HOW TO READ THE BUDGET

All Montgomery County Public Schools' (MCPS) operating budget documents are available on the MCPS website: www.mcps.k12.md.us

The **Superintendent's Recommended Operating Budget and Personnel Complement** is a comprehensive document that provides program and budget information by organizational unit. This version of the budget is published in December, accompanying the superintendent's presentation of the recommended budget to the Board of Education. The Board of Education holds public hearings and worksessions on the budget prior to taking action to adopt the budget. The Board's actions are documented in the Board of Education's Budget Request that is transmitted to the county executive and County Council by March 1.

The major components of the Superintendent's Recommended Operating Budget (commonly referred to as the "management budget") are summarized below in order of appearance in the document except for the Citizen's that is published earlier in the document.

Table 1: Summary of Resources by Object of Expenditure
Table 1 summarizes the MCPS operating budget expenditures in terms of dollars and full-time equivalent (FTE) positions. It shows two years of actual data, the original budget for the current fiscal year, the current approved budget, the recommended/requested budget, and the change from the current approved budget to the recommended/requested budget. The data is categorized by the five major objects of expenditure that describe the expenditure: salaries and wages (including position and other salaries); contractual services, supplies and materials, other, and equipment.

Table 2: Budget Revenues by Source
Table 2 summarizes how the operating budget is funded, by revenue source. It includes the amount of revenue MCPS is projecting to receive to fund the budget for the upcoming fiscal year, prior year actual revenues, the revenue corresponding to the original budget for the current fiscal year, and the revenue that corresponds to the current approved budget. The sources of revenue used to fund the budget are county funds (tax-supported), state funds, federal funds, and funds from other sources. Enterprise/Special Funds are funded by user fees and other non-tax supported sources.

Table 3: Revenue Summary for Grant Programs by Source of Funds
This table details the sources of funding for all budgeted grant programs. The display includes funding that corresponds to the original budget for the current year, the current year approved revenue, and the estimated revenue for the upcoming fiscal year. In addition, the table provides a listing of non-budgeted grants received by MCPS as of the time of publication.

Table 4: Summary of Student Enrollment
Table 4 shows actual and projected student enrollment for regular instruction by school level. Data is also provided showing elementary, middle, and high school students receiving special education instruction in special classes, and special schools or centers. The number of students enrolled in alternative programs and in the Gateway to College Program also is shown. A significant portion of the MCPS budget is driven by changes in student enrollment.

Table 5: Allocation of Staffing

Table 5 shows all MCPS budgeted positions classified by major position type.

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Cost Per Student by Grade Span
This chart shows average cost per student figures that are calculated using student enrollment data and budget data for regular school operations. Figures are provided for the fiscal year when the latest actual expenditures and actual enrollment data are available, the current budget year using actual enrollment data, and the recommended/requested budget year using projected student enrollment data. Cost per student figures are provided for kindergarten, elementary, and secondary levels.

Summary of Negotiations
This narrative explains the status of the negotiated contracts between the Board of Education and the employee bargaining groups – the Montgomery County Association of Administrators and Principals/Montgomery County Business and Operations Administrators (MCAAP/MCBOA), the Montgomery County Education Association (MCEA), and SEIU Local 500.

Montgomery County Public Schools Organization Chart
This chart shows the overall MCPS organization including the major offices and reporting departments.

Chapters
There is a chapter in the budget document for each of the major offices/areas: K-12 Instruction; Office of the Deputy Superintendent of Schools; Office of Shared Accountability; Office of Curriculum and Instructional Programs; Office of Special Education and Student Services; Office of the Chief Operating Officer; Office of the Chief Technology Officer; Office of Human Resources and Development; and the Board of Education and Office of the Superintendent of Schools.

Each chapter includes:

- An **overall organization chart for the office** and **organization charts for each major department, division, or unit.**
- A **program mission summary** for the major departments, divisions, or units in the office. Included in the narrative is the unit's mission statement, major functions, trends and accomplishments, major mandates, strategies to achieve the unit's goals, and a budget explanation. The budget explanation provides a detailed description of the changes in the unit's budget from the prior year.
- A **budget resource page** for the major organizational units. The page shows actual expenditure data for the last fiscal year, the original approved budget, the current approved budget, proposed budget, and the change between the proposed budget and current approved budget. Budgetary data is aggregated by major object of expenditure and then further displayed by major subobjects of expenditure. The total number of FTE positions is also shown on the resource page.
- A **personnel complement** that provides a detailed display of the FTE positions in the unit. Positions are grouped by title, grade, and state budget category. The total number of positions on the personnel complement equals the total number of positions shown on the budget resource page.

Some chapters include supplemental charts and tables. In the chapter for K-12 Instruction, the chart titled Selected Program Support Information displays, for each school level, data on student enrollment, average class size, staff to student ratios, other support, special programs, and per student expense standards for textbooks and instructional/media materials. Other charts in the document provide information about utilities and the lease/purchase of buses.

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Appendices

Additional budgetary information is provided in eight appendices. The **Operational Calendar** for the upcoming fiscal year is shown in Appendix A. Appendix B includes the **salary schedules** for administrative and supervisory employees, teachers and other professional employees, and supporting services employees, effective on July 1 for the upcoming fiscal year. MCPS is required by law to budget by state budget category. Appendix C provides an explanation of the **State Budget Categories** and provides charts showing the amount of the total budget that is attributable to each budget category. Appendices D and E provide detailed **budgeted staffing guidelines** and information for regular K-12 instruction and special education, respectively. Appendix F provides a listing of **positions charged to the Capital Budget and Trust Funds**. Appendix G is the **Glossary of MCPS Operating Budget Terms** that are commonly used in the budget document. The **Index** (Appendix H) provides the reader with alternate access to various parts of the budget document.

The Program Budget

The Program Budget is produced twice a year – following publication of the Superintendent's Recommended Operating Budget and Personnel Complement in December, and after publication of the Operating Budget Summary and Personnel Complement in July. It includes an inventory of programs whose totals match the total operating budget. Each program summary includes a description of the program including how the program is aligned with the MCPS Strategic Plan – *Our Call to Action: Pursuit of Excellence*. Significant program and budget changes are highlighted. In addition, there are page references that allow the reader to crosswalk to related information in the Operating Budget document and the strategic plan. For each program, there is a chart that provides expenditure data for the current approved budget, the budget for the upcoming fiscal year, and the change from the current approved budget to the upcoming fiscal year budget.