

**M E M O R A N D U M**

April 18, 2022

TO: Education and Culture Committee

FROM: Nicole Rodríguez-Hernández, Legislative Analyst  
Essie McGuire, Senior Legislative Analyst

SUBJECT: Worksession – Montgomery County Public Schools FY23 Operating Budget

PURPOSE: Review and make recommendations for Council consideration

**Expected Participants:**

- Brenda Wolff, President, Montgomery County Board of Education
- Dr. Monifa McKnight, Superintendent, Montgomery County Public Schools (MCPS)
- Dr. Jeanie Dawson, Chief, Office of Finance and Operations, MCPS
- Rob Reilly, Associate Superintendent, Office of Finance, MCPS
- Thomas Klausing, Executive Director of Finance, MCPS
- Ivón Alfonso-Windsor, Supervisor of the Budget Unit, MCPS
- Rich Harris, Fiscal and Policy Analyst, Office of Management and Budget

**Staff Report Summary**

- The Board of Education requested a total FY23 Operating Budget of \$2.96 billion, an increase of \$181.2 million over the approved FY22 level, which includes an increase of \$134.8 million in County Contribution.
- The County Executive’s revised<sup>1</sup> recommended total budget is \$129.9 million higher than the FY22 approved, with a recommended County Contribution that is \$86.4 million higher than the FY22 approved.
- The State has altered Maintenance of Effort formulas to accommodate declines in enrollment as a result of the COVID-19 pandemic. Most recently, the 2022 General Assembly required the FY23 MOE funding level to be equal to the FY21 local contribution amount.
- The Executive’s recommended local contribution amount is \$86.8 million over the adjusted MOE level, a significantly higher outlier compared to recent years’ approved amount over MOE.
- MCPS received a \$41.5 million increase in State Aid over the approved. They also have approximately \$165.5 million in available ESSER funding.
- Despite recent declines in enrollment, the County continues to have one of the highest per-pupil funding amounts in the State. If the Executive’s recommended local contribution is approved, the new per-pupil funding amount could be \$11,912.
- The total increases in available and recommended resources together are eligible to fund a majority of MCPS’ requested increases over FY22. The Executive’s recommended increase in County Contribution is a significant source of new funding.
- It is important to consider future fiscal sustainability as the significant increase in local funding is directly linked to MOE per-pupil funding that fluctuates with enrollment. In addition, the end of available ESSER funds will result in a unique base budget fiscal discussion for FYs25 & 26.

<sup>1</sup> Council staff included a revised recommended total budget amount that incorporates a technical amendment to reflect MCPS’ latest fund balance status as shown in their April 2022 monthly financial report.

MCPS	FY22 Approved	FY23 CE Recommended	Change from FY22 Approved
Current Fund	\$2,551,624,734 22,399.34 FTEs	\$2,739,660,177 22,585.90 FTEs	7.37% 0.83%
Grant Fund	\$144,539,465 588.70 FTEs	\$107,791,380 746.15 FTEs	(25.42%) 26.75%
Enterprise Fund	\$82,578,216 635.07 FTEs	\$80,489,335 630.95 FTEs	(2.53%) (0.65%)
Special Fund	\$1,769,775 13.50 FTEs	\$1,769,775 13.50 FTEs	-- --
<b>Total Expenditures (All Funds)</b>	<b>\$2,780,512,190</b> <b>23,636.61 FTEs</b>	<b>\$2,929,710,667</b> <b>23,976.50 FTEs</b>	<b>5.37%</b> <b>1.44%</b>

On April 13, Council President Alborno transmitted a memo to the Council outlining his recommended approach to the FY23 operating budget process. Specifically, he states:

*“Our challenge for this year will be to adopt a budget that more closely adheres to adopted fiscal policies and reduces additions to the base budget, while simultaneously funding the most critical direct services.”*

Council staff has incorporated the Council President’s recommended budget approach as an analysis lens when reviewing MCPS’ requested FY23 operating budget and the Executive’s recommended FY23 operating budget for MCPS.

Today’s worksession will focus on MCPS’ FY23 operating budget. Specifically, the Committee will review the following:

- A. Operating Budget Overview** discusses the Board’s request, County Executive’s recommendation, and Maintenance of Effort.
- B. Revenue Summary** summarizes key highlights for local, state, fund balance, and federal emergency relief funding--includes overview on Blueprint for Maryland’s Future funding.
- C. Racial Equity & Social Justice Analysis** summarizes MCPS efforts for equitable outcomes among all students.
- D. Programmatic Service Changes** reviews expenditure adjustments related to revenue sources.

The Committee is tentatively scheduled to return on April 29 which will include a follow-up meeting on MCPS’ operating budget. During this meeting, the Committee will be able to review public testimony, compensation and benefits, and consider making a recommendation for MCPS’ FY23 operating budget for the full Council. In addition, the Committee will review the Technology Modification capital project as Current Revenue is a significant funding source; the Committee can also consider making a recommendation on it for full Council.

## A. Operating Budget Overview

The FY23 Operating Budget for Montgomery County Public Schools (MCPS) as requested by the Board of Education (BOE) and as recommended by the County Executive is summarized below.

**Table 1. FY23 MCPS Request Compared to County Executive Recommendation**

<b>FY22 Operating Budget</b>	<b>BOE Request</b>	<b>CE Rec</b>	<b>Difference</b>
<b>Total Budget: Funds</b> Change from Approved FY22	<b>\$2,961,746,414</b> \$181,234,224	<b>\$2,909,710,667*</b> \$129,198,477	<b>(\$52,035,747)</b>
<b>County Contribution</b> Change from Approved FY22	<b>\$1,887,507,207</b> \$134,844,972	<b>\$1,839,071,460</b> \$86,409,225	<b>(\$48,435,747)</b>
<b>Amount over MOE</b> Revised Amount over MOE**	<b>\$165,542,931</b> \$135,195,087	<b>\$117,107,184</b> \$86,759,340	<b>(\$48,435,747)</b>

*\*The revised County Executive's total budget recommendation reflects a technical amendment in carryover funds to accurately reflect MCPS' April 2022 Monthly Financial Report fund balance status.*

*\*\*The revised MOE calculation is based on the 2022 General Assembly approved House Bill 1450. It changes the unique formula previously prescribed for FY23 and instead requires counties to use the FY21 local contribution amount (\$1,752,312,120) as the FY23 MOE funding level.*

The Board's requested tax-supported budget and the Executive's recommended tax-supported budget both exceed the Council's FY23 approved tax-supported Spending Affordability Guidelines set for MCPS.

The budget transmittal letter from the Board President to the County Executive and the Council President is attached at ©3 and provides details on the revenue and expenditure assumptions in the Board's budget request. The Executive's recommendation is attached at ©71. **The Executive recommends a \$48.4 million or 2.6% decrease from the Board's requested County Contribution, but an \$86.4 million increase over the FY22 approved.**

### 1. Board of Education's Request

The Board of Education requests a total of \$2,961,746,414 for the FY23 MCPS Operating Budget. This amount represents an increase of \$181,234,224 or 10.3% compared to the approved FY22. The FY23 tax supported budget request is \$2,768,095,924, an increase of \$166,699,117 or 6.41% from the approved.

Council staff highlights the following components of the Board's request as an overview of the budget discussion:

- The Board requested a local contribution that is \$165.5 million above the 2021 General Assembly's Maintenance of Effort (MOE) level required for FY23. The original FY23 MOE formula was modified to address continued enrollment declines as a result of COVID-19. The 2022 General Assembly approved a new FY23 MOE level, requiring a local contribution that is at least equal to the FY21 local contribution amount. The revised amount over MOE is \$134.8 million. The Board's requested local contribution is \$1.9 billion.

- The Board’s request includes \$27.2 million in County funds dedicated to MCPS retiree health benefits costs from the County’s Consolidated Other Post-Employment Benefits Trust Fund.
- The Board projects a total enrollment of 161,235 students for FY23, an increase of 3,003 students from the FY22 official enrollment count of 158,232 students on September 30, 2021. The FY22 budget originally projected 164,890 students, but due to continued impacts on enrollment from the COVID 19 health pandemic, public school systems across the state saw declines in official enrollment.
- The Board’s request includes an increase of \$19.4 million for “key investments” to support areas such as: (1) most poverty impacted schools; (2) wellbeing, safety, and security; (3) digital learning and support; and (4) Blueprint focus areas. Additional increases are included for new specialist positions, compensation and benefits, and state-related programs.
- The Board’s request includes \$863.7 million in State Aid funding, an increase of \$41.5 million or 5.1% from FY22. The estimated final State aid award totals \$868.7 million. The total amount includes \$38.8 million in restricted and unrestricted *Blueprint for Maryland’s Future* funding. This is the first official year of the *Blueprint for Maryland’s Future* 10-year funding period. The Board’s request notes this is less funding than originally estimated.
- The Board will utilize \$25.0 million in fund balance for the FY23 operating budget.

## 2. County Executive’s Request

The revised County Executive recommendation totals \$2,909,710,667, a \$52.0 million decrease from the Board’s request but a \$129.2 million increase over approved FY22. The Executive recommends a County contribution of \$1,839,071,460, a \$48.4 million decrease from the Board’s request and an increase of \$86.4 million over the approved FY22 amount. The revised recommended tax-supported budget of \$2.67 billion depicts an approximate 4% increase from the prior year.<sup>2</sup>

The revised Executive total budget of \$2.90 billion reflects two technical amendments: 1) an Executive recommended \$3.6 million reduction in the amount of funds appropriated to the Enterprise Fund as a passthrough to the County’s school bus camera program vendor to align with County revenue estimates and 2) a Council staff \$20.0 million reduction in assumed carryover balance to accurately reflect the fund balance status shown in MCPS’ April 2022 Monthly Financial Report. The recommended total tax-supported budget incorporates the second technical amendment as well. **The Executive’s recommended County Contribution amount should be**

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<sup>2</sup> The County Executive typically recommends only aggregate totals for the MCPS operating budget and does not identify category allocations. State law requires both the County Executive and the Council to specify changes in category recommendations. However, for many years only the Council has followed this requirement in its final appropriation.



**the focus of the Committee as it depicts the true difference between the Board’s request and the Executive’s recommendation as well as the substantial increase over FY22.**

**Related County Support.** The County Executive includes a summary chart of additional County support for MCPS in the recommended FY23 budget. The Council began tracking this related funding in recent years to provide a fuller context of all the County dollars that directly benefit the school system in addition to the MCPS agency appropriation. As these funds are not appropriated to the school system, they do not count toward the MOE requirement.

The table below shows a recommended FY23 total of \$347.6 million in additional County support for the school system above the MCPS local appropriation.

**Table 2. Additional County Support for MCPS in FY23**

<b>Additional County Support for MCPS in FY23</b>	
<b>MCPS Budget (in millions)</b>	<b>\$2,929.7</b>
Additional County funding (not included in MCPS budget)	
• Debt service on school construction bonds	\$157.3
• Pre-funding retiree health benefits	\$57.4
• Support services	\$114.6
• Technology modernization	\$18.2
<b>Total additional County funding</b>	<b>\$347.6</b>
<b>Total expenditures for MCPS</b>	<b>\$3,277.3</b>
Sources: County Executive Recommended FY23 Operating and Capital Budgets	
Numbers may not sum due to rounding.	

A few examples of departments/agencies providing support services for MCPS are the departments of Health and Human Services, Recreation, and Police; Montgomery County Public Libraries; Technology and Enterprise Business Solutions; Community use of Public Facilities; and the Maryland-National Capital Park and Planning Commission.

### **3. Maintenance of Effort (MOE) and Required County Contribution Funding Levels**

This section provides a brief history of the State MOE law (determines the minimum required County Contribution) as there have been many recent formula revisions: **the State has sought to mitigate any impact on schools systems of declining official enrollment counts as a result of the COVID-19 pandemic.**

**It is important to note that for FY23, the State requires counties to fund the greater of MOE or the local share of all wealth-equalized formulas (Blueprint)<sup>3</sup>. For MCPS, MOE is greater**

<sup>3</sup> Blueprint local share includes compensatory education, English language learner, special education, comparable wage index, full-day pre-kindergarten, college and career readiness, transitional supplemental instruction, and career ladder grant programs. Note some of the formulas includes will be included/excluded at different times during the 10-year period. The Feb. 10, 2022 E&C/HHS meeting discusses the fiscal implications of Blueprint more in depth.

[https://www.montgomerycountymd.gov/council/Resources/Files/agenda/cm/2022/20220310/20220310\\_ECHHS1.pdf](https://www.montgomerycountymd.gov/council/Resources/Files/agenda/cm/2022/20220310/20220310_ECHHS1.pdf)

**than the Blueprint local share.** In addition, please note that both the Board's request and the County Executive's recommendation for the County Contribution are thousands to hundreds of millions of dollars over the final FY23 MOE funding level of \$1.75 million. **If the recommended County Contribution amount were approved, the potential FY24 MOE per-pupil funding could raise from \$10,938<sup>4</sup> to \$11,912.**

**Pre-COVID-19 MOE.** The State MOE law originally required local jurisdictions to fund school systems at the same amount per pupil as the prior year. Any increase to the County contribution of new dollars above MOE added to the base calculation for the next year and could not be reduced in future years (absent a waiver). Non-recurring costs (as approved by the Maryland State Department of Education (MSDE)) were removed from the MOE calculation. The total funding level adjusted based on official enrollment changes (of the current school year) as well as funding above the minimum.

**COVID-19 Revisions.** The COVID-19 pandemic led to declines in the September 30 official enrollment counts in 2020 and 2021 which would have reduced the required MOE funding levels for both FY22 and FY23 compared to prior fiscal years. During the FY22 budget review process, the following actions occurred:

**Fiscal Year 2022 MOE.** For FY22, Governor Hogan included Hold Harmless Grants for every local education agency (LEAs) if the County Contribution was at least \$1 higher than the prior fiscal year County contribution. This action was made to protect LEAs from reduced County Contributions due to significant declines in enrollment. The September 30, 2020 official enrollment count showed a decrease of 3,647.75 FTE students, thus reducing the required MOE funding level from the County.

The Hold Harmless Grants provided MCPS \$29.7 million in additional State Aid that compensated for the unusual circumstances surrounding the decline in enrollment. The Council approved a FY22 County Contribution that was \$50,115 higher than the FY21 County Contribution (and \$40.4 million over MOE) and therefore MCPS received the Hold Harmless Grants. The MOE calculation utilized the September 30, 2019 official enrollment count and the FY21 County appropriation to determine the new per pupil funding amount of \$10,926. The MOE Certification Statement on ©78 depicts the MOE calculation for FY22.

**Predicted Fiscal Year 2023 MOE.** The 2021 General Assembly (convened during the FY22 budget review process) passed revisions (HB1372<sup>5</sup>) to the Blueprint for Maryland's Future in part to address the pandemic's effect on the September 30, 2020 enrollment count and the subsequent impacts on future funding. The FY23 MOE calculation was modified to use the FY21 County Contribution--therefore, exceeding MOE in FY22 would not increase funding requirements in future years. It also changed the formula to include the possible use of a 3-year moving average of official enrollment counts (minus the 2020-2021 school year or September 30, 2020). The modified formula is below:

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<sup>4</sup> MCPS notes \$10,938 as the per-pupil amount which is derived from the **actual** FY22 local contribution divided by the Sept. 30, 2019 enrollment. However, divided by the typical school year enrollment count (Sept. 30, 2020) the per-pupil amount is \$11,192.

<sup>5</sup> [https://mgaleg.maryland.gov/2021RS/fnotes/bil\\_0002/hb1372.pdf](https://mgaleg.maryland.gov/2021RS/fnotes/bil_0002/hb1372.pdf)

*{(FY21 Appropriation) divided by [greater of (Sept. 2019 FTE) or (3-year average of Sept 17, 18, 19)] multiplied by [greater of (Sept. 21 FTE) or (3-year moving average of Sept. 18,19,21)]}.*

For MCPS, the 3-year moving averages were the greater number compared to the singular actual enrollments as included in the formula. The Board's requested and Executive's recommended County contribution is \$165.5 million and \$117.7 million over the 2021 General Assembly revised MOE funding level, respectively.

It is important to note the State Department of Legislative Services (DLS) and MSDE disagree on the correct Montgomery County FY21 local appropriation amount to use in this calculation<sup>6</sup>. While a new revision for the FY23 MOE has been passed by the State, this disagreement still impacts the final FY23 MOE calculation. However, the Board's requested and the Executive's recommended County Contribution amount is still thousands to hundreds of millions of dollars over the newest FY23 MOE funding level requirement.

**New Fiscal Year 2023 MOE.** The 2022 General Assembly (convened during the current FY23 budget review process) passed House Bill 1450<sup>7</sup> which legislated additional revisions related to the Blueprint for Maryland's Future and the MOE calculation. **Specifically, for FY23 the County's MOE funding level must be equal to the County's FY21 local appropriation.** MSDE and DLS disagree on the correct FY21 appropriation amount for Montgomery County.

As noted in the beginning of this section, the Blueprint legislation requires counties to fund the greater of MOE or the Blueprint local share starting in FY23. Despite MOE calculation revisions and unknowns, MOE is still much greater than the required Blueprint local share. In addition, the Board's requested and the Executive's recommended County Contribution amounts are significantly higher than the estimated FY23 MOE funding level.

**Future MOE Implications.** Based on language from House Bill 1450<sup>8</sup>, there is no defined formula for the FY24 calculation (or beyond). MSDE has not confirmed the FY24 MOE formula at this time either. However, language in House Bill 1450 notes:

*"Beginning with the fiscal 2022 appropriation, the per pupil MOE level each year is based upon the greater of (1) the prior year full-time equivalent (FTE) enrollment and (2) the three-year moving average of FTE enrollment."*

**As this is the only reference for beyond FY23, Council staff estimates the FY24 MOE calculation will use the actual FY23 per-pupil funding amount as determined by the *final FY23 County Contribution amount* and multiply it by the greater of enrollment counts as identified above. Therefore, a higher than required County Contribution in FY23 will significantly raise the required MOE per-pupil amount (based on the September 30, 2021 official enrollment) to potentially \$11,912.**

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<sup>6</sup> <https://mgaleg.maryland.gov/pubs/budgetfiscal/2023fy-budget-docs-operating-R00A02-MSDE-Aid-to-Education.pdf> (pg. 28-30)

<sup>7</sup> [https://mgaleg.maryland.gov/2022RS/fnotes/bil\\_0000/hb1450.pdf](https://mgaleg.maryland.gov/2022RS/fnotes/bil_0000/hb1450.pdf)

<sup>8</sup> [https://mgaleg.maryland.gov/2022RS/fnotes/bil\\_0000/hb1450.pdf](https://mgaleg.maryland.gov/2022RS/fnotes/bil_0000/hb1450.pdf)

It is important to note that **final** MOE funding levels and per-pupil amounts for the current fiscal year are determined by MSDE and sent to LEAs in May. The MSDE certification statements also take into account approved non-recurring costs as submitted by LEAs and County leadership. For FY23, the County has submitted a total of \$1,256,902 in non-recurring costs (approval not yet determined).

## B. Revenue Summary

Table 3 below shows the FY21 actual and FY22 approved MCPS operating budget by revenue along with the FY23 BOE request and FY23 County Executive recommendation.

**Table 3. FY21 Actual –FY23 Requested MCPS Operating Budget by Revenue Source**

Source	FY21 Actual		FY22 Approved		FY23 BOE Request		FY23 CE Rec		FY22 CE Rec- Revised*	
	\$	%	\$	%	\$	%	\$	%	\$	%
County	1,752,612,120	63.6%	1,752,662,235	63.0%	1,887,507,207	63.7%	1,839,071,460	62.8%	1,839,071,460	63.2%
Fund Balance	25,000,000	0.9%	25,000,000	0.9%	25,000,000	0.8%	45,000,000	1.5%	25,000,000	0.9%
State	798,259,622	29.0%	822,232,792	29.6%	863,737,957	29.2%	863,737,957	29.5%	863,737,957	29.7%
Federal	83,806,189	3.0%	83,978,035	3.0%	88,351,003	3.0%	88,351,003	3.0%	88,351,003	3.0%
Other Sources	13,881,204	0.5%	12,281,204	0.4%	11,291,137	0.4%	11,291,137	0.4%	11,291,137	0.4%
Enterprise Funds	80,928,149	2.9%	82,588,149	3.0%	84,089,335	2.8%	80,489,335	2.7%	80,489,335	2.8%
Special Funds	1,769,775	0.1%	1,769,775	0.1%	1,769,775	0.1%	1,769,775	0.1%	1,769,775	0.1%
<b>Grand Total</b>	<b>2,756,257,059</b>	<b>100.0%</b>	<b>2,780,512,190</b>	<b>100.0%</b>	<b>2,961,746,414</b>	<b>100.0%</b>	<b>2,929,710,667</b>	<b>100.0%</b>	<b>2,909,710,667</b>	<b>100.0%</b>
<b>Tax-Supported Total</b>	<b>2,563,107,999</b>	<b>93.0%</b>	<b>2,584,707,485</b>	<b>93.0%</b>	<b>2,768,095,924</b>	<b>93.5%</b>	<b>2,739,660,177</b>	<b>93.5%</b>	<b>2,719,660,177</b>	<b>93.5%</b>

\*The revised CE recommendation includes a technical amendment that reflects MCPS' April 2022 Monthly Financial Report fund balance status.

## 1. Local Contribution

The Board's requested County Contribution of \$1.888 billion represents 64% of the total request. The County Executive's recommended County contribution of \$1.839 billion represents approximately 63% of the total request. The proportion of local funding has remained around 63-64% in recent years. Montgomery County contributes one of the highest proportions of local funding for public schools in the State. The chart below presents the most recently available data from the Department of Legislative Services' 2021 report on public school funding and enrollment<sup>9</sup>. Please note that MSDE identifies the FY22 per-pupil amount as \$10,926 based on the adjusted enrollment figure (using Sept. 30, 2019).

<sup>9</sup> <https://dls.maryland.gov/pubs/prod/NoPblTabPDF/2021LclGvtFin.pdf>

**Table 4. Local Per Pupil Funding**

**Local Funding for Public Schools in Fiscal 2021**

County	2020 Total Enrollment	Local Appropriation	Per Pupil	Ranking by Per Pupil Funding
Allegany	7,743	\$31,138,670	\$4,022	1. Worcester \$14,779
Anne Arundel	81,154	749,579,900	9,237	2. Montgomery 11,160
Baltimore City	75,300	287,346,700	3,816	3. Howard 11,018
Baltimore	108,326	861,085,777	7,949	4. Kent 10,710
Calvert	14,952	134,705,249	9,009	5. Talbot 10,164
Caroline	5,318	15,575,961	2,929	6. Anne Arundel 9,237
Carroll	24,252	198,407,700	8,181	7. Calvert 9,009
Cecil	14,226	86,367,865	6,071	8. Queen Anne's 8,511
Charles	26,039	195,747,170	7,517	9. Carroll 8,181
Dorchester	4,492	20,289,808	4,517	10. Garrett 8,069
Frederick	42,159	296,598,012	7,035	11. Baltimore 7,949
Garrett	3,491	28,170,094	8,069	12. Harford 7,577
Harford	36,547	276,927,778	7,577	13. Charles 7,517
Howard	56,298	620,300,000	11,018	14. Frederick 7,035
Kent	1,733	18,559,615	10,710	15. St. Mary's 6,550
Montgomery	156,976	1,751,862,120	11,160	16. Prince George's 6,382
Prince George's	127,827	815,795,000	6,382	17. Cecil 6,071
Queen Anne's	7,171	61,033,559	8,511	18. Washington 4,881
St. Mary's	16,725	109,542,921	6,550	19. Dorchester 4,517
Somerset	2,662	10,189,253	3,828	20. Allegany 4,022
Talbot	4,292	43,624,398	10,164	21. Somerset 3,828
Washington	21,143	103,208,100	4,881	22. Baltimore City 3,816
Wicomico	14,495	47,682,518	3,290	23. Wicomico 3,290
Worcester	6,360	93,992,139	14,779	24. Caroline 2,929
<b>Total</b>	<b>859,681</b>	<b>\$6,857,730,307</b>	<b>\$7,977</b>	

Source: Maryland State Department of Education, Local School Budgets, Department of Legislative Services

**History of Actual Local Contribution Amounts Over MOE.** The table below provides the Council’s approved amount over MOE for the FY18-FY23 (recommended) period. As shown in the table, the recommended increase is the highest amount over MOE that could be potentially approved in recent local action.

**Table 5. FY18-23 Amount over MOE**

Fiscal Year	Amount Over MOE
FY18	\$21,186,180
FY19	\$18,584,588
FY20	\$8,701,199
FY21	\$750,000
FY22	\$1,935,063
<b>FY23 (CE Rec)</b>	<b>\$86,759,340</b>

**2. Fund Balance**

The Board requested that \$25.0 million in fund balance be appropriated and the Executive recommended \$45.0 million in fund balance be appropriated for the FY23 budget. **Council staff recommends a technical amendment to revert the fund balance appropriation to \$25.0 million to reflect MCPS’ most recent financial report as of April 7, 2022<sup>10</sup>.** The report projects \$25.0 million to be used for FY23 with an additional \$2.2 million as projected available FY23

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[https://go.boarddocs.com/mabe/mcpsmd/Board.nsf/files/CD5M5L59947E/\\$file/Mo%20Finan%20Rpt%20220228.pdf](https://go.boarddocs.com/mabe/mcpsmd/Board.nsf/files/CD5M5L59947E/$file/Mo%20Finan%20Rpt%20220228.pdf)

Start-of-Year Fund Balance (7/1/22). While several factors may still affect the ultimate year-end amount, MCPS will achieve sufficient fund balance to meet the \$25.0 million target for use in the FY23 budget.

The fund balance reflects savings achieved by the school system and funds not spent in a given fiscal year. MCPS is prohibited by State law from ending the year in deficit; as a result, MCPS ends each year with some surplus. These funds cannot be spent by MCPS until the Council appropriates them. Typically, the Council re-appropriates fund balance as a resource for the following year's budget as part of the annual appropriation resolution. The fund balance appropriation is not part of MOE, in that it does not affect the per pupil amount nor can it be counted toward the County's MOE contribution.

### 3. State Aid and Blueprint

The Governor’s FY23 operating budget increased State Aid by approximately \$41.5 million over the FY22 level for a FY23 total of \$863.7 million. The 2023 fiscal year is also the first year in the official *Blueprint for Maryland’s Future* 10-year funding period. MCPS is still awaiting final details from MSDE regarding the General Assembly’s final budget allocations which could impact State totals. A summary of major State revenue amounts by category of aid from the Governor’s budget is provided in table 5 below.

**Table 6. Major State Revenue by Category of Aid**

Category	Funding Level	Change from FY22
Foundation Grant	\$424,688,660	\$40,486,961
Geographic Cost of Education Index	\$42,290,391	\$2,908,338
Limited English Proficiency	\$94,674,168	\$17,505,000
Compensatory Education	\$133,783,552	--
Students with Disabilities-Formula	\$58,396,708	\$14,027,169
Students with Disabilities-Reimbursement	\$19,050,700	--
Transportation	\$50,978,010	\$8,813,630

**The Blueprint for Maryland’s Future.** The Governor’s budget also includes \$38.8 million (a \$7.5 million increase) in restricted and unrestricted State Aid for the first official year of the Blueprint’s 10-year funding period. Table 6 below summarizes the funding allotments in the FY23 budget.



**Table 7. Blueprint for Maryland’s Future Funding**

<b>Blueprint Program</b>	<b>Recommended Funding for MCPS</b>
Concentration of Poverty Grant	\$8,657,336
National Board-Certified Teachers	\$1,889,170
Transitional Supplemental Instruction	\$4,954,845
College and Career Readiness	\$3,080,362
Transition Grant	\$7,712,745
Pre-Kindergarten*	\$12,549,473

*\*Approximately \$2.7 million is earmarked for publicly funded private pre-kindergarten providers in the County.*

**State Aid Categorization.** At the time of this staff report publication, MCPS notes they are awaiting final State Aid guidance from the Maryland State Department of Education (MSDE) to determine unrestricted and restricted State Aid amounts. Therefore, final totals for the Grant Fund and Current Fund may have to be adjusted based on the final State guidance. If additional information is provided after the Committee’s review, Council staff will share it during the full Council review.

**4. COVID-19 Relief Funding: Elementary and Secondary School Emergency Relief (ESSER) Fund**

Due to the COVID-19 pandemic, MCPS has been awarded federal and state relief funding. During last year’s budget discussion, the Committee comprehensively reviewed the entire scope of relief funding for MCPS. The Council has continued to review and approve federal relief appropriations at the Board’s request: the most recent appropriations being ESSER III (late 2021) and April 19’s introduction of several Individuals with Disabilities Act, Part B grants and the Transitional Supplemental Instruction grant. This year, the focus of the discussion will be on ESSER funding, specifically ESSER III. The table below provides a summary of the three ESSER grants as of February 2022. **Please note as of March 31, 2022, the total available is approximately \$165.0 million.**

**Table 8. ESSER I, II, and III Funding Summary**

	<b>Grant End Date</b>	<b>Grant Amount</b>	<b>Funds Spent/Enc</b>	<b>Funds Available</b>
<b>ESSER I</b>	9/30/22	\$24.8	\$20.1	\$4.7
<b>ESSER II</b>	9/30/23	\$112.3	\$62.3	\$50.0
<b>ESSER III</b>	9/30/24	\$252.2	\$33.9	\$218.3

MCPS has provided the following three tables to summarize how they have utilized the ESSER funding (as of February 2022). A majority of the ESSER I and II funding has been expended or is encumbered.

**Table 9. ESSER I Funding Update (Feb. 2022)**

**ESSER I Budget by Program**  
End Date 9/30/2022

<b>Program</b>	<b>Budget (in Millions)</b>	<b>Actual Expenditures &amp; Encumbrance (in Millions)</b>	<b>Funds Available (in Millions)</b>
ESOL	\$ 0.7	\$ 0.7	\$ -
Non-publics	\$ 2.0	\$ 2.0	\$ -
Professional Development	\$ 1.2	\$ 1.2	\$ -
Technology	\$ 20.8	\$ 16.1	\$ 4.7
Benefits	\$ 0.1	\$ 0.1	\$ -
<b>Grand Total</b>	<b>\$ 24.8</b>	<b>\$ 20.1</b>	<b>\$ 4.7</b>

**Table 10. ESSER II Funding Update (Feb. 2022)**

**ESSER II Budget by Program**  
End Date 9/30/2023

<b>Program</b>	<b>Budget (in Millions)</b>	<b>Actual Expenditures &amp; Encumbrance (in Millions)</b>	<b>Funds Available (in Millions)</b>
Classroom Monitors	\$ 2.5	\$ 2.3	\$ 0.2
Curriculum	\$ 2.6	\$ 0.8	\$ 1.8
Operations - HVAC	\$ 5.0	\$ 2.8	\$ 2.2
Professional Development	\$ 15.2	\$ 10.4	\$ 4.8
Special Education	\$ 10.5	\$ 2.7	\$ 7.8
Strategic Partnerships	\$ 5.2	\$ 3.6	\$ 1.6
Summer School	\$ 20.9	\$ 22.5	\$ (1.6)
Targeted Support and Improvement Schools	\$ 0.1	\$ -	\$ 0.1
Technology	\$ 20.0	\$ 12.5	\$ 7.5
Tutoring	\$ 25.0	\$ 1.9	\$ 23.1
Benefits	\$ 5.3	\$ 2.8	\$ 2.5
<b>Grand Total</b>	<b>\$ 112.3</b>	<b>\$ 62.3</b>	<b>\$ 50.0</b>

**ESSER III.** The largest and most current ESSER award is the \$252 million ESSER III award. The February 2022 update depicts the following breakdown of fund usage. It is important to note that MCPS can utilize these funds through September 30, 2024 (partially into FY25). A more detailed allocation breakdown can be found on ©92 showing projected use by fiscal year and updated expenditures and encumbrances as of March 31, 2022. The most recently available data shows approximately \$165.0 million is still available.



**Table 10. ESSER III Funding Update**

**ESSER III Budget by Program**  
End Date 9/30/2024

<b>Program</b>	<b>Budget (in Millions)</b>	<b>Actual Expenditures &amp; Encumbrance (in Millions)</b>	<b>Funds Available (in Millions)</b>
Athletics	\$ 0.4	\$ -	\$ 0.4
Food Services	\$ 20.6	\$ -	\$ 20.6
Mental Health	\$ 24.8	\$ -	\$ 24.8
Plant operations and Maintenance	\$ 16.0	\$ 4.9	\$ 11.1
Professional Development	\$ 19.8	\$ -	\$ 19.8
Retention and Recruiting	\$ 27.2	\$ 27.0	\$ 0.2
Special Education	\$ 16.7	\$ -	\$ 16.7
Strategic Partnerships	\$ 10.5	\$ -	\$ 10.5
Student Quarantine	\$ 0.5	\$ -	\$ 0.5
Summer School	\$ 22.1	\$ -	\$ 22.1
Support for Newcomers	\$ 0.2	\$ -	\$ 0.2
Support to most poverty impacted schools	\$ 11.2	\$ -	\$ 11.2
Technology	\$ 20.0	\$ -	\$ 20.0
Tutoring	\$ 13.0	\$ -	\$ 13.0
Virtual Academy	\$ 23.5	\$ -	\$ 23.5
Wellness Programs	\$ 2.4	\$ -	\$ 2.4
Benefits	\$ 23.4	\$ 2.1	\$ 21.3
<b>Grand Total</b>	<b>\$ 252.2</b>	<b>\$ 33.9</b>	<b>\$ 218.3</b>

The ESSER III funding will be discussed more in Section D, however, it is important to note that this award has a broad eligibility use policy and a sizable amount of the award has not yet been expended or encumbered.

**C. Racial Equity and Social Justice ©16**

Council staff has summarized MCPS’ chapter-by-chapter racial equity and social justice overview provided as a result of Bill 44-20 requiring the Executive to note how each recommended budget advances racial equity and social justice.

It is important to note that MCPS is committed to racial equity and social justice in all aspects of school and learning as depicted in their “All Means All” approach and their “All In: Equity and Achievement Framework” composed of three main components: 1) Evidence of Learning; 2) the Equity Accountability Model; and 3) Equitable Access to Resources. The school system is also undergoing an Antiracism System Audit<sup>11</sup> and continues to collect qualitative data on race and social justice to improve the entire system.

**Chapter Overview.** The budget transmittal includes the following overview on how each chapter in the MCPS budget promotes racial equity and social justice in the school district ©16.

Each chapter positively impacts equity by...

<sup>11</sup> <https://www.montgomeryschoolsmd.org/antiracist/>

- **Chapter 1, Schools:** Ensuring each school is staffed to support students to level the playing field and provide them with access to the curriculum and opportunities to learn.
- **Chapter 2, Teaching, Learning, and Schools:** Collaborating with the Board, MCPS central services and school-based staff, and key community stakeholders to develop programs that offer targeted support, equitable access, the well-being of students and staff, and outreach to families.
- **Chapter 3, Curriculum and Instructional Programs:** Continually evaluating and selecting curricular materials that are responsive and reflective to our diverse students. The focus will be on increasing access and opportunities for traditionally marginalized students.
- **Chapter 4, Special Education:** Collaborating with MCPS central services and school-based staff to provide technical support, develop trainings, analyze and evaluate staffing and education models, and more.
- **Chapter 5, Student Services and Engagement:** Addressing the impacts of poverty and system and institutional racism, trauma of immigration, effects of disciplinary consequences, and lack of access to adequate and appropriate physical and mental health, disproportionate impacts Black or African American and Hispanic/Latino students and their families living in poverty and less affluent communities face every day.
- **Chapter 6, Strategic Initiatives and Districtwide Services and Supports (New):** Ensuring the use of Evidence of Equity questions in policy development; leading the antiracist system audit; culturally response community engagement policy; maintain productive relationships with employees and three employee associations.
- **Chapter 7, Technology Support and Integration:** Using technology that will help address issues such as inadequate Internet services and ensuring all students and families have the tools needed to effectively learn both in and out of school.
- **Chapter 8, Operations:** Ensuring every student has access to a safe and nurturing learning environment; safe and reliable transportation; instructional materials; and high-quality nutritious meals.
- **Chapter 9, Finance:** Formulating and submitting the official operating budget as well as allocating the funds appropriated to meet the staffing guidelines included in the budget.
- **Chapter 10, Human Capital Management:** Building a diverse workforce prepared to meet the unique needs of today's diverse learners.
- **Chapter 11, Administration and Oversight:** Implementing the "All Means All" approach to ensure all students receive a high-quality public education.

#### D. Expenditure and Programmatic Adjustments

The Board’s requested budget includes additions totaling \$182,979,763 over the actual FY22 County Contribution of \$1,754,247,868. The increase encompasses: 1) compensation and benefits; 2) new development and specialist positions; 3) State-related expenditures; and 4) additional key investments. The key investments areas include: (1) most poverty impacted schools; (2) wellbeing, safety, and security; (3) digital learning and support; and (4) Blueprint focus areas.

Table 11 below highlights the comprehensive scope of additions.

**Table 11. Recommended Fiscal Year 2023 Expenditure and Programmatic Adjustments**

Item	Increase
<b>Compensation/Benefits</b>	
Continuing Salaries	\$96,091,034
Employee Benefits	\$11,000,343
EBP- Employee Benefits	\$30,000,000
<b>Key Positions</b>	
Staff Development Teachers (ES)	\$149,388
Staff Development Teachers (MS)	\$484,584
Staff Development Teachers (HS)	\$605,730
Reading Specialists	\$143,938
Media Specialist	\$83,035
School counseling, residency, administration specialist	\$118,300
Pre-Kindergarten	\$299,114
Security Assistants	\$300,000
<b>Key Investments</b>	
Most Poverty Impacted Schools Total	
Testing Coordinator Stipends	\$678,195
Consulting Principal	\$180,890
Well-being, Safety, and Security Total	
Communications Firm	\$500,000
Security Rover Positions	\$866,201
Cluster Security Coordinators	\$351,030
Security Training Coordinators	\$245,820
Summer Training	\$243,950
~100 Security Cameras in ES	\$250,000
Digital Learning & Support	
Human Capital Management System	\$5,000,000
Digital Learning Platform Expansion	\$1,248,408
Enhance Existing Technology	\$800,000
Pre-K Expansion	
	\$3,330,199
Community Schools	
	\$3,248,476
National Board-Certified Teachers	

Salary Increases	\$2,500,000
<b>State Related Expenditures</b>	
State Revenue Adjustment (actual minus estimate) *	\$3,377,073
State Teacher Pension System	
Rate Increases	\$8,779,223
Private School Pre-K Providers	
To recover funding allocated to private providers through MCPS*	\$2,706,356
<b>Miscellaneous</b>	
New School/Additional Space <sup>12</sup>	\$5,879,007
Rate Changes/Other	\$6,896,542
<b>Total</b>	<b>\$186,356,836</b>

\*Note: Council staff highlights the State revenue adjustment is a requested County Contribution increase to close the gap between their originally estimated State Aid total and actuals. Final State Aid awards from MSDE are forthcoming.

\*\*Note: Council staff highlights that MCPS originally estimated \$6.5 million in FY23 pre-kindergarten funding but received \$12.5 million (a \$6.6 million increase) from the State with the note that \$2.7 million would be provided to publicly funded private providers. As a result, MCPS' requested \$2.7 million increase in County Contribution is not adjusting for lost revenue (compared to estimates) as the actual State Aid is still \$3.3 million higher than MCPS' original estimates.

**Revenues to Support Expenditure and Programmatic Adjustments.** Section B in this staff report provided a high-level overview of the main funding sources for MCPS operating budget. Section B highlighted significant increases in both the recommended County Contribution (a substantial increase over MOE compared to FY18-FY22) and State Aid (especially when compared to the prior year's decreases). However, when reviewing the details of the additions included in the requested FY23 operating budget (Table 11), it is important to also consider the full breadth of available funding resources as well as increases to existing revenue sources.

**Table 12. Revenue Sources Summary**

<b>New/Increases in Revenue Sources</b>	<b>Amount</b>
Savings Due to Declines in Enrollment	\$7,764,789
Realignment Savings	\$2,184,089
Recommended County Contribution Increase	\$84,823,592
State Aid Increase <sup>13</sup>	\$41,505,165
Monthly Financial Report Available Balance	\$2,151,287
<b>Est. Subtotal</b>	<b>\$138,428,922</b>
ESSER III Available Funds (3/31/22)	\$164,960,010
<b>Est. Total</b>	<b>\$303,388,932</b>

<sup>12</sup> Specifically related to Gaithersburg Elementary School #8 and Clarksburg Elementary School #9.

<sup>13</sup> Final state aid award may have increased from the Governor's FY23 recommendation.

**Declines in Enrollment and Realignment Savings.** MCPS annually reviews their operating budget to determine potential internal “realignments” or savings to be used elsewhere within their budget. This year, MCPS identified \$2,184,089 in realignment savings. Therefore, the Board’s operating budget request did not request additional funding of \$2.2 million, but rather reutilized it for another purpose. It is important to note that these realignment savings are not permanently set for the expenditures they have internally identified.

In addition to realignment savings, MCPS identified savings of \$7,764,789 million due to the decline in the estimated enrollment projection and the actual enrollment count. MCPS enrollment figures and projections have not returned to pre-pandemic level expectations and has continued to decline: 156,738 students in school year 2020-2021 and 154,391 students in the current school year 2021-2022. The 2019-2020 school year had an official enrollment of 160,386 students. It is important to remember that the State MOE law helps protect **per-pupil funding** amounts and total MOE funding levels are meant to fluctuate based on enrollment count. Montgomery County continues to have one of the largest per-pupil funding levels in the state (second highest as of 2021).

**Recommended County Contribution Over FY22.** While the County Executive’s recommendation did not fully fund the Board’s requested County Contribution amount, the recommendation is still a \$86.4 million increase over the FY22 contribution amount and a \$86.8 million increase over MOE. This is a substantial increase from recently approved actual contribution amounts over MOE. Under the original FY23 MOE formula (which was used during the Board and Executive budget construction process), the Executive’s recommendation is \$117.7 million over MOE.

**State Aid Increase Over FY22.** The Governor’s FY23 recommended budget included a \$41.5 million increase over FY22 for MCPS. MCPS awaits notice from MSDE on final award allocations, however, early estimates show a potential small increase from the Governor’s recommendation. While this funding has various stipulations associated with the awards, the focus areas overlap with key priorities reflected elsewhere in MCPS’ budget including special education; most poverty impacted schools; learning loss; college and career readiness; pre-kindergarten and more.

**Monthly Financial Report.** Every month, the Board reviews and transmits their Monthly Financial Report to the Council. The most recent report was reviewed on April 7, 2022. It includes the following table summary highlighting that \$25.0 million will be used as fund balance to help fund the FY23 operating budget and that \$2.2 million remains as available projected FY23 Start-of-Year Fund Balance. The Council may want to consider whether a portion of the available FY23 available fund balance amount can be used as a resource for the MCPS FY23 operating budget.

**Table 13. April 2022 Monthly Financial Report**

	<b>As of February 28, 2022</b>
FY 2021 End-of-Year Fund Balance	\$31,281,287
Amount Used to Fund FY 2022 Budget	(25,000,000)
Start of FY 2022 Fund Balance	6,281,287
FY 2022 Projected Revenue Deficit	(3,330,000)
FY 2022 Projected Expenditure Balance	24,200,000
Projected Amount for Funding FY 2023 Budget	(25,000,000)
FY 2023 Projected Start-of-Year Fund Balance as of 7/1/22	\$2,151,287

**ESSER III ©92.** Overall, the identified additions to in the requested FY23 operating budget and the eligible areas for ESSER III funding overlap significantly. As noted above, MCPS reports a total of \$165.0 million in available ESSER III funds remaining as of March 31, 2022.

The U.S. Department of Education describes a broad applicable use policy for the ESSER III funding award. The full summary of what ESSER III intends to address can be found on ©93—overall, it includes:

- Learning loss
- Social, emotional, and academic needs
- Disproportionate impacts on underrepresented student subgroups
- Public health preparedness
- Sanitization and indoor air-quality
- Technology
- Mental health services

The March 31, 2022, table from MCPS provides the most recently available detailed allocation breakdown of ESSER III funding by fiscal year (2022-2024) including actual expenditures; encumbrances (projected/actual); and available funding. While funding is projected out through FY24, MCPS notes the following:

*“MCPS developed the federal funding allocation on stakeholder input to address the impact of the pandemic. MCPS has developed a plan to monitor and evaluate the programs originally funded or enhanced through federal funding to determine their effectiveness. The monitoring will help MCPS determine which programs to continue, modify, or discontinue all together.”*

Therefore, MCPS is already expecting to consistently reevaluate effectiveness and priorities throughout the end of the ESSER III funding period and adjust expenditures over the course of the grant award period. Similarly, MCPS can incorporate changes now to meet certain key FY23 needs, if necessary. A comprehensive approach to evaluate Federal resources within the overarching funding context seems particularly appropriate given the overlap between some of the requested new or increased elements of the FY23 operating budget request and areas identified as eligible for ESSER III funding.

## E. Conclusion

**In Council staff’s view, there are sufficient resources given the increased funding in the Executive’s revised total budget recommendation and available Federal funding to support the Board of Education’s requested priorities and program objectives, recognizing that fiscal constraints and affordability considerations will require some adjustments and prioritization within the scope of the request.**

Council staff also highlights the concerns around future fiscal sustainability measures during this budget review process, as increases to the County Contribution impact MOE and future required minimum funding levels as enrollment returns to pre-pandemic levels. In addition, emergency relief funding is not expected beyond September 30, 2024, which presents a unique issue for both the FY25 and FY26 budget discussions as MCPS determines what are base budget needs. The evaluation and planning process MCPS describes for the programs and efforts supported by Federal funding will be critical in the upcoming year to determine the level and types of services that are both needed and sustainable as the school system continues to transition through this stage of the COVID-19 pandemic experience.

This packet contains:

Board of Education Request

County Executive Recommendation

MSDE MOE FY22 Certification Statement

Monthly Financial Report

ESSER III March 31 Detailed Breakdown

ESSER III Applicable Uses

Circle Page #s:

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# FY 2023 Operating Budget

Montgomery County Public Schools, Rockville, Maryland

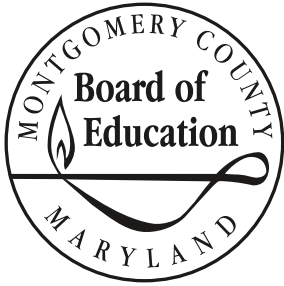
Tentatively Adopted by the Board of Education  
February 2022

Fiscal and School Year Ending June 30, 2023

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

[www.montgomeryschoolsmd.org/budget](http://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*

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*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*

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Rockville, Maryland 20850  
[www.montgomeryschoolsmd.org](http://www.montgomeryschoolsmd.org)



# MONTGOMERY COUNTY BOARD OF EDUCATION

*Expanding Opportunity and Unleashing Potential*

850 Hungerford Drive ♦ Room 123 ♦ Rockville, Maryland 20850

March 1, 2022

The Honorable Marc Elrich, County Executive  
Executive Office Building  
101 Monroe Street, 2nd Floor  
Rockville, Maryland 20850

The Honorable Gabe Albornoz, President,  
and Members of the Montgomery County Council  
Stella B. Werner Council Office Building  
100 Maryland Avenue, 6th Floor  
Rockville, Maryland 20850

Dear Mr. Elrich, Mr. Albornoz, and Councilmembers:

I am pleased to submit the Montgomery County Board of Education's Fiscal Year (FY) 2023 Operating Budget Request for Montgomery County Public Schools (MCPS). It is a result of internal and external feedback coupled with extensive analysis of our programs and outcomes.

We are in extraordinary times and this results in an extraordinary operating budget for MCPS. The Board is requesting an operating budget of \$2,961,746,414 for FY 2023. This is an increase of \$179,648,591, or 6.5 percent, compared to the current FY 2022 operating budget. This budget continues our focus on students, classrooms, and schools. The budget provides the funding needed to contend with the impact that the pandemic has had on our students and staff, their teaching and learning, social emotional well-being, and safety and security.

The MCPS tax-supported operating budget (excluding grants and enterprise funds) for FY 2023 is \$2,768,095,924, an increase of \$142,161,039, or 5.5 percent, compared to the current FY 2022 tax-supported budget. This budget assumes Montgomery County will continue to fund \$27,200,000 of MCPS retiree health benefits costs from the county's Consolidated Other Post-employment Benefits Trust Fund.

State law as prescribed in House Bill 1372, *Blueprint for Maryland's Future*, passed by the state legislature in the spring 2021 requires the county to provide a minimum of \$1,721,964,276 in local funding for MCPS, based on the Maintenance of Effort law. However, the extraordinary needs we face as the largest school district in the State of Maryland are great in FY 2023, and the Board's budget request seeks \$165,542,931 more than the minimum funding level required by the state law. These additional investments are essential if we are to maintain the quality education provided by our school system and address the needs of our students and staff.

Governor Lawrence J. Hogan Jr.'s FY 2023 budget submitted to the Maryland General Assembly on January 19, 2022, reflected a total of \$863,737,957 in state aid for MCPS. This is an increase of \$41,505,165 in all combined state aid categories compared to FY 2022. This includes funding from the landmark *Blueprint for Maryland's Future* legislation. It was disappointing that MCPS received only \$252 per student in funding from the *Blueprint for Maryland's Future* when the statewide average was \$553 per student. Moreover, MCPS ranked 20th of the 24 school districts with a per pupil amount of \$6,616 when the statewide average was \$9,183. MCPS had anticipated faring better as a result of state aid and specifically *Blueprint for Maryland's Future* funding than what was included in the governor's FY 2023 state budget.

As in past years, this FY 2023 operating budget assumes that it will be partially funded by the FY 2022 end-of-year fund balance for MCPS. The amount projected to be available to fund the FY 2023 budget is \$25,000,000. This is the same amount used to fund the operating budget the past few years.

The Board's FY 2023 operating budget includes targeted investments for key bodies of work, including investments for the well-being, safety, and security of our students and staff for our most poverty impacted schools, digital learning enhancements, and funding for a new Human Capital Management System. This budget expands early childhood learning opportunities in the county. It ensures that a full-time staff development teacher is in each one of our 210 schools for FY 2023. It also ensures that there is a full-time reading specialist in all of our 136 elementary schools for the 2022–2023 school year. This budget establishes a Welcome Center for our school district so that new students and their families are welcomed and receive the services and supports they need to be successful in MCPS. The budget dedicates resources to expand our career pathways program for support staff desiring to enter the classroom as teachers and for teachers and other staff to grow and become administrators, supervisors, or department directors. This program is critical as we face difficulty filling certain positions. Finally, this budget provides funding to ensure that our employees are paid competitive wages while recognizing they have worked tirelessly during the pandemic.

As in the past, the FY 2023 operating budget request was developed through a variety of collaborations. The Board held three public hearings on January 10 and 18, 2022, and February 22, 2022, and heard testimonies from almost 100 individuals. The Board held four work sessions on the operating budget on January 11, 19, and 25, 2022, and February 14, 2022. Board members spent a great number of hours analyzing the budget and submitted numerous questions to MCPS staff, which eventually led to the Board's tentatively adopted budget request on February 24, 2022.

The top priority of this budget continues to be maintaining the high levels of achievement for many of our students and, at the same time, eliminating those opportunity gaps that most heavily impact our Black or African American students, our Hispanic/Latino students, children who live in poverty, English Language Learners, and our students who receive Individualized Education Program services. The FY 2023 Operating Budget advances equity and excellence for all students

The Honorable Marc Elrich  
The Honorable Gabe Albornoz and  
Members of the County Council

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March 1, 2022

in MCPS. We are committed to ensuring that all students are prepared for success in college, career, and community. One of our fundamental responsibilities is to prepare all students to lead the workforce in the future. To ensure that all students are able to achieve at the highest levels, MCPS is committed to ensuring that student outcomes are not predictable by race, ethnicity, socioeconomic status, or educational need. The Board of Education looks forward to working with you in the coming weeks and months to fund an FY 2023 operating budget for MCPS that meets the needs of all our students.

Sincerely,  


Brenda Wolff  
President

BW:MBM:ESD:RR:tpk

Enclosure






Office of the Superintendent of Schools  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

February 24, 2022

MEMORANDUM

To: Members of the Board of Education

From: Monifa B. McKnight, Interim Superintendent of Schools 

Subject: Tentative Adoption of the Fiscal Year 2023 Operating Budget

**Executive Summary**

On January 10, January 18, and February 22, 2022, the Board of Education held three public hearings on the Interim Superintendent's Recommended Fiscal Year (FY) 2023 Operating Budget. In addition, the Board held four work sessions on January 11, 19, and 25, and February 14, 2022, on the recommended operating budget for Montgomery County Public Schools (MCPS). Today, I am submitting to the Board my amended Recommended FY 2023 Operating Budget for MCPS totaling \$2,961,746,414. This is an increase of \$179,648,591, or 6.5 percent, compared to the current FY 2022 budget. The FY 2023 tax-supported budget (excluding grants and enterprise funds) is \$2,768,095,924, an increase of \$142,161,039 or 5.5 percent compared to the current FY 2022 tax-supported budget. The amended budget of \$2,961,746,414 is an increase of \$30,928,748 compared to \$2,930,817,666 that I initially recommended to the Board on December 16, 2021.

At the time I introduced the Recommended FY 2023 Operating Budget for MCPS at Seneca Valley High School, we were uncertain of funding that would be included in the governor's FY 2023 state budget for MCPS. We did not know if the state budget would include "hold harmless" provisions similar to FY 2022 for the student enrollment decline in school districts across the state. Furthermore, it was unclear what increase we would receive from the *Blueprint for Maryland's Future* legislation. As a result of our revenue uncertainty, we identified the initial budget recommendation as a "continuing services" budget, although it was much more than just continuing the same level of services for our students. We included investment proposals such as: (1) 1.0 dedicated staff development teacher in every school; (2) 1.0 reading specialist teacher for every elementary school; (3) establishing a Welcome Center for students and families new to our district; (4) implementing the *Blueprint for Maryland's Future (Blueprint)* provision of expanding access to high-quality full-day prekindergarten programs for 3- and 4-year old children; and (5) invigorating our career pathways program. Still, we knew the needs of our students were great due to the continuing effects of the Novel Coronavirus SARS-COV-2 (COVID-19) pandemic. Once we knew the funding included in the governor's budget and heard

from our community in the three public hearings and from Board members in the four budget work sessions, it increasingly was clear that additional resources were necessary to address our students' and staff needs during these unprecedented times.

To that end, we have been reviewing and determining the services that our students deserve, and we recognize that a same or continuing services budget is insufficient to meet these needs. During the February 14, 2022, work session, we outlined a series of additional investments that I am recommending for FY 2023 to advance key bodies of work outlined in the Board's strategic plan and our District Strategic Initiatives Implementation plan.

We are grateful that you, as a Board, understand these extraordinary times call for an extraordinary operating budget for MCPS for FY 2023 to make our students whole so they fully benefit from their instructional programs. With this extraordinary operating budget request, we want to (1) rebuild trust with the community as we navigate through uncharted terrain; (2) respond to the social emotional well-being, mental health, and safety and security concerns; and (3) focus and refocus on teaching and learning that is the purpose of a school system, recognizing the transformative power that teaching and learning has for ALL of our students regardless of race, gender, ethnicity, socio-economic status, language, or zip code.

During these austere times, we have been fortunate to receive federal relief funding to pair with our local funding in order to support what the needs of our students. These federal funds were provided as temporary relief to the pandemic. Maryland Education Article 4-205(k) requires me, as interim superintendent, to seek every way to secure adequate funds from local authorities for the support and development of the public schools in our county. This amended Recommended FY 2023 Operating Budget seeks adequate funding needed for this school district.

This revision to my Recommended FY 2023 Operating Budget includes a revenue adjustment increase of \$30,928,748 compared to what was included in my December 16, 2021, budget. This reflects a decrease of \$3,377,073 in the amount of state aid included in the FY 2023 state budget for MCPS that Governor Lawrence J. Hogan Jr., presented to the General Assembly on January 19, 2022,. The district's enrollment and wealth relative to the other 22 counties and the City of Baltimore are key factors in determining state aid that we receive each year. MCPS had a decrease of 2,328.75 eligible Full-time Equivalent (FTE) students on September 30, 2021, compared to one year earlier. This was nearly 40 percent of the overall statewide decrease of 5,911.25 students. The local per pupil wealth in Montgomery County increased by 2.9 percent, or 0.2 percent more than the statewide average increase of 2.7 percent. As Montgomery County slightly is wealthier in the latest state aid calculations than the statewide average which, through wealth equalization, results in less funding for MCPS. Finally, based on the *Blueprint* legislation, MCPS received a total of \$252 per student when the statewide average was \$553 per student. As a result, an increase of \$34,305,821 in the local contribution from Montgomery County is required for this amended Recommended FY 2023 Operating Budget.

My amended FY 2023 Operating Budget reflects an increase of \$30,928,748 in funding and 75.050 FTE positions. These positions have been added for key bodies of work and for other adjustments in the budget.

Following is a summary chart that reflects the revisions to the Recommended FY 2023 Operating Budget.

Montgomery County Public Schools  
FY 2023 Operating Budget

	FY 2022 <u>Current Budget</u>	FY 2023 <u>Recmd. Budget</u>	FY 2023 <u>Amended Budget</u>	FY 2023 Amended Changes from <u>FY 2022</u>
Total Expenditures	\$2,782,097,823	\$2,930,817,666	\$2,961,746,414	\$179,648,591
Local Revenue	1,754,247,868	1,853,201,386	1,887,507,207	133,259,339
State Revenue	822,232,792	867,115,030	863,737,957	41,505,165
Fund Balance	25,000,000	25,000,000	25,000,000	-
Fed/Other Revenue	<u>180,617,163</u>	<u>185,501,250</u>	<u>185,501,250</u>	<u>4,884,087</u>
Total Revenue	\$2,782,097,823	\$2,930,817,666	\$2,961,746,414	\$179,648,591

Details of the revisions to the Recommended FY 2023 Operating Budget submitted to the Board on December 16, 2021, follow.

## Revenue

### *State Revenue*

On Wednesday, January 19, 2021, Governor Hogan submitted his FY 2023 budget to the Maryland General Assembly. Based on the governor's FY 2023 state budget, a total of \$863,737,957 in state revenue is anticipated for MCPS. My recommended FY 2023 budget had included an estimate of \$867,115,030 in state revenue. In comparison, the governor's budget reflects an overall decrease of \$3,377,073 compared to the recommended budget.

Unlike in FY 2022, the governor did not fund the enrollment and transportation hold harmless grants in FY 2023. Because of the significant decrease in the number of students/families completing the Free and Reduced-price Meals System (FARMS) forms while all students have been receiving meals at no cost during the pandemic, the governor's FY 2023 state budget holds school districts harmless in Compensatory Education funding. As a result, our Compensatory Education funding for FY 2023 is the same amount as in FY 2022.

It is difficult to accurately predict the amount of state aid MCPS will receive because the formulas are not only based on our school district's enrollment compared to the rest of the school districts in the state but also on our county's wealth relative to the rest of the counties in the state. In addition, we are not privy to what initiatives the governor will include in the state education budget.



Following is a summary of the major state revenue amounts by category of aid for MCPS.

**Foundation Grant:** The Governor's FY 2023 budget provides \$424,688,660, an increase of \$21,711,069 compared to the recommended budget for the Foundation Grant, which is distributed on the basis of enrollment and wealth. The Foundation Grant is the largest source of state aid. The per pupil funding for the Foundation grant increased considerably from FY 2022 to FY 2023 as certain *Blueprint* funding, including the teacher salary increase funding, was moved into the Foundation grant.

**Geographic Cost of Education Index (GCEI):** The Governor's FY 2023 budget provides \$42,290,391 for GCEI, an increase of \$3,188,400 compared to the recommended budget. GCEI is designed to provide additional funding to school districts due to the high cost of educating students in certain counties.

**English Learners:** The Governor's FY 2023 budget provides \$94,674,168, an increase of \$14,178,463 compared to the recommended budget based on the number of students receiving English learner services.

**Compensatory Education:** The Governor's FY 2023 budget provides \$133,783,552, the same amount as FY 2022, for compensatory education revenue related to the number of students who are economically disadvantaged in the district. The *Bridge to Excellence in Public Schools Act of 2002* directs this aid according to the number of students eligible to receive FARMS services. This is a decrease of \$43,841,991 compared to the amount included in the recommended budget.

**Students with Disabilities-Formula:** The Governor's FY 2023 budget provides \$58,396,708, an increase of \$12,989,137 compared to the amount included in the recommended budget to support students with disabilities.

**Students with Disabilities-Reimbursement:** Working with the MCPS Office of Special Education, the recommended FY 2023 operating budget included estimated revenue totaling \$19,050,700 for funding that MCPS receives from the state for supporting students placed in nonpublic special education schools.

**Transportation:** The Governor's FY 2023 budget provides \$50,978,010, an increase of \$4,936,426 compared to the amount in the recommended budget, for the transportation of students to and from school as well as aid for transporting students with disabilities.

***The Blueprint for Maryland's Future:*** The Governor's FY 2023 budget includes \$38,843,931 in both restricted and unrestricted state aid in support of programs that were funded from the *Blueprint* legislation. This is a decrease of \$16,538,577 compared to the estimated amount of *Blueprint* funding in the recommended budget. This \$38,843,931 in funding includes the following: Concentration of Poverty, \$8,657,336; National Board-Certified teacher salary increase, \$1,889,170; prekindergarten,

\$12,549,473; transitional supplemental instruction, \$4,954,845; college and career readiness, \$3,080,362; and transition grant, \$7,712,745. Approximately \$2,706,356 of the \$12,549,473 prekindergarten funding is earmarked for the publicly funded private prekindergarten providers in Montgomery County.

### *Local Revenue*

Based on revenue and expenditure adjustments previously highlighted, an increase of \$34,305,821 in the local contribution is reflected in this amended budget compared to the December 16, 2021, budget recommendation. The total amount for FY 2023 from local revenue is \$1,887,507,207, an increase of \$133,259,339 compared to FY 2022. The amount of local funding for FY 2023 more than the Maintenance of Effort law prescribed in House Bill 1372, *Blueprint for Maryland's Future*, is \$165,542,931.

### *MCPS Fund Balance*

The FY 2023 Operating Budget that I recommended to the Board of Education December 16, 2021, reflected that \$25,000,000 of the budget would be funded from the FY 2022 MCPS fund balance. We continue to include this amount of funding from FY 2022 to fund the FY 2023 Operating Budget.

## **Expenditure Adjustments**

### *Adjustments to the Plan for Additional Investments*

Following the submission of my recommended FY 2023 Operating Budget December 16, 2021, the three public hearings, four work sessions, and subsequent to the submission of Governor Hogan's FY 2023 state budget to the General Assembly on January 19, 2022, I am amending the recommended budget to include \$19,443,169 and 66.5 FTE positions for changes related to important investments needed in FY 2023 as follows.

- To support our most poverty impacted schools, an increase of \$859,085 and 1.0 FTE position are included. This amended budget includes an additional \$678,195 for stipends to provide testing coordinator support to our schools. We also are adding \$180,890 and 1.0 FTE position for an additional consulting principal to support high impact schools by mentoring new principals in those schools.
- For the well-being, safety, and security of our students and staff, an increase of \$2,457,001 and 17.0 FTE positions are included. Rebuilding trust and relationships with our internal and external stakeholders begins with effective communication that is timely, accurate, and clear. A comprehensive communications plan includes resources that ensure we are culturally responsive, inclusive, proactive, and when necessary, responsive to crises. An increase of \$500,000 is included to hire a communications firm to provide ongoing support to our school system. For our Department of Systemwide Safety and Emergency

Management (DSSEM), an increase of \$866,201 for 12.0 FTE security rover positions to be deployed to provide direct support to schools, especially our elementary schools. An increase of \$351,030 will support 3.0 FTE cluster security coordinators to provide support to schools in emergency situations and to provide ongoing training about critical security procedures. This amended budget adds \$245,820 and 2.0 FTE security training coordinators. One position will be assigned to DSSEM to focus entirely on staff training regarding safety and security. The second position will be assigned to the Office of Teaching, Learning, and Schools to work collaboratively with DSSEM and supervise the implementation of the comprehensive well-being, safety, and security initiative that was previewed to the Board during the February 8, 2022, meeting. Funding totaling \$243,950 will allow security staff to attend training in the summer on emergency procedures, practices on responding to simulated emergencies, and responses to common situations that arise in schools. Finally, \$250,000 is included to add approximately 100 security cameras in elementary schools in key locations. We anticipate including this amount annually until such time as all 136 elementary schools have cameras in key locations.

- To enhance digital learning and support, an increase of \$7,048,408 is included. This includes \$5,000,000 for a new Human Capital Management System. This is the last phase of a multi-year system upgrade connecting human resources systems to payroll and other systems. It will allow for the transition of paper processes to digital, including time sheets and leave forms. In addition, \$1,248,408 is included for expansion of access to courses, programs and other experiences through our digital learning platform that requires the purchase of additional courses for students and part-time salaries for teachers to teach courses or sponsor digital activities beyond the school day. Finally, \$800,000 is added to support, fortify, and enhance existing technology such as Chromebook, hotspots for students without internet access, interactive boards, and for device repair and parts.
- To support the expansion of prekindergarten classes in our district, an increase of \$3,330,199 and 41.5 FTE positions is required. Additionally, an estimated \$2,706,356 from the *Blueprint* funding for MCPS is to be allocated to the publicly funded private prekindergarten providers in Montgomery County.
- To provide the necessary funding for our 26 community schools for FY 2023, an increase of \$3,248,476 and 7.0 FTE positions is included as part of the Concentration of Poverty funding we expect to receive from the state.
- Finally, based on the requirements of the National Board Certified (NBC) teacher provisions of the *Blueprint* legislation and the number of MCPS teachers eligible to receive the increase in salary, an additional \$2,500,000 is required beyond the amount included in the governor's FY 2023 state budget to pay the \$10,000 salary increase to NBC teachers and an additional \$7,000 salary increase to NBC teachers working at two schools identified by the Maryland State Department of Education (MSDE) as low performing schools.

*Change to the Budget for State Teacher Pension System Rate Increase*

This amended FY 2023 Operating Budget includes an increase of \$8,779,223 for a rate increase in the state teacher pension system charged to MCPS. Following submission of the initial recommended budget in December, MCPS learned that the rate was increasing from 4.17 to 5.12 percent necessitating this addition to the FY 2023 Operating Budget.

*Change to Budget in Funding for County's Publicly Funded Private School Prekindergarten Providers*

According to the MSDE and based on the *Blueprint* legislation, MCPS is to provide *Blueprint* funding estimated at \$2,706,356 to certain private school prekindergarten providers in Montgomery County that receive public funds. MSDE has identified how this funding in MCPS' state aid would be distributed by MSDE to the private providers. This funding is added to the amended FY 2023 budget.

*Other Technical Adjustments*

Through a realignment of funding, MCPS is adding 6.0 FTE security assistants for DSSEM to high schools with the greatest enrollments and/or with increased square footage of space.

**Conclusion**

The amended FY 2023 Operating Budget that I am recommending to the Board for adoption is the result of extensive internal and external feedback on the operating budget since first recommended on December 16, 2021. This budget continues to be centered on our core purpose of preparing all students to thrive in their future and graduate with a deep academic knowledge and preparation for the ideas in the complex world and workplace of tomorrow. While many of our students achieve at the highest levels, not all have had the full access, opportunities, and resources to meet their potential. Most importantly, these students also have been greatly challenged by the impact that the pandemic has had on their learning and social emotional well-being. We are committed to addressing disparities in student outcomes by closing gaps in opportunity and achievement for all students. As I previously indicated, this is an extraordinary budget request in response to the extraordinary challenges we face as a school district now and in FY 2023.

**Recommended Resolution**

WHEREAS, The interim superintendent of schools presented the Recommended Fiscal Year 2023 Operating Budget of \$2,930,817,666 to the Board of Education on December 16, 2021; and

WHEREAS, The Recommended Fiscal Year 2023 Operating Budget includes the Fiscal Year 2023 Special Education Staffing Plan; and

WHEREAS, The Interim Superintendent's Recommended Fiscal Year 2023 Operating Budget, as amended, includes a local contribution request of \$1,887,507,207, an increase of \$34,305,821 to the Recommended Fiscal Year 2023 Operating Budget; and

WHEREAS, The Governor's Fiscal Year 2023 operating budget presented to the Maryland General Assembly reflects a decrease of \$3,377,073 in state aid to the Recommended Fiscal Year 2023 Operating Budget from December 2021; and

WHEREAS, A Montgomery County Public Schools fund balance of \$25,000,000 remains the estimated amount to be available for appropriation in Fiscal Year 2023; and

WHEREAS, Adjustments to the plan for key investments result in an increase of \$22,149,525 and 75.050 Full-time Equivalent positions; and

WHEREAS, Adjustments due to the state teacher pension system rate increase to 5.12 percent result in an increase of \$8,779,223; now therefore be it

Resolved, That the Montgomery County Board of Education approve the Fiscal Year 2023 Special Education Staffing Plan as outlined in the Interim Superintendent's Recommended Fiscal Year 2023 Operating Budget; and be it further

Resolved, That upon final approval of the Fiscal Year 2023 Operating Budget in June 2022, the Special Education Staffing Plan be submitted to the Maryland State Department of Education; and be it further

Resolved, That the Montgomery County Board of Education tentatively adopt the Interim Superintendent's Recommended Fiscal Year 2023 Operating Budget, as amended, totaling \$2961,746,414, as follows:

Montgomery County Public Schools  
 FY 2023 Tentatively Adopted Budget by the Board of Education  
 February 24, 2022

Category	Superintendent's Recommended FY 2023 Operating Budget	Superintendent's Amended FY 2023 Operating Budget	Change Due to Superintendent's Amendments
1 Administration	\$64,174,755	\$69,921,997	\$5,747,242
2 Mid-level Administration	167,624,896	170,062,441	2,437,545
3 Instructional Salaries	1,148,176,284	1,148,017,029	(159,255)
4 Textbooks and Instructional Supplies	37,535,200	47,689,956	10,154,756
5 Other Instructional Costs	27,687,605	28,310,628	623,023
6 Special Education	396,829,823	396,164,823	(665,000)
7 Student Personnel Services	19,202,442	21,356,604	2,154,162
8 Health Services	1,391,600	1,391,600	-
9 Student Transportation	129,828,958	129,847,974	19,016
10 Operation of Plant and Equipment	157,667,427	158,262,329	594,902
11 Maintenance of Plant	40,074,304	40,074,304	-
12 Fixed Charges	653,695,828	663,718,185	10,022,357
14 Community Services	1,069,434	1,069,434	-
Fund 5 Instructional Television Special Revenue Fund	1,769,775	1,769,775	-
Fund 11 Food Services Fund	63,411,099	63,411,099	-
Fund 12 Real Estate Fund	4,957,216	4,957,216	-
Fund 13 Field Trip Fund	3,074,182	3,074,182	-
Fund 14 Entrepreneurial Activities Fund	12,646,838	12,646,838	-
Total	\$2,930,817,666	\$2,961,746,414	\$30,928,748

MBM:ESD:RR:tk

Attachment

**Montgomery County Public Schools**  
**Racial Equity and Social Justice**  
**Fiscal Year 2023 Operating Budget**

On December 1, 2020, the Montgomery County Council unanimously approved Bill 44-20, which includes a requirement that the county executive explain how each management initiative or program that would be funded from the county executive's annual recommended operating and capital budgets for the Board of Education promotes racial equity and social justice. The following reflects a chapter-by-chapter overview how each of the 11 budget chapters in the Montgomery County Public Schools (MCPS) operating budget promotes racial equity and social justice in the school district.

**Chapter 1, Schools**

General education staffing allocations are based on projected enrollment and staffing guidelines, which are reviewed and applied to all positions identified in the operating budget yearly. The equity aspect of staffing is operationalized in several important ways:

- Collaboration with central partners, staff in the Office of Finance, Office of Human Resources and Development (OHRD), Office of Teaching, Learning, and Schools (OTLS), Office of Curriculum and Instructional Programs (OCIP), Office of Special Education (OSE), and Office of Student and Family Support and Engagement (OSFSE) regularly to discuss specific school and student needs. We discuss/identify anomalies, continuity of positions, and schools' unique needs.
- Yearly staffing retreats are held to conduct school-by-school analysis based on projected enrollment and potential programmatic changes to consider the impact on the school. Schools that may need staffing adjustments or reconsideration of the classroom teacher formula are identified. Recommendations are identified for chief approval based on the needs of students/staff.
- A Google survey has been developed for principals to submit staffing requests and supporting rationale. Central services partners (associates, directors, chief) meet biweekly during staffing season to holistically review the requests and make recommendations for additional staffing based on student needs.
- Special education staff conducts yearly staffing meetings to analyze special education staffing allocations and to discuss the current use of human resources, trend enrollment, facilities use, and Maryland Online Individualized Education Program data as well as information provided by principals regarding school and community needs in order to maximize staffing where it is needed.
- Federal Title I funds are allocated to schools to fund supplemental staffing such as parent community coordinators; a restorative justice teacher liaison; student support focus teacher; English for Speakers of Other Languages (ESOL) focus teacher(s); Special Education focus teacher; and Science, Technology, Engineering and Mathematics focus

teacher. Title I funding also is allocated to assign a 0.5 primary talent development (PTD) coach to each Title I school. PTDs focus on coaching teachers and modeling lessons that promote language development through divergent and critical thinking skills; enrichment and acceleration; and utilizing equitable practices that support teaching and learning for marginalized students.

Our efforts positively will impact equity in our 209 schools and service provided to students by ensuring that they are staffed to support students to level the playing field and to provide them with access to the curriculum and opportunities to learn.

## **Chapter 2, Teaching, Learning, and Schools**

OTLS has leadership and oversight of teaching and learning, students and family support, school leadership, and data analysis and reporting. The mission of OTLS is to create the conditions necessary for every student to experience academic excellence through the development and implementation of professional learning, comprehensive and coordinated programs and services, and a focus on learning, accountability, and results. To better understand where the district and each school should focus its efforts, the district monitors performance data for specific focus groups of students who have not experienced the same level of access, opportunity, or success as other students.

The MCPS Equity Accountability Model (EAM) was designed to be more instructive and informative on how we identify students that are achieving and those that are not. Our Evidence of Learning (EOL) Framework gauges how well students are prepared to advance to the next level: primary to intermediate; intermediate to middle school; and middle school to high school.

Based on the data from EAM, EOL and other progress measures, OTLS collaborates with the Board of Education, MCPS central services and school-based staff, and key community stakeholders to develop programs that offer targeted support, equitable access, well-being of students and staff, and outreach to families.

## **Chapter 3, Curriculum and Instructional Programs**

Primary outcomes of OCIP are to improve student achievement through culturally relevant and responsive instructional materials, provide access and opportunities to all students to engage in rigorous courses and academic programs, and provide materials, professional development, and programs that promote racial equity and social justice. OCIP staff uses report card data, district assessments, and external standardized assessments such as Measures of Academic Progress and the Scholastic Aptitude Test to monitor academic achievement and participation of students in our focus groups (African American, Latino, and all students impacted by poverty), as well as students in our monitoring groups (White and Asian students not in poverty.)

Staff in the Department of Pre-K–12 Curriculum and Districtwide Programs works with a variety of internal and external stakeholders, including students, to develop, evaluate and select curricular



resources. Our goal is for students to see themselves in the resources through gender, race, ethnicity, and orientation. Curriculum Advisory teams meet quarterly to provide the district further feedback on existing and future resources.

The Department of College and Career Readiness and Districtwide Programs develops, expands and enhances special programs in large part to positively impact marginalized students. As we work to increase equitable access to special programs and participation of all students, we also remain mindful of the potential impact on local schools and work to ensure that all local schools have a strong academic program. This allows families to have multiple options both at the home school and across the district.

The Department of English Learners and Multilingual Education provides culturally responsive pedagogy, professional learning, and materials that ensure equity for students from diverse cultural and linguistic backgrounds. Key to this work is our goal that all teachers will have the skills and confidence to serve multilingual students with an asset orientation and recognition of the impact that equitable practices have on students.

The work of OCIP to evaluate and select curricular materials that are responsive and reflective to our diverse students, to increase equitable access and opportunities for traditionally marginalized students to engage in rigorous courses and academic programs that open opportunity post-high school, and providing professional development to teachers so they have the skills and confidence to serve multilingual students equitably are essential to the promotion of racial equity and social justice.

#### **Chapter 4, Special Education**

OSE staff provides leadership, technical assistance, and monitoring of the comprehensive continuum of services for students with disabilities from birth to age 21 that prepare students for post-secondary career, college, and community opportunities regardless of race/ethnicity, English language proficiency, socioeconomic status, sexual orientation/gender identity, political affiliation, disability or impact of a disability.

Our mission is accomplished through a collaborative, coordinated, and closely monitored plan based on guidance from Maryland State Department of Education Division of Early Intervention and Special Education Services and aligned to MCPS strategic priorities of (1) academic excellence; (2) well-being and support; and (3) professional and operational excellence.

To do this important work, OSE fosters strategic partnerships with MCPS offices and community agencies and operationalizes our commitment to racial equity and social justice in the following ways:

- Proactively monitoring and dismantling the long standing national trend of overidentifying students of color as students with emotional and intellectual disabilities and the disproportionate suspensions of these students through the collaboration with OSFSE in identifying the root causes of the disproportionality and disrupting the cycle through the implementation of specific evidence-based interventions, disaggregated data

monitoring of suspensions, and the provision of ongoing professional learning opportunities (PLOs) and job-embedded coaching to a range of school-based staff members on the following topics:

- Multi-tiered Systems of Support and the Child Find processes
- nonviolent crisis intervention
- evidence based Tier II and Tier III reading and mathematics interventions
- positive behavior interventions and supports
- implicit bias
- restorative justice
- Providing ongoing PLOs and job-embedded coaching to a range of school-based staff members on the following topics:
  - best practices for instruction, assessment, and progress monitoring of students with disabilities
  - post-secondary options for students with disabilities
  - assistive technology
  - co-planning, co-teaching, and co-assessing

## **Chapter 5, Student Services and Engagement**

The mission of OSFSE is to assure that all MCPS students attend schools equipped with physical, social, and psychological programs that support their availability and preparation for learning and leading to graduation from school, ready to succeed in their chosen college and career. Our staff, encompassing school psychologists, pupil personnel workers, parent community coordinators, school counseling and restorative justice instructional specialists, ESOL Transition counselors, admissions staff for international admissions, and administrative support staff, are all focused on providing students and their families with wide-ranging resources for academic, social emotional, and socioeconomic supports.

In a general sense, OSFSE supports every student in the school system; however, many of the needs addressed by OSFSE, including impacts of poverty, trauma of immigration, effects of disciplinary consequences, and lack of appropriate physical and mental health, disproportionately impact Black/African-American and Hispanic/Latino students, and families in less affluent conditions. On an individual student and family basis, staff and resources are directed to specific needs of students, often by collaborating with community partners such as the county’s Department of Health and Human Services, Collaboration Council, local faith-based organizations, mental health and substance use organizations, and food and clothing agencies.

Psychological Services is adding a Mental Health Coordinator position, as required by the *Blueprint for Maryland’s Future* legislation/Concentration of Poverty grant. This position will assist in coordinating the mental health services available to students such as the partnership with Jewish Social Service Agency (initiated in winter 2021) to provide school-based mental health services for students attending schools where other comparable services are not available. They also will implement the *Leader In Me* social-emotional curriculum, which we will enter into the second year of implementation in the 2022–2023 school year.

Student, Family, and School Services (SFSS) works directly with families in need and coordinates with community resources and agencies to address food, clothing, and health care insecurities. SFSS developed the Parent Academy (PA). During the pandemic, PA has been revised to a virtual format as the Parent Academy to Go. This provides families with information on topics such as supporting LGBTQ+ youth, improving family life while working at home, and working/studying from home, as well as multilingual technical support to families on the use of Chromebooks.

International Admissions and Enrollment (IAE) ensures the equitable and respectful enrollment of all students coming to MCPS from another country. As needed, the office assists families with acquiring the proper paperwork from their previous schools and making recommendations on proper placement and supports in MCPS; providing acculturation supports for newly enrolled students, and collaborates with Children Fleeing Violence Workgroup, a community group collaboration to support families. In the past year, IAE has enrolled a higher than average number of students, relevant to the increased number of persons immigrating to the U.S. from our southern border countries. The office has scaled up temporary staffing to serve the students and families as they enter our school district. This office also manages the McKinney-Vento Grant which funds the Homeless Student Enrollment program.

In the FY 2023 Operating Budget, MCPS will continue to manage 19 community schools funded by the Maryland State Department of Education Concentration in Poverty/Blueprint for Maryland's Future. This program has increased from an initial eight schools, as the designation for participation in the Free and Reduced-price Meals System program is adjusted by state legislation. The community schools model incorporates collaboration with the school leaders to provide school-based health centers and staffing, wrap-around services, and enhanced family engagement. OSFSE has added a coordinator and fiscal assistant to better support and manage this growing program.

The Pupil Personnel Workers under Pupil Personnel and Attendance Services analyze students' chronic absence and disciplinary consequences and the disproportionality of those consequences in the system. They collaborate with school administrators and leaders, students and families to improve student attendance and the disciplinary process.

In collaboration with OSE, OSFSE is adding a supervisor position in Student Engagement, Behavioral Health and Academics that will focus on the academic and behavioral needs of students in the alternative education programs, both in comprehensive schools and in the Blair G. Ewing school-sites. The restorative justice team in this department will continue to support students and staff across the district that experience disciplinary consequences and disagreements that require community-wide conversations to come to resolution.

OSFSE staff support all schools in the district, however, some of its most focused work is directed to meeting the intense needs of students experiencing physical, emotional, or psychological concerns.

## Chapter 6, Strategic Initiatives and Districtwide Services and Supports

The Office of Strategic Initiatives (OSI) is a new office that leads and coordinates innovation and equity across MCPS that links the mission, vision, and core values with the district's strategic plan. The office supervises both the Equity Initiatives Unit (EIU) and the Office of Technology and Innovation (OTI). OTI is discussed in chapter 7.

- OSI has promoted an Equity lens throughout the district by ensuring that all leaders use the Evidence of Equity questions to develop or evaluate all policies, practices, and decisions. These questions are core in two projects that OSI leads: developing the Board of Education's new Strategic Plan and the District Strategic Initiatives Implementation Team.
  - For whom does this practice/decision serve or neglect?
    - Which racial/ethnic groups *currently* are most advantaged and most disadvantaged by the practice/decision?
    - How are they affected differently?
  - Whose voices are dominating/lacking from the conversation?
    - Who is missing and how can they be engaged?
    - How have they been informed, meaningfully involved, and authentically represented in the development of this practice/decision?
  - What adverse impacts or unintended consequences could result from this decision?
    - Which racial/ethnic groups *could* be negatively affected?
    - How could adverse impacts be prevented and what provisions will be changed or added to ensure positive impacts on racial equity and outcomes?
  - What steps are in place for ongoing data collection and reflection of the outcomes?
    - What data points are we using/not using in this decision?
    - How will results and outcomes be documented and communicated to all stakeholders?
  - How diverse are the stakeholders leading the implementation?
    - Are diverse identities and perspectives (racial, ethnically, gender, sexual orientation, socioeconomic, education level, roles/positions) represented and informing the implementation of the practice/decision?
- OSI is the lead office on the Antiracist System Audit that is a comprehensive and districtwide review of practices and policies, reviewing six areas: Workforce Diversity Analysis, Work Conditions: Progress and Barriers; Pre-K-12 Curriculum Review; Equity Achievement Framework Progress; Community Relations and Engagement; Evaluation of School Cultures. OSI is working with the consultants, Mid-Atlantic Equity Consortium; oversees the multi-stakeholder steering committee, and engages with stakeholder groups to gather input and collaborate on communication.
  - The audit currently is in the data gathering phase. A report will be finished by June 2022. All offices and schools will develop plans to engage their communities in unpacking the data and moving toward action to address the audit

results. OSI is coordinating a cross-office team to develop the structures needed to address the issues identified in the audit. This work will inform every aspect of the Strategic Plan and the work of all departments and schools.

- Through the work of the EIU, OSI promotes equity and social justice in the following ways:
  - Last summer, all ten-month employees participated in the *Bridge from Implicit Bias to Antiracism* module that was developed by EIU.
  - Equity specialists collaborate with directors and specialists in OTLS to support school improvement work at all schools. There is a specific team from EIU assigned to each OTLS area associate superintendent.
  - Publish a monthly newsletter, *Equity Matters*, disseminated all staff to provide tools and resources. The team has created special topic issues such as the *LGBTQ in MCPS* resource that provided resources to help staff better understand LGBTQ students; *An Educators Guide to This Moment* produced after George Floyd was murdered; and *Addressing Anti-Asian Hate and Bias* that was developed with community partners as anti-Asian hate and bias incidents were rising last spring.
  - EIU leads *Equity Matters Dialogues several times a month* in the evening that give staff from across the district the opportunity to learn and discuss equity issues and strategies.
  - The unit also organizes Study Circle dialogues that help students, staff, and parents build the relationships, skills, and structures to address structural racism in schools and offices.
  - Collaborated with OHRD staff to create an online module on *Bias in the Workplace* for hiring managers and interview teams.
  - The Equity team delivers HR 17 (*Ethnic Groups in American Society*) and HR 21 (*Education That is Multicultural*) that are required for all professional staff within five years of employment.
  
- OSI is the lead in a cross-office committee working to revise the Board of Education's Community Engagement Policy to ensure that it promotes culturally responsive and antiracist engagement practices throughout MCPS.

The Office of Districtwide Services and Supports (ODSS) establishes and maintains productive relationships with employees and three employee associations, as well as nurtures a respectful organizational culture that strengthens the school system's ability to ensure all students thrive and achieve at the highest levels. The primary areas of focus of ODSS include: Labor Relations; Partnerships; and Student Welfare and Compliance. ODSS promotes equity and social justice in the following ways:

- Collaboration with the three employee associations to ensure that informal complaints and grievances are addressed in a fair and equitable manner. (Labor Relations)
- Partnership with the African American Student Achievement Action Group (AASAAG), Latino American Student Achievement Action Group (LSAAG) and the Asian American Student Achievement Action Group (APASAAG) to seek valuable proactive feedback from the parent and community members from a culturally proficient lens (Partnership Unit).
- Recruit and retain diverse partners for the Summer RISE program that provides students career exploration opportunities during the summer. The program is open to all junior and senior students with an emphasis on minority students and students who will be first generation college attendees.
- Monitoring the implementation of policies and procedures (specifically, Board of Education Policy *ACA, Nondiscrimination, Equity, and Proficiency*) to ensure that all students and staff are treated equitably.
- Provide resources and support to families for Out-Of-School (OST) programming in multiple languages and across multiple platforms to meet the needs of diverse communities.
- Remove financial barriers for students to participate in OST programming by providing scholarships.

### **Chapter 7, Technology Support and Integration**

OTI is committed to enabling all of its students and families with the tools needed in order to effectively learn both in and out of school. It provides all students with a Chromebook for use at school and home. This device, coupled with our cloud-based learning platform, enables students to obtain and use the resources that they need, regardless of any mitigating factors, such as economic or geographic limitations. Beyond this, any student and family who does not have access to home Internet, can request and is given a MiFi device, that provides unlimited, content-filtered Internet access. To date, we have provided a MiFi to all families and students requesting them, thereby ensuring that all students have equitable access to the same resources during and beyond the school day.

We strongly believe that this model has reduced the racial inequities in the county by ensuring that every student, regardless of disposition or mitigating circumstances, has the tools necessary to learn both within the school day (all students received the same Chromebook) and beyond.

We do not believe that there are any disproportionate effects from the current plan, for communities of color or low-income students, as they have the opportunity to receive equal tools and support through the Internet MiFi program.

### **Chapter 8, Operations**

The Office of Finance and Operations provides the highest quality business operations and support services that are essential to the educational success of students. It is committed to ensuring that every student in MCPS has access to a safe and nurturing learning environment in their school

building; to safe and reliable transportation to educational opportunities; to instructional materials to support learning; and to high quality, nutritious meals. Operations departments work to provide resources equitably to sustain the operational infrastructure needed to support teaching and learning in all school communities.

The Department of Materials Management economically facilitates the delivery of approved, high quality products, meals, resources, and services, in an environment of cooperation, integrity, and excellence, that are essential to the educational success of all students in MCPS and support programs within our school communities.

- Editorial, Graphics & Publishing Services has a strong focus on working with schools to promote racial equity through student publications. Staff provide support from the initial programming ideas, to teacher and student collaboration and through newspapers, journals, literary publications and more.
- Instructional and Library Material Processing maintains a database of approved textbooks and library and instructional materials. School library media purchases are processed centrally to ensure uniformity, systematic cataloging, and equity amongst all schools. This department collaborates with staff and community stakeholders to gather input on materials and resources used in schools to promote library media collections that promote racial equity and present a diverse collection throughout our schools.
- The Division of Food and Nutrition Services provides high quality, nutritious meals in a cost-effective operation. The division supports students by providing 5 child nutrition programs. Summer meals are provided to students enrolled in summer and other educational programs. The division also provides education on nutrition and support to schools and other community groups. There is a strong emphasis on using data to identify students in need of food support in an effort to design a plan to ensure food security, thus helping create more learning opportunities. The division works with students in testing new products, helping to plan menu and involves students in the creation of recipes that represent a variety of diverse cultures and backgrounds.

The Department of Facilities Management supports student success by providing high quality learning environments through capital planning, property asset management, design and construction, operations and maintenance, and resource conservation and sustainability.

The Department of Transportation strives to achieve “Customer Delight” by providing safe, timely, and efficient transportation that contributes to the educational success of all students, including students with disabilities. It establishes efficient and effective processes for operational excellence.

Finally, the Appeals/Transfers Unit is responsible for scheduling, conducting, and documenting all hearings in cases in which students are suspended with a request for expulsion and for cases of suspension appeal.



## Chapter 9, Finance

The Office of Finance promotes racial equity and social justice by supporting MCPS leadership and the school district in the formulation and submission of the annual MCPS operating budget to the county executive and County Council. In addition, the Office of Finance assists in allocating these resources each year to the schools and offices of MCPS. Equity is exhibited throughout the Prekindergarten–Grade 12 budget staffing guidelines that are included in the annual operating budget documents.

The Office of Finance oversees the reporting for many grants that aim to bring racial and social equity. There are several food grants bringing breakfasts, lunches, and summer meals to families for free or a reduced price. The Title I grants help provide additional funding for low income students. English Language Acquisition grants help English learners attain proficiency. Head Start grants assist children ages 3–5 living in poverty obtain early education, family support, and health services.

The Office of Finance completes the *Every Student Succeeds Act* Per-Pupil reporting to the State of Maryland. This is a tool that assists in monitoring spending per student by each school. This promotes transparency and can be one way to assess equity in the allocation of funding and Full-time Equivalent work among schools and students.

## Chapter 10, Human Capital Management

OHRD is committed to the recruitment, hiring, and development of a diverse instructional and operational workforce in support of the success of all students. During the last year, OHRD has engaged with a workgroup composed of representatives from various community groups and employees who were charged with reimagining OHRD. Looking specifically at talent acquisition and recruitment, onboarding, talent development and recruitment, this workgroup analyzed historical data and researched best practices to develop recommendations for OHRD enhancement and improvement. Many recommendations from this workgroup have been implemented immediately and others are in the planning stages, including:

- OHRD has two staff members whose work now is focused on strategic recruitment to build the diversity of our applicants.
- Feedback tools have been developed and utilized to gather input on the hiring process from both those who chose to join the MCPS team and those who did not.
- Hiring and staffing demographic data has been analyzed by schools and offices to identify successes and opportunities for support.
- OHRD has collaborated with EIU to develop training modules accessible by all OHRD staff and hiring teams across the system focused on Recognizing and Interrupting Unconscious Bias in the Hiring Process.
- Strategies to conduct exit interviews as employees resign or retire will be used to collect feedback about each individual’s experiences throughout the employment cycle.
- The leadership development program will be expanded to support the identification and development of leaders from all employee associations.

- Professional development will be streamlined to ensure that quality learning and training opportunities are available to all employees, both novice and veteran, ensuring that professional learning is focused, meaningful, impactful, and easily accessible.

The work of OHRD will continue to evolve, focused on building a diverse workforce that is prepared to meet the unique needs of today's diverse learners. As the system's human capital leaders, OHRD is best equipped to identify how each employee fits into the organization's goals and to place each employee in position to deliver positive results in service to our students and their academic and social emotional success.

## **Chapter 11, Administration and Oversight**

Discrimination in any form will not be tolerated. It impedes MCPS's ability to discharge its responsibilities to all students and staff, and to achieve our community's long-standing efforts to create, foster, and promote equity, inclusion, and acceptance for all.

The Board of Education recognizes that equity goes beyond meeting the letter of the law. Equity also requires proactive steps to identify and redress implicit biases and structural and institutional barriers that too often have resulted in identifiable groups of students and staff being unjustifiably or disproportionately excluded from or underrepresented in key educational program areas and sectors of the workforce, as well as over-identified in student discipline actions. Continued vigilance is necessary to end identified inequities that students and staff experience because of their actual or perceived personal characteristics.

Race, ethnicity, and culture play a powerful role in teaching, leading, and learning. For many years, MCPS actively has worked to provide a rigorous, meaningful education to students, but the fact remains that not all students achieve at the same high levels. A few years ago, the superintendent of schools introduced the "All Means All" approach. The MCPS equity journey claims, boldly, that a public education must serve all students and this belief is central to district values, strategic planning and budgeting. Applying an anti-racist/anti-bias lens across the administration of all of the district's programming encourages both staff and students to see themselves as part of a system that provides access to opportunity to all that it serves, and to foster the expression of new ideas and approaches offered by any stakeholder.

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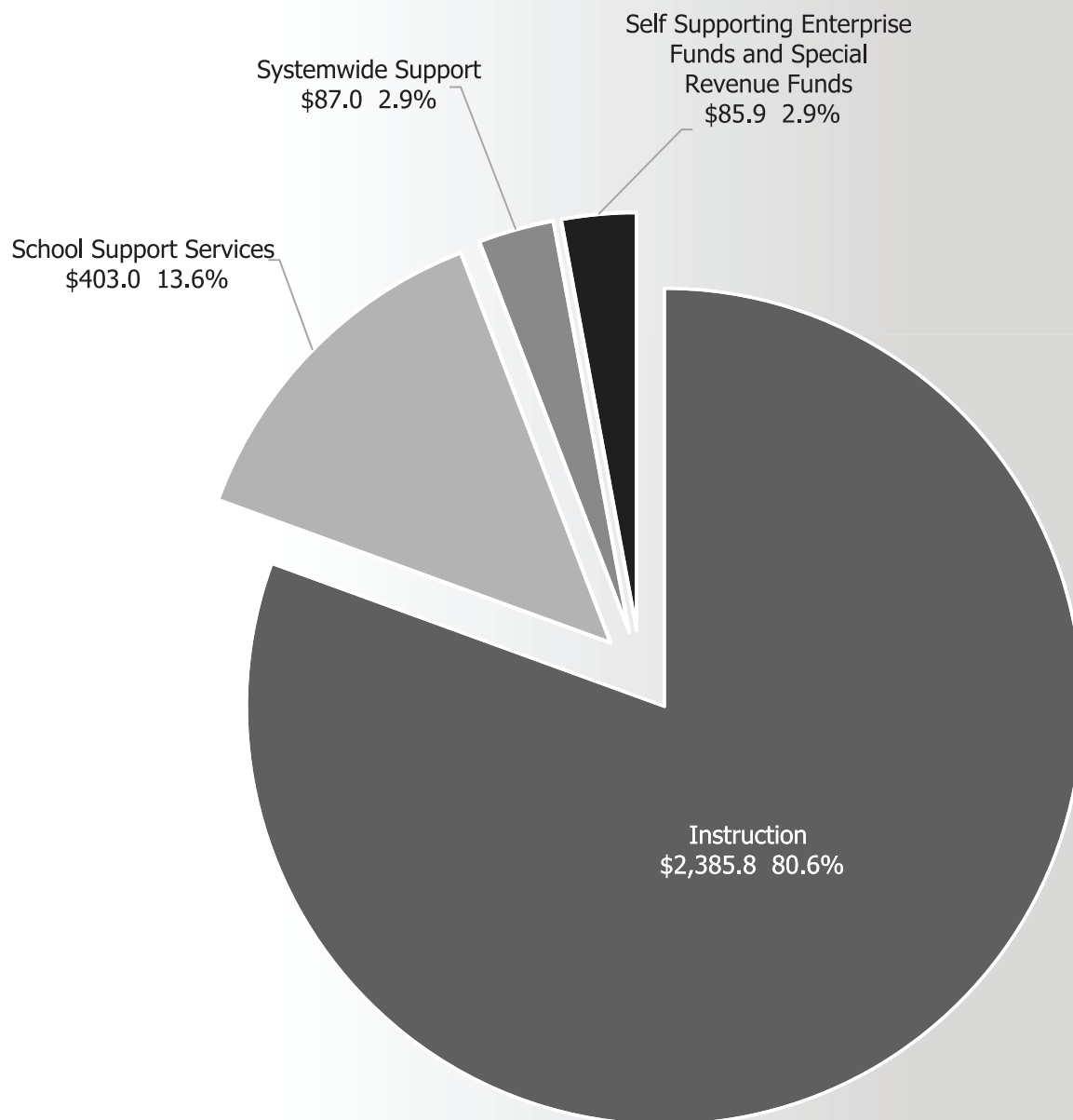
**TABLE 1  
SUMMARY OF RESOURCES  
BY OBJECT OF EXPENDITURE**

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	777.0500	779.0500	792.2500	13.2000
Business / Operations Admin	97.5000	98.5000	98.5000	-
Professional	13,977.5980	13,986.6980	13,986.8480	0.1500
Supporting Services	8,953.3830	8,981.5080	9,098.8955	117.3875
<b>TOTAL POSITIONS (FTE)</b>	<b>23,805.5310</b>	<b>23,845.7560</b>	<b>23,976.4935</b>	<b>130.7375</b>
<b>POSITIONS DOLLARS</b>				
Administrative	110,758,928	110,965,293	112,653,397	1,688,104
Business / Operations Admin	10,141,270	10,220,971	10,342,827	121,856
Professional	1,210,692,598	1,209,500,817	1,214,733,616	5,232,799
Supporting Services	416,524,424	418,439,600	423,419,847	4,980,247
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$1,748,117,220</b>	<b>\$1,749,126,681</b>	<b>\$1,761,149,687</b>	<b>\$12,023,006</b>
<b>OTHER SALARIES</b>				
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	9,010,625	(4,634,419)
Supporting Services Part-time	23,415,823	23,250,281	21,730,952	(1,519,329)
Stipends	10,761,488	10,993,722	11,601,500	607,778
Substitutes	24,472,381	24,472,381	23,697,663	(774,718)
Summer Employment	8,622,265	8,622,265	8,939,220	316,955
<b>TOTAL OTHER SALARIES</b>	<b>\$111,147,884</b>	<b>\$111,407,451</b>	<b>\$201,535,447</b>	<b>\$90,127,996</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,859,265,104</b>	<b>\$1,860,534,132</b>	<b>\$1,962,685,134</b>	<b>\$102,151,002</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	1,380,134	1,380,134	1,423,624	43,490
Other Contractual	64,839,883	64,796,533	73,335,736	8,539,203
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$66,220,017</b>	<b>\$66,176,667</b>	<b>\$74,759,360</b>	<b>\$8,582,693</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	23,047,873	23,047,873	22,425,459	(622,414)
Media	2,301,604	2,301,604	2,723,062	421,458
Other Supplies and Materials	51,272,951	51,272,951	64,652,423	13,379,472
Textbooks	5,482,563	5,482,563	6,730,946	1,248,383
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$82,104,991</b>	<b>\$82,104,991</b>	<b>\$96,531,890</b>	<b>\$14,426,899</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	626,048,931	626,408,886	676,035,544	49,626,658
Extracurricular Purchases	3,185,919	3,185,919	3,624,919	439,000
Other Systemwide Activity	75,849,474	75,849,474	77,880,127	2,030,653
Travel	1,655,619	1,655,619	1,706,874	51,255
Utilities	42,890,810	42,890,810	43,459,635	568,825
<b>TOTAL OTHER COSTS</b>	<b>\$749,630,753</b>	<b>\$749,990,708</b>	<b>\$802,707,099</b>	<b>\$52,716,391</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	3,244,421	3,244,421	6,945,696	3,701,275
Leased Equipment	20,046,904	20,046,904	18,117,235	(1,929,669)
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$23,291,325</b>	<b>\$23,291,325</b>	<b>\$25,062,931</b>	<b>\$1,771,606</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$2,780,512,190</b>	<b>\$2,782,097,823</b>	<b>\$2,961,746,414</b>	<b>\$179,648,591</b>

## WHERE THE MONEY GOES

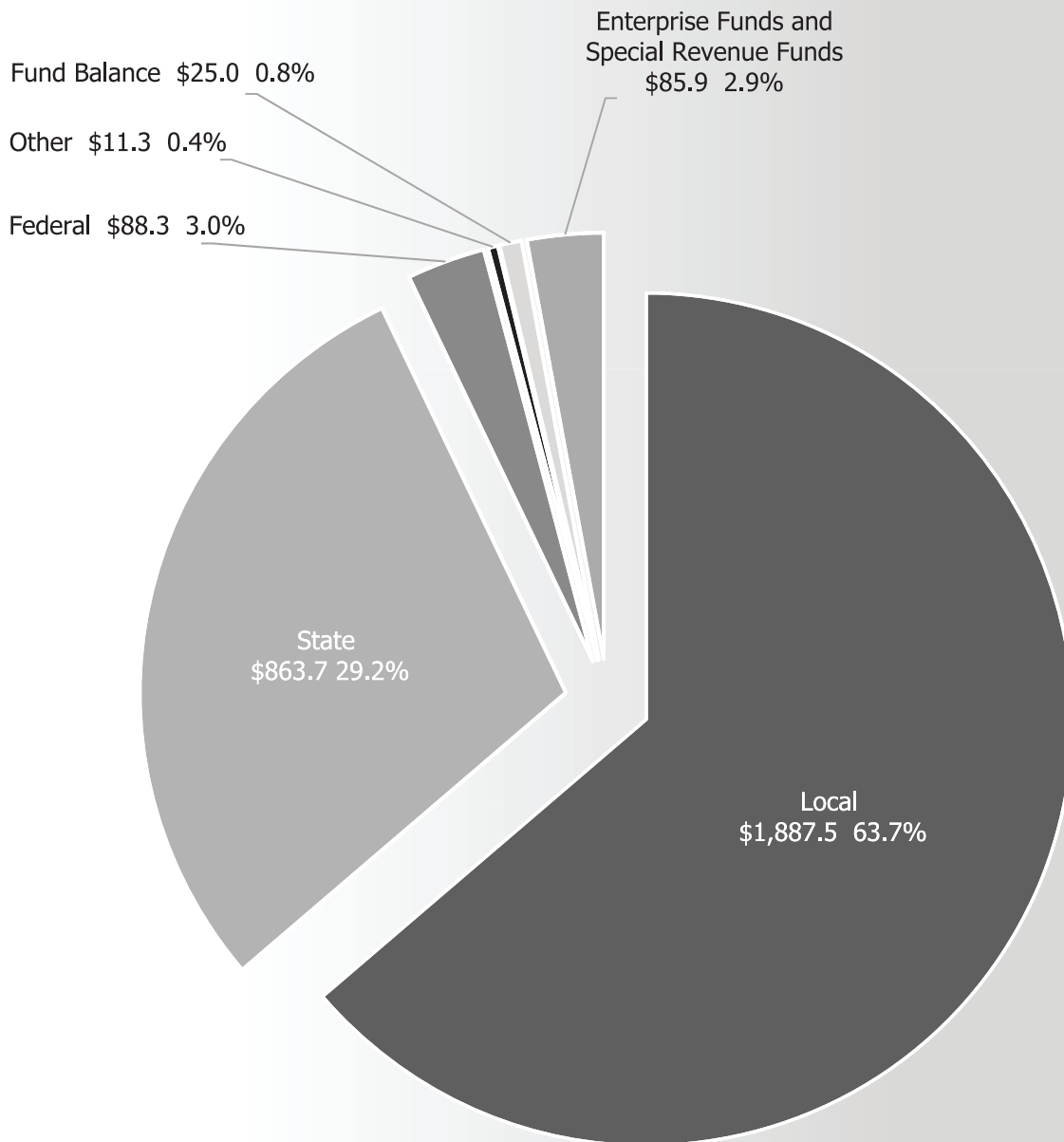
**Total Expenditures = \$2,961,746,414**

(Dollars in Millions on Chart)



# WHERE THE MONEY COMES FROM

**Total Revenue = \$2,961,746,414**  
(Dollars in Millions on Chart)





**TABLE 2  
BUDGET REVENUE BY SOURCE**

<b>SOURCE</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 CURRENT*</b>	<b>FY 2023 ESTIMATED</b>
<b>CURRENT FUND</b>				
<b>From the County:</b>	1,752,612,120	1,752,662,235	1,754,247,868	1,887,507,207
Programs financed through local Grants				
Total from the County	<b>1,752,612,120</b>	<b>1,752,662,235</b>	<b>1,754,247,868</b>	<b>1,887,507,207</b>
<b>From the State:</b>				
Bridge to Excellence				
Foundation Grant	388,035,631	384,201,699	384,201,699	424,688,660
Geographic Cost of Education Index	39,976,914	39,382,053	39,382,053	42,290,391
Limited English Proficient	81,960,239	77,169,168	77,169,168	94,674,168
Compensatory Education	148,569,680	133,783,552	133,783,552	133,783,552
Students with Disabilities - Formula	44,502,835	44,369,539	45,047,571	58,396,708
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	50,978,010
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	30,186,595
Blueprint for Maryland's Future Grants	15,932,890	16,679,389	7,546,521	8,657,336
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	<b>798,259,622</b>	<b>822,232,792</b>	<b>822,232,792</b>	<b>863,737,957</b>
<b>From the Federal Government:</b>				
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	<b>83,806,189</b>	<b>83,978,035</b>	<b>83,978,035</b>	<b>88,351,003</b>
<b>From Other Sources:</b>				
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	
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	<b>13,881,204</b>	<b>12,291,137</b>	<b>12,291,137</b>	<b>11,291,137</b>
Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000
Total Current Fund	<b>2,673,559,135</b>	<b>2,696,164,199</b>	<b>2,697,749,832</b>	<b>2,875,887,304</b>
<b>ENTERPRISE &amp; SPECIAL FUNDS</b>				
<b>School Food Service Fund:</b>				
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	41,982,540	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	<b>60,399,980</b>	<b>61,899,980</b>	<b>61,899,980</b>	<b>63,411,099</b>

**TABLE 2  
BUDGET REVENUE BY SOURCE**

<b>SOURCE</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 CURRENT*</b>	<b>FY 2023 ESTIMATED</b>
<b>Real Estate Management Fund:</b>				
Rental fees	4,967,149	4,957,216	4,957,216	4,957,216
<b>Total Real Estate Management Fund</b>	<b>4,967,149</b>	<b>4,957,216</b>	<b>4,957,216</b>	<b>4,957,216</b>
<b>Field Trip Fund:</b>				
Fees	2,914,182	3,074,182	3,074,182	3,074,182
<b>Total Field Trip Fund</b>	<b>2,914,182</b>	<b>3,074,182</b>	<b>3,074,182</b>	<b>3,074,182</b>
<b>Entrepreneurial Activities Fund:</b>				
Fees	12,646,838	12,646,838	12,646,838	12,646,838
<b>Total Entrepreneurial Activities Fund</b>	<b>12,646,838</b>	<b>12,646,838</b>	<b>12,646,838</b>	<b>12,646,838</b>
<b>Total Enterprise Funds</b>	<b>80,928,149</b>	<b>82,578,216</b>	<b>82,578,216</b>	<b>84,089,335</b>
<b>Instructional Television Special Revenue Fund:</b>				
Cable Television Plan	1,769,775	1,769,775	1,769,775	1,769,775
<b>Total Instructional Special Revenue Fund</b>	<b>1,769,775</b>	<b>1,769,775</b>	<b>1,769,775</b>	<b>1,769,775</b>
<b>GRAND TOTAL</b>	<b>2,756,257,059</b>	<b>2,780,512,190</b>	<b>2,782,097,823</b>	<b>2,961,746,414</b>
<b>Tax - Supported Budget</b>				
Grand Total	\$2,756,257,059	\$2,780,512,190	2,782,097,823	2,961,746,414
<b>Less:</b>				
Grants	(110,451,136)	(94,767,392)	(102,313,913)	(107,791,380)
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)
<b>Grand Total - Tax-Supported Budget</b>	<b>2,563,107,999</b>	<b>2,601,396,807</b>	<b>2,595,435,919</b>	<b>2,768,095,924</b>

\*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**

<b>Program Name and Source of Funding (Budgeted)</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ESTIMATED</b>
<b>FEDERAL AID: EVERY STUDENT SUCCEEDS ACT (ESSA)</b>				
<b>Title I - A</b>	\$ 28,577,342	\$ 28,577,342	\$ 28,577,342	\$ 33,035,796
<b>Title I - D</b>				
Neglected and Delinquent Youth	92,050	92,050	92,050	44,506
Total Title I	28,669,392	28,669,392	28,669,392	33,080,302
<b>Title II - A</b>				
Skillful Teaching and Leading Program	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
<b>Title III</b>				
English Language Acquisition	3,080,270	3,080,270	3,080,270	3,080,270
<b>Title IV - A</b>				
Student Support and Academic Enrichment	2,068,305	2,068,305	2,068,305	2,068,305
<b>Title VI</b>				
American Indian Education	21,369	25,091	25,091	24,385
<b>SUBTOTAL</b>	<b>37,795,093</b>	<b>37,798,815</b>	<b>37,798,815</b>	<b>42,209,019</b>
<b>OTHER FEDERAL, STATE, AND LOCAL AID</b>				
Blueprint for Maryland's Future - State				
Concentration of Poverty	3,981,328	-	4,727,827	8,657,336
Special Education	9,132,868	-	-	-
Transitional Supplemental Instruction	2,735,361	-	2,735,361	-
Mental Health Coordinator	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
<b>SUBTOTAL</b>	<b>72,656,043</b>	<b>56,968,577</b>	<b>64,515,098</b>	<b>65,582,361</b>
<b>TOTAL</b>	<b>\$ 110,451,136</b>	<b>\$ 94,767,392</b>	<b>\$ 102,313,913</b>	<b>\$ 107,791,380</b>
<b><u>Summary of Funding Sources</u></b>				
Federal	\$ 83,686,189	\$ 83,878,035	\$ 83,878,035	\$ 88,251,003
State	16,733,743	858,153	8,404,674	9,509,173
County				
Other	10,031,204	10,031,204	10,031,204	10,031,204
<b>GRAND TOTAL</b>	<b>\$ 110,451,136</b>	<b>\$ 94,767,392</b>	<b>\$ 102,313,913</b>	<b>\$ 107,791,380</b>

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

**FEDERAL RELIEF FUNDING RECEIVED from FY 2021 through FY 2023\***

<b>Program Name and Source of Funding</b>	<b>FY 2021 BUDGET</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ESTIMATED</b>
<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			
<b>SUBTOTAL</b>	<b>34,825,661</b>			
<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			
<b>SUBTOTAL</b>	<b>113,233,764</b>			
<i>American Rescue Plan (ARP) Act of 2021</i>				
ESSER III		\$ 252,242,245	252,242,245	
<b>SUBTOTAL</b>	<b>-</b>	<b>252,242,245</b>	<b>252,242,245</b>	
<b>GRAND TOTAL</b>	<b>\$ 148,059,425</b>	<b>\$ 252,242,245</b>	<b>\$ 252,242,245</b>	

\* 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) FY 2020 ACTUAL 9/30/2019	(2) FY 2021 ACTUAL 9/30/2020	(3) FY 2022 ACTUAL 9/30/2021	(4) FY 2022 BUDGET 9/30/2021	(5) FY 2023 PROJECTED* 9/30/2022	CHANGE COLUMN (5) LESS COLUMN (4)	
						#	%
<b>ENROLLMENT</b>							
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>
<b>SUBTOTAL ELEMENTARY</b>	<b>74,902</b>	<b>70,829</b>	<b>69,865</b>	<b>72,979</b>	<b>71,191</b>	<b>(1,788)</b>	<b>-2.5%</b>
GRADES 6-8	37,637	37,299	36,306	37,729	36,210	(1,519)	
<b>SUBTOTAL MIDDLE</b>	<b>37,637</b>	<b>37,299</b>	<b>36,306</b>	<b>37,729</b>	<b>36,210</b>	<b>(1,519)</b>	<b>-4.0%</b>
GRADES 9-12	50,432	50,361	50,342	51,839	51,868	29	
<b>SUBTOTAL HIGH</b>	<b>50,432</b>	<b>50,361</b>	<b>50,342</b>	<b>51,839</b>	<b>51,868</b>	<b>29</b>	<b>0.1%</b>
ALTERNATIVE PROGRAMS	126	110	48	126	50	(76)	-60.0%
<b>SUBTOTAL PROGRAMS</b>	<b>126</b>	<b>110</b>	<b>48</b>	<b>126</b>	<b>50</b>	<b>(76)</b>	<b>-60.3%</b>
<b>SUBTOTAL PRE-K - GRADE 12</b>	<b>163,097</b>	<b>158,599</b>	<b>156,561</b>	<b>162,673</b>	<b>159,319</b>	<b>(3,354)</b>	<b>-2.1%</b>
<b>SPECIAL EDUCATION</b>							
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%
<b>SUBTOTAL SPECIAL EDUCATION</b>	<b>2,170</b>	<b>1,965</b>	<b>1,671</b>	<b>2,217</b>	<b>1,916</b>	<b>(301)</b>	<b>-13.6%</b>
<b>GRAND TOTAL</b>	<b>165,267</b>	<b>160,564</b>	<b>158,232</b>	<b>164,890</b>	<b>161,235</b>	<b>(3,655)</b>	<b>-2.2%</b>

NOTE: Grade enrollments include special education students.

\*Based on initial enrollment projections

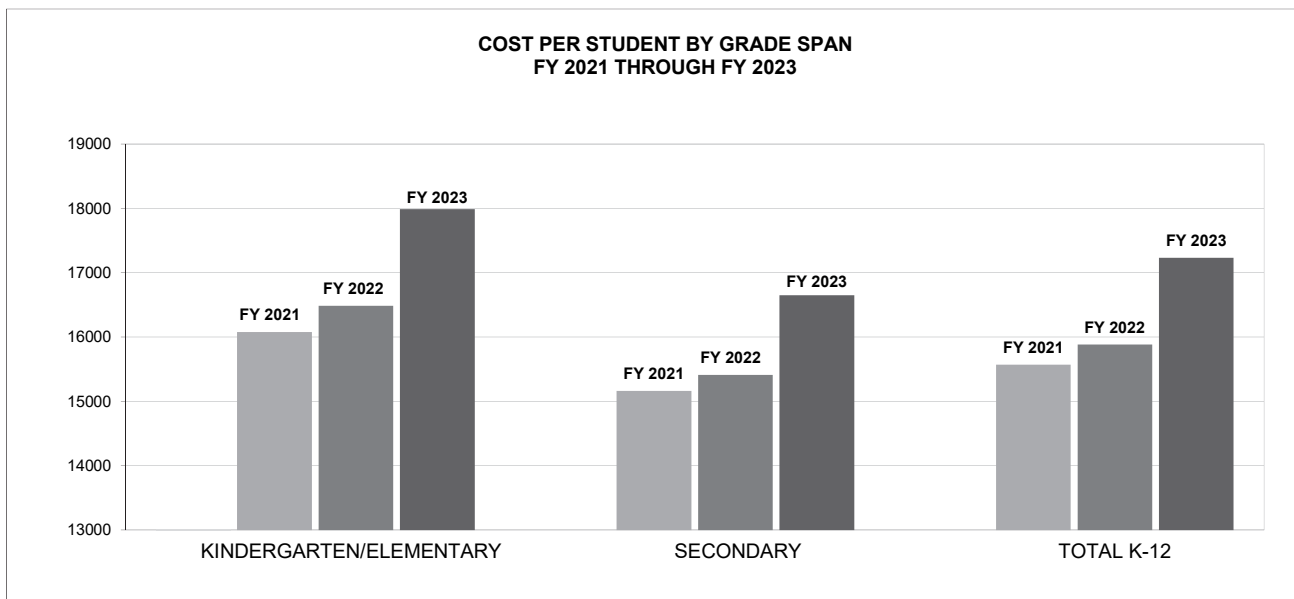
\*\*Special centers enrollment numbers include Kindergarten through Grade 12.

**TABLE 5  
ALLOCATION OF STAFFING**

	POSITIONS	BUDGET FY 2022	CURRENT FY 2022	REQUEST FY 2023	FY23-FY22 CHANGE
1	<b>Executive</b>	19.0000	19.0000	19.0000	-
2	<b>Administrative</b> (directors, supervisors, program coordinators, executive assistants)	208.5500	210.5500	219.7500	9.2000
3	<b>Business/Operations Administrator</b> (leadership positions supervised by directors and supervisors)	97.5000	98.5000	98.5000	-
4	<b>Other Professional</b> (12-month instructional/evaluation specialists)	208.4000	207.4000	215.6000	8.2000
5	<b>Principal/Assistant Principal</b>	549.5000	549.5000	553.5000	4.0000
6	<b>Teacher</b>	12,201.1140	12,212.2140	12,194.3140	(17.9000)
7	<b>Special Education Specialist</b> (speech pathologists, physical/occupational therapists)	547.9500	547.9500	549.6000	1.6500
8	<b>Media Specialist</b>	198.2000	198.2000	204.0000	5.8000
9	<b>Counselor</b>	582.0000	582.0000	579.9000	(2.1000)
10	<b>Psychologist</b>	146.0340	146.0340	147.0340	1.0000
11	<b>Social Worker</b>	37.0000	37.0000	40.0000	3.0000
12	<b>Pupil Personnel Worker</b>	55.9000	55.9000	55.4000	(0.5000)
13	<b>Instructional Support</b> (paraeducators, media assistants, lunch-hour aides)	3,058.0440	3,075.4190	3,108.7315	33.3125
14	<b>Secretarial/Clerical/Data Support</b>	995.2000	996.2000	1,007.9000	11.7000
15	<b>IT Systems Specialist</b>	125.0000	125.0000	128.0000	3.0000
16	<b>Security</b> (includes all positions except those in lines 2, 3, and 14 above)	254.6000	254.6000	275.6000	21.0000
17	<b>Food Services</b> (Includes all positions except those in lines 2, 3, 14, and 15 above)	579.0730	579.0730	577.9480	(1.1250)
18	<b>Building Services</b> (includes all positions except those in lines 2, 3, and 14 above)	1,461.5000	1,461.5000	1,494.0000	32.5000
19	<b>Facilities Management/Maintenance</b> (includes all positions except those in lines 2, 3, 14, and 15 above)	337.5000	337.5000	334.5000	(3.0000)
20	<b>Supply/Property Management</b> (includes all positions except those in lines 2, 3, 14, and 15 above)	56.5000	56.5000	56.5000	-
21	<b>Transportation</b> (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	<b>Other Support Personnel</b> (business/fiscal, technology, human resources, communications, printing, and other support staff)	294.6250	303.3750	309.3750	6.0000
	<b>TOTAL</b>	<b>23,805.5310</b>	<b>23,845.7560</b>	<b>23,976.4935</b>	<b>130.7375</b>

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

	KINDERGARTEN/ ELEMENTARY	SECONDARY	TOTAL K-12	AMOUNT EXCLUDED	TOTAL BUDGET
<b>FY 2021 BUDGET</b>					
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		
<b>FY 2022 BUDGET</b>					
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		
<b>FY 2023 BUDGET</b>					
EXPENDITURES	\$1,232,479,368	1,473,834,347	2,706,313,715	255,432,699	\$2,961,746,414
STUDENTS 9/30/22	68,524	88,538	157,062		
COST PER STUDENT	\$17,986	16,646	\$17,231		



**Notes:**

- 1) Enrollment figures used to calculate cost per student excludes students in Prekindergarten/Head Start.
- 2) 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 BUDGET CATEGORIES AND SPECIAL REVENUE FUNDS SUMMARY**

<b>STATE CATEGORY/SPECIAL REVENUE FUND</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 BUDGET</b>	<b>FY 2023 CHANGE</b>
<b>FTE</b>				
Category 1, Administration	402.1250	404.3750	413.3750	9.0000
Category 2, Mid-level Administration	1,734.1500	1,734.1500	1,777.0500	42.9000
Category 3, Instructional Salaries	12,423.5630	12,461.0380	12,401.2880	(59.7500)
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	185.2500	17.4750
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	1,777.6000	67.0000
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, Instructional TV Special Revenue Fund	13.5000	13.5000	13.5000	-
Fund 11, Food Services Fund	607.5730	607.5730	604.4480	(3.1250)
Fund 12, Real Estate Management Fund	11.0000	11.0000	10.0000	(1.0000)
Fund 13, Field Trip Fund	4.5000	4.5000	4.5000	-
Fund 14, Entrepreneurial Activities Fund	12.0000	12.0000	12.0000	-
<b>GRAND TOTAL, FTE</b>	<b>23,805.5310</b>	<b>23,845.7560</b>	<b>23,976.4935</b>	<b>130.7375</b>
<b>AMOUNT</b>				
Category 1, Administration	\$61,083,603	\$61,083,603	\$69,921,997	\$8,838,394
Category 2, Mid-level Administration	159,551,145	159,551,145	170,062,441	10,511,296
Category 3, Instructional Salaries	1,090,778,138	1,092,003,816	1,148,017,029	56,013,213
Category 4, Textbooks & Instructional Supplies	36,833,752	36,833,752	48,214,956	11,381,204
Category 5, Other Instructional Costs	27,393,923	27,393,923	27,785,628	391,705
Category 6, Special Education	375,998,878	375,998,878	396,164,823	20,165,945
Category 7, Student Personnel Services	17,658,602	17,658,602	21,356,604	3,698,002
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	129,847,974	7,511,791
Category 10, Operation of Plant & Equipment	149,330,268	149,330,268	158,262,329	8,932,061
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	663,718,185	49,546,334
Category 14, Community Service	972,343	972,343	1,069,434	97,091
Fund 5, Instructional TV Special Revenue Fund	1,769,775	1,769,775	1,769,775	-
Fund 11, Food Services Fund	61,899,980	61,899,980	63,411,099	1,511,119
Fund 12, Real Estate Management 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 14, Entrepreneurial Activities Fund	12,646,838	12,646,838	12,646,838	-
<b>GRAND TOTAL, AMOUNT</b>	<b>\$2,780,512,190</b>	<b>\$2,782,097,823</b>	<b>\$2,961,746,414</b>	<b>\$179,648,591</b>

# 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 finalized as of this publication.

## Special Education Staffing Plan Resolution

The Code of Maryland Regulations (COMAR) requires each local school system to submit an annual special education staffing plan to the Maryland State Department of Education (MSDE). The plan must demonstrate public input and be approved by the local Board of Education prior to its submission to MSDE. The locally approved staffing plan is submitted to MSDE annually by July 1 with the local application for federal funds. MSDE reviews the staffing plan and advises the local agency if there is a need for additional information or revisions. If revisions are required, the local agency must submit the revised staffing plan by September 30. The required elements of the staffing plan include the following:

- Evidence of public input
- Evidence of maintenance of effort within the meaning of 34 CFR §300.231, Maintenance of Effort, and COMAR 13A.02.05, Maintenance of Effort
- Staffing patterns of service providers of special education and related services
- The number and type of service providers needed to provide a free, appropriate public education (FAPE) for each student in the least restrictive environment (LRE)
- Local accountability and monitoring
- Evaluation of the local staffing plan for effectiveness
- Strategies to resolve concerns over staffing plans
- Evaluation of the local staffing plan for effectiveness
- Steps to secure public input in the development of the staffing plan
- Information on how the public agency will use the staffing plan to monitor the assignment of staff to ensure that personnel and other resources are available to provide FAPE to each student with a disability in the LRE.

The following resolution is recommended for your consideration:

WHEREAS, The Maryland State Department of Education (MSDE) requires each local school system to submit an annual staffing plan; and

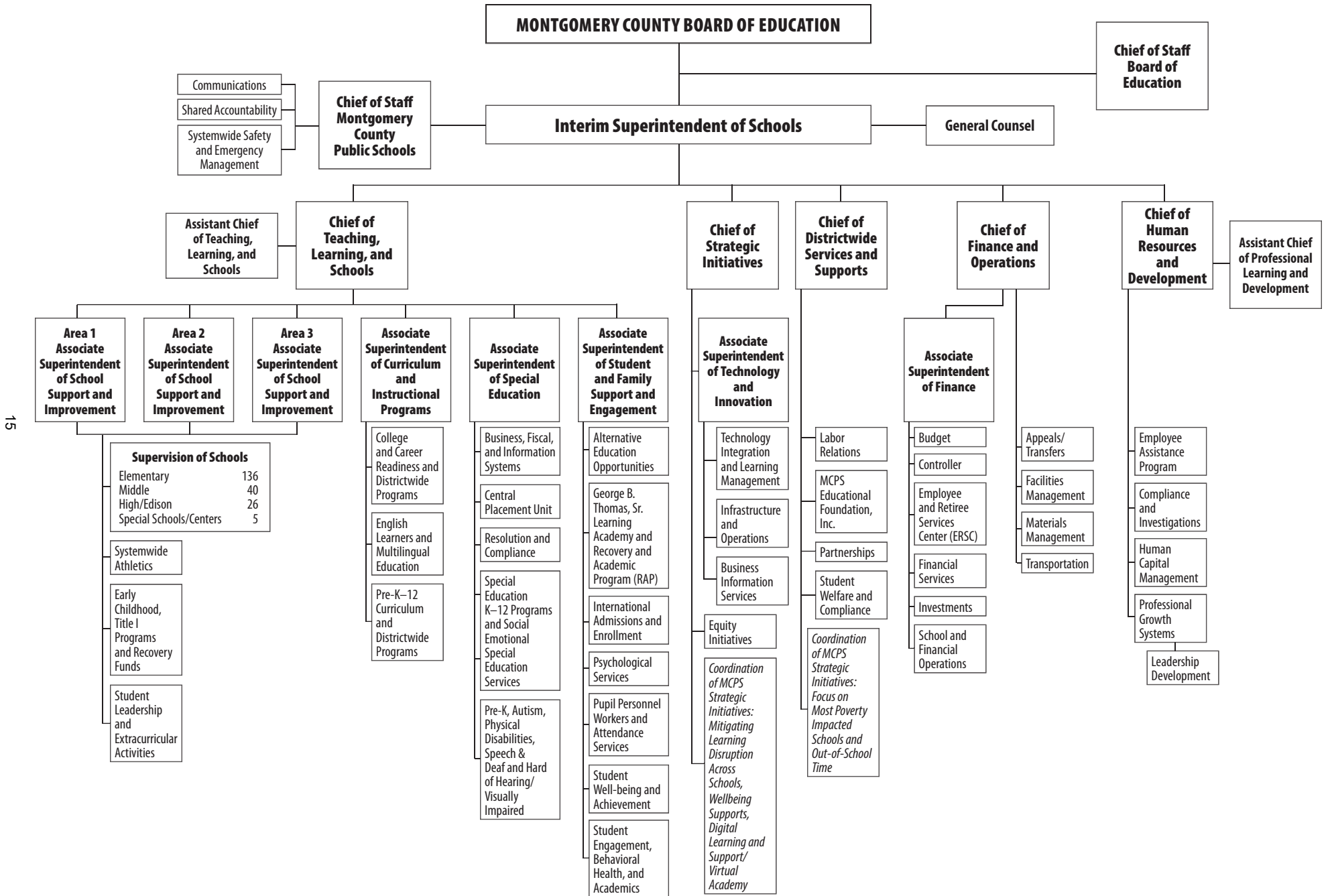
WHEREAS, The Special Education Staffing Committee composed of parents, teachers, principals, special education staff, and special education advocates held one meeting in August of 2021 and one meeting in January of 2022 with recommendations submitted to the Department of Special Education; and

WHEREAS, The FY 2023 Recommended Operating Budget includes all of the staffing plan elements required by the Maryland State Department of Education; now therefore be it

Resolved, That the Board of Education approve the FY 2023 Special Education Staffing Plan as included in the FY 2023 Recommended Operating Budget; and be it further

Resolved, That upon final approval of the FY 2023 Operating Budget in June 2022, the Special Education Staffing Plan will be submitted to MSDE.

# FY 2023 MCPS STRATEGIC ORGANIZATIONAL & LEADERSHIP STRUCTURE



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

APPENDIX A

**Administrative and Supervisory  
Salary Schedule Effective July 1, 2022—June 30, 2023 (Fiscal Year Basis)**

Salary Steps	N-11*	M	N	O	P	Q
<b>1</b>	\$100,277	\$102,140	\$108,209	\$114,644	\$121,462	\$128,693
<b>2</b>	\$103,259	\$105,175	\$111,427	\$118,055	\$125,078	\$132,523
<b>3</b>	\$106,331	\$108,299	\$114,742	\$121,565	\$128,801	\$136,470
<b>4</b>	\$109,494	\$111,520	\$118,155	\$125,184	\$132,635	\$140,534
<b>5</b>	\$112,750	\$114,836	\$121,668	\$128,910	\$136,587	\$144,722
<b>6</b>	\$116,107	\$118,253	\$125,291	\$132,747	\$140,654	\$149,032
<b>7</b>	\$119,563	\$121,769	\$129,020	\$136,701	\$144,844	\$153,477
<b>8</b>	\$123,122	\$125,393	\$132,860	\$140,772	\$149,161	\$158,049
<b>9</b>	\$126,788	\$129,128	\$136,816	\$144,965	\$153,605	\$162,760
<b>10</b>	\$130,566	\$132,970	\$140,893	\$146,406	\$155,132	\$164,378

\*The salary of employees assigned to 11-month positions. All other salaries are for 12-month positions.

APPENDIX A

**Business and Operations Administrators**  
**Salary Schedule** Effective July 1, 2022—June 30, 2023 (Fiscal Year Basis)

Salary Steps	G	H	I	J	K
1	\$73,607	\$77,963	\$82,579	\$87,478	\$92,666
2	\$75,784	\$80,272	\$85,029	\$90,073	\$95,417
3	\$78,028	\$82,650	\$87,551	\$92,747	\$98,250
4	\$80,339	\$85,100	\$90,147	\$95,498	\$101,169
5	\$82,721	\$87,624	\$92,822	\$98,335	\$104,174
6	\$85,173	\$90,222	\$95,576	\$101,254	\$107,270
7	\$87,698	\$92,902	\$98,415	\$104,264	\$110,459
8	\$90,299	\$95,658	\$101,340	\$107,363	\$113,744
9	\$92,980	\$98,500	\$104,350	\$110,554	\$117,128
10	\$95,741	\$101,424	\$107,452	\$113,839	\$120,611
11	\$98,582	\$104,437	\$110,644	\$117,226	\$124,199
12	\$101,509	\$107,539	\$113,935	\$120,712	\$127,896



APPENDIX A

**Teacher and Other Professional  
Salary Schedule Effective July 1, 2022—June 30, 2023 (Fiscal Year Basis)**

Grade Step	BA	MA/MEQ	MA/MEQ+30	MA/MEQ+60
1	\$52,286	\$57,498	\$59,156	\$60,658
2	\$53,077	\$58,445	\$60,889	\$62,393
3	\$54,638	\$60,655	\$63,194	\$64,755
4	\$56,247	\$62,949	\$65,586	\$67,208
5	\$57,902	\$65,335	\$68,072	\$69,757
6	\$59,575	\$67,291	\$70,135	\$71,885
7	\$61,849	\$69,863	\$72,817	\$74,634
8	\$64,208	\$72,533	\$75,600	\$77,486
9	\$66,661	\$75,306	\$78,490	\$80,449
10	\$69,208	\$78,184	\$81,491	\$83,526
11		\$81,175	\$84,608	\$86,722
12		\$84,281	\$87,846	\$90,041
13		\$87,506	\$91,209	\$93,488
14		\$90,854	\$94,701	\$97,065
15		\$93,563	\$97,526	\$99,963
16		\$96,356	\$100,437	\$102,947
17		\$99,230	\$103,434	\$106,019
18		\$102,191	\$106,522	\$109,186
19–24		\$105,244	\$109,702	\$112,445
25		\$107,600	\$112,161	\$114,963

The salary of employees assigned to 12-month positions will be 117.5 percent of the salary of the step/grade (B/D) for which employee would qualify if employed in a 10-month position.

APPENDIX A

**Supporting Services  
Hourly Rate Schedule Effective July 1, 2022—June 30, 2023 (Fiscal Year Basis)**

Grade Step	1	2	3	4	5	6	7	8	9	10-12	13-16	17
6	\$15.86	\$16.27	\$16.70	\$17.11	\$17.51	\$18.24	\$18.97	\$19.37	\$19.75	\$20.15	\$20.53	\$20.94
7	\$16.27	\$16.70	\$17.11	\$17.51	\$18.24	\$18.97	\$19.82	\$20.15	\$20.58	\$20.97	\$21.39	\$21.80
8	\$16.70	\$17.11	\$17.51	\$18.24	\$18.97	\$19.82	\$20.58	\$20.97	\$21.38	\$21.80	\$22.25	\$22.69
9	\$17.11	\$17.51	\$18.24	\$18.97	\$19.82	\$20.58	\$21.44	\$21.86	\$22.31	\$22.75	\$23.20	\$23.66
10	\$17.51	\$18.24	\$18.97	\$19.82	\$20.58	\$21.44	\$22.42	\$22.93	\$23.38	\$23.82	\$24.30	\$24.78
11	\$18.24	\$18.97	\$19.82	\$20.58	\$21.44	\$22.42	\$23.51	\$24.04	\$24.48	\$24.96	\$25.46	\$25.96
12	\$18.97	\$19.82	\$20.58	\$21.44	\$22.42	\$23.51	\$24.81	\$25.29	\$25.76	\$26.25	\$26.77	\$27.30
13	\$19.82	\$20.58	\$21.44	\$22.42	\$23.51	\$24.81	\$25.95	\$26.43	\$26.92	\$27.49	\$28.02	\$28.58
14	\$20.58	\$21.44	\$22.42	\$23.51	\$24.81	\$25.95	\$27.23	\$27.76	\$28.31	\$28.85	\$29.42	\$30.01
15	\$21.44	\$22.42	\$23.51	\$24.81	\$25.95	\$27.23	\$28.57	\$29.18	\$29.79	\$30.39	\$30.99	\$31.61
16	\$22.42	\$23.51	\$24.81	\$25.95	\$27.23	\$28.57	\$29.99	\$30.59	\$31.16	\$31.77	\$32.41	\$33.04
17	\$23.51	\$24.81	\$25.95	\$27.23	\$28.57	\$29.99	\$31.49	\$32.13	\$32.78	\$33.39	\$34.05	\$34.73
18	\$24.81	\$25.95	\$27.23	\$28.57	\$29.99	\$31.49	\$33.00	\$33.63	\$34.33	\$35.03	\$35.72	\$36.43
19	\$25.95	\$27.23	\$28.57	\$29.99	\$31.49	\$33.00	\$34.65	\$35.31	\$36.05	\$36.75	\$37.48	\$38.24
20	\$27.23	\$28.57	\$29.99	\$31.49	\$33.00	\$34.65	\$36.36	\$37.14	\$37.84	\$38.60	\$39.36	\$40.14
21	\$28.57	\$29.99	\$31.49	\$33.00	\$34.65	\$36.36	\$38.11	\$38.87	\$39.68	\$40.46	\$41.27	\$42.07
22	\$29.99	\$31.49	\$33.00	\$34.65	\$36.36	\$38.11	\$39.86	\$40.66	\$41.49	\$42.32	\$43.14	\$44.02
23	\$31.49	\$33.00	\$34.65	\$36.36	\$38.11	\$39.86	\$41.73	\$42.58	\$43.44	\$44.29	\$45.18	\$46.07
24	\$33.00	\$34.65	\$36.36	\$38.11	\$39.86	\$41.73	\$43.70	\$44.56	\$45.42	\$46.40	\$47.32	\$48.25
25	\$34.65	\$36.36	\$38.11	\$39.86	\$41.73	\$43.70	\$45.72	\$46.65	\$47.54	\$48.52	\$49.49	\$50.46
26	\$36.36	\$38.11	\$39.86	\$41.73	\$43.70	\$45.72	\$47.86	\$48.80	\$49.78	\$50.74	\$51.75	\$52.78
27	\$38.11	\$39.86	\$41.73	\$43.70	\$45.72	\$47.86	\$50.06	\$51.14	\$52.13	\$53.14	\$54.19	\$55.28
28	\$39.86	\$41.73	\$43.70	\$45.72	\$47.86	\$50.06	\$52.40	\$53.42	\$54.50	\$55.59	\$56.72	\$57.83
29	\$41.73	\$43.70	\$45.72	\$47.86	\$50.06	\$52.40	\$54.92	\$56.03	\$57.11	\$58.26	\$59.42	\$60.60
30	\$43.70	\$45.72	\$47.86	\$50.06	\$52.40	\$54.92	\$57.53	\$58.68	\$59.89	\$61.11	\$62.31	\$63.58

## 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 (2.4 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 (38.8 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 (1.6 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 (13.4 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 (5.3 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 (22.3 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 (2.1 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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	80,7500	81,7500	86,7500	5,0000
Business / Operations Admin	19,5000	19,5000	18,5000	(1,0000)
Professional	13,5000	13,5000	14,5000	1,0000
Supporting Services	288,3750	289,6250	293,6250	4,0000
<b>TOTAL POSITIONS (FTE)</b>	<b>402.1250</b>	<b>404.3750</b>	<b>413.3750</b>	<b>9.0000</b>
<b>POSITIONS DOLLARS</b>				
Administrative	12,461,058	12,537,253	13,200,666	663,413
Business / Operations Admin	2,057,344	2,057,344	1,986,441	(70,903)
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
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$40,654,076</b>	<b>\$40,710,076</b>	<b>\$41,483,900</b>	<b>\$773,824</b>
<b>OTHER SALARIES</b>				
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	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$2,856,849</b>	<b>\$2,800,849</b>	<b>\$5,093,869</b>	<b>\$2,293,020</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$43,510,925</b>	<b>\$43,510,925</b>	<b>\$46,577,769</b>	<b>\$3,066,844</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	734,317	734,317	774,317	40,000
Other Contractual	14,900,682	14,900,682	20,704,199	5,803,517
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$15,634,999</b>	<b>\$15,634,999</b>	<b>\$21,478,516</b>	<b>\$5,843,517</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	1,047,550	1,047,550	1,068,217	20,667
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$1,047,550</b>	<b>\$1,047,550</b>	<b>\$1,068,217</b>	<b>\$20,667</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$717,732</b>	<b>\$717,732</b>	<b>\$661,440</b>	<b>(\$56,292)</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	23,204	23,204	38,117	14,913
Leased Equipment	149,193	149,193	97,938	(51,255)
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$172,397</b>	<b>\$172,397</b>	<b>\$136,055</b>	<b>(\$36,342)</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$61,083,603</b>	<b>\$61,083,603</b>	<b>\$69,921,997</b>	<b>\$8,838,394</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	625.5000	626.5000	633.5000	7.0000
Business / Operations Admin	27.0000	27.0000	27.0000	-
Professional	70.1000	68.1000	72.3000	4.2000
Supporting Services	1,011,5500	1,012,5500	1,044,2500	31.7000
<b>TOTAL POSITIONS (FTE)</b>	<b>1,734.1500</b>	<b>1,734.1500</b>	<b>1,777.0500</b>	<b>42.9000</b>
<b>POSITIONS DOLLARS</b>				
Administrative	88,280,549	88,410,719	89,282,967	872,248
Business / Operations Admin	2,751,652	2,751,652	2,751,652	-
Professional	8,265,282	8,087,694	8,547,013	459,319
Supporting Services	54,563,590	54,611,008	56,064,064	1,453,056
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$153,861,073</b>	<b>\$153,861,073</b>	<b>\$156,645,696</b>	<b>\$2,784,623</b>
<b>OTHER SALARIES</b>				
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	1,534,417	42,850
Stipends	24,480	24,480	877,094	852,614
Substitutes	289,839	289,839	289,839	-
Summer Employment	56,575	56,575	76,575	20,000
<b>TOTAL OTHER SALARIES</b>	<b>\$3,780,177</b>	<b>\$3,780,177</b>	<b>\$11,350,789</b>	<b>\$7,570,612</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$157,641,250</b>	<b>\$157,641,250</b>	<b>\$167,996,485</b>	<b>\$10,355,235</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	16,408	16,408	10,500	(5,908)
Other Contractual	1,259,473	1,259,473	1,251,708	(7,765)
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$1,275,881</b>	<b>\$1,275,881</b>	<b>\$1,262,208</b>	<b>(\$13,673)</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	9,071	9,071	9,071	-
Media	-	-	-	-
Other Supplies and Materials	171,084	171,084	177,805	6,721
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$180,155</b>	<b>\$180,155</b>	<b>\$186,876</b>	<b>\$6,721</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$453,859</b>	<b>\$453,859</b>	<b>\$616,872</b>	<b>\$163,013</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$159,551,145</b>	<b>\$159,551,145</b>	<b>\$170,062,441</b>	<b>\$10,511,296</b>

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

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	7.0000	7.0000	7.0000	-
Business / Operations Admin	-	-	-	-
Professional	11,229.7480	11,240.8480	11,176.8480	(64.0000)
Supporting Services	1,186.8150	1,213.1900	1,217.4400	4.2500
<b>TOTAL POSITIONS (FTE)</b>	<b>12,423.5630</b>	<b>12,461.0380</b>	<b>12,401.2880</b>	<b>(59.7500)</b>
<b>POSITIONS DOLLARS</b>				
Administrative	899,132	899,132	899,132	-
Business / Operations Admin	-	-	-	-
Professional	970,678,359	969,747,499	970,694,132	946,633
Supporting Services	48,019,987	49,944,291	50,272,392	328,101
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$1,019,597,478</b>	<b>\$1,020,590,922</b>	<b>\$1,021,865,656</b>	<b>\$1,274,734</b>
<b>OTHER SALARIES</b>				
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	6,103,718	(4,031,370)
Supporting Services Part-time	3,965,499	3,839,957	2,829,218	(1,010,739)
Stipends	8,705,708	8,937,942	8,040,280	(897,662)
Substitutes	18,966,774	18,966,774	18,063,966	(902,808)
Summer Employment	4,656,307	4,656,307	4,741,262	84,955
<b>TOTAL OTHER SALARIES</b>	<b>\$71,180,660</b>	<b>\$71,412,894</b>	<b>\$126,151,373</b>	<b>\$54,738,479</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,090,778,138</b>	<b>\$1,092,003,816</b>	<b>\$1,148,017,029</b>	<b>\$56,013,213</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$1,090,778,138</b>	<b>\$1,092,003,816</b>	<b>\$1,148,017,029</b>	<b>\$56,013,213</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS (FTE)</b>	-	-	-	-
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS DOLLARS</b>	-	-	-	-
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>	-	-	-	-
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	-	-	-	-
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	21,937,056	21,937,056	21,344,547	(592,509)
Media	2,291,609	2,291,609	2,712,867	421,258
Other Supplies and Materials	7,381,832	7,381,832	17,691,091	10,309,259
Textbooks	5,223,255	5,223,255	6,466,451	1,243,196
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$36,833,752</b>	<b>\$36,833,752</b>	<b>\$48,214,956</b>	<b>\$11,381,204</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	-	-	-	-
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	-	-	-	-
<b>GRAND TOTAL AMOUNTS</b>	<b>\$36,833,752</b>	<b>\$36,833,752</b>	<b>\$48,214,956</b>	<b>\$11,381,204</b>



**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS (FTE)</b>	-	-	-	-
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS DOLLARS</b>	-	-	-	-
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>	-	-	-	-
<b>CONTRACTUAL SERVICES</b>				
Consultants	605,409	605,409	621,807	16,398
Other Contractual	16,795,685	16,795,685	16,829,091	33,406
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$17,401,094</b>	<b>\$17,401,094</b>	<b>\$17,450,898</b>	<b>\$49,804</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	-	-	-	-
<b>OTHER COSTS</b>				
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	5,107,792	112,838
Travel	511,681	511,681	535,176	23,495
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$7,579,910</b>	<b>\$7,579,910</b>	<b>\$7,887,311</b>	<b>\$307,401</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	1,629,561	1,629,561	1,616,061	(13,500)
Leased Equipment	783,358	783,358	831,358	48,000
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$2,412,919</b>	<b>\$2,412,919</b>	<b>\$2,447,419</b>	<b>\$34,500</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$27,393,923</b>	<b>\$27,393,923</b>	<b>\$27,785,628</b>	<b>\$391,705</b>

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

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
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
<b>TOTAL POSITIONS (FTE)</b>	<b>4,522.6540</b>	<b>4,522.6540</b>	<b>4,568.8915</b>	<b>46.2375</b>
<b>POSITIONS DOLLARS</b>				
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)
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$300,865,929</b>	<b>\$300,865,929</b>	<b>\$303,419,036</b>	<b>\$2,553,107</b>
<b>OTHER SALARIES</b>				
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	932,256	(688,726)
Supporting Services Part-time	6,556,630	6,556,630	6,043,408	(513,222)
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	-
<b>TOTAL OTHER SALARIES</b>	<b>\$17,460,304</b>	<b>\$17,460,304</b>	<b>\$32,970,765</b>	<b>\$15,510,461</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$318,326,233</b>	<b>\$318,326,233</b>	<b>\$336,389,801</b>	<b>\$18,063,568</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	7,000	7,000	-	(7,000)
Other Contractual	3,028,030	3,028,030	3,051,030	23,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$3,035,030</b>	<b>\$3,035,030</b>	<b>\$3,051,030</b>	<b>\$16,000</b>
<b>SUPPLIES &amp; MATERIALS</b>				
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
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$2,074,223</b>	<b>\$2,074,223</b>	<b>\$2,089,775</b>	<b>\$15,552</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$52,437,018</b>	<b>\$52,437,018</b>	<b>\$54,596,216</b>	<b>\$2,159,198</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	126,374	126,374	38,001	(88,373)
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$126,374</b>	<b>\$126,374</b>	<b>\$38,001</b>	<b>(\$88,373)</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$375,998,878</b>	<b>\$375,998,878</b>	<b>\$396,164,823</b>	<b>\$20,165,945</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	9.0000	9.0000	9.0000	-
Business / Operations Admin	-	-	-	-
Professional	115.6000	115.6000	131.2000	15.6000
Supporting Services	43.1750	43.1750	45.0500	1.8750
<b>TOTAL POSITIONS (FTE)</b>	<b>167.7750</b>	<b>167.7750</b>	<b>185.2500</b>	<b>17.4750</b>
<b>POSITIONS DOLLARS</b>				
Administrative	1,277,002	1,277,002	1,277,002	-
Business / Operations Admin	-	-	-	-
Professional	12,015,556	11,932,223	13,129,406	1,197,183
Supporting Services	2,464,275	2,464,275	2,516,501	52,226
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$15,756,833</b>	<b>\$15,673,500</b>	<b>\$16,922,909</b>	<b>\$1,249,409</b>
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	545,427	545,427	1,710,258	1,164,831
Professional Part time	-	83,333	126,913	43,580
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
<b>TOTAL OTHER SALARIES</b>	<b>\$1,357,186</b>	<b>\$1,440,519</b>	<b>\$2,545,050</b>	<b>\$1,104,531</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$17,114,019</b>	<b>\$17,114,019</b>	<b>\$19,467,959</b>	<b>\$2,353,940</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	15,025	15,025	15,025	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$15,025</b>	<b>\$15,025</b>	<b>\$15,025</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	438,503	438,503	1,747,865	1,309,362
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$438,503</b>	<b>\$438,503</b>	<b>\$1,747,865</b>	<b>\$1,309,362</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	700	700	28,870	28,170
Travel	90,355	90,355	96,885	6,530
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$91,055</b>	<b>\$91,055</b>	<b>\$125,755</b>	<b>\$34,700</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$17,658,602</b>	<b>\$17,658,602</b>	<b>\$21,356,604</b>	<b>\$3,698,002</b>

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

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

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

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
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
<b>TOTAL POSITIONS (FTE)</b>	<b>1,848,8410</b>	<b>1,848,8410</b>	<b>1,863,8410</b>	<b>15,0000</b>
<b>POSITIONS DOLLARS</b>				
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
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$79,114,265</b>	<b>\$79,114,265</b>	<b>\$79,551,059</b>	<b>\$436,794</b>
<b>OTHER SALARIES</b>				
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
<b>TOTAL OTHER SALARIES</b>	<b>\$6,892,585</b>	<b>\$6,892,585</b>	<b>\$12,625,374</b>	<b>\$5,732,789</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$86,006,850</b>	<b>\$86,006,850</b>	<b>\$92,176,433</b>	<b>\$6,169,583</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	1,724,859	1,724,859	1,729,499	4,640
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$1,724,859</b>	<b>\$1,724,859</b>	<b>\$1,729,499</b>	<b>\$4,640</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	11,509,512	11,509,512	11,702,587	193,075
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$11,509,512</b>	<b>\$11,509,512</b>	<b>\$11,702,587</b>	<b>\$193,075</b>
<b>OTHER COSTS</b>				
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	3,485,321	(755,175)
Travel	54,522	54,522	54,522	-
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$5,407,662</b>	<b>\$5,407,662</b>	<b>\$4,941,119</b>	<b>(\$466,543)</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
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)
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$17,687,300</b>	<b>\$17,687,300</b>	<b>\$19,298,336</b>	<b>\$1,611,036</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$122,336,183</b>	<b>\$122,336,183</b>	<b>\$129,847,974</b>	<b>\$7,511,791</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	9.0000	9.0000	9.0000	-
Business / Operations Admin	15.0000	16.0000	17.0000	1.0000
Professional	-	-	-	-
Supporting Services	1,686.1000	1,685.6000	1,751.6000	66.0000
<b>TOTAL POSITIONS (FTE)</b>	<b>1,710.1000</b>	<b>1,710.6000</b>	<b>1,777.6000</b>	<b>67.0000</b>
<b>POSITIONS DOLLARS</b>				
Administrative	1,208,333	1,208,333	1,208,333	-
Business / Operations Admin	1,645,891	1,725,592	1,827,221	101,629
Professional	-	-	-	-
Supporting Services	83,917,643	83,881,292	86,979,347	3,098,055
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$86,771,867</b>	<b>\$86,815,217</b>	<b>\$90,014,901</b>	<b>\$3,199,684</b>
<b>OTHER SALARIES</b>				
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)
<b>TOTAL OTHER SALARIES</b>	<b>\$3,210,814</b>	<b>\$3,210,814</b>	<b>\$5,745,275</b>	<b>\$2,534,461</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$89,982,681</b>	<b>\$90,026,031</b>	<b>\$95,760,176</b>	<b>\$5,734,145</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	17,000	17,000	17,000	-
Other Contractual	5,868,214	5,824,864	7,773,253	1,948,389
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$5,885,214</b>	<b>\$5,841,864</b>	<b>\$7,790,253</b>	<b>\$1,948,389</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	3,384,684	3,384,684	3,400,119	15,435
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$3,384,684</b>	<b>\$3,384,684</b>	<b>\$3,400,119</b>	<b>\$15,435</b>
<b>OTHER COSTS</b>				
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
<b>TOTAL OTHER COSTS</b>	<b>\$49,444,686</b>	<b>\$49,444,686</b>	<b>\$50,428,778</b>	<b>\$984,092</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	519,987	519,987	769,987	250,000
Leased Equipment	113,016	113,016	113,016	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$633,003</b>	<b>\$633,003</b>	<b>\$883,003</b>	<b>\$250,000</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$149,330,268</b>	<b>\$149,330,268</b>	<b>\$158,262,329</b>	<b>\$8,932,061</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
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)
<b>TOTAL POSITIONS (FTE)</b>	<b>342.0000</b>	<b>342.0000</b>	<b>339.0000</b>	<b>(3.0000)</b>
<b>POSITIONS DOLLARS</b>				
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)
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$22,250,282</b>	<b>\$22,250,282</b>	<b>\$22,111,261</b>	<b>(\$139,021)</b>
<b>OTHER SALARIES</b>				
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
<b>TOTAL OTHER SALARIES</b>	<b>\$1,373,954</b>	<b>\$1,373,954</b>	<b>\$1,849,076</b>	<b>\$475,122</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$23,624,236</b>	<b>\$23,624,236</b>	<b>\$23,960,337</b>	<b>\$336,101</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	5,378,679	5,378,679	5,763,014	384,335
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$5,378,679</b>	<b>\$5,378,679</b>	<b>\$5,763,014</b>	<b>\$384,335</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	4,991,341	4,991,341	4,991,341	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$4,991,341</b>	<b>\$4,991,341</b>	<b>\$4,991,341</b>	<b>-</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$3,871,040</b>	<b>\$3,871,040</b>	<b>\$3,871,040</b>	<b>-</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	491,460	491,460	491,460	-
Leased Equipment	997,112	997,112	997,112	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$1,488,572</b>	<b>\$1,488,572</b>	<b>\$1,488,572</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$39,353,868</b>	<b>\$39,353,868</b>	<b>\$40,074,304</b>	<b>\$720,436</b>

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

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS (FTE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	-	-	-	-
<b>TOTAL POSITIONS DOLLARS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	-	-	-	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	-	-	-	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	612,373,492	612,733,447	662,279,781	49,546,334
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	1,288,404	1,288,404	1,288,404	-
Travel	150,000	150,000	150,000	-
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$613,811,896</b>	<b>\$614,171,851</b>	<b>\$663,718,185</b>	<b>\$49,546,334</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$613,811,896</b>	<b>\$614,171,851</b>	<b>\$663,718,185</b>	<b>\$49,546,334</b>



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

OBJECT OF EXPENDITURE	FY 2022	FY 2022	FY 2023	FY 2023
	BUDGET	CURRENT	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	2,0000	2,0000	2,0000	-
Supporting Services	3,7500	3,7500	3,7500	-
<b>TOTAL POSITIONS (FTE)</b>	<b>5,7500</b>	<b>5,7500</b>	<b>5,7500</b>	<b>-</b>
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	243,424	243,424	243,424	-
Supporting Services	186,679	186,679	186,679	-
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$430,103</b>	<b>\$430,103</b>	<b>\$430,103</b>	<b>-</b>
<b>OTHER SALARIES</b>				
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	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$34,991</b>	<b>\$34,991</b>	<b>\$193,702</b>	<b>\$158,711</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$465,094</b>	<b>\$465,094</b>	<b>\$623,805</b>	<b>\$158,711</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	337,925	337,925	308,072	(29,853)
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$337,925</b>	<b>\$337,925</b>	<b>\$308,072</b>	<b>(\$29,853)</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	29,282	29,282	7,902	(21,380)
Media	-	-	-	-
Other Supplies and Materials	6,316	6,316	-	(6,316)
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$35,598</b>	<b>\$35,598</b>	<b>\$7,902</b>	<b>(\$27,696)</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	-	-	-	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	128,805	128,805	128,805	-
Travel	4,921	4,921	850	(4,071)
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$133,726</b>	<b>\$133,726</b>	<b>\$129,655</b>	<b>(\$4,071)</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$972,343</b>	<b>\$972,343</b>	<b>\$1,069,434</b>	<b>\$97,091</b>

**Fund 5**  
**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	1.0000	1.0000	1.0000	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	12,5000	12,5000	12,5000	-
<b>TOTAL POSITIONS (FTE)</b>	<b>13.5000</b>	<b>13.5000</b>	<b>13.5000</b>	<b>-</b>
<b>POSITIONS DOLLARS</b>				
Administrative	154,141	154,141	154,141	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	1,130,774	1,130,774	1,110,047	(20,727)
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$1,284,915</b>	<b>\$1,284,915</b>	<b>\$1,264,188</b>	<b>(\$20,727)</b>
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	20,221	20,221	20,221	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$20,221</b>	<b>\$20,221</b>	<b>\$20,221</b>	<b>-</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,305,136</b>	<b>\$1,305,136</b>	<b>\$1,284,409</b>	<b>(\$20,727)</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	9,180	9,180	9,180	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$9,180</b>	<b>\$9,180</b>	<b>\$9,180</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	60,526	60,526	81,253	20,727
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$60,526</b>	<b>\$60,526</b>	<b>\$81,253</b>	<b>\$20,727</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$394,933</b>	<b>\$394,933</b>	<b>\$394,933</b>	<b>-</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	-	-	-	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$1,769,775</b>	<b>\$1,769,775</b>	<b>\$1,769,775</b>	<b>-</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
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)
<b>TOTAL POSITIONS (FTE)</b>	<b>607.5730</b>	<b>607.5730</b>	<b>604.4480</b>	<b>(3.1250)</b>
<b>POSITIONS DOLLARS</b>				
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)
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$25,652,405</b>	<b>\$25,652,405</b>	<b>\$25,605,329</b>	<b>(\$47,076)</b>
<b>OTHER SALARIES</b>				
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	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$884,774</b>	<b>\$884,774</b>	<b>\$894,584</b>	<b>\$9,810</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$26,537,179</b>	<b>\$26,537,179</b>	<b>\$26,499,913</b>	<b>(\$37,266)</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	1,708,313	1,708,313	1,717,847	9,534
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$1,708,313</b>	<b>\$1,708,313</b>	<b>\$1,717,847</b>	<b>\$9,534</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	20,151,184	20,151,184	21,582,788	1,431,604
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$20,151,184</b>	<b>\$20,151,184</b>	<b>\$21,582,788</b>	<b>\$1,431,604</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$12,758,849</b>	<b>\$12,758,849</b>	<b>\$12,866,096</b>	<b>\$107,247</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	202,300	202,300	202,300	-
Leased Equipment	542,155	542,155	542,155	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$744,455</b>	<b>\$744,455</b>	<b>\$744,455</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$61,899,980</b>	<b>\$61,899,980</b>	<b>\$63,411,099</b>	<b>\$1,511,119</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	11,0000	11,0000	10,0000	(1,0000)
<b>TOTAL POSITIONS (FTE)</b>	<b>11,0000</b>	<b>11,0000</b>	<b>10,0000</b>	<b>(1,0000)</b>
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	-	-	-	-
Supporting Services	624,744	624,744	582,399	(42,345)
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$624,744</b>	<b>\$624,744</b>	<b>\$582,399</b>	<b>(\$42,345)</b>
<b>OTHER SALARIES</b>				
Extracurricular Salary	-	-	-	-
Other Non Position Salaries	-	-	-	-
Professional Part time	-	-	-	-
Supporting Services Part-time	67,601	67,601	67,601	-
Stipends	-	-	-	-
Substitutes	-	-	-	-
Summer Employment	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$67,601</b>	<b>\$67,601</b>	<b>\$67,601</b>	<b>-</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$692,345</b>	<b>\$692,345</b>	<b>\$650,000</b>	<b>(\$42,345)</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	2,247,405	2,247,405	2,287,405	40,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$2,247,405</b>	<b>\$2,247,405</b>	<b>\$2,287,405</b>	<b>\$40,000</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	43,304	43,304	103,552	60,248
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$43,304</b>	<b>\$43,304</b>	<b>\$103,552</b>	<b>\$60,248</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$1,969,462</b>	<b>\$1,969,462</b>	<b>\$1,911,559</b>	<b>(\$57,903)</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	4,700	4,700	4,700	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$4,957,216</b>	<b>\$4,957,216</b>	<b>\$4,957,216</b>	<b>-</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	0.2500	0.2500	0.2500	-
Professional	-	-	-	-
Supporting Services	4.2500	4.2500	4.2500	-
<b>TOTAL POSITIONS (FTE)</b>	<b>4.5000</b>	<b>4.5000</b>	<b>4.5000</b>	<b>-</b>
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	22,844	22,844	22,844	-
Professional	-	-	-	-
Supporting Services	305,280	305,280	305,280	-
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$328,124</b>	<b>\$328,124</b>	<b>\$328,124</b>	<b>-</b>
<b>OTHER SALARIES</b>				
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	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$1,448,409</b>	<b>\$1,448,409</b>	<b>\$1,448,409</b>	<b>-</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,776,533</b>	<b>\$1,776,533</b>	<b>\$1,776,533</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	259,638	259,638	259,638	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$259,638</b>	<b>\$259,638</b>	<b>\$259,638</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	-	-	-	-
Media	-	-	-	-
Other Supplies and Materials	781,666	781,666	781,666	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$781,666</b>	<b>\$781,666</b>	<b>\$781,666</b>	<b>-</b>
<b>OTHER COSTS</b>				
Insurance and Employee Benefits	254,602	254,602	254,602	-
Extracurricular Purchases	-	-	-	-
Other Systemwide Activity	-	-	-	-
Travel	138	138	138	-
Utilities	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$254,740</b>	<b>\$254,740</b>	<b>\$254,740</b>	<b>-</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	1,605	1,605	1,605	-
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$1,605</b>	<b>\$1,605</b>	<b>\$1,605</b>	<b>-</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$3,074,182</b>	<b>\$3,074,182</b>	<b>\$3,074,182</b>	<b>-</b>

**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	BUDGET	CHANGE
<b>POSITIONS (FTE)</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	1,0000	1,0000	1,0000	-
Supporting Services	11,0000	11,0000	11,0000	-
<b>TOTAL POSITIONS (FTE)</b>	<b>12,0000</b>	<b>12,0000</b>	<b>12,0000</b>	<b>-</b>
<b>POSITIONS DOLLARS</b>				
Administrative	-	-	-	-
Business / Operations Admin	-	-	-	-
Professional	135,061	135,061	135,061	-
Supporting Services	790,065	790,065	790,065	-
<b>TOTAL POSITIONS DOLLARS</b>	<b>\$925,126</b>	<b>\$925,126</b>	<b>\$925,126</b>	<b>-</b>
<b>OTHER SALARIES</b>				
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	-	-	-	-
<b>TOTAL OTHER SALARIES</b>	<b>\$579,359</b>	<b>\$579,359</b>	<b>\$579,359</b>	<b>-</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,504,485</b>	<b>\$1,504,485</b>	<b>\$1,504,485</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Consultants	-	-	-	-
Other Contractual	10,246,775	10,246,775	10,246,775	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$10,246,775</b>	<b>\$10,246,775</b>	<b>\$10,246,775</b>	<b>-</b>
<b>SUPPLIES &amp; MATERIALS</b>				
Instructional Materials	189,738	189,738	189,738	-
Media	-	-	-	-
Other Supplies and Materials	381,655	381,655	381,655	-
Textbooks	-	-	-	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$571,393</b>	<b>\$571,393</b>	<b>\$571,393</b>	<b>-</b>
<b>OTHER COSTS</b>				
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	-	-	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$304,185</b>	<b>\$304,185</b>	<b>\$303,400</b>	<b>(785)</b>
<b>FURNITURE &amp; EQUIPMENT</b>				
Equipment	20,000	20,000	20,785	785
Leased Equipment	-	-	-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,785</b>	<b>\$785</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$12,646,838</b>	<b>\$12,646,838</b>	<b>\$12,646,838</b>	<b>-</b>



# 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><b>For inquiries or complaints about discrimination against MCPS staff *</b></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><b>For inquiries or complaints about discrimination against MCPS students *</b></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><b>For inquiries or complaints about sex discrimination under Title IX, including sexual harassment, against students or staff*</b></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](http://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](mailto: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](mailto: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

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# Montgomery County Public Schools

## RECOMMENDED FY23 BUDGET

\$2,929,710,667

## FULL TIME EQUIVALENTS

23,976.50

## MISSION STATEMENT

The Montgomery County Public Schools (MCPS) operates a countywide system of public schools for students from pre-kindergarten through high school. For the 2021-2022 school year (FY22), 158,009 students in prekindergarten classes through Grade 12 attend 209 separate public educational facilities. For the 2022-23 school year (FY23), enrollment is estimated to be 160,627 students.

## BUDGET OVERVIEW

The County Executive's role in the MCPS budget process is to present to the County Council a recommended total budget. The total Recommended FY23 budget is \$2,929.7 million, an increase of \$147.6 million, or 5.3 percent over the adjusted FY22 Approved budget of \$2,782.1 million. Due to declining enrollment in FY23 from the continuing effects of the COVID-19 pandemic, and an increased County contribution to MCPS, this recommended budget exceeds the amount required by the State's Maintenance of Effort (MOE) law by \$117.4 million.

In response to the Board of Education's largest ever requested budget, the County Executive's recommended budget funds 98.9% of the Board's request. The County contribution is \$48.4 million less than the Board of Education's (BOE) requested County contribution. However, the resources are provided to fund 100% of student education and needs. The County Executive recommends appropriating an additional \$20.0 million from MCPS' growing fund balance, and recognizes that \$30.0 million of the BOE's request is not for students, but for a deposit into the MCPS health insurance fund to increase its fund balance. The County's MCPS fund balance policy is for the schools' accounts to have minimal balances and rely on the County for emergency needs. By reducing the deposit in the health insurance fund, MCPS can fund up to 100% of student needs. Alternately, the BOE could also use unspent Federal Covid relief funds for its needs.

Separately, in addition to funding the MCPS' budget, \$27.2 million will be provided by the County from the Consolidated Retiree Health Benefits Trust for the purpose of paying retiree health claims in FY23.

The County also supports operations of the school system through expenditures in other budgets. For example:

- school health services, childhood wellness, mental health services, and Linkages to Learning programs are provided by the Department of Health and Human Services;
- high speed internet service provided by the the County's FiberNet program;
- research and internet resources are made available in the Montgomery County Public Libraries' budget;
- crossing guards are provided by the Department of Police;
- sports academies for youth are sponsored by the Department of Recreation;
- reimbursements for classroom and school sports field rentals by residents or organizations are provided by the Community Use of Public Facilities; and
- the Maryland-National Capital Park and Planning Commission provides maintenance of MCPS' ballfields.

In addition to the total recommended in the operating budget for public schools, MCPS' Capital Improvements Program (CIP) requires County funding. Approximately \$23.3 million in FY23 Current Revenue: General and \$84.6 million in Recordation Tax are recommended in the FY23-28 CIP. The Debt Service requirement for the MCPS capital program is estimated at \$157.3 million in FY23.

The table below summarizes the contributions to MCPS that are appropriated in other departments or agencies:

<b>Additional County Support for MCPS in FY23</b>	
<b>MCPS Budget (in millions)</b>	<b>\$2,929.7</b>
Additional County funding (not included in MCPS budget)	
• Debt service on school construction bonds	\$157.3
• Pre-funding retiree health benefits	\$57.4
• Support services	\$114.6
• Technology modernization	\$18.2
<b>Total additional County funding</b>	<b>\$347.6</b>
<b>Total expenditures for MCPS</b>	<b>\$3,277.3</b>
Sources: County Executive Recommended FY23 Operating and Capital Budgets	
Numbers may not sum due to rounding.	

The recommended budget includes the County's contribution of \$1,839.1 million plus \$45.0 million in carryover funds (64.3 percent of all recommended funding); State Aid and grants of \$863.7 million (29.5 percent); Federal grants and aid of \$88.4 million (3.0 percent); and tuition, fees, and private grants of \$11.3 million (0.4 percent). The recommended appropriation for the fee-supported Enterprise Fund is \$80.5 million (2.7 percent) and for the Special Revenue Fund is \$1.8 million (0.1 percent).

The County Executive recommends a technical adjustment to the Enterprise Fund, reducing the amount of funds appropriated as a pass-through to the County's school bus camera program vendor to align with the County's revenue estimate for that program. This results in a \$3.6 million reduction to the Enterprise Fund, though it does not affect student services or teacher salaries, only the amount appropriated for the vendor payments.

### **Tax Supported Funding for the Public Schools**

For FY23, the total tax-supported portion of the County Executive's recommended budget (excluding grants, enterprise funds, fund balance, and special revenue funds) is \$2.694.7 million, an increase of \$166.4 million, or 6.6 percent from the FY22 adjusted tax-supported spending, driven by increases in the County contribution and State funding. The tax-supported portion of the recommendation includes a FY23 local contribution of \$1,839.1 million, plus carryover of \$45.0 million from prior-year appropriations, for a total local contribution of \$1,884.1 million. The local contribution represents a \$84.8 million increase from the prior-year appropriation. However, MCPS may choose to use unspent Federal Covid relief funds in place of a portion of the carryover funds, reducing the total local contribution by the amount of Federal funds it chooses to use.

MOE is a State requirement that each jurisdiction spend at least as much per-student on its local school district as it did in the prior year in order to receive additional State Aid. This requirement increases when enrollment grows and decreases when enrollment declines. For FY23, MOE allows for a decrease of \$32.6 million. With a recommended County contribution increase of \$84.8 million over FY22, the County Executive's budget exceeds the MOE-required level by \$117.4 million.

### **Fiscal Summary**

The County Executive's total recommended budget, from all funding sources, is \$2,929.7 million, and funds 98.9 percent of the BOE request. The County Executive relies on the BOE to determine the most appropriate manner to deliver educational services within its recommended budget allocation.

### **Spending Affordability**

In February 2022, the Montgomery County Council approved FY23 Spending Affordability Guidelines (SAG) of \$2,558.4 million for the tax-supported funds of MCPS. The BOE requested \$2,743.1 million in tax-supported funds, exceeding the SAG guideline by \$184.7 million. The County Executive's recommendation is \$136.3 million above the SAG guideline.

### **Additional Budget Details**

The County Executive affirms the authority of the BOE to establish educational policy and determine the allocation of appropriated funds in support of the mission of the public school system. Complete information regarding the MCPS' budget request is available in the FY23 Operating Budget adopted by the BOE in February 2021. Copies of that budget are available at Montgomery County libraries, on the MCPS website, and upon request from the school system.

# COUNTY PRIORITY OUTCOMES

While this program area supports all seven of the County Executive's Priority Outcomes, the following is emphasized:

 **Thriving Youth and Families**

## PROGRAM CONTACTS

Contact Ivon Alfonso-Windsor of the Montgomery County Public Schools at 240-740-3037 or Richard H. Harris of the Office of Management and Budget at 240.777.2795 for more information regarding this agency's operating budget.

### BUDGET SUMMARY

	Actual FY21	Budget FY22	Estimate FY22	Recommended FY23	%Chg Bud/Rec
<b>CURRENT FUND MCPS</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Current Fund MCPS Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	2,544,246,120	2,551,624,734	2,514,491,654	2,739,660,177	7.4 %
<b>Current Fund MCPS Expenditures</b>	<b>2,544,246,120</b>	<b>2,551,624,734</b>	<b>2,514,491,654</b>	<b>2,739,660,177</b>	<b>7.4 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	22,257.28	22,399.34	22,399.34	22,585.90	0.8 %
<b>REVENUES</b>					
Basic State Aid	388,035,631	384,201,699	384,201,699	424,688,660	10.5 %
Compensatory Education	0	0	0	133,783,552	---
Federal Revenues	120,000	100,000	100,000	100,000	---
Foster Care/Miscellaneous	180,000	180,000	180,000	180,000	---
GCEI - Geographic Cost of Education Index	39,976,914	39,382,053	39,382,053	42,290,391	7.4 %
Kirwan Commission	11,472,106	31,311,408	31,301,475	30,186,595	-3.6 %
Students With Disabilities	66,828,474	63,420,239	63,420,239	77,447,408	22.1 %
Thornton Legislation	230,529,919	210,952,720	210,952,720	94,674,168	-55.1 %
Transportation	47,626,347	42,164,380	42,164,380	50,978,010	20.9 %
Tuition-Other Sources	3,850,000	2,250,000	2,259,933	1,259,933	-44.0 %
<b>Current Fund MCPS Revenues</b>	<b>788,619,391</b>	<b>773,962,499</b>	<b>773,962,499</b>	<b>855,588,717</b>	<b>10.5 %</b>
<b>GRANT FUND MCPS</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Grant Fund MCPS Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	110,451,136	144,539,465	144,539,465	107,791,380	-25.4 %
<b>Grant Fund MCPS Expenditures</b>	<b>110,451,136</b>	<b>144,539,465</b>	<b>144,539,465</b>	<b>107,791,380</b>	<b>-25.4 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	570.94	588.70	588.70	746.15	26.8 %
<b>REVENUES</b>					
Federal Grants	83,686,189	83,878,035	83,878,035	88,251,003	5.2 %
Private Grants	10,031,204	10,031,204	10,031,204	10,031,204	---
State Grants	16,733,743	50,630,226	50,630,226	9,509,173	-81.2 %
<b>Grant Fund MCPS Revenues</b>	<b>110,451,136</b>	<b>144,539,465</b>	<b>144,539,465</b>	<b>107,791,380</b>	<b>-25.4 %</b>

## FOOD SERVICE FUND

### EXPENDITURES

**BUDGET SUMMARY**

	Actual FY21	Budget FY22	Estimate FY22	Recommended FY23	%Chg Bud/Rec
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Food Service Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	50,354,105	61,899,980	61,899,980	63,411,099	2.4 %
<b>Food Service Fund Expenditures</b>	<b>50,354,105</b>	<b>61,899,980</b>	<b>61,899,980</b>	<b>63,411,099</b>	<b>2.4 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	607.57	607.57	607.57	604.45	-0.5 %
<b>REVENUES</b>					
Federal Food	33,499,711	41,982,540	41,982,540	41,982,540	---
Miscellaneous: Investment Income	16,996	0	0	0	---
Sale of Meals	998,957	17,956,048	17,956,048	19,467,167	8.4 %
State Food	2,142,048	1,961,392	1,961,392	1,961,392	---
<b>Food Service Fund Revenues</b>	<b>36,657,712</b>	<b>61,899,980</b>	<b>61,899,980</b>	<b>63,411,099</b>	<b>2.4 %</b>
<b>REAL ESTATE FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Real Estate Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	4,925,966	4,957,216	4,957,216	4,957,216	---
<b>Real Estate Fund Expenditures</b>	<b>4,925,966</b>	<b>4,957,216</b>	<b>4,957,216</b>	<b>4,957,216</b>	<b>---</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	11.00	11.00	11.00	10.00	-9.1 %
<b>REVENUES</b>					
Real Estate Fund	4,566,198	4,957,216	4,957,216	4,957,216	---
<b>Real Estate Fund Revenues</b>	<b>4,566,198</b>	<b>4,957,216</b>	<b>4,957,216</b>	<b>4,957,216</b>	<b>---</b>
<b>FIELD TRIP FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Field Trip Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	409,543	3,074,182	3,074,182	3,074,182	---
<b>Field Trip Fund Expenditures</b>	<b>409,543</b>	<b>3,074,182</b>	<b>3,074,182</b>	<b>3,074,182</b>	<b>---</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	4.50	4.50	4.50	4.50	---
<b>REVENUES</b>					
Field Trip Fees	423	3,074,182	3,074,182	3,074,182	---
<b>Field Trip Fund Revenues</b>	<b>423</b>	<b>3,074,182</b>	<b>3,074,182</b>	<b>3,074,182</b>	<b>---</b>
<b>ENTREPRENEURIAL ACTIVITIES FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Entrepreneurial Activities Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	2,716,804	12,646,838	9,046,838	9,046,838	-28.5 %
<b>Entrepreneurial Activities Fund Expenditures</b>	<b>2,716,804</b>	<b>12,646,838</b>	<b>9,046,838</b>	<b>9,046,838</b>	<b>-28.5 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---

**BUDGET SUMMARY**

	Actual FY21	Budget FY22	Estimate FY22	Recommended FY23	%Chg Bud/Rec
Part-Time	0	0	0	0	---
FTEs	12.00	12.00	12.00	12.00	---
<b>REVENUES</b>					
Entrepreneurial Activities Fee	698,764	2,446,838	2,446,838	2,446,838	---
<b>Entrepreneurial Activities Fund Revenues</b>	<b>698,764</b>	<b>2,446,838</b>	<b>2,446,838</b>	<b>2,446,838</b>	<b>---</b>
<b>INSTRUCTIONAL TELEVISION FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	---
Employee Benefits	0	0	0	0	---
<b>Instructional Television Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
Operating Expenses	1,758,650	1,769,775	1,769,775	1,769,775	---
<b>Instructional Television Fund Expenditures</b>	<b>1,758,650</b>	<b>1,769,775</b>	<b>1,769,775</b>	<b>1,769,775</b>	<b>---</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	---
Part-Time	0	0	0	0	---
FTEs	13.50	13.50	13.50	13.50	---
<b>REVENUES</b>					
<b>DEPARTMENT TOTALS</b>					
<b>Total Expenditures</b>	<b>2,714,862,324</b>	<b>2,780,512,190</b>	<b>2,739,779,110</b>	<b>2,929,710,667</b>	<b>5.4 %</b>
<b>Total Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
<b>Total Part-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
<b>Total FTEs</b>	<b>23,476.79</b>	<b>23,636.61</b>	<b>23,636.61</b>	<b>23,976.50</b>	<b>1.4 %</b>
<b>Total Revenues</b>	<b>940,993,624</b>	<b>990,880,180</b>	<b>990,880,180</b>	<b>1,037,269,432</b>	<b>4.7 %</b>



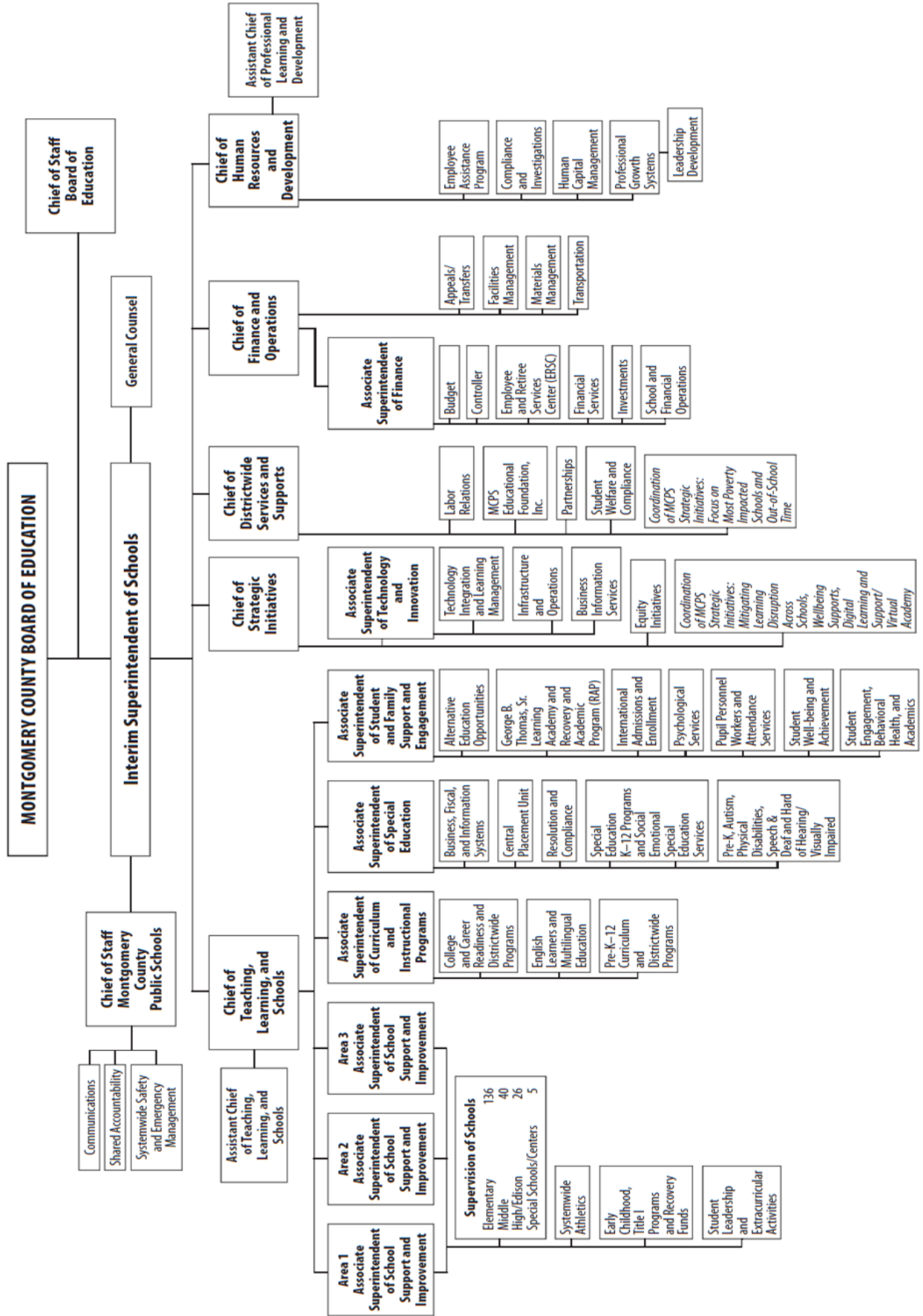
**MCPS BUDGETS FY85-FY23**

County Fiscal Year	Total Budget	Budgeted Enrollment	County Funding	As Percent of Total
85	\$399,916,181	91,704	\$330,035,065	82.5%
86	\$436,875,791	92,871	\$361,788,973	82.8%
87	\$475,866,930	94,460	\$398,053,264	83.6%
88	\$519,622,140	96,271	\$434,582,576	83.6%
89	\$577,957,669	98,519	\$488,062,505	84.4%
90	\$642,553,932	100,259	\$545,768,528	84.9%
91	\$702,260,084	103,732	\$601,407,797	85.6%
92	\$712,896,646	107,140	\$603,939,300	84.7%
93	\$738,767,864	110,037	\$622,732,456	84.3%
94*	\$793,907,907	113,429	\$666,557,884	84.0%
95	\$830,010,147	117,082	\$695,512,609	83.8%
96	\$878,160,420	120,291	\$718,938,647	81.9%
97	\$915,141,097	122,505	\$740,984,871	81.0%
98	\$958,416,196	125,035	\$765,835,476	79.9%
99	\$1,034,768,530	127,852	\$820,833,423	79.3%
00	\$1,105,644,145	130,689	\$870,940,869	78.8%
01	\$1,216,096,599	134,180	\$959,754,838	78.9%
02	\$1,323,625,477	136,832	\$1,029,703,651	77.8%
03	\$1,412,161,822	138,891	\$1,079,188,698	76.4%
04	\$1,501,381,116	139,203	\$1,136,392,169	75.7%
05	\$1,609,382,533	139,337	\$1,217,214,553	75.6%
06	\$1,713,736,154	139,387	\$1,296,325,112	75.6%
07	\$1,851,496,287	137,798	\$1,384,725,787	74.8%
08	\$1,985,017,619	137,745	\$1,456,912,582	73.4%
09	\$2,066,683,294	137,763	\$1,531,482,602	74.1%
10	\$2,200,577,000	140,500	\$1,573,754,447	71.5%
11	\$2,104,188,040	143,309	\$1,425,385,344	67.7%
12	\$2,086,786,613	146,497	\$1,387,101,480	66.5%
13	\$2,160,029,595	149,018	\$1,436,513,701	66.5%
14	\$2,225,421,052	151,289	\$1,475,223,045	66.3%
15	\$2,276,763,984	153,852	\$1,515,027,760	66.5%
16	\$2,318,388,936	156,447	\$1,540,794,230	66.5%
17	\$2,457,473,761	159,016	\$1,650,794,230	67.2%
18	\$2,528,825,122	161,470	\$1,683,943,316	66.6%
19	\$2,612,644,776	163,294	\$1,712,627,645	65.6%
20	\$2,680,574,773	164,477	\$1,726,807,241	64.4%
21	\$2,756,257,059	160,294	\$1,752,612,120	63.6%
22	\$2,782,097,823	158,009	\$1,754,247,868	63.1%
23	\$2,929,710,667	160,627	\$1,839,071,460	62.8%

Sources: Approved Operating Budgets and CE Recommended Budget

\* State legislative action shifted responsibility for teacher Social Security payments to local jurisdictions in FY94.

# FY 2023 MCPS STRATEGIC ORGANIZATIONAL & LEADERSHIP STRUCTURE





**MOE CERTIFICATION STATEMENT  
STATE SHARE OF THE FOUNDATION PROGRAM  
FOR FISCAL YEAR 2022  
Montgomery**

Education Article Section 5-235 requires a county governing body to levy and appropriate an annual tax sufficient to provide an amount of revenue for elementary and secondary public education as follows:

**A. Minimum Share ( local wealth x local contribution rate)  
from Foundation Program Calculation for Fiscal Year 2022** **\$ 774,093,969**

**AND**

The product of Enrollment Count for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year, using Enrollment Count

Fiscal Year 2021 Highest Net Local Appropriation to the School Operating Budget*	\$ 1,752,312,120
--	------------------

**Divided by**

FTE Enrollment as of 9-30-2019 for Fiscal Year 2021	160,386.25
---	------------

Fiscal Year 2021 Per Pupil Appropriation	10,925.58
--	-----------

** Increase to Per Pupil amount, if applicable	0.0%
--	------

Local Wealth Per pupil %     Statewide Per Pupil %     2.5%

*** Additional Per Pupil Amount	-
---------------------------------	---

Adjusted per pupil Amount	\$ 10,925.58
---------------------------	--------------

**Multiplied by**

Enrollment Count for Fiscal Year 2022	160,386.25
---------------------------------------	------------

Equals

**B. Required Maintenance of Effort Level for FY 2022** **\$ 1,752,312,805**

**In accordance with Education Article Section 5-235,  
I hereby certify that the above information is correct and that  
is the Net Local Appropriation\* that will be provided to the  
County Board of Education from County sources beginning July 1, 2021.**

	\$ 1,752,662,235
--	------------------

  
\_\_\_\_\_  
Signature of the Superintendent of Schools

\_\_\_\_\_  
3/1/2022  
Date

This Certification is to be submitted to the Maryland State Department of Education no later than **7 days after approval of the Budget or June 30, which ever is earlier**

\* See next page for instructions on this calculation (amounts shown from line H)

\*\* Per Education Article Section 5-235(a)(2)(ii), if applicable

NOTE: Enrollment Count is calculated per HB1372 of 2021.

**ADJUSTMENTS TO LOCAL APPROPRIATION  
Montgomery**

	<u>FY 2021</u>	<u>FY 2022</u>
A. Operating Budget Appropriation	1,751,862,120	1,752,662,235
<b>Plus:</b>		
B. Supplemental Appropriations*	750,000	1,585,633
C. Total Appropriation ( A+ B )	1,752,612,120	1,754,247,868
<b>Less:</b>		
D. Approved Nonrecurring Costs - FY 2022**		
<i>Please itemize total approved nonrecurring cost by exclusion category</i>		
1 _____		
2 _____		
3 _____		
4 _____		
Total Nonrecurring Costs:	300,000	\$ -
E. Program Shifts Between County and Board Budgets*		
1 _____		
2 _____		
3 _____		
Total Program Shifts:	-	\$ -
F. Debt Service (If included in appropriation)	\$ -	\$ -
G. Other Reconciling Items*/***		
1 _____		
2 _____		
Total Other Reconciling Items:	-	\$ -
H. Net Local Appropriation (C-D-E-F-G)	1,752,312,120	\$ 1,754,247,868

\* Provide detail separately

\*\* Allowable to the extent that the Appropriation exceeds the minimum Local Share of the Foundation Program

\*\*\* Per Education Article Section 5-235(c)(1)(iv), if applicable, please prepare a separate calculation of this amount and attach to this form.

Revised 5/18/21

Office of the Superintendent of Schools  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

April 7, 2022

MEMORANDUM

To: Members of the Board of Education

From: Monifa B. McKnight, Interim Superintendent of Schools

Subject: Monthly Financial Report

This financial report reflects the actual financial condition of Montgomery County Public Schools (MCPS) for Fiscal Year (FY) 2022 as of February 28, 2022, and projections through June 30, 2022, based on program requirements and estimates made by primary and secondary account managers. A summary of the financial condition is provided, and the attached tables and charts include additional details as follows:

- Attachment 1 presents budgeted and projected revenues along with a brief explanation for change.
- Attachment 2 details expenditure information by state category and object of expense. The report displays authorized (budgeted) expenditures, actual year-to-date expenditures and encumbrances, and the projected year-end balance including a brief explanation.
- Attachment 3 details by state category, the cumulative expenditures and encumbrances, projected expenditures, and projected surplus or deficit.
- Attachment 4 compares financial monitoring projections by month for FY 2016 through FY 2022.
- Attachment 5 details by state category, expenditures and encumbrances by month, and the percentage of the category's budget.

**Summary of MCPS Fiscal Condition and End-of-Year Projection**

The MCPS Operating Budget appropriation adopted by the Board of Education on June 10, 2021, for FY 2022 totaled \$2,780,512,190. This was an increase of \$24,255,131 (0.9 percent) more than the final FY 2021 Operating Budget of \$2,756,557,059. The FY 2022 appropriation includes \$25,000,000 of MCPS fund balance used for the FY 2022 Operating Budget. Subsequent to the Board's adoption of the FY 2022 Operating Budget, the Montgomery County Council approved a supplemental appropriation of \$1,585,633 for additional students anticipated to enroll in MCPS; therefore, the current FY 2022 Operating Budget totals \$2,782,097,823. As a result of savings realized at the end of FY 2021 along with the use of fund balance to fund the FY 2022 Operating Budget, the FY 2022 beginning fund balance is \$6,281,287. Factors impacting the amount of carryforward in FY 2022 include savings from lapse and turnover of positions in FY 2021 along with the effect of working in a virtual environment for much of the fiscal year. At this time, budgeted revenues

for FY 2022 are projected to have a deficit of \$3,330,000, the same amount as noted in last month's report. This deficit is due to an anticipated reduction of \$1,000,000 in revenue from summer school, a reduction of \$500,000 in revenue from outdoor education, a reduction of \$2,000,000 in revenue from the state for non-public placements, and an increase of \$170,000 from non-resident tuition. Expenses are projected to have a balance of \$24,200,000, an increase of \$2,100,000 since last month's report. Based on revenue and expenditure projections as of February 28, 2022, along with the FY 2022 beginning fund balance, and \$25,000,000 to be used to fund the FY 2023 Operating Budget, the fund balance at the beginning of FY 2023 is estimated to be \$2,151,287.

	<b>As of February 28, 2022</b>
FY 2021 End-of-Year Fund Balance	\$31,281,287
Amount Used to Fund FY 2022 Budget	(25,000,000)
Start of FY 2022 Fund Balance	6,281,287
FY 2022 Projected Revenue Deficit	(3,330,000)
FY 2022 Projected Expenditure Balance	24,200,000
Projected Amount for Funding FY 2023 Budget	(25,000,000)
FY 2023 Projected Start-of-Year Fund Balance as of 7/1/22	\$2,151,287

### **MCPS Employees Group Insurance Trust Fund Balance Update**

The MCPS Employees Group Insurance Trust Fund began FY 2022 with a \$56.9 million fund balance (combined for both active employees and retirees). During the last few months of FY 2021, much of the deferred health care experienced since the start of the COVID-19 pandemic began to emerge. Our actuary, Aon, indicates this will continue in FY 2022. Employee participation in wellness incentives continues to increase, with an expectation of a positive effect on the plan's long-term growth rate, as more employees actively promote their own health and wellness.

MCPS notified the County Council on May 4, 2021, of the intent to transfer \$22 million of available funding in State Category 12 in FY 2021 to the Group Insurance Fund for anticipated health care costs related to COVID-19. With the expectation of higher claims expenditures, even with the additional investment made to the Group Insurance Fund in late FY 2021, MCPS projects that the fund balance will be reduced by approximately one-half at the end of FY 2022.

### **Federal COVID-19 Funding**

MCPS has been awarded a total of \$389.2 million in Elementary and Secondary School Emergency Relief (ESSER) grants from the Federal Government to respond to the impact that the COVID-19 pandemic has had on the school district. Of this total, \$2.0 million had to be used for providing equitable services to non-public schools in Montgomery County. During the October 28, 2021, work session, the Board received an overview of the three ESSER grants, how the funding has been or is planned to be used, and how we will measure the effectiveness of this funding.

The ESSER I grant provided MCPS with \$24.8 million, including \$2.0 million for equitable services for non-public schools in the county. Through February 28, 2022, all but \$4.7 million has been spent. This funding is available to MCPS through September 30, 2022.

The ESSER II grant provided MCPS with \$112.2 million. Through February 28, 2022, a total of \$49.5 million is unspent. This funding is available until September 30, 2023.

Finally, the ESSER III grant, the largest of the three grants, totals \$252.2 million. The Montgomery County Council approved this supplemental appropriation on November 30, 2021. As of February 28, 2022, a total of \$34.0 million has been spent; \$218.2 million remains to be expended. It should be noted that only two-thirds of the ESSER grant has been allocated thus far to MCPS from the state. ESSER III funding is available to MCPS until September 30, 2024.

The following table summarizes the ESSER funding and spending through February 28, 2022.

<b>Grant</b>	<b>Budget</b>	<b>Spent through 2/28/2022</b>	<b>Funds Available</b>
ESSER I	\$24,768,196	\$20,083,090	\$4,685,106
ESSER II	112,233,764	62,695,677	49,538,087
ESSER III	252,242,245	34,019,054	218,223,191
Total	\$389,244,205	\$116,797,821	\$272,446,384

MBM:ESD:RR:tpk

Attachments

**MONTGOMERY COUNTY PUBLIC SCHOOLS**  
**FY 2022 Monthly Financial Report and Year-end Projections**  
**As of February 28, 2022**

**REVENUE**

Source	FY 2022 Original Budget	FY 2022 Revised Budget (a)	Projection		Current Report Variance Over (Under) Revised Budget	Explanation for Change
			As of 2/28/2022	As of 1/31/2022		
County	\$ 1,752,662,235	\$ 1,754,247,868 (d)	\$ 1,754,247,868	\$ 1,754,247,868	\$ -	The County Council approved a \$1,585,633 supplemental appropriation for MCPS' response to newcomers coming to our county/school district including newly arriving migrant and asylum-seeking children.
State	813,828,118	813,828,118	811,548,118	811,828,118	(2,280,000)	The state revenue estimate from the beginning of the fiscal year has decreased by a total of \$2,280,000, or an additional \$280,000 from the \$2,000,000 decrease reflected in the January 2022 report for non-public placements due to lower than projected enrollment.
Federal	100,000	100,000	100,000	100,000	-	
Other	2,259,933	2,259,933	929,933	929,933	(1,330,000)	The Other Revenue category has a revenue shortfall of \$1,000,000 for our summer school program, and \$500,000 for the outdoor education program, offset by a revenue increase of \$170,000 for non-resident tuition.
Appropriated fund balance	25,000,000	64,905,325 (b)	64,905,325	64,905,325	-	
Subtotal	<u>2,593,850,286</u>	<u>2,635,341,244</u>	<u>2,631,731,244</u>	<u>2,632,011,244</u>	<u>(3,610,000)</u>	
Food Services	61,899,980	61,904,541	61,904,541	61,904,541	-	
Real Estate Management	4,957,216	4,964,248	4,964,248	4,964,248	-	
Field Trip	3,074,182	3,074,182	3,074,182	3,074,182	-	
Entrepreneurial Activities	12,646,838	12,647,892	12,647,892	12,647,892	-	
Instructional Television	1,769,775	1,832,508	1,832,508	1,832,508	-	
Supported Projects	<u>102,313,913</u>	<u>432,320,374 (c), (e)</u>	<u>432,320,374</u>	<u>432,320,374</u>	<u>-</u>	
Total	<u>\$ 2,780,512,190</u>	<u>\$ 3,152,084,989</u>	<u>\$ 3,148,474,990</u>	<u>\$ 3,148,754,990</u>	<u>\$ (3,610,000)</u>	

Notes:

0

- (a) Revised budget includes carryover of prior-year encumbrances.
- (b) Includes \$39,905,325 for prior-year encumbrances.
- (c) Includes \$157,834,62 carried forward from FY 2021 supported projects.
- (d) Includes supplemental appropriation of \$1,585,633 for MCPS' response to newcomers coming to our county/school district.
- (e) Includes supplemental appropriation of \$1,456,923 for Early Childhood High-Quality Inclusion Policies and Practices Grant and American Rescue Plan Act (ARPA); includes supplemental appropriation of \$2,721,577 for ARPA-Summer School Grants and \$167,993,335 for FY 2022 ESSER III funding.

**MONTGOMERY COUNTY PUBLIC SCHOOLS  
 FY 2021 Monthly Financial Report and Year-end Projections  
 As of February 28, 2022**

**EXPENDITURES**

Category	Authorized Expenditures	Actual Year-to-Date Expenditures 2/28/2022	Expenditures and Encumbrances 2/28/2022	Projected Expenditures 6/30/2022	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
01 Administration	\$65,721,287	\$32,406,379	55,798,780	\$9,222,506	\$700,000	\$700,000	\$0	
Salaries and Wages	43,346,383	21,508,003	38,969,521					
Contractual Services	20,516,929	10,198,908	15,932,555					
Supplies and Materials	1,062,481	462,562	655,656					
Other	615,722	222,492	226,459					
Equipment	179,771	14,414	14,589					
02 Mid-level Administration	\$157,853,897	\$83,248,445	153,636,934	\$2,716,963	\$1,500,000	\$1,500,000	\$0	
Salaries and Wages	155,618,202	82,157,879	152,242,271					
Contractual Services	1,405,499	685,839	952,813					
Supplies and Materials	195,839	69,912	77,083					
Other	434,955	131,859	142,735					
Equipment	199,401	202,956	222,033					
03 Instructional Salaries	\$1,058,875,213	\$520,879,779	\$1,017,909,075	\$31,166,138	\$9,800,000	\$9,800,000	\$0	
Salaries and Wages	1,058,875,213	520,879,779	1,017,909,075					
04 Textbooks and Supplies	\$47,415,993	\$27,512,708	\$38,796,999	\$7,618,994	\$1,000,000	\$0	\$1,000,000	Category 4, Textbooks and Instructional Supplies, has a projected surplus of \$1,000,000, resulting from less than anticipated expenditures in school material funds.
Supplies and Materials	47,415,993	27,512,708	38,796,999					
05 Other Instructional Costs	\$30,461,084	\$10,001,654	14,956,860	\$14,504,224	\$1,000,000	\$900,000	\$100,000	Category 5, Other Instructional Costs, reflects a projected end-of-year surplus of \$1,000,000, an increase of \$100,000 from last month's projection. The projected surplus is a result of savings in contractual services and furniture and equipment expenses.
Contractual Services	20,314,570	6,344,038	10,465,969					
Other	6,508,847	1,960,472	2,365,358					
Equipment	3,637,667	1,697,143	2,125,532					

**MONTGOMERY COUNTY PUBLIC SCHOOLS  
 FY 2021 Monthly Financial Report and Year-end Projections  
 As of February 28, 2022**

**EXPENDITURES**

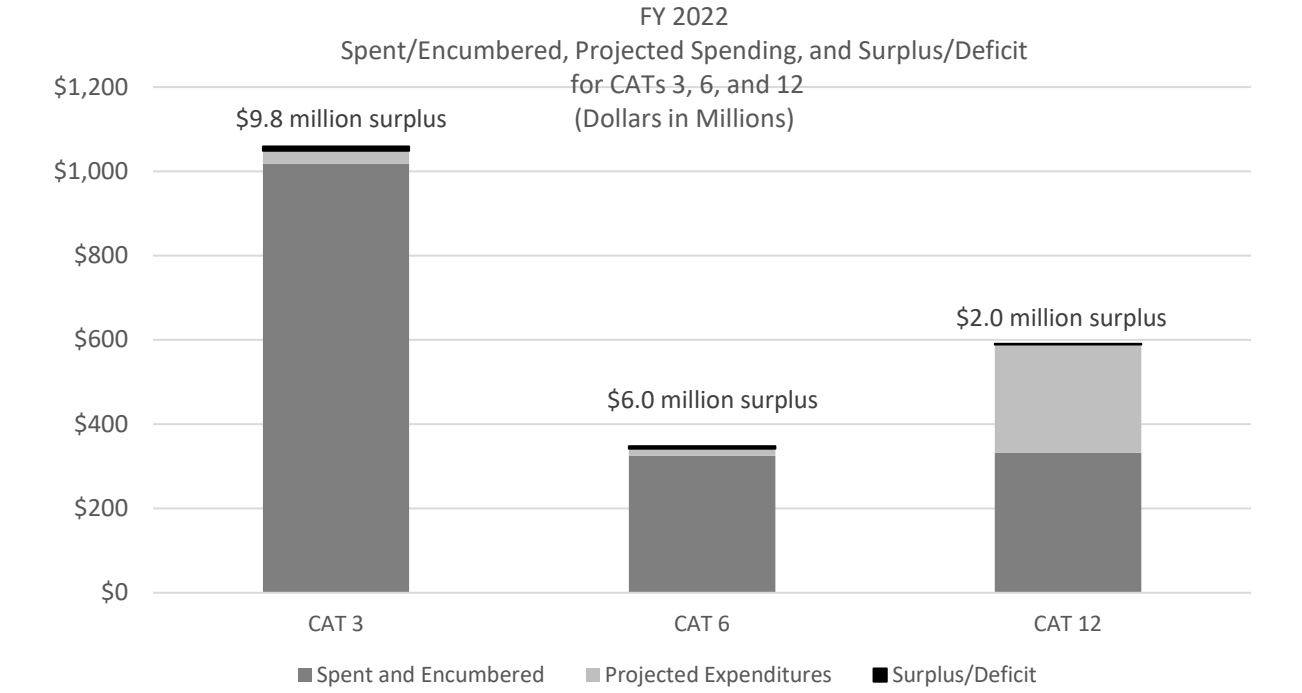
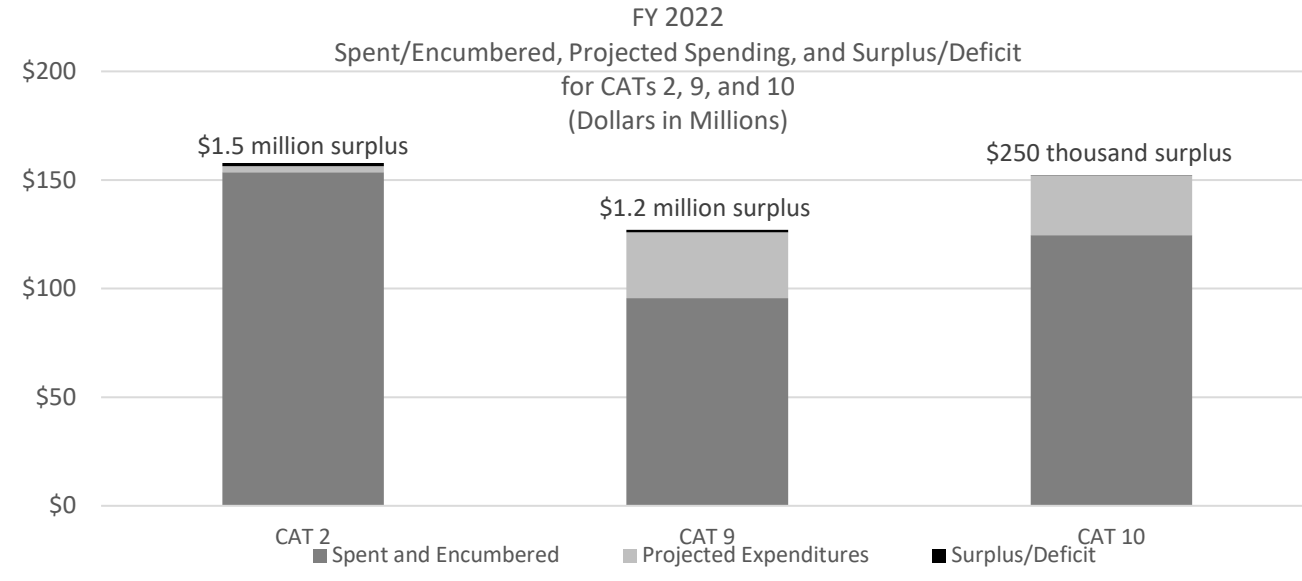
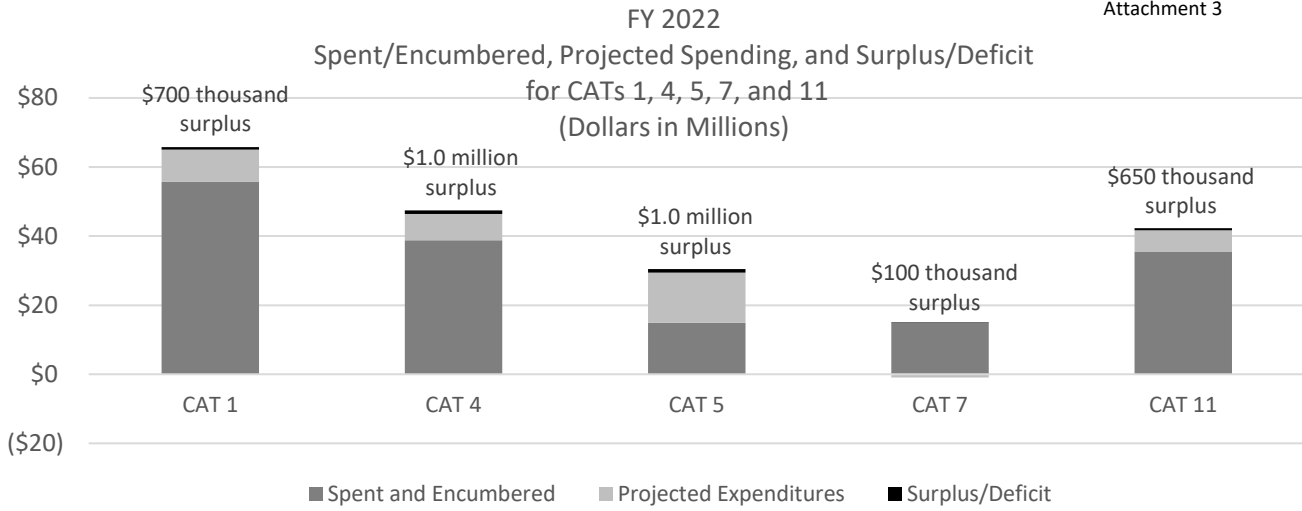
Category	Authorized Expenditures	Actual Year-to-Date Expenditures 2/28/2022	Expenditures and Encumbrances 2/28/2022	Projected Expenditures 6/30/2022	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
06 Special Education	\$348,167,337	\$166,696,848	\$325,078,376	\$17,088,961	\$6,000,000	\$6,000,000	\$0	
Salaries and Wages	291,067,139	139,611,652	276,212,506					
Contractual Services	3,155,799	3,254,340	4,682,454					
Supplies and Materials	1,443,551	493,386	651,128					
Other	52,357,346	23,218,696	43,309,857					
Equipment	143,502	118,774	222,431					
07 Student Personnel Services	\$14,084,750	\$9,100,107	14,974,180	(\$989,430)	\$100,000	\$100,000	\$0	
Salaries and Wages	13,944,399	9,084,237	14,944,712					
Contractual Services	17,797	463	7,235					
Supplies and Materials	38,999	8,798	15,625					
Other	83,555	6,608	6,608					
Equipment								
08 Health Services	\$61,600	\$203	\$67,921	(\$6,321)	\$0	\$0	\$0	
Contractual Services	60,000	-	67,718					
Supplies and Materials	1,600	203	203					
09 Student Transportation	\$127,138,401	\$53,063,008	\$95,600,500	\$30,337,901	\$1,200,000	\$1,200,000	\$0	
Salaries and Wages	86,006,889	43,318,932	81,286,352					
Contractual Services	1,464,586	1,118,696	1,219,813					
Supplies and Materials	13,098,053	6,432,765	8,028,643					
Other	5,172,235	916,393	1,302,371					
Equipment	21,396,638	1,276,223	3,763,321					



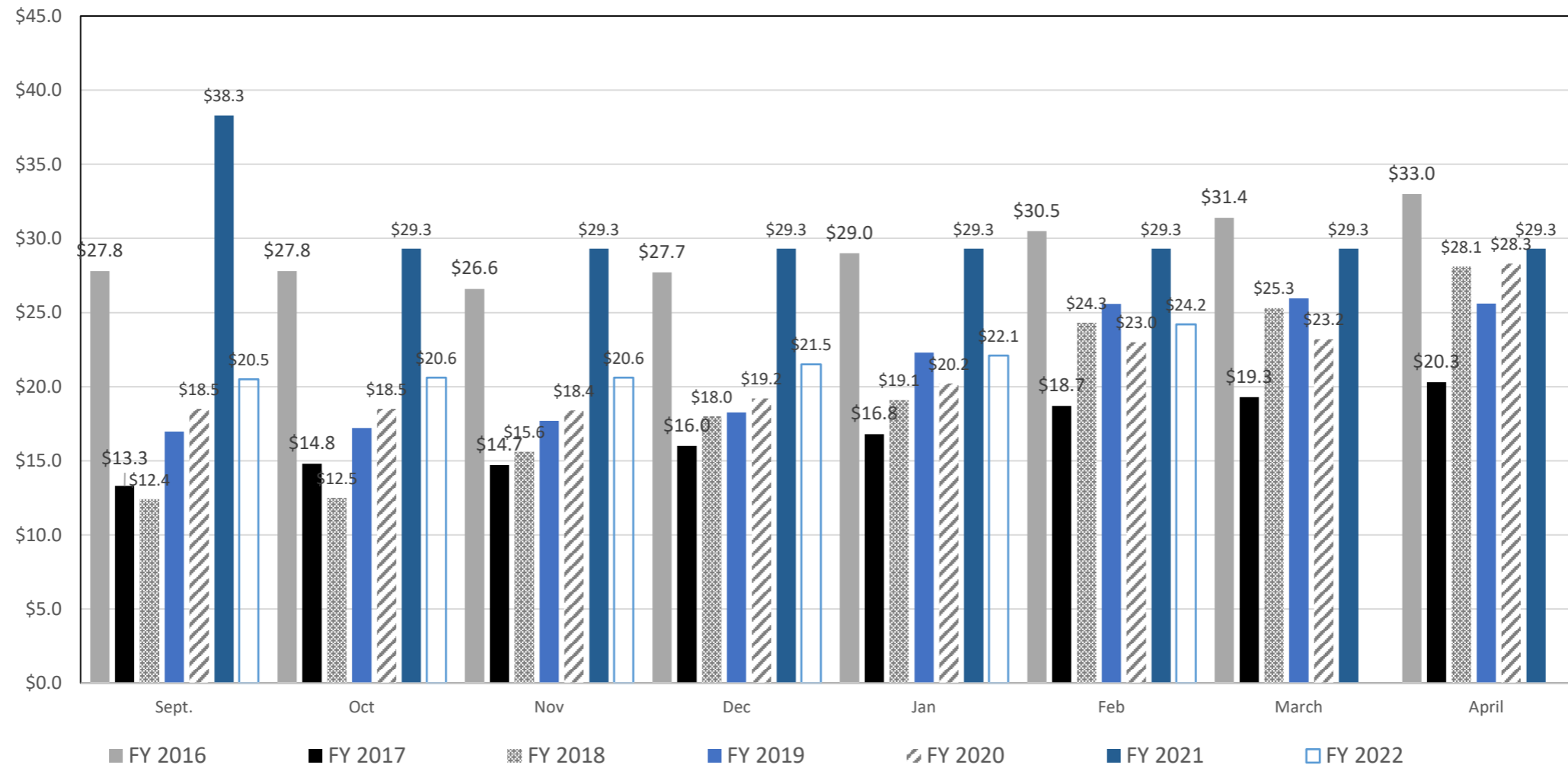
**MONTGOMERY COUNTY PUBLIC SCHOOLS  
 FY 2021 Monthly Financial Report and Year-end Projections  
 As of February 28, 2022**

**EXPENDITURES**

Category	Authorized Expenditures	Actual Year-to-Date Expenditures 2/28/2022	Expenditures and Encumbrances 2/28/2022	Projected Expenditures 6/30/2022	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
10 Operation of Plant & Equipment	\$152,129,819	\$83,421,530	\$124,537,390	\$27,342,429	\$250,000	\$250,000	\$0	
Salaries and Wages	90,026,712	49,301,616	87,592,619					
Contractual Services	6,726,521	4,817,534	6,475,202					
Supplies and Materials	4,168,465	2,270,377	2,557,082					
Other	50,224,292	26,810,274	27,455,155					
Equipment	983,829	221,729	457,331					
11 Maintenance of Plant	\$42,316,092	\$20,664,757	\$35,451,237	\$6,214,856	\$650,000	\$650,000	\$0	
Salaries and Wages	23,729,967	11,851,452	21,312,112					
Contractual Services	7,139,106	3,744,736	5,670,242					
Supplies and Materials	5,333,962	2,880,434	3,792,064					
Other	4,355,008	1,765,268	4,166,939					
Equipment	1,758,049	422,867	509,880					
12 Fixed Charges	\$590,727,106	\$331,680,432	\$332,733,222	\$255,993,884	\$2,000,000	\$1,000,000	\$1,000,000	Category 12, Fixed Charges, has a projected surplus of \$2,000,000, an increase of \$1,000,000 from last month's projection. The projected increase is due to shifting estimated employee benefits for salaries and wages expenditure incurred in the local operating budget to grants where the expenses were budgeted.
Other	590,727,106	331,680,432	332,733,222					
14 Community Services	\$388,665	\$124,691	\$320,542	\$68,123			-	
Subtotal	\$2,635,341,244	\$1,338,800,541	2,209,862,016	\$401,279,228	\$24,200,000	\$22,100,000	\$2,100,000	
61 Food Services	61,904,541	33,294,698	43,919,859	17,984,682.11			-	
51 Real Estate Management	4,964,248	2,298,680	3,215,739	1,748,509.37			-	
71 Field Trip	3,074,182	493,262	661,294	2,412,887.70			-	
81 Entrepreneurial Activities	12,647,892	3,154,806	3,537,317	9,110,575.51			-	
37 Instructional Television Supported Projects	1,832,508	879,686	1,448,940	383,568.11			-	
Supported Projects	432,320,374	148,008,748	191,133,547	241,186,827			-	
<b>Total</b>	<b>\$3,152,084,989</b>	<b>\$1,526,930,420</b>	<b>\$2,453,778,712</b>	<b>\$674,106,278</b>	<b>\$24,200,000</b>	<b>\$21,500,000</b>	<b>\$2,100,000</b>	



### MCPS Financial Monitoring Projections FY 2016-2022 In Millions of Dollars



**Montgomery County Public Schools**  
**FY 2022 Operating Budget Spent and Encumbered by State Category (CAT) by Month**

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
<b>CAT 1, Administration - Budget</b>	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287	\$65,721,287
Spent for Month	\$15,071,901	\$18,704,265	\$22,429,055	\$28,020,679	\$32,406,379	\$32,406,379	\$32,406,379	\$32,406,379	\$32,406,379
Spent/Encumbered for Month	\$51,507,431	\$52,251,223	\$54,067,352	\$54,604,379	\$55,798,780	\$55,798,780	\$55,798,780	\$55,798,780	\$55,798,780
Month Spent % of Budget	22.9%	28.5%	34.1%	42.6%	49.3%	49.3%	49.3%	49.3%	49.3%
Cumulative Spent/Encumb. % of Budget	78.4%	79.5%	82.3%	83.1%	84.9%	84.9%	84.9%	84.9%	84.9%
<b>CAT 2, Mid-level administration - Budget</b>	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897	\$157,853,897
Spent for Month	\$27,701,340	\$40,011,447	\$52,312,333	\$70,932,167	\$83,248,445	\$83,248,445	\$83,248,445	\$83,248,445	\$83,248,445
Spent/Encumbered for Month	\$151,003,047	\$152,323,463	\$152,611,011	\$152,932,202	\$153,636,934	\$153,636,934	\$153,636,934	\$153,636,934	\$153,636,934
Month Spent % of Budget	17.5%	25.3%	33.1%	44.9%	52.7%	52.7%	52.7%	52.7%	52.7%
Cumulative Spent/Encumb. % of Budget	95.7%	96.5%	96.7%	96.9%	97.3%	97.3%	97.3%	97.3%	97.3%
<b>CAT 3, Instructional Salaries - Budget</b>	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213	\$1,058,875,213
Spent for Month	\$97,728,757	\$191,318,738	\$285,223,835	\$428,148,301	\$520,879,779	\$520,879,779	\$520,879,779	\$520,879,779	\$520,879,779
Spent/Encumbered for Month	\$1,002,636,347	\$1,005,415,348	\$1,009,236,140	\$1,014,950,939	\$1,017,909,075	\$1,017,909,075	\$1,017,909,075	\$1,017,909,075	\$1,017,909,075
Month Spent % of Budget	9.2%	18.1%	26.9%	40.4%	49.2%	49.2%	49.2%	49.2%	49.2%
Cumulative Spent/Encumb. % of Budget	94.7%	95.0%	95.3%	95.9%	96.1%	96.1%	96.1%	96.1%	96.1%
<b>CAT 4, Textbooks and Supplies - Budget</b>	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993	\$47,415,993
Spent for Month	\$13,862,849	\$16,595,849	\$20,886,206	\$22,044,291	\$27,512,708	\$27,512,708	\$27,512,708	\$27,512,708	\$27,512,708
Spent/Encumbered for Month	\$23,871,129	\$25,601,375	\$27,552,735	\$29,516,017	\$38,796,999	\$38,796,999	\$38,796,999	\$38,796,999	\$38,796,999
Month Spent % of Budget	29.2%	35.0%	44.0%	46.5%	58.0%	58.0%	58.0%	58.0%	58.0%
Cumulative Spent/Encumb. % of Budget	50.3%	54.0%	58.1%	62.2%	81.8%	81.8%	81.8%	81.8%	81.8%
<b>CAT 5, Other Instructional Costs - Budget</b>	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084	\$30,461,084
Spent for Month	\$4,931,762	\$6,347,026	\$8,402,175	\$9,246,832	\$10,001,654	\$10,001,654	\$10,001,654	\$10,001,654	\$10,001,654
Spent/Encumbered for Month	\$11,987,911	\$12,778,302	\$13,899,086	\$13,896,808	\$14,956,860	\$14,956,860	\$14,956,860	\$14,956,860	\$14,956,860
Month Spent % of Budget	16.2%	20.8%	27.6%	30.4%	32.8%	32.8%	32.8%	32.8%	32.8%
Cumulative Spent/Encumb. % of Budget	39.4%	41.9%	45.6%	45.6%	49.1%	49.1%	49.1%	49.1%	49.1%
<b>CAT 6, Special Education - Budget</b>	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337	\$348,167,337
Spent for Month	\$30,529,595	\$62,985,169	\$92,627,753	\$136,630,372	\$166,696,848	\$166,696,848	\$166,696,848	\$166,696,848	\$166,696,848
Spent/Encumbered for Month	\$315,633,114	\$322,007,999	\$323,323,782	\$324,305,805	\$325,078,376	\$325,078,376	\$325,078,376	\$325,078,376	\$325,078,376
Month Spent % of Budget	8.8%	18.1%	26.6%	39.2%	47.9%	47.9%	47.9%	47.9%	47.9%
Cumulative Spent/Encumb. % of Budget	90.7%	92.5%	92.9%	93.1%	93.4%	93.4%	93.4%	93.4%	93.4%

**Montgomery County Public Schools**  
**FY 2022 Operating Budget Spent and Encumbered by State Category (CAT) by Month**

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
<b>CAT 7, Student Personnel Svcs. - Budget</b>	\$14,084,750	\$14,084,750	\$14,084,750	\$14,084,750	\$14,084,750	\$14,084,750			
Spent for Month	\$2,966,474	\$6,037,255	\$6,547,485	\$8,094,623	\$9,100,107	\$9,100,107			
Spent/Encumbered for Month	\$13,827,453	\$15,481,831	\$14,799,565	\$14,934,038	\$14,974,180	\$14,974,180			
Month Spent % of Budget	21.1%	42.9%	46.5%	57.5%	64.6%	64.6%			
Cumulative Spent/Encumb. % of Budget	98.2%	109.9%	105.1%	106.0%	106.3%	106.3%			
<b>CAT 8, Health Services - Budget</b>	\$61,600	\$61,600	\$61,600	\$61,600	\$61,600	\$61,600			
Spent for Month	\$191	\$191	\$191	\$191	\$203	\$203			
Spent/Encumbered for Month	\$251	\$191	\$191	\$67,921	\$67,921	\$67,921			
Month Spent % of Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Cumulative Spent/Encumb. % of Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
<b>CAT 9, Student Transportation - Budget</b>	\$127,138,401	\$127,138,401	\$127,138,401	\$127,138,401	\$127,138,401	\$127,138,401			
Spent for Month	\$12,725,832	\$21,937,958	\$31,247,232	\$44,759,031	\$53,063,008	\$53,063,008			
Spent/Encumbered for Month	\$85,619,631	\$87,772,592	\$87,906,266	\$91,970,950	\$95,600,500	\$95,600,500			
Month Spent % of Budget	10.0%	17.3%	24.6%	35.2%	41.7%	41.7%			
Cumulative Spent/Encumb. % of Budget	67.3%	69.0%	69.1%	72.3%	75.2%	75.2%			
<b>CAT 10, Operation of Plant/Equip. - Budget</b>	\$152,129,819	\$152,129,819	\$152,129,819	\$152,129,819	\$152,129,819	\$152,129,819			
Spent for Month	\$32,374,745	\$45,900,123	\$56,893,260	\$72,270,820	\$83,421,530	\$83,421,530			
Spent/Encumbered for Month	\$105,553,021	\$112,112,480	\$115,654,458	\$120,161,136	\$124,537,390	\$124,537,390			
Month Spent % of Budget	21.3%	30.2%	37.4%	47.5%	54.8%	54.8%			
Cumulative Spent/Encumb. % of Budget	69.4%	73.7%	76.0%	79.0%	81.9%	81.9%			
<b>CAT 11, Maintenance of Plant - Budget</b>	\$42,316,092	\$42,316,092	\$42,316,092	\$42,316,092	\$42,316,092	\$42,316,092			
Spent for Month	\$7,919,625	\$11,145,956	\$14,002,112	\$17,357,172	\$20,664,757	\$20,664,757			
Spent/Encumbered for Month	\$29,672,946	\$31,143,257	\$33,597,198	\$34,504,221	\$35,451,237	\$35,451,237			
Month Spent % of Budget	18.7%	26.3%	33.1%	41.0%	48.8%	48.8%			
Cumulative Spent/Encumb. % of Budget	70.1%	73.6%	79.4%	81.5%	83.8%	83.8%			
<b>CAT 12, Fixed Charges - Budget</b>	\$590,727,106	\$590,727,106	\$590,727,106	\$590,727,106	\$590,727,106	\$590,727,106			
Spent for Month	\$130,513,599	\$180,328,496	\$218,386,119	\$293,373,012	\$331,680,432	\$331,680,432			
Spent/Encumbered for Month	\$130,725,512	\$180,500,410	\$218,558,033	\$294,502,765	\$332,733,222	\$332,733,222			
Month Spent % of Budget	22.1%	30.5%	37.0%	49.7%	56.1%	56.1%			
Cumulative Spent/Encumb. % of Budget	22.1%	30.6%	37.0%	49.9%	56.3%	56.3%			

**Montgomery County Public Schools**  
**FY 2022 Operating Budget Spent and Encumbered by State Category (CAT) by Month**

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
<b>CAT 14, Community Services - Budget</b>	\$388,665	\$388,665	\$388,665	\$388,665	\$388,665	\$388,665	\$388,665		
Spent for Month	\$43,050	\$63,693	\$89,000	\$104,678	\$124,691	\$124,691			
Spent/Encumbered for Month	\$211,635	\$222,012	\$226,671	\$216,239	\$320,542	\$320,542			
Month Spent % of Budget	11.1%	16.4%	22.9%	26.9%	32.1%	32.1%			
Cumulative Spent/Encumb. % of Budget	54.5%	57.1%	58.3%	55.6%	82.5%	82.5%			
<b>Total Budget, without Enterprise Funds</b>	\$2,635,341,244	\$2,635,341,244	\$2,635,341,244	\$2,635,341,244	\$2,635,341,244	\$2,635,341,244			
Spent for Month	\$376,369,720	\$601,376,167	\$809,046,757	\$1,130,982,170	\$1,338,800,541	\$1,338,800,541			
Spent/Encumbered for Month	\$1,922,249,427	\$1,997,610,483	\$2,051,432,487	\$2,146,563,419	\$2,209,862,016	\$2,209,862,016			
Month Spent % of Budget	14.3%	22.8%	30.7%	42.9%	50.8%	50.8%			
Cumulative Spent/Encumb. % of Budget	72.9%	75.8%	77.8%	81.5%	83.9%	83.9%			

ESSER III as of 3/31/2022

Program/Item	Projected Budget Year 1*	Projected Budget Year 2*	Projected Budget Year 3*	Total Budget	Actual & Encumbrances	Additional Projected Expenditures as of 6/30/2022	Funds Available	NOTES
Assistant School Administrators	666,504	666,504	666,504	1,999,512	-	658,000	1,341,512	
Athletics	475,800	475,800	475,800	1,427,400	-	400,000	1,027,400	Social Emotional Engagement through Sports
Building Supplies (Cleaning)	525,000	2,400,000	1,075,000	4,000,000	-	525,000	3,475,000	
Enrichment Activities/Out of School Time	4,213,223	4,213,223	2,118,224	10,544,670	-	100,000	10,444,670	Partnerships - Kids Museum, Lavinia Group, etc.
Food Services	20,582,004	-	-	20,582,004	-	15,000,000	5,582,004	Meals for Summer 2022; reimbursement for food services enterprise fund
HVAC Infrastructure	2,000,000	3,000,000		5,000,000	-	500,000	4,500,000	
Mental Health - SEL Curriculum	4,030,000	5,000,000	6,000,000	15,030,000	-	-	15,030,000	Summer 2022
Mental Health -- Diversions Program	210,000	210,000	210,000	630,000	-	-	630,000	
Mental Health - Social Workers/Restorative Justice	250,000	4,043,821	3,793,821	8,087,642	150,374	-	7,937,268	Social Workers/Restorative Justice
PPE and Safety Materials	5,000,000			5,000,000	4,907,705	-	92,295	
Professional Development		11,864,405	7,909,604	19,774,009	-	-	19,774,009	Stipends
Retention and Recruiting	27,190,900			27,190,900	27,724,888	1,000,000	(1,533,988)	\$1,100 stipend for staff
Spec Ed Compensatory Services (Tutoring & Summer School)		9,596,116	7,057,867	16,653,983	-	-	16,653,983	Funded through ESSER II on Year 1
Stipends/Temporary Part-Time Salaries	11,580,264			11,580,264	37,467	11,542,797	0	Class Coverage, substitutes, contact tracers, bus coverage, etc.
Student Quarantine	250,000	100,000	100,000	450,000	-	-	450,000	
Summer School including Student Transportation		11,050,912	11,050,912	22,101,824	1,519,034	-	20,582,790	Summer 2022 will be partially funded with ESSER II
Support for Newcomers	113,046	113,046		226,092	-	42,864	183,228	
Technology		15,989,504	3,997,376	19,986,880	-	-	19,986,880	Zoom access, hotspots, etc.
Tutoring		7,702,264	5,303,396	13,005,661	-	-	13,005,661	Year 1 funded through ESSER II and Tutoring Grant
Virtual Academy	11,000,000	4,905,766	7,632,883	23,538,649	7,694,206	5,650,383	10,194,059	
Water Bottle Filling Stations	2,000,000			2,000,000	15,528	1,984,472	-	
Benefits	7,810,919	7,810,919	7,810,919	23,432,756	2,170,110	5,659,407	15,603,239	Benefits applicable to positions, stipends, etc.
	<b>97,897,660</b>	<b>89,142,280</b>	<b>65,202,305</b>	<b>252,242,245</b>	<b>44,219,312</b>	<b>43,062,924</b>	<b>164,960,010</b>	

\* Projected Budget Year 1, 2 and 3 are determined based on priorities and actual spending. Programs/Items included in ESSER II and ESSER III, will spend ESSER II funding before spending from ESSER III.

**U.S. DEPARTMENT OF EDUCATION FACT SHEET**  
**American Rescue Plan Act of 2021**  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP ESSER)**

This document outlines the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021. ARP ESSER provides a total of nearly \$122 billion to States and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students. In addition to ARP ESSER, the ARP Act includes \$3 billion for special education, \$850 million for the Outlying Areas, \$2.75 billion to support non-public schools, and additional funding for homeless children and youth, Tribal educational agencies, Native Hawaiians, and Alaska Natives.

To address the immediate needs of schools and districts, the U.S. Department of Education (Department) will begin making ARP ESSER funds available to States this month.

**ARP ESSER OVERVIEW**

**State Allocation of ARP ESSER Funds**

- A State must **subgrant not less than 90 percent of its total ARP ESSER allocation to local educational agencies (LEAs)** (including charter schools that are LEAs) in the State to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students’ social, emotional, mental health, and academic needs resulting from the pandemic. The State must allocate these funds to LEAs on the basis of their respective shares of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) in fiscal year (FY) 2020.
- The ARP ESSER Fund includes **three State-level reservations for activities and interventions that respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups**, including each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care:
  - **5 percent of the total ARP ESSER allocation for the implementation of evidence-based interventions aimed specifically at addressing learning loss**, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
  - **1 percent of the total ARP ESSER allocation for evidence-based summer enrichment programs.**
  - **1 percent of the total ARP ESSER allocation for evidence-based comprehensive afterschool programs.**
- A State may use **up to ½ of 1 percent of its total ARP ESSER allocation for administrative costs and emergency needs** as determined by the State to address issues related to COVID-19.



## Reservation for Homeless Children & Youth

The ARP ESSER Fund also requires the Department to reserve \$800 million to support efforts to identify homeless children and youth, and provide them with comprehensive, wrap-around services that address needs arising from the COVID-19 pandemic and allow them to attend school and participate fully in all school activities. The Department will award these funds expeditiously, and will work to coordinate these new resources with supports provided through the McKinney-Vento Homeless Assistance Act as well as other ARP ESSER Fund activities targeting homeless children and youth.

## LEA Use of ARP ESSER Funds

Of the total amount allocated to an LEA from the State's ARP ESSER award, the LEA must **reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups** (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

**Remaining LEA funds** may be used for a **wide range of activities** to address needs arising from the coronavirus pandemic, including any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act (AEFLA), or Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE). Specifically, ARP ESSER funds may be used to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff, as well as:

- coordinating preparedness and response efforts with State, local, Tribal, and territorial public health departments to prevent, prepare for, and respond to COVID-19;
- training and professional development on sanitizing and minimizing the spread of infectious diseases;
- purchasing supplies to sanitize and clean the LEA's facilities;
- repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards;
- improving indoor air quality;
- addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
- developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
- planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning;
- purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction between students and their classroom instructors, including students from low-income families and children with disabilities;
- providing mental health services and supports, including through the implementation of evidence-based full-service community schools and the hiring of counselors;

- planning and implementing activities related to summer learning and supplemental after-school programs;
- addressing learning loss; and
- other activities that are necessary to maintain operation of and continuity of and services, including continuing to employ existing or hiring new LEA and school staff

**LEA Safe Return to In-Person Instruction Plan**

An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.

**Comparison of ESSER Fund (CARES Act), ESSER II Fund (CRRSA Act), and ARP ESSER (ARP Act)**

This following table outlines the primary differences between the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act 2021, Public Law 117-2, enacted on March 11, 2021; the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, enacted on December 27, 2020; and the ESSER Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020.

<b>Topic</b>	<b>ESSER Fund (CARES Act)</b>	<b>ESSER II Fund (CRRSA Act)</b>	<b>ARP ESSER (ARP Act)</b>
Authorizing Legislation	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	Section 2001 of the American Rescue Plan (ARP) Act
Period of Funds Availability, excluding 12-month Tydings Amendment period	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2021.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by SEAs and subrecipients through September 30, 2022.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation by SEAs and subrecipients through September 30, 2023.
SEA Deadline for Awarding Funds	An SEA must award the funds within one year of receiving them, which will be April through June 2021, depending on an SEA’s award date.	An SEA must award the funds within one year of receiving them, which will be January 2022.	With respect to making local educational agency (LEA) subgrants (90% of the total ARP ESSER allocation), the SEA must allocate ARP ESSER funds in an expedited and timely manner and, to the extent practicable, not later than 60 days after the SEA receives those funds.  An SEA must award ARP ESSER funds not allocated to LEAs within one year of the date the SEA receives those funds.
Definition of “Awarded”	For the 90 percent of funds for LEAs, funds are generally considered “awarded” when the SEA subgrants the funds to an LEA.  For the SEA reserve (see section 18003(e)), funds	Same as ESSER: For the 90 percent of funds for LEAs, funds are generally considered “awarded” when the SEA subgrants the funds to an LEA.  For the SEA reserve (see section 313(e)), funds are “awarded” when the SEA	Same as ESSER: For the 90 percent of funds for LEAs, funds are generally considered “awarded” when the SEA subgrants the funds to an LEA.  For the funds that the SEA reserves (section 2001(f)),

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
	are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.	awards a contract or subgrant, or when it retains funds to provide direct services.	funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.
LEA Uses of Funds and Reservations	<p>The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.</p> <p>ESSER funds may be used for the same allowable purposes as ESSER II and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>No required reservations of funds.</p>	<p>ESSER II funds may be used for the same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.</p> <p>No required reservations of funds.</p>	<p>An LEA must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.</p> <p>The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.</p> <p>Note that section 2001(e) specifically authorizes an LEA to use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. An LEA may also</p>

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
			use its ESSER and ESSER II funds for this purpose, although it is not expressly listed in the CARES or CRRSA Act.
Equitable Services	An LEA that receives ESSER funds under the CARES Act (section 18005) must provide equitable services to non-public school students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	The CRRSA Act (section 312(d)) includes a separate program of Emergency Assistance for Non-Public Schools under which eligible non-public schools may apply to an SEA to receive services or assistance. Consequently, LEAs do not provide equitable services under ESSER II.	The ARP (section 2002) includes a separate program of Emergency Assistance for Non-Public Schools (EANS). Consequently, LEAs do not provide equitable services under ARP ESSER.  Under EANS, an SEA provides services or assistance to non-public schools that enroll a significant percentage of children from low-income families and are most impacted by COVID-19. EANS funds may not be used to provide reimbursements for costs incurred by non-public schools.
Maintenance of Effort (MOE)	Under the CARES Act (section 18008), there is a State MOE requirement for each of fiscal years (FYs) 2020 and 2021 (based on dollar levels of State support for education).	Under the CRRSA Act (section 317), there is a State MOE requirement for FY 2022 (based on percentages of the State’s overall spending used to support education).	Under the ARP (section 2004(a)), there is a State MOE requirement for each of FYs 2022 and 2023 (based on percentages of the State’s overall spending used to support education).
Maintenance of Equity	Not applicable	Not applicable	The ARP (section 2004(b) and (c)) contains both State and LEA maintenance of equity requirements for each of FYs 2022 and 2023. The Department intends to provide additional guidance on these important requirements.
Reporting	An SEA must meet the reporting requirements of section 15011, which are satisfied through the Federal Funding Accountability and	An SEA must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed	An SEA must comply with all reporting requirements at such time and in such manner and containing such information as the Secretary may reasonably require.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
	Transparency Act (FFATA) reporting, and other reporting as the Secretary may require.	accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.	FFATA reporting requirements apply.
Tracking of Funds	ESSER funds must be tracked separately from other funds (including from ESSER II and ARP ESSER funds).	ESSER II funds must be tracked separately from other funds (including from ESSER and ARP ESSER funds).	ARP funds must be tracked separately from other funds (including from ESSER and ESSER II funds).