163,097	158,599	156,561	162,673	159,319	(3,354)	-2.1%
SPECIAL EDUCATION							
PEP ITINERANT	100	40	40	140	148	8	5.7%
PRE-KINDERGARTEN (PEP)	1,610	1,480	1,200	1,628	1,358	(270)	-16.6%
SPECIAL CENTERS**	460	445	431	449	410	(39)	-8.7%
SUBTOTAL SPECIAL EDUCATION	2,170	1,965	1,671	2,217	1,916	(301)	-13.6%
GRAND TOTAL	165,267	160,564	158,232	164,890	161,235	(3,655)	-2.2%

NOTE: Grade enrollments include special education students.

*Based on initial enrollment projections

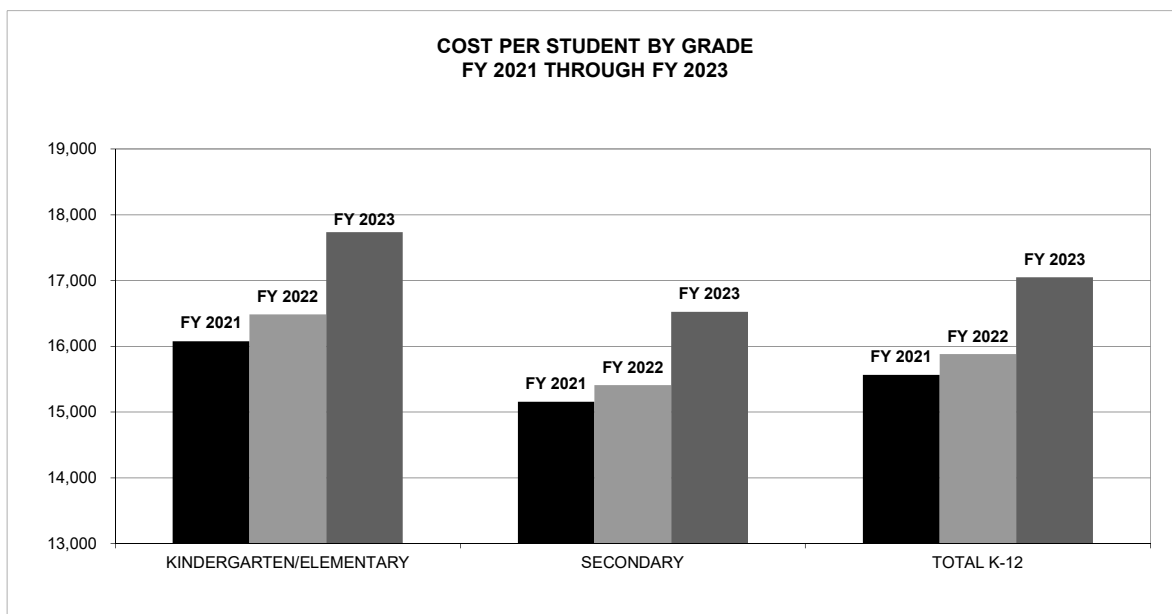
**Special centers enrollment numbers include Kindergarten through Grade 12.

**TABLE 5
ALLOCATION OF STAFFING**

	POSITIONS	BUDGET FY 2022	CURRENT FY 2022	REQUEST FY 2023	FY23-FY22 CHANGE
1	Executive	19.0000	19.0000	19.0000	-
2	Administrative (directors, supervisors, program coordinators, executive assistants)	208.5500	210.5500	217.7500	7.2000
3	Business/Operations Administrator (leadership positions supervised by directors and supervisors)	97.5000	98.5000	96.5000	(2.0000)
4	Other Professional (12-month instructional/evaluation specialists)	208.4000	207.4000	212.6000	5.2000
5	Principal/Assistant Principal	549.5000	549.5000	552.5000	3.0000
6	Teacher	12,201.1140	12,212.2140	12,175.2140	(37.0000)
7	Special Education Specialist - (speech pathologists, physical/occupational therapists)	547.9500	547.9500	548.6000	0.6500
8	Media Specialist	198.2000	198.2000	202.3000	4.1000
9	Counselor	582.0000	582.0000	579.9000	(2.1000)
10	Psychologist	146.0340	146.0340	146.0340	-
11	Social Worker	37.0000	37.0000	36.0000	(1.0000)
12	Pupil Personnel Worker	55.9000	55.9000	55.4000	(0.5000)
13	Instructional Aide and Assistant (paraeducators, media assistants, lunch-hour aides, parent assistants, instructional data assistants)	3,058.0440	3,075.4190	3,091.4815	16.0625
14	Secretarial/Clerical/Data Support	995.2000	996.2000	1,006.9000	10.7000
15	IT Systems Specialist	125.0000	125.0000	128.0000	3.0000
16	Security (includes all positions except those in lines 2, 3, and 14 above)	254.6000	254.6000	254.6000	-
17	Food Services (Includes all positions except those in lines 2, 3, 14, and 15 above)	579.0730	579.0730	577.9480	(1.1250)
18	Building Services (includes all positions except those in lines 2, 3, and 14 above)	1,461.5000	1,461.5000	1,494.0000	32.5000
19	Facilities Management/Maintenance (includes all positions except those in lines 2, 3, 14, and 15 above)	337.5000	337.5000	334.5000	(3.0000)
20	Supply/Property Management (includes all positions except those in lines 2, 3, 14, and 15 above)	56.5000	56.5000	56.5000	-
21	Transportation (includes all positions except those in lines 2, 3, 14, and 15 above)	1,792.3410	1,792.3410	1,807.3410	15.0000
22	Other Support Personnel (business/fiscal, technology, human resources, communications, printing, and other support staff)	294.6250	303.3750	308.3750	5.0000
	TOTAL	23,805.5310	23,845.7560	23,901.4435	55.6875

**TABLE 6
COST PER STUDENT BY GRADE SPAN**

	KINDERGARTEN/ ELEMENTARY	SECONDARY	TOTAL K-12*	AMOUNT EXCLUDED*	TOTAL BUDGET**
FY 2021 BUDGET					
EXPENDITURES	1,160,305,044	1,364,674,517	2,524,979,561	231,277,498	2,756,257,059
STUDENTS 9/30/20	72,169	90,032	162,201		
COST PER STUDENT	16,078	15,158	15,567		
FY 2022 BUDGET					
EXPENDITURES	1,154,074,725	1,389,148,446	2,543,223,171	237,289,019	2,780,512,190
STUDENTS 9/30/21	70,012	90,143	160,155		
COST PER STUDENT	16,484	15,410	15,880		
FY 2023 BUDGET					
EXPENDITURES	1,215,350,312	1,464,900,737	2,680,251,049	250,566,617	2,930,817,666
STUDENTS 9/30/22	68,524	88,662	157,186		
COST PER STUDENT	17,736	16,522	17,051		



Notes:

Enrollment figures used to calculate cost per student excludes students in Prekindergarten/Head Start.

**Operating budget funds used in the calculation excludes amounts for Summer School, Community Services, Tuition for Students with Disabilities in Private Placement, Prekindergarten/Head Start, Infants and Toddlers, and Enterprise Funds.

**TABLE 7
STATE CATEGORY AND FUND SUMMARY**

STATE CATEGORY/FUND	FY 2022 BUDGET	FY 2022 CURRENT	FY 2023 BUDGET	FY 2023 CHANGE
FTE				
Category 1, Administration	402.1250	404.3750	411.3750	7.0000
Category 2, Mid-level Administration	1,734.1500	1,734.1500	1,752.0500	17.9000
Category 3, Instructional Salaries	12,423.5630	12,461.0380	12,372.2380	(88.8000)
Category 4, Textbooks & Instructional Supplies	-	-	-	-
Category 5, Other Instructional Costs	-	-	-	-
Category 6, Special Education	4,522.6540	4,522.6540	4,568.8915	46.2375
Category 7, Student Personnel Services	167.7750	167.7750	170.2500	2.4750
Category 8, Health Services	-	-	-	-
Category 9, Student Transportation	1,848.8410	1,848.8410	1,863.8410	15.0000
Category 10, Operation of Plant & Equipment	1,710.1000	1,710.6000	1,773.6000	63.0000
Category 11, Maintenance of Plant	342.0000	342.0000	339.0000	(3.0000)
Category 12, Fixed Charges	-	-	-	-
Category 14, Community Service	5.7500	5.7500	5.7500	-
Fund 5, MCPS TV Special Revenue Fund	13.5000	13.5000	13.5000	-
Fund 11, Food Service Fund	607.5730	607.5730	604.4480	(3.1250)
Fund 12, Real Estate Fund	11.0000	11.0000	10.0000	(1.0000)
Fund 13, Field Trip Fund	4.5000	4.5000	4.5000	-
Fund 14, Entrepreneurial Activities	12.000	12.000	12.000	-
GRAND TOTAL, FTE	23,805.5310	23,845.7560	23,901.4435	55.6875
AMOUNT				
Category 1, Administration	\$61,083,603	\$61,083,603	\$64,174,755	\$3,091,152
Category 2, Mid-level Administration	159,551,145	159,551,145	167,624,896	8,073,751
Category 3, Instructional Salaries	1,090,778,138	1,092,003,816	1,148,176,284	56,172,468
Category 4, Textbooks & Instructional Supplies	36,833,752	36,833,752	37,535,200	701,448
Category 5, Other Instructional Costs	27,393,923	27,393,923	27,687,605	293,682
Category 6, Special Education	375,998,878	375,998,878	396,829,823	20,830,945
Category 7, Student Personnel Services	17,658,602	17,658,602	19,202,442	1,543,840
Category 8, Health Services	1,061,600	1,061,600	1,391,600	330,000
Category 9, Student Transportation	122,336,183	122,336,183	129,828,958	7,492,775
Category 10, Operation of Plant & Equipment	149,330,268	149,330,268	157,667,427	8,337,159
Category 11, Maintenance of Plant	39,353,868	39,353,868	40,074,304	720,436
Category 12, Fixed Charges	613,811,896	614,171,851	653,695,828	39,523,977
Category 14, Community Service	972,343	972,343	1,069,434	97,091
Fund 5, MCPS TV Special Revenue Fund	1,769,775	1,769,775	1,769,775	-
Fund 11, Food Service Fund	61,899,980	61,899,980	63,411,099	1,511,119
Fund 12, Real Estate Fund	4,957,216	4,957,216	4,957,216	-
Fund 13, Field Trip Fund	3,074,182	3,074,182	3,074,182	-
Fund 12, Entrepreneurial Activities	12,646,838	12,646,838	12,646,838	-
GRAND TOTAL, AMOUNT	\$2,780,512,190	\$2,782,097,823	\$2,930,817,666	\$148,719,843

**TABLE 8
MCPS OPERATING BUDGET BY CHAPTER**

	FY 2022 BUDGET	FY 2022 CURRENT	FY 2023 BUDGET	FY 2023 CHANGE
FTE				
Chapter 1, Schools	17,668.5920	17,674.4670	17,591.1065	(83.3605)
Chapter 2, Teaching, Learning, and Schools	206.4230	207.5480	249.0230	41.4750
Chapter 3, Curriculum and Instructional Programs	151.1500	150.1500	157.1500	7.0000
Chapter 4, Special Education	503.9020	503.9020	516.3000	12.3980
Chapter 5, Student Services and Engagement	321.2250	352.7000	360.1000	7.4000
Chapter 6, Strategic Initiatives and Districtwide Services and Supports	29.0000	30.0000	30.0000	-
Chapter 7, Technology Support and Innovation	140.5000	140.5000	165.5000	25.0000
Chapter 8, Operations	4,434.9140	4,433.4140	4,474.2890	40.8750
Chapter 9, Finance	76.5000	77.5000	77.5000	-
Chapter 10, Human Capital Management	127.8000	127.8000	132.0000	4.2000
Chapter 11, Administration and Oversight	145.5250	147.7750	148.4750	0.7000
GRAND TOTAL, FTE	23,805.5310	23,845.7560	23,901.4435	55.6875
AMOUNT				
Chapter 1, Schools	\$1,512,656,157	\$1,512,356,514	\$1,605,442,736	\$93,086,222
Chapter 2, Teaching, Learning, and Schools	35,930,565	35,963,151	37,038,046	1,074,895
Chapter 3, Curriculum and Instructional Programs	25,293,123	25,060,695	25,589,216	528,521
Chapter 4, Special Education	106,091,163	106,091,163	108,581,361	2,490,198
Chapter 5, Student Services and Engagement	37,994,312	41,290,660	42,396,422	1,105,762
Chapter 6, Strategic Initiatives and Districtwide Services and Supports	3,863,043	4,201,920	4,196,556	(5,364)
Chapter 7, Technology Support and Innovation	37,198,215	37,198,215	38,871,833	1,673,618
Chapter 8, Operations	376,948,413	376,812,449	384,542,682	7,730,233
Chapter 9, Finance	603,978,583	602,767,353	643,760,004	40,992,651
Chapter 10, Human Capital Management	20,735,030	20,572,117	20,535,004	(37,113)
Chapter 11, Administration and Oversight	19,823,586	19,783,586	19,863,806	80,220
GRAND TOTAL, AMOUNT	\$2,780,512,190	\$2,782,097,823	\$2,930,817,666	\$148,719,843

Montgomery County Public Schools FY 2023 Operating Budget

Summary of Negotiations

The bargaining units for MCPS are the Montgomery County Education Association (MCEA), representing certificated non-administrative employees; Service Employees International Union (SEIU) Local 500, representing supporting services employees; and the Montgomery County Association of Administrators and Principals/Montgomery County Business and Operations Administrators (MCAAP/MCBOA), representing certificated and non-certificated administrators and non-certificated supervisory employees in separate units. The two MCAAP units are covered in a single contract for both units. During FY 2021, the Board of Education reached agreements covering economic and non-economic terms with all three-employee associations. MCAAP/MCBOA and SEIU are covered under separate three-year agreements, effective July 1, 2020, through June 30, 2023. The agreement with MCEA was shorter, effective February 23, 2021, through June 30, 2022. In a memorandum of understanding, MCPS and MCEA agreed to extend the MCEA contract one fiscal year – through June 30, 2023 – with a reopener for FY 2023 on two non-economic articles to be bargained during FY 2022.

For FY 2022, based on joint compensation agreements approved by the Board of Education on October 26, 2021, and ratified by the three employee associations, employees will receive a general wage increase of 1.5 percent, step and longevity increases based on eligibility criteria, as well as a one-time recruitment and retention incentive.

Key highlights of the agreements are as follow:

Agreement between MCPS and MCAAP/MCBOA for FY 2022:

1. Salary scales will increase by 1.5 percent effective January 29, 2022.
2. All eligible employees will receive step and longevity increases effective March 12, 2022, or the date of actual eligibility, whichever is later.
3. Employees will receive a recruitment and/or retention incentive funded by the Elementary and Secondary School Emergency and Relief Fund III included in the *American Rescue Plan Act of 2021*—
 - All employees of record as of October 15, 2021 will receive an incentive payment of \$1,100.
 - Employees hired after October 15, 2021, and before February 1, 2022, will receive the incentive of \$1,100 prorated at \$110 per month for the number of remaining months they are projected to be employed for 10 or more work days.

Agreement between MCPS and MCEA for FY 2022:

1. Salary scales will increase by 1.5 percent effective January 29, 2022.
2. All eligible employees will receive step and longevity increases effective March 12, 2022, or the date of actual eligibility, whichever is later.
3. Employees will receive a recruitment and/or retention incentive funded by the Elementary and Secondary School Emergency and Relief Fund III included in the *American Rescue*

Plan Act of 2021—

- All employees of record as of October 15, 2021 will receive an incentive payment of \$1,100.
- Employees hired after October 15, 2021, and before February 1, 2022, will receive the incentive of \$1,100 prorated at \$110 per month for the number of remaining months they are projected to be employed for 10 or more work days.
- A supplemental agreement extended the recruitment and retention incentive to substitute teachers and Home and Hospital teachers, who are eligible for a \$250 or \$500 incentive depending on the number of hours worked in each semester.

Agreement between MCPS and SEIU Local 500 for FY 2022:

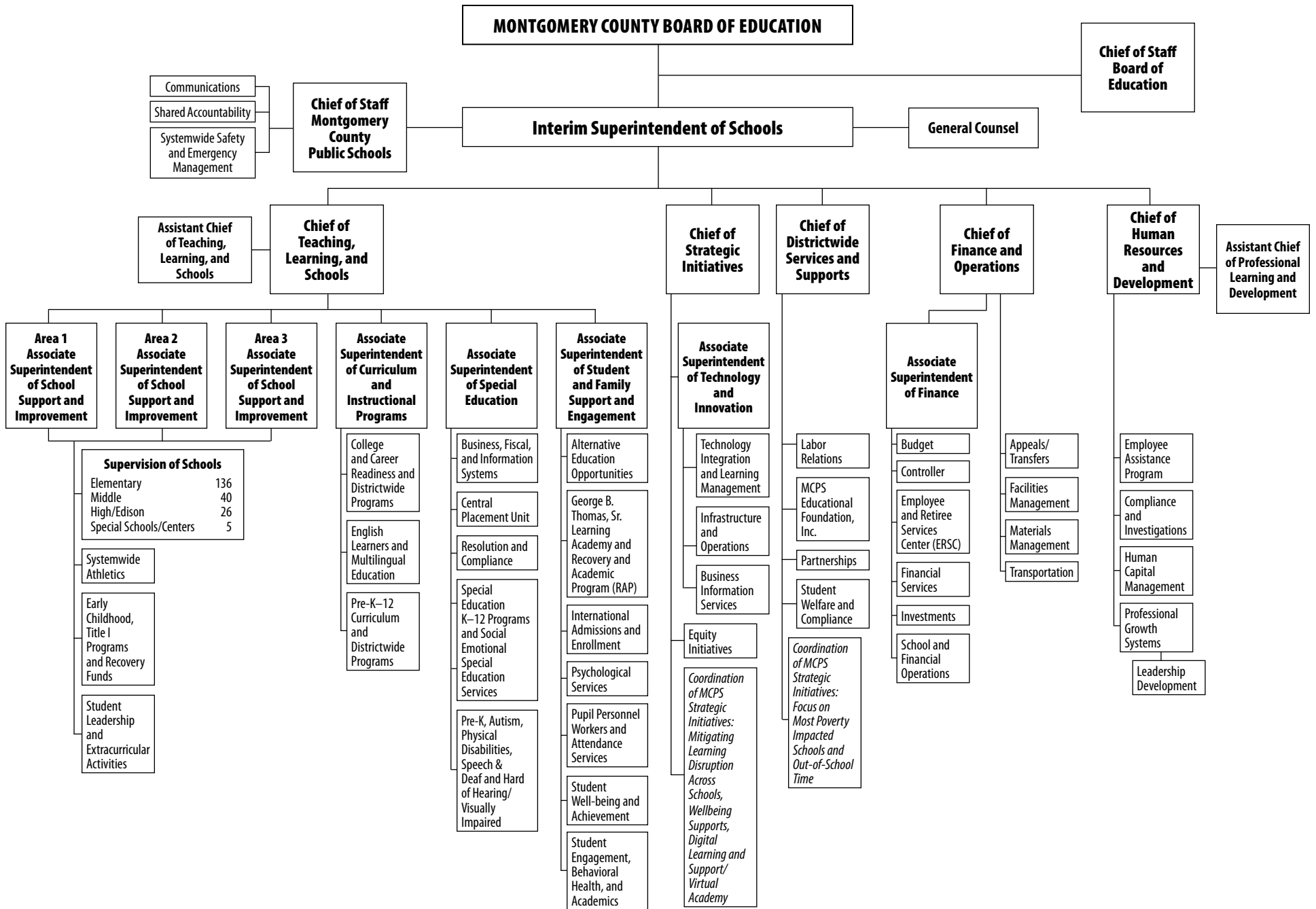
1. Salary scales will increase by 1.5 percent effective January 29, 2022.
2. All eligible employees will receive step and longevity increases effective March 12, 2022, or the date of actual eligibility, whichever is later.
3. Employees will receive a recruitment and/or retention incentive funded by the Elementary and Secondary School Emergency and Relief Fund III included in the *American Rescue Plan Act of 2021—*

- All employees of record as of October 15, 2021 will receive an incentive payment of \$1,100.
- Employees hired after October 15, 2021, and before February 1, 2022, will receive the incentive of \$1,100 prorated at \$110 per month for the number of remaining months they are projected to be employed for 10 or more work days.

It is recognized that approximately \$76.1 million in annualized costs will occur during FY 2023 as a result of the delayed implementation of the FY 2022 negotiated compensation agreements.

As part of the ratified agreements, the contracts are open for negotiations on wages for FY 2023. Those negotiations are not completed as of this publication.

FY 2023 MCPS STRATEGIC ORGANIZATIONAL & LEADERSHIP STRUCTURE



23

Note: This chart does not include every office, department, division or unit. Refer to the 2023 Superintendent Recommended Budget for a comprehensive list.

State Budget Categories and Special Revenue Funds

CATEGORIES

State law requires all counties and Baltimore City to appropriate and record expenditures for education in accordance with standardized state budget categories. This is so the Maryland State Department of Education may collect and compare data on local education spending from across the state. These state budget categories are based generally on broad functional classifications such as administration, instructional costs, special education, and student transportation.

Additionally, there also are special revenue and enterprise funds that generate/receive outside revenue which defrays the system cost.

Below are summaries of the types of expenditures in each of the state categories of expenditure and the percent of each category to the total operating budget.

Category 1—Administration (2.2 percent)

Administration includes activities associated with the general direction and control of the school district and includes such activities as establishing and administering policy, providing fiscal and business services, central information systems, and supporting each of the other instructional and supporting services programs. Administration includes expenditures for the Board of Education, executive staff units, evaluation and supporting services, administrators, supervisors, and human resources. These expenditures affect the district as a whole and are not confined to a single school building.

Category 2—Mid-level Administration (5.7 percent)

Mid-level Administration includes supervision of district-wide and school-level instructional programs and activities. It includes all school-based administration, including the office of the principal. Mid-level Administration includes school business and clerical activities, graduation expenses, curriculum development, supervision of guidance and psychological services, supervision of career and technology programs, and educational media services. Mid-level Administration also includes central district school support and improvement activities.

Category 3—Instructional Salaries (39.1 percent)

Instructional Salaries includes expenditures for teaching students in general education settings. It includes most activities that occur on a regular basis at the school level or for the benefit of the instructional program. Instructional Salaries includes all salary expenditures for providing these activities, including salaries for teachers, paraeducators, school aides, teaching specialists, resource teachers, psychologists, school counselors, media staff, part-time salaries, substitutes, and stipends but does not include employee benefits. Salaries for staff involved in professional development activities also are included in this category.

Category 4—Textbooks and Instructional Supplies (1.3 percent)

Textbooks and Instructional Supplies includes all supplies and materials used in support of instruction. This category includes books, media materials, computer materials, art and music supplies, science and laboratory supplies, and physical education supplies. This category also includes supplies used for extracurricular activities.

Category 5—Other Instructional Costs (0.9 percent)

Other Instructional Costs includes all other expenditures for instruction, including contractual services, contractual copier maintenance, reimbursement for out-of-county tuition, consultants, equipment, school furniture, local travel, facilities rental, and miscellaneous expenditures related to instruction.

Category 6—Special Education (13.5 percent)

Special Education includes instructional activities for students with disabilities. Special education includes expenditures for students in public schools and for tuition and other expenditures for students in nonpublic institutions. This category includes instructional salaries, textbooks and instructional supplies, and other instructional costs for special education students. This category also includes administrative expenditures for schools dedicated to special education and professional development activities related to special education instruction.

Category 7—Student Personnel Services (0.7 percent)

Student Personnel Services includes activities designed to improve student attendance at school and to prevent or solve student problems in the home, school, and community. This category includes pupil personnel workers and school social workers. This category also includes international student services, student affairs, and court liaison.

Category 8—Student Health Services (0.1 percent)

Student Health Services includes physical and mental health activities that are not instructional and that provide students with appropriate medical, dental, and nursing services. In Montgomery County, nearly all student health services are provided by the Department of Health and Human Services, Division of School Health Services.

Category 9—Student Transportation (4.4 percent)

Student Transportation includes activities concerned with the conveyance of students between home, school, and school activities. Included are vehicle operation services, monitoring services, vehicle servicing and maintenance services, transportation training, and other student transportation services. This category does not include vehicle operations related to other school support activities.

Category 10—Operation of Plant and Equipment (5.4 percent)

Operation of Plant and Equipment includes activities concerned with keeping the physical plant open, comfortable, and safe for use. These activities include cleaning and regular upkeep of plant and equipment in schools, grounds, and other facilities; and utilities expenditures, including telecommunications, materials management, and security services.

Category 11—Maintenance of Plant (1.4 percent)

Maintenance of Plant includes activities concerned with keeping the grounds, buildings, fixed equipment (other than student transportation assets, and furniture and movable equipment) in their original condition of completeness or efficiency through repair, scheduled and preventive maintenance, or replacement of property.

Category 12—Fixed Charges (22.2 percent)

Fixed Charges, primarily used for employee benefits expenditures, are charges of a generally recurrent nature that are not readily allocable to other expenditure categories. The following are included:

- Board contributions to employee retirement and social security
- Employee insurance benefits (health, life, accident, disability, etc.)
- Fidelity insurance, personal liability insurance, and judgments
- Interest on current loans
- Tuition reimbursement

Category 14—Community Services (0.1 percent)

Community Services are activities that are provided for the community or some segment of the community and do not include public school activities and adult education programs. These services generally are provided to adults rather than to school-aged children. These services do not include parent support or engagement activities for the benefit of school instruction.

SPECIAL REVENUE FUNDS

Below are summaries of the types of expenditures in each of the state funds of expenditure and the percent of each fund to the total operating budget.

Fund 5—MCPS Television Special Revenue Fund (0.1 percent)

Through the MCPS Television Special Revenue Fund, MCPS is receiving revenue from the Montgomery County Cable TV Fund as part of the county Cable Television Plan. The majority of the Cable TV Fund revenue comes from license fees. This revenue is used to support MCPS television services.

Fund 11—Food Service Fund (2.2 percent)

The Food Service Fund provides all food service and nutrition programs for schools and other customers as an enterprise activity. Revenue for the fund comes from federal and state food aid programs and from the sale of meals to students and other customers.

Fund 12—Real Estate Fund (0.2 percent)

The Real Estate Fund is used to manage real estate lease revenues and expenditures as an enterprise activity. Revenue for the fund comes from real estate lease rentals, mainly from former schools.

Fund 13—Field Trip Fund (0.1 percent)

The Field Trip Fund provides transportation services for school field trips and external customers on a cost-recovery basis as an enterprise activity. Revenue for the fund comes from reimbursements by students and other customers.

Fund 14—Entrepreneurial Activities Fund (0.4 percent)

The Entrepreneurial Activities Fund provides entrepreneurial activities that earn outside revenue to help defray system costs. Revenue for the fund comes from sales of goods and services to external customers, including other government agencies and non-profit organizations. Entrepreneurial activities do not compete with commercial firms or engage in any activities unrelated to the instructional program. Entrepreneurial activities include warehouse services, printing, sales of curriculum materials, sales of science kits, and other entrepreneurial development activities.

The following tables display actual, budgeted, and recommended funding by state budget category and fund.

**Category 1
Administration
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	80.7500	81.7500	85.7500	4.0000
Business / Operations Admin	19.5000	19.5000	17.5000	(2.0000)
Professional	13.5000	13.5000	14.5000	1.0000
Supporting Services	288.3750	289.6250	293.6250	4.0000
TOTAL POSITIONS (FTE)	402.1250	404.3750	411.3750	7.0000
POSITIONS DOLLARS				
Administrative	12,461,058	12,537,253	13,055,053	517,800
Business / Operations Admin	2,057,344	2,057,344	1,884,812	(172,532)
Professional	1,768,943	1,768,943	1,817,301	48,358
Supporting Services	24,366,731	24,346,536	24,479,492	132,956
TOTAL POSITIONS DOLLARS	\$40,654,076	\$40,710,076	\$41,236,658	\$526,582
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	188,301	188,301	2,535,990	2,347,689
Professional Part time	698,876	682,876	731,876	49,000
Supporting Services Part-time	1,561,672	1,521,672	1,418,003	(103,669)
Stipends	408,000	408,000	408,000	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$2,856,849	\$2,800,849	\$5,093,869	\$2,293,020
TOTAL SALARIES & WAGES	\$43,510,925	\$43,510,925	\$46,330,527	\$2,819,602
CONTRACTUAL SERVICES				
Consultants	734,317	734,317	774,317	40,000
Other Contractual	14,900,682	14,900,682	15,204,199	303,517
TOTAL CONTRACTUAL SERVICES	\$15,634,999	\$15,634,999	\$15,978,516	\$343,517
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	1,047,550	1,047,550	1,068,217	20,667
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$1,047,550	\$1,047,550	\$1,068,217	\$20,667
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	610,771	610,771	470,526	(140,245)
Travel	106,961	106,961	190,914	83,953
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$717,732	\$717,732	\$661,440	(\$56,292)
FURNITURE & EQUIPMENT				
Equipment	23,204	23,204	38,117	14,913
Leased Equipment	149,193	149,193	97,938	(51,255)
TOTAL FURNITURE & EQUIPMENT	\$172,397	\$172,397	\$136,055	(\$36,342)
GRAND TOTAL AMOUNTS	\$61,083,603	\$61,083,603	\$64,174,755	\$3,091,152

**Category 2
Mid-level Administration
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	625.5000	626.5000	631.5000	5.0000
Business / Operations Admin	27.0000	27.0000	27.0000	-
Professional	70.1000	68.1000	69.3000	1.2000
Supporting Services	1,011.5500	1,012.5500	1,024.2500	11.7000
TOTAL POSITIONS (FTE)	1,734.1500	1,734.1500	1,752.0500	17.9000
POSITIONS DOLLARS				
Administrative	88,280,549	88,410,719	89,033,974	623,255
Business / Operations Admin	2,751,652	2,751,652	2,751,652	-
Professional	8,265,282	8,087,694	8,222,077	134,383
Supporting Services	54,563,590	54,611,008	55,147,062	536,054
TOTAL POSITIONS DOLLARS	\$153,861,073	\$153,861,073	\$155,154,765	\$1,293,692
OTHER SALARIES				
Extracurricular Salary	10,306	10,306	10,306	-
Other Non Position Salaries	1,264,707	1,264,707	7,926,758	6,662,051
Professional Part time	642,703	642,703	635,800	(6,903)
Supporting Services Part-time	1,491,567	1,491,567	1,474,417	(17,150)
Stipends	24,480	24,480	20,480	(4,000)
Substitutes	289,839	289,839	289,839	-
Summer Employment	56,575	56,575	76,575	20,000
TOTAL OTHER SALARIES	\$3,780,177	\$3,780,177	\$10,434,175	\$6,653,998
TOTAL SALARIES & WAGES	\$157,641,250	\$157,641,250	\$165,588,940	\$7,947,690
CONTRACTUAL SERVICES				
Consultants	16,408	16,408	10,500	(5,908)
Other Contractual	1,259,473	1,259,473	1,241,708	(17,765)
TOTAL CONTRACTUAL SERVICES	\$1,275,881	\$1,275,881	\$1,252,208	(\$23,673)
SUPPLIES & MATERIALS				
Instructional Materials	9,071	9,071	9,071	-
Media	-	-	-	-
Other Supplies and Materials	171,084	171,084	157,805	(13,279)
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$180,155	\$180,155	\$166,876	(\$13,279)
OTHER COSTS				
Insurance and Employee Benefits	2,500	2,500	-	(2,500)
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	313,147	313,147	481,360	168,213
Travel	138,212	138,212	135,512	(2,700)
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$453,859	\$453,859	\$616,872	\$163,013
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$159,551,145	\$159,551,145	\$167,624,896	\$8,073,751

**Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	7.0000	7.0000	7.0000	-
Business / Operations Admin	-	-	-	-
Professional	11,229.7480	11,240.8480	11,161.0480	(79.8000)
Supporting Services	1,186.8150	1,213.1900	1,204.1900	(9.0000)
TOTAL POSITIONS (FTE)	12,423.5630	12,461.0380	12,372.2380	(88.8000)
POSITIONS DOLLARS				
Administrative	899,132	899,132	899,132	-
Business / Operations Admin	-	-	-	-
Professional	970,678,359	969,747,499	967,189,736	(2,557,763)
Supporting Services	48,019,987	49,944,291	49,832,408	(111,883)
TOTAL POSITIONS DOLLARS	\$1,019,597,478	\$1,020,590,922	\$1,017,921,276	(\$2,669,646)
OTHER SALARIES				
Extracurricular Salary	8,969,290	8,969,290	8,973,985	4,695
Other Non Position Salaries	15,907,536	15,907,536	77,398,944	61,491,408
Professional Part time	10,009,546	10,135,088	9,124,060	(1,011,028)
Supporting Services Part-time	3,965,499	3,839,957	3,863,231	23,274
Stipends	8,705,708	8,937,942	7,447,780	(1,490,162)
Substitutes	18,966,774	18,966,774	18,705,746	(261,028)
Summer Employment	4,656,307	4,656,307	4,741,262	84,955
TOTAL OTHER SALARIES	\$71,180,660	\$71,412,894	\$130,255,008	\$58,842,114
TOTAL SALARIES & WAGES	\$1,090,778,138	\$1,092,003,816	\$1,148,176,284	\$56,172,468
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
TOTAL CONTRACTUAL SERVICES	-	-	-	-
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	-	-	-	-
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$1,090,778,138	\$1,092,003,816	\$1,148,176,284	\$56,172,468

Category 4
Textbooks and Instructional Supplies
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS (FTE)	-	-	-	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS DOLLARS	-	-	-	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
TOTAL CONTRACTUAL SERVICES	-	-	-	-
SUPPLIES & MATERIALS				
Instructional Materials	21,937,056	21,937,056	21,167,601	(769,455)
Media	2,291,609	2,291,609	2,712,867	421,258
Other Supplies and Materials	7,381,832	7,381,832	7,188,281	(193,551)
Textbooks	5,223,255	5,223,255	6,466,451	1,243,196
TOTAL SUPPLIES & MATERIALS	\$36,833,752	\$36,833,752	\$37,535,200	\$701,448
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$36,833,752	\$36,833,752	\$37,535,200	\$701,448

**Category 5
Other Instructional Costs
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS (FTE)	-	-	-	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS DOLLARS	-	-	-	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-
CONTRACTUAL SERVICES				
Consultants	605,409	605,409	621,807	16,398
Other Contractual	16,795,685	16,795,685	16,749,468	(46,217)
TOTAL CONTRACTUAL SERVICES	\$17,401,094	\$17,401,094	\$17,371,275	(\$29,819)
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	-	-	-	-
OTHER COSTS				
Insurance and Employee Benefits	-	-	20,700	20,700
Extracurricular Purchases	2,073,275	2,073,275	2,223,643	150,368
Other Systemwide Activity	4,994,954	4,994,954	5,103,792	108,838
Travel	511,681	511,681	520,776	9,095
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$7,579,910	\$7,579,910	\$7,868,911	\$289,001
FURNITURE & EQUIPMENT				
Equipment	1,629,561	1,629,561	1,616,061	(13,500)
Leased Equipment	783,358	783,358	831,358	48,000
TOTAL FURNITURE & EQUIPMENT	\$2,412,919	\$2,412,919	\$2,447,419	\$34,500
GRAND TOTAL AMOUNTS	\$27,393,923	\$27,393,923	\$27,687,605	\$293,682

**Category 6
Special Education
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	35.8000	35.8000	37.0000	1.2000
Business / Operations Admin	1.0000	1.0000	1.0000	-
Professional	2,545.6500	2,545.6500	2,589.0000	43.3500
Supporting Services	1,940.2040	1,940.2040	1,941.8915	1.6875
TOTAL POSITIONS (FTE)	4,522.6540	4,522.6540	4,568.8915	46.2375
POSITIONS DOLLARS				
Administrative	5,258,422	5,258,422	5,407,505	149,083
Business / Operations Admin	100,009	100,009	100,009	-
Professional	217,585,973	217,585,973	220,167,279	2,581,306
Supporting Services	77,921,525	77,921,525	77,744,243	(177,282)
TOTAL POSITIONS DOLLARS	\$300,865,929	\$300,865,929	\$303,419,036	\$2,553,107
OTHER SALARIES				
Extracurricular Salary	8,354	8,354	8,354	-
Other Non Position Salaries	2,101,727	2,101,727	17,916,767	15,815,040
Professional Part time	1,620,982	1,620,982	1,512,256	(108,726)
Supporting Services Part-time	6,556,630	6,556,630	6,128,408	(428,222)
Stipends	548,337	548,337	1,319,463	771,126
Substitutes	4,480,535	4,480,535	4,606,778	126,243
Summer Employment	2,143,739	2,143,739	2,143,739	-
TOTAL OTHER SALARIES	\$17,460,304	\$17,460,304	\$33,635,765	\$16,175,461
TOTAL SALARIES & WAGES	\$318,326,233	\$318,326,233	\$337,054,801	\$18,728,568
CONTRACTUAL SERVICES				
Consultants	7,000	7,000	-	(7,000)
Other Contractual	3,028,030	3,028,030	3,051,030	23,000
TOTAL CONTRACTUAL SERVICES	\$3,035,030	\$3,035,030	\$3,051,030	\$16,000
SUPPLIES & MATERIALS				
Instructional Materials	882,726	882,726	874,201	(8,525)
Media	9,995	9,995	10,195	200
Other Supplies and Materials	922,194	922,194	940,884	18,690
Textbooks	259,308	259,308	264,495	5,187
TOTAL SUPPLIES & MATERIALS	\$2,074,223	\$2,074,223	\$2,089,775	\$15,552
OTHER COSTS				
Insurance and Employee Benefits	1,509	1,509	1,509	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	52,014,955	52,014,955	54,230,220	2,215,265
Travel	420,554	420,554	364,487	(56,067)
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$52,437,018	\$52,437,018	\$54,596,216	\$2,159,198
FURNITURE & EQUIPMENT				
Equipment	126,374	126,374	38,001	(88,373)
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	\$126,374	\$126,374	\$38,001	(\$88,373)
GRAND TOTAL AMOUNTS	\$375,998,878	\$375,998,878	\$396,829,823	\$20,830,945

**Category 7
Student Personnel Services
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	9.0000	9.0000	9.0000	-
Business / Operations Admin	-	-	-	-
Professional	115.6000	115.6000	120.2000	4.6000
Supporting Services	43.1750	43.1750	41.0500	(2.1250)
TOTAL POSITIONS (FTE)	167.7750	167.7750	170.2500	2.4750
POSITIONS DOLLARS				
Administrative	1,277,002	1,277,002	1,277,002	-
Business / Operations Admin	-	-	-	-
Professional	12,015,556	11,932,223	12,412,173	479,950
Supporting Services	2,464,275	2,464,275	2,350,965	(113,310)
TOTAL POSITIONS DOLLARS	\$15,756,833	\$15,673,500	\$16,040,140	\$366,640
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	545,427	545,427	1,710,258	1,164,831
Professional Part time	-	83,333	86,913	3,580
Supporting Services Part-time	101,123	101,123	97,543	(3,580)
Stipends	710,636	710,636	592,336	(118,300)
Substitutes	-	-	-	-
Summer Employment	-	-	18,000	18,000
TOTAL OTHER SALARIES	\$1,357,186	\$1,440,519	\$2,505,050	\$1,064,531
TOTAL SALARIES & WAGES	\$17,114,019	\$17,114,019	\$18,545,190	\$1,431,171
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	15,025	15,025	15,025	-
TOTAL CONTRACTUAL SERVICES	\$15,025	\$15,025	\$15,025	-
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	438,503	438,503	551,172	112,669
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$438,503	\$438,503	\$551,172	\$112,669
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	700	700	700	-
Travel	90,355	90,355	90,355	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$91,055	\$91,055	\$91,055	-
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$17,658,602	\$17,658,602	\$19,202,442	\$1,543,840

**Category 8
Health Services
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS (FTE)	-	-	-	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS DOLLARS	-	-	-	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	1,060,000	1,060,000	1,390,000	330,000
TOTAL CONTRACTUAL SERVICES	\$1,060,000	\$1,060,000	\$1,390,000	\$330,000
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	1,600	1,600	1,600	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$1,600	\$1,600	\$1,600	-
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$1,061,600	\$1,061,600	\$1,391,600	\$330,000

**Category 9
Student Transportation
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	3.0000	3.0000	4.0000	1.0000
Business / Operations Admin	14.7500	14.7500	13.7500	(1.0000)
Professional	-	-	-	-
Supporting Services	1,831.0910	1,831.0910	1,846.0910	15.0000
TOTAL POSITIONS (FTE)	1,848.8410	1,848.8410	1,863.8410	15.0000
POSITIONS DOLLARS				
Administrative	423,334	423,334	536,473	113,139
Business / Operations Admin	1,671,671	1,671,671	1,569,037	(102,634)
Professional	-	-	-	-
Supporting Services	77,019,260	77,019,260	77,445,549	426,289
TOTAL POSITIONS DOLLARS	\$79,114,265	\$79,114,265	\$79,551,059	\$436,794
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	304,990	304,990	5,833,952	5,528,962
Professional Part time	-	-	-	-
Supporting Services Part-time	4,578,387	4,578,387	4,582,214	3,827
Stipends	310,086	310,086	310,086	-
Substitutes	-	-	-	-
Summer Employment	1,699,122	1,699,122	1,899,122	200,000
TOTAL OTHER SALARIES	\$6,892,585	\$6,892,585	\$12,625,374	\$5,732,789
TOTAL SALARIES & WAGES	\$86,006,850	\$86,006,850	\$92,176,433	\$6,169,583
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	1,724,859	1,724,859	1,729,499	4,640
TOTAL CONTRACTUAL SERVICES	\$1,724,859	\$1,724,859	\$1,729,499	\$4,640
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	11,509,512	11,509,512	11,702,587	193,075
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$11,509,512	\$11,509,512	\$11,702,587	\$193,075
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	1,112,644	1,112,644	1,401,276	288,632
Other Systemwide Activity	4,240,496	4,240,496	3,466,305	(774,191)
Travel	54,522	54,522	54,522	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$5,407,662	\$5,407,662	\$4,922,103	(\$485,559)
FURNITURE & EQUIPMENT				
Equipment	225,230	225,230	3,762,680	3,537,450
Leased Equipment	17,462,070	17,462,070	15,535,656	(1,926,414)
TOTAL FURNITURE & EQUIPMENT	\$17,687,300	\$17,687,300	\$19,298,336	\$1,611,036
GRAND TOTAL AMOUNTS	\$122,336,183	\$122,336,183	\$129,828,958	\$7,492,775

Category 10
Operation of Plant and Equipment
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	9.0000	9.0000	9.0000	-
Business / Operations Admin	15.0000	16.0000	16.0000	-
Professional	-	-	-	-
Supporting Services	1,686.1000	1,685.6000	1,748.6000	63.0000
TOTAL POSITIONS (FTE)	1,710.1000	1,710.6000	1,773.6000	63.0000
POSITIONS DOLLARS				
Administrative	1,208,333	1,208,333	1,208,333	-
Business / Operations Admin	1,645,891	1,725,592	1,725,592	-
Professional	-	-	-	-
Supporting Services	83,917,643	83,881,292	86,724,480	2,843,188
TOTAL POSITIONS DOLLARS	\$86,771,867	\$86,815,217	\$89,658,405	\$2,843,188
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	878,003	878,003	3,446,634	2,568,631
Professional Part time	-	-	-	-
Supporting Services Part-time	1,917,654	1,917,654	1,917,654	-
Stipends	-	-	-	-
Substitutes	380,987	380,987	380,987	-
Summer Employment	34,170	34,170	-	(34,170)
TOTAL OTHER SALARIES	\$3,210,814	\$3,210,814	\$5,745,275	\$2,534,461
TOTAL SALARIES & WAGES	\$89,982,681	\$90,026,031	\$95,403,680	\$5,377,649
CONTRACTUAL SERVICES				
Consultants	17,000	17,000	17,000	-
Other Contractual	5,868,214	5,824,864	7,784,847	1,959,983
TOTAL CONTRACTUAL SERVICES	\$5,885,214	\$5,841,864	\$7,801,847	\$1,959,983
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	3,384,684	3,384,684	3,400,119	15,435
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$3,384,684	\$3,384,684	\$3,400,119	\$15,435
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	6,475,628	6,475,628	6,890,895	415,267
Travel	78,248	78,248	78,248	-
Utilities	42,890,810	42,890,810	43,459,635	568,825
TOTAL OTHER COSTS	\$49,444,686	\$49,444,686	\$50,428,778	\$984,092
FURNITURE & EQUIPMENT				
Equipment	519,987	519,987	519,987	-
Leased Equipment	113,016	113,016	113,016	-
TOTAL FURNITURE & EQUIPMENT	\$633,003	\$633,003	\$633,003	-
GRAND TOTAL AMOUNTS	\$149,330,268	\$149,330,268	\$157,667,427	\$8,337,159

**Category 11
Maintenance of Plant
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	4.0000	4.0000	4.0000	-
Business / Operations Admin	6.0000	6.0000	6.0000	-
Professional	-	-	-	-
Supporting Services	332.0000	332.0000	329.0000	(3.0000)
TOTAL POSITIONS (FTE)	342.0000	342.0000	339.0000	(3.0000)
POSITIONS DOLLARS				
Administrative	552,611	552,611	552,611	-
Business / Operations Admin	638,486	638,486	638,486	-
Professional	-	-	-	-
Supporting Services	21,059,185	21,059,185	20,920,164	(139,021)
TOTAL POSITIONS DOLLARS	\$22,250,282	\$22,250,282	\$22,111,261	(\$139,021)
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	245,117	245,117	692,069	446,952
Professional Part time	-	-	-	-
Supporting Services Part-time	1,096,485	1,096,485	1,096,485	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	32,352	32,352	60,522	28,170
TOTAL OTHER SALARIES	\$1,373,954	\$1,373,954	\$1,849,076	\$475,122
TOTAL SALARIES & WAGES	\$23,624,236	\$23,624,236	\$23,960,337	\$336,101
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	5,378,679	5,378,679	5,763,014	384,335
TOTAL CONTRACTUAL SERVICES	\$5,378,679	\$5,378,679	\$5,763,014	\$384,335
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	4,991,341	4,991,341	4,991,341	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$4,991,341	\$4,991,341	\$4,991,341	-
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	3,868,488	3,868,488	3,868,488	-
Travel	2,552	2,552	2,552	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$3,871,040	\$3,871,040	\$3,871,040	-
FURNITURE & EQUIPMENT				
Equipment	491,460	491,460	491,460	-
Leased Equipment	997,112	997,112	997,112	-
TOTAL FURNITURE & EQUIPMENT	\$1,488,572	\$1,488,572	\$1,488,572	-
GRAND TOTAL AMOUNTS	\$39,353,868	\$39,353,868	\$40,074,304	\$720,436

**Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS (FTE)	-	-	-	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
TOTAL POSITIONS DOLLARS	-	-	-	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
TOTAL CONTRACTUAL SERVICES	-	-	-	-
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	-	-	-	-
OTHER COSTS				
Insurance and Employee Benefits	612,373,492	612,733,447	652,257,424	39,523,977
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	1,288,404	1,288,404	1,288,404	-
Travel	150,000	150,000	150,000	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$613,811,896	\$614,171,851	\$653,695,828	\$39,523,977
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$613,811,896	\$614,171,851	\$653,695,828	\$39,523,977

**Category 14
Community Services
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	2.0000	2.0000	2.0000	-
Supporting Services	3.7500	3.7500	3.7500	-
TOTAL POSITIONS (FTE)	5.7500	5.7500	5.7500	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	243,424	243,424	243,424	-
Supporting Services	186,679	186,679	186,679	-
TOTAL POSITIONS DOLLARS	\$430,103	\$430,103	\$430,103	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	101,470	101,470
Professional Part time	-	-	-	-
Supporting Services Part-time	31,676	31,676	86,070	54,394
Stipends	-	-	-	-
Substitutes	3,315	3,315	6,162	2,847
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$34,991	\$34,991	\$193,702	\$158,711
TOTAL SALARIES & WAGES	\$465,094	\$465,094	\$623,805	\$158,711
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	337,925	337,925	308,072	(29,853)
TOTAL CONTRACTUAL SERVICES	\$337,925	\$337,925	\$308,072	(\$29,853)
SUPPLIES & MATERIALS				
Instructional Materials	29,282	29,282	7,902	(21,380)
Media	-	-	-	-
Other Supplies and Materials	6,316	6,316	-	(6,316)
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$35,598	\$35,598	\$7,902	(\$27,696)
OTHER COSTS				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	128,805	128,805	128,805	-
Travel	4,921	4,921	850	(4,071)
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$133,726	\$133,726	\$129,655	(\$4,071)
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$972,343	\$972,343	\$1,069,434	\$97,091

Fund 5
MCPS Instructional Television Special Revenue Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	1.0000	1.0000	1.0000	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	12.5000	12.5000	12.5000	-
TOTAL POSITIONS (FTE)	13.5000	13.5000	13.5000	-
POSITIONS DOLLARS				
Administrative	154,141	154,141	154,141	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	1,130,774	1,130,774	1,110,047	(20,727)
TOTAL POSITIONS DOLLARS	\$1,284,915	\$1,284,915	\$1,264,188	(\$20,727)
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	20,221	20,221	20,221	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$20,221	\$20,221	\$20,221	-
TOTAL SALARIES & WAGES	\$1,305,136	\$1,305,136	\$1,284,409	(\$20,727)
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	9,180	9,180	9,180	-
TOTAL CONTRACTUAL SERVICES	\$9,180	\$9,180	\$9,180	-
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	60,526	60,526	81,253	20,727
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$60,526	\$60,526	\$81,253	\$20,727
OTHER COSTS				
Insurance and Employee Benefits	389,033	389,033	389,033	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	4,100	4,100	4,100	-
Travel	1,800	1,800	1,800	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$394,933	\$394,933	\$394,933	-
FURNITURE & EQUIPMENT				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-
GRAND TOTAL AMOUNTS	\$1,769,775	\$1,769,775	\$1,769,775	-

Fund 11
Food Services Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	2.0000	2.0000	1.0000	(1.0000)
Business / Operations Admin	14.0000	14.0000	15.0000	1.0000
Professional	-	-	-	-
Supporting Services	591.5730	591.5730	588.4480	(3.1250)
TOTAL POSITIONS (FTE)	607.5730	607.5730	604.4480	(3.1250)
POSITIONS DOLLARS				
Administrative	244,346	244,346	134,567	(109,779)
Business / Operations Admin	1,253,373	1,253,373	1,447,137	193,764
Professional	-	-	-	-
Supporting Services	24,154,686	24,154,686	24,023,625	(131,061)
TOTAL POSITIONS DOLLARS	\$25,652,405	\$25,652,405	\$25,605,329	(\$47,076)
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	533,843	533,843	544,653	10,810
Stipends	-	-	-	-
Substitutes	350,931	350,931	349,931	(1,000)
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$884,774	\$884,774	\$894,584	\$9,810
TOTAL SALARIES & WAGES	\$26,537,179	\$26,537,179	\$26,499,913	(\$37,266)
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	1,708,313	1,708,313	1,717,847	9,534
TOTAL CONTRACTUAL SERVICES	\$1,708,313	\$1,708,313	\$1,717,847	\$9,534
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	20,151,184	20,151,184	21,582,788	1,431,604
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$20,151,184	\$20,151,184	\$21,582,788	\$1,431,604
OTHER COSTS				
Insurance and Employee Benefits	12,482,750	12,482,750	12,562,777	80,027
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	190,202	190,202	216,522	26,320
Travel	85,897	85,897	86,797	900
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$12,758,849	\$12,758,849	\$12,866,096	\$107,247
FURNITURE & EQUIPMENT				
Equipment	202,300	202,300	202,300	-
Leased Equipment	542,155	542,155	542,155	-
TOTAL FURNITURE & EQUIPMENT	\$744,455	\$744,455	\$744,455	-
GRAND TOTAL AMOUNTS	\$61,899,980	\$61,899,980	\$63,411,099	\$1,511,119

Fund 12
Real Estate Management Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	11.0000	11.0000	10.0000	(1.0000)
TOTAL POSITIONS (FTE)	11.0000	11.0000	10.0000	(1.0000)
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	624,744	624,744	582,399	(42,345)
TOTAL POSITIONS DOLLARS	\$624,744	\$624,744	\$582,399	(\$42,345)
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	67,601	67,601	67,601	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$67,601	\$67,601	\$67,601	-
TOTAL SALARIES & WAGES	\$692,345	\$692,345	\$650,000	(\$42,345)
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	2,247,405	2,247,405	2,287,405	40,000
TOTAL CONTRACTUAL SERVICES	\$2,247,405	\$2,247,405	\$2,287,405	\$40,000
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	43,304	43,304	103,552	60,248
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$43,304	\$43,304	\$103,552	\$60,248
OTHER COSTS				
Insurance and Employee Benefits	264,444	264,444	246,541	(17,903)
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	1,703,025	1,703,025	1,663,025	(40,000)
Travel	1,993	1,993	1,993	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$1,969,462	\$1,969,462	\$1,911,559	(\$57,903)
FURNITURE & EQUIPMENT				
Equipment	4,700	4,700	4,700	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	\$4,700	\$4,700	\$4,700	-
GRAND TOTAL AMOUNTS	\$4,957,216	\$4,957,216	\$4,957,216	-

Fund 13
Field Trip Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	0.2500	0.2500	0.2500	-
Professional	-	-	-	-
Supporting Services	4.2500	4.2500	4.2500	-
TOTAL POSITIONS (FTE)	4.5000	4.5000	4.5000	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	22,844	22,844	22,844	-
Professional	-	-	-	-
Supporting Services	305,280	305,280	305,280	-
TOTAL POSITIONS DOLLARS	\$328,124	\$328,124	\$328,124	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	1,448,409	1,448,409	1,448,409	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$1,448,409	\$1,448,409	\$1,448,409	-
TOTAL SALARIES & WAGES	\$1,776,533	\$1,776,533	\$1,776,533	-
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	259,638	259,638	259,638	-
TOTAL CONTRACTUAL SERVICES	\$259,638	\$259,638	\$259,638	-
SUPPLIES & MATERIALS				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	781,666	781,666	781,666	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$781,666	\$781,666	\$781,666	-
OTHER COSTS				
Insurance and Employee Benefits	254,602	254,602	254,602	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	138	138	138	-
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$254,740	\$254,740	\$254,740	-
FURNITURE & EQUIPMENT				
Equipment	1,605	1,605	1,605	-
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	\$1,605	\$1,605	\$1,605	-
GRAND TOTAL AMOUNTS	\$3,074,182	\$3,074,182	\$3,074,182	-

Fund 14
Entrepreneurial Activities Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	REQUEST	CHANGE
POSITIONS (FTE)				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	1.0000	1.0000	1.0000	-
Supporting Services	11.0000	11.0000	11.0000	-
TOTAL POSITIONS (FTE)	12.0000	12.0000	12.0000	-
POSITIONS DOLLARS				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	135,061	135,061	135,061	-
Supporting Services	790,065	790,065	790,065	-
TOTAL POSITIONS DOLLARS	\$925,126	\$925,126	\$925,126	-
OTHER SALARIES				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	480,062	480,062	480,062	-
Supporting Services Part-time	45,056	45,056	45,056	-
Stipends	54,241	54,241	54,241	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
TOTAL OTHER SALARIES	\$579,359	\$579,359	\$579,359	-
TOTAL SALARIES & WAGES	\$1,504,485	\$1,504,485	\$1,504,485	-
CONTRACTUAL SERVICES				
Consultants	-	-	-	-
Other Contractual	10,246,775	10,246,775	10,246,775	-
TOTAL CONTRACTUAL SERVICES	\$10,246,775	\$10,246,775	\$10,246,775	-
SUPPLIES & MATERIALS				
Instructional Materials	189,738	189,738	189,738	-
Media	-	-	-	-
Other Supplies and Materials	381,655	381,655	381,655	-
Textbooks	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$571,393	\$571,393	\$571,393	-
OTHER COSTS				
Insurance and Employee Benefits	280,601	280,601	280,601	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	15,799	15,799	15,799	-
Travel	7,785	7,785	7,000	(785)
Utilities	-	-	-	-
TOTAL OTHER COSTS	\$304,185	\$304,185	\$303,400	(\$785)
FURNITURE & EQUIPMENT				
Equipment	20,000	20,000	20,785	785
Leased Equipment	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	\$20,000	\$20,000	\$20,785	\$785
GRAND TOTAL AMOUNTS	\$12,646,838	\$12,646,838	\$12,646,838	-

APPENDIX C

Pre-K–12 Budget Staffing Guidelines for Professional Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Principal	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school
Assistant Principal	1.0 FTE per focus and Title I schools or 1.0 FTE per school with sustained enrollment > 350 and future growth or 1.0 FTE for a school with enrollment > 330 and significant program impact. Every effort is made not to remove an assistant principal one year and have to restore it the next year and maintain administrative stability.	1.0 FTE per school. Schools projected to have 650 or more students receive a second assistant principal. Every effort is made not to remove the second assistant principal one year and have to restore it the next year and maintain administrative stability. If school has a coordinator, subtract 1.0 FTE from this allocation.	2.0 FTE per school ≥ 3000 receive an additional 4.0 FTE 2550–2999 receive an additional 3.0 FTE 2130–2599 receive an additional 2.0 FTE 1600–2129 receive an additional 1.0 FTE If school has a coordinator, subtract 1.0 FTE from this allocation. If a school has more than 5 assistant principal positions (including coordinators), convert one of the assistant principal positions to an assistant school administrator.
Assistant School Administrator	1.0 FTE is allocated to the largest and most impacted elementary schools.	1.0 FTE per school, if (a) school has projected enrollment greater than 600 without a second assistant principal or coordinator, and (b) school maintains enrollment greater than 950 students for more than one year. Schools with FARMS > 30% will have this position converted to an assistant principal.	1.0 FTE per school. Schools with FARMS > 20% will have this position converted to an assistant principal.
Coordinator (Magnet/Special Program)		1.0 FTE for each for cluster magnet and middle school consortium school.	1.0 FTE each for countywide magnet programs at Montgomery Blair and Poolesville high schools and the International Baccalaureate (IB) Programme at Richard Montgomery High School.
School Business Administrator			1.0 FTE per school
Athletics Specialist			1.0 FTE per school (fully released)
Classroom Teacher	Classroom teacher positions for Grades K–5 are allocated based on enrollment projections to Kindergarten using a class size guideline of 24, to Grades 1–2 using a class size guideline of 25, to Grade 3 using a class size guideline of 26, and to Grades 4-5 using a class size guideline of 28. Additional classroom teacher positions are provided to focus and Title I schools to Grades K–2 using a class size guideline of 18, to Grade 3 using a class size guideline of 24, and to Grades 4-5 using a class size guideline of 26.	Classroom teacher positions are provided by formula [Enrollment x 7 / (class size x 5)]. For schools with higher FARMS rates, 0.8 FTE is subtracted from the class size divisor. For each resource teacher, content specialist, and team leader position, 0.8 FTE of this calculation is removed. In addition, 0.8 FTE is added for reading and a 1.0 FTE is added for mathematics support.	Classroom teacher positions are provided by formula [Enrollment x 7 / (class size x 5)]. For schools with higher FARMS rates, a 1.0 FTE is subtracted from the class size divisor. An additional 0.4 FTE is allocated to each school for release time for RTs. A 0.8 FTE of this calculation is removed for each RT allocation.
Academic Intervention Teacher	Academic intervention teacher positions are allocated based on percent of FARMS.	Academic intervention teacher positions are allocated based on percent of FARMS.	Academic intervention teacher positions are allocated based on percent of FARMS.

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Professional Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Special Program Teacher	Special program teacher positions are allocated to support special programs in schools including dual language, immersion, magnet, Primary Years Programme (PYP), and world languages programs.	Special program teacher positions are allocated to support home school and special program classes at schools with magnet programs and the Middle Years Programmes.	Special program teacher positions are allocated to support home school and special program classes at schools with regional programs, magnet programs, Middle Years Programmes, and International Baccalaureate Diploma Programmes.
Staff Development Teacher	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school
English for Speakers of Other Languages (ESOL) Non-METS and METS Teacher	<p>Allocated to schools based on non-METS enrollment as follows:</p> <p>ELP 1: FTE = Students/7*0.2 ELP 2: FTE = Students/7*0.2 (non-focus); Students/7*0.18 (focus, Title I) ELP 3: FTE = Students/8*0.16 (non-focus); Students/7*0.16 (focus, Title I) ELP 4: FTE = Students/10*0.2 (non-focus); Students/9*0.14 (focus); Students/8*0.14 (Title I)</p> <p>Minimally Compliant (≤ 20 students overall = 0.4 FTE)</p> <p>Allocated to schools based on METS enrollment as follows:</p> <p>> 24 = 1.2 FTE 5–24 = 1.0 FTE < 5 = 0.4 FTE</p>	<p>Allocated to schools based on non-METS enrollment as follows:</p> <p>ELP 1: FTE = Students/15*0.7 ELP 2: FTE = Students/15*0.5 ELP 3: FTE = Students/19*0.3 ELP 4: FTE = Students/19*0.3</p> <p>Minimally Compliant (≤ 35 students overall = 0.4 FTE)</p> <p>Allocated to schools based on METS enrollment as follows:</p> <p>> 24 = 1.2 FTE 5–24 = 1.0 FTE < 5 = 0.4 FTE</p>	<p>Allocated to schools based on non-METS enrollment as follows:</p> <p>ELP 1: FTE = Students/14*0.7 ELP 2: FTE = Students/14*0.5 ELP 3: FTE = Students/19*0.3 ELP 4: FTE = Students/19*0.3</p> <p>Minimally Compliant (≤ 40 students overall = 0.8 FTE)</p> <p>Allocated to schools based on METS enrollment as follows:</p> <p>≥ 52 = 2.4 FTE 45–51 = 2.0 FTE 38–44 = 1.6 FTE 32–37 = 1.2 FTE 25–31 = 1.0 FTE 18–24 = 0.8 FTE 11–17 = 0.6 FTE 4–10 = 0.4 FTE</p>
Media Specialist	Media specialist positions are allocated to schools based on enrollment and percent of FARMS. Position is staffed at a 0.5 FTE or a 1.0 FTE.	1.0 FTE per school	1.0 FTE per school
Counselor	1.0 FTE per school. An additional 0.5 counselor is allocated to non-focus schools with projected Grades K-5 enrollment > 700, to focus schools with projected Grades K-5 enrollment > 600, and to Title I schools with projected Grades K-5 enrollment > 510 and ≤ 650. An additional 1.0 counselor is allocated to Title I schools with projected Grade K-5 enrollment > 650.	Counselor positions are allocated to schools based on projected enrollment and student to staff ratios using guideline of 250:1 ratio.	Counselor positions are allocated to schools based on projected enrollment and student to staff ratios using guideline of 250:1 ratio.

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Professional Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Focus Teacher	Focus teachers are locally funded and Title I federally funded. Locally funded focus teacher positions are allocated to schools based on enrollment and percent FARMS. Title I schools use supplemental school-based allocations to fund additional focus teachers.	Focus teacher positions are allocated to schools based on enrollment and percent FARMS to lower class size in English and mathematics.	Focus teacher positions are allocated to schools based on enrollment and percent FARMS to lower class size in English and mathematics.
Reading Initiative Teacher	Reading initiative teacher positions are allocated at a 21:1 ratio. For schools receiving additional staffing for class-size reduction in Grades 1 and 2, no additional allocations are authorized for the program.		
Prekindergarten Teacher	Prekindergarten teacher positions are allocated with a 0.5 FTE teacher per 2.5 hour class.		
Instrumental Music Teacher	Instrumental music teacher positions are allocated to schools based on the participation in instrumental music programs in Grades 4-5.		
Reading Support Teachers	Reading support teacher positions provide support to schools that are identified to implement reading intervention programs.		
Reading Specialist	1.0 FTE per school.		
Content Specialist		6.0 FTE per middle school using the leadership model (1 release period); all content specialists must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments).	
Team Leader		Zero, 3.0 or 6.0 FTE per middle school using the leadership model (1 release period) depending on school size and need; all team leaders must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments).	
Resource Teacher		Based on enrollment and individual school needs; must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments).	Based on enrollment and individual school needs; must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments).
Resource Counselor		Schools with four or more counselors are provided a resource counselor to coordinate programs.	Schools with four or more counselors are provided a resource counselor to coordinate programs.

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Professional Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Alternative Programs Teacher		Alternative programs teacher positions are allocated based on projected enrollment in the school, academic ineligibility, suspension rate, and poverty.	Alternative programs teacher positions are allocated based on projected enrollment in the school, Grade 9 retention rate, academic ineligibility, suspension rate, and poverty.
Career Support Teacher			Career support teacher positions are allocated based on size of school programs.
Career Preparation Teacher			Career preparation teacher positions are allocated based on size of the internship program.

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Supporting Services Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Administrative Secretary	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school
Secretary I (10-month)	1.0 FTE per school for schools with enrollment > 250 students 0.5 FTE per school for schools with enrollment ≤ 250 students Schools with an ASA allocation receive an additional 1.0 FTE for a maximum of 2.0 FTE	1.0 FTE per school ≥ 1,400 receive an additional 0.5 FTE 700–1,399 receive an additional 0.25 FTE	Secretary positions (I and II 10-month) are allocated to schools based on projected student enrollment as follows: ≥ 3,000 = 8.0 FTE 2,700–2,999 = 7.0 FTE 2,400–2,699 = 6.0 FTE 2,050–2,399 = 5.0 FTE 1,650–2,049 = 4.0 FTE 1,450–1,649 = 3.0 FTE < 1,450 = 2.0 FTE
Secretary II (10-month)		Allocated to the schools based on projected enrollment as follows: ≥ 1,000 = 1.0 FTE 725–999 = 0.5 FTE 600–724 = 0.25 FTE If a 12-month Secretary II position is allocated, subtract 0.5 FTE from the 10-month Secretary II allocation.	These guidelines provide the total number of positions to be divided between Secretary I and Secretary II 10-month positions.
Secretary II (12-month)		1.0 FTE each for programs at Roberto W. Clemente, Eastern, Dr. Martin Luther King, Jr, and Takoma Park middle schools	1.0 FTE for programs at Montgomery Blair, Poolesville, and Richard Montgomery high schools
Counseling Secretary (Secretary II 12-month)		1.0 FTE per school	1.0 FTE per school
Registrar			1.0 FTE per school
College and Career Information Coordinator			1.0 FTE per school
Financial Specialist		1.0 FTE per school	1.0 FTE per school
Media Assistant	Allocated to schools based on projected grades K–5 enrollment as follows: ≥ 670 = 0.75 FTE < 670 = 0.5 FTE	Allocated to schools based on projected enrollment as follows: ≥ 1,200 = 0.875 FTE 650–1,199 = 0.625 FTE 300–649 = 0.5 FTE	Allocated to schools based on projected student enrollment as follows: ≥ 2,000 = 1.5 FTE 1,750–1,999 = 1.0 FTE 1,350–1,749 = 0.75 FTE 1,200–1,349 = 0.625 FTE < 1,200 = 0.5 FTE

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Supporting Services Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Paraeducator, Regular	Allocated to schools based on projected grades K–5 enrollment as follows: ≥ 850 = 2.0 FTE 800–849 = 1.875 FTE 750–799 = 1.75 FTE 700–749 = 1.625 FTE 650–699 = 1.5 FTE 600–649 = 1.375 FTE 550–599 = 1.25 FTE 500–549 = 1.125 FTE 450–499 = 1.0 FTE 400–449 = 0.875 FTE 350–399 = 0.75 FTE < 350 = 0.625 FTE	Allocated to schools based on projected enrollment as follows: ≥ 1,600 = 1.0 FTE 1,350–1,599 = 0.875 FTE 1,100–1,349 = 0.75 FTE 850–1,099 = 0.625 FTE 600–849 = 0.5 FTE < 600 = 0.375 FTE	Allocated to schools based on projected enrollment as follows: ≥ 3,400 = 4.0 FTE 3,300–3,399 = 3.875 FTE 3,200–3,299 = 3.75 FTE 3,100–3,199 = 3.625 FTE 3,000–3,099 = 3.5 FTE 2,900–2,999 = 3.375 FTE 2,800–2,899 = 3.25 FTE 2,700–2,799 = 3.125 FTE 2,600–2,699 = 3.0 FTE 2,500–2,599 = 2.875 FTE 2,400–2,499 = 2.75 FTE 2,300–2,399 = 2.625 FTE 2,200–2,299 = 2.5 FTE 2,100–2,199 = 2.375 FTE 2,000–2,099 = 2.25 FTE 1,900–1,999 = 2.125 FTE 1,800–1,899 = 2.0 FTE 1,700–1,799 = 1.875 FTE 1,600–1,699 = 1.75 FTE 1,500–1,599 = 1.625 FTE 1,400–1,499 = 1.5 FTE 1,300–1,399 = 1.375 FTE 1,200–1,299 = 1.25 FTE 1,100–1,199 = 1.125 FTE <1,100 = 1.0 FTE
ESOL Paraeducator	Allocated to schools based on METS enrollment as follows: > 24 = 1.0 FTE 15–24 = 0.75 FTE	Allocated to schools based on METS enrollment as follows: > 24 = 1.0 FTE 15–24 = 0.75 FTE	Allocated to schools based on METS enrollment as follows: ≥ 52 = 1.5 FTE 32–51 = 1.0 FTE 0–31 = 0.5 FTE
Pre-K, Paraeducator	0.375 FTE per 2.5 hour class		
Head Start, Paraeducator	0.6 FTE per 3 hour 15 minute class		
Focus Paraeducator	Title I schools are provided resources for paraeducator allocations. Locally funded focus paraeducators are allocated to schools with high educational loads.		

APPENDIX C (continued)

Pre-K–12 Budget Staffing Guidelines for Supporting Services Staff—FY 2023

Position	Elementary School Guidelines	Middle School Guidelines	High School Guidelines
Lunch Hour Aide	Allocated to schools based on the following calculation: FTE = 1 hour and 10 minutes (.146) per 50 projected students	Allocated to schools based on projected enrollment as follows: ≥ 400 = 0.375 FTE < 400 = 0.25 FTE Schools with extraordinary needs are allocated an additional 0.125 FTE.	
Security Team Leader			1.0 FTE per school
Security Assistant		2.0 FTE per school, unless school factors warrant a lower or higher allocation. Additionally, each school is supported by a cluster security coordinator. School type, student enrollment, and square footage are the primary quantifiable factors in determining the allocation. In addition, serious incident data and special programs will be considered when allocating outside of the standard.	4.0 FTE per school, unless school factors warrant a lower or higher allocation. Additionally, each school is supported by a cluster security coordinator. School type, student enrollment, and square footage are the primary quantifiable factors in determining the allocation. In addition, serious incident data and special programs will be considered when allocating outside of the standard.
IT System Specialist (ITSS)			1.0 FTE per school
English Composition Assistant			Allocated to schools based on the following formula: [(Projected Enrollment ÷ 60) x .375] x 0.125 = Total FTE

Montgomery County Public Schools Fiscal Year 2023 Operating Budget

Audits

Audits of financial operations and programs of Montgomery County Public Schools (MCPS) ensure financial and operational accountability to the public. Below are details of some of the audits.

Board of Education Oversight

- According to State of Maryland law, Section 5-109 of the Education Article requires all school districts to commission an annual external audit of financial transactions by an independent, certified public accountant. MCPS uses the firm of CliftonLarsonAllen (CLA). Neither CLA nor its predecessors have identified any material weaknesses or noncompliance with internal controls.
- MCPS issues an annual financial report, the Annual Comprehensive Financial Report, for the previous fiscal year. This report has repeatedly received an Excellence in Financial Reporting Award from the Government Financial Officers Association of the United States and Canada, and from the Association of School Business Officials International.
- Board of Education Policy DAA, *Fiscal Responsibility and Control*, requires the superintendent of schools to ensure that adequate fiscal responsibility and control are maintained for funds entrusted to MCPS that conform to the laws and regulations of the State of Maryland and to applicable provisions of the charter and laws of Montgomery County. In accordance with MCPS Regulation DAA-RB, *External Audits Requiring Board of Education Approval*, the Board of Education authorizes external agency performance audits that focus on processes and their inherent efficiencies.
- The Board of Education's Fiscal Management Committee meets regularly with staff to review audit findings and provide financial oversight of MCPS. The Fiscal Management Committee reviews the reports of the system's actuary and external auditor.

County Audits

- The county's Office of Legislative Oversight has conducted comprehensive reviews of MCPS programs and procedures, including food services; student transportation; special education; school plant operations; compliance with environmental regulations; organizational development programs; recycling; Northeast and Downcounty high school consortia; demographic and performance changes of 25 MCPS high schools; employee benefits, administration, resources, and staffing among MCPS schools, the MCPS revitalization and expansion program; the local pension plan and supplement; safe routes to school program; and new school construction costs, pre-K, and strategies to address public school capacity constraints.

- The county Office of Inspector General has conducted analyses of MCPS capital improvement program projects, the MCPS budget and related financial information, acquisition of promethean interactive classroom technology systems, and purchase card policies and procedures.

State of Maryland Audits

- The Maryland State Department of Education (MSDE) conducts audits every two years to ascertain the proper amounts or uses of funds for designated purposes. The audit of State Aid to Education Programs for MCPS examines financial records and statistical data. Financial records examined include grants for Bridge to Excellence, student transportation, students with disabilities, and stabilization funds. Statistical data examined includes student enrollment for calculating the Foundation Program, the number of disabled students transported, limited English proficiency students, Compensatory and Special Education Programs, and teacher certification requirements. MSDE auditors began the virtual fieldwork for their audit of MCPS for fiscal years (FY) 2018 and 2019 in January 2021. Findings from their FY 2018 and FY 2019 audits included one discrepancy in the September 20, 2018, student enrollment count and one student who did not have the required immunization records on file. Also, the special education transportation ridership count as of October 26, 2018, was overstated by five students and the ridership count as of October 25, 2019, was overstated by three students. Also, noted was the lack of proper documentation of compliance with the *Code of Maryland Regulations* (COMAR) for training and safety requirements for fiscal years 2018 and 2019.
- MSDE conducts an audit of the MCPS meal benefit process (Free and Reduced-price Meal System applications) every three years. It is an audit of the verification and financial processes, as well as site reviews in 18 schools. If one of the schools were to fail to demonstrate compliance with U.S. Department of Agriculture and the MSDE regulations, then the auditors return and audit 18 more schools. In its May 25, 2018 audit report, MSDE commended MCPS for exceeding standards in several areas. Due to Covid-19 this audit was not conducted and the new anticipated start date is April 2022.
- In accordance with the requirements of the State Government Article, Section 2-1220 (e) of the Annotated Code of Maryland, the State's Office of Legislative Audit (OLA) shall conduct an audit of each local school system at least once every six years to evaluate the effectiveness and efficiency of the financial management practices of the local school system. The first audit report published in January 15, 2009, found that MCPS has "procedures and controls in place to ensure the safeguarding of assets and the efficient use of financial resources." The report made useful recommendations for process improvements in business operations, including accounting, internal controls, technology, and facilities operations. The second audit report published in May 19, 2016, consisted of 16 recommendations for improvement. The OLA auditors are currently conducting their third audit of MCPS and the report should be published by May 2022.

Federal Audits

- The federal government regularly provides mandated federal Office of Management and Budget Compliance Supplement audits of federal grant programs that have greatly increased in recent years. MCPS also receives a triennial review of its special education early childhood services programs for compliance with *Individuals with Disabilities Education Act* (IDEA) and Medicaid requirements. Federal audit results of MCPS grants have not identified any material adverse findings.

Internal Audits

- The MCPS Internal Audit Unit (IAU) conducts financial and program audits of MCPS programs and school independent activity funds. In addition, IAU conducts payroll audits of MCPS schools and offices. The IAU also monitors the external audit contract and is responsible for ensuring implementation of external audit recommendations.

MCPS NONDISCRIMINATION STATEMENT

Montgomery County Public Schools (MCPS) prohibits illegal discrimination based on race, ethnicity, color, ancestry, national origin, nationality, religion, immigration status, sex, gender, gender identity, gender expression, sexual orientation, family structure/parental status, marital status, age, ability (cognitive, social/emotional, and physical), poverty and socioeconomic status, language, or other legally or constitutionally protected attributes or affiliations. Discrimination undermines our community’s long-standing efforts to create, foster, and promote equity, inclusion, and acceptance for all. Some examples of discrimination include acts of hate, violence, insensitivity, harassment, bullying, disrespect, or retaliation. The Board prohibits the use of language and/or the display of images and symbols that promote hate and can be reasonably expected to cause substantial disruption to school or district operations or activities. For more information, please review Montgomery County Board of Education Policy *ACA, Nondiscrimination, Equity, and Cultural Proficiency*. This Policy affirms the Board’s belief that each and every student matters, and in particular, that educational outcomes should never be predictable by any individual’s actual or perceived personal characteristics. The Policy also recognizes that equity requires proactive steps to identify and redress implicit biases, practices that have an unjustified disparate impact, and structural and institutional barriers that impede equality of educational or employment opportunities.

<p>For inquiries or complaints about discrimination against MCPS staff *</p> <p>Office of Human Resources and Development Department of Compliance and Investigations 45 West Gude Drive, Suite 2100, Rockville, MD 20850 240-740-2888 DCI@mcpsmd.org</p>	<p>For inquiries or complaints about discrimination against MCPS students *</p> <p>Office of the Chief of Districtwide Services and Supports Student Welfare and Compliance 850 Hungerford Drive, Room 162, Rockville, MD 20850 240-740-3215 SWC@mcpsmd.org</p>
<p>For inquiries or complaints about sex discrimination under Title IX, including sexual harassment, against students or staff*</p> <p>Title IX Coordinator Office of the Chief of Districtwide Services and Supports Student Welfare and Compliance 850 Hungerford Drive, Room 162, Rockville, MD 20850 240-740-3215 TitleIX@mcpsmd.org</p>	

**Inquiries, complaints, or requests for accommodations for students with disabilities also may be directed to the supervisor of the Office of Special Education, Resolution and Compliance Unit, at 240-740-3230. Inquiries regarding accommodations or modifications for staff may be directed to the Office of Human Resources and Development, Department of Compliance and Investigations, at 240-740-2888. In addition, discrimination complaints may be filed with other agencies, such as: the U.S. Equal Employment Opportunity Commission, Baltimore Field Office, GH Fallon Federal Building, 31 Hopkins Plaza, Suite 1432, Baltimore, MD 21201, 1-800-669-4000, 1-800-669-6820 (TTY); or U.S. Department of Education, Office for Civil Rights, Lyndon Baines Johnson Dept. of Education Bldg., 400 Maryland Avenue, SW, Washington, DC 20202-1100, 1-800-421-3481, 1-800-877-8339 (TDD), OCR@ed.gov, or www2.ed.gov/about/offices/list/ocr/complaintintro.html.*

This document is available, upon request, in languages other than English and in an alternate format under the *Americans with Disabilities Act*, by contacting the MCPS Office of Communications at 240-740-2837, 1-800-735-2258 (Maryland Relay), or PIO@mcpsmd.org. Individuals who need sign language interpretation or cued speech transliteration may contact the MCPS Office of Interpreting Services at 240-740-1800, 301-637-2958 (VP) or MCPSInterpretingServices@mcpsmd.org. MCPS also provides equal access to the Boy/Girl Scouts and other designated youth groups.



Maryland's Largest School District

MONTGOMERY COUNTY PUBLIC SCHOOLS

Published by the Department of Materials Management
for the Office of the Chief Financial Officer

0494.22 • Editorial, Graphics & Publishing Services • 12/21 • 150

Copyright © 2021 Montgomery County Public Schools, Rockville, Maryland

