



THE OPERATING

FY 2019

# Budget Guide

Montgomery County Public Schools, Rockville, Maryland

Office of the Chief Financial Officer

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

# THE FISCAL YEAR 2019 OPERATING BUDGET GUIDE

## *INTRODUCTION*

This Fiscal Year (FY) 2019 Operating Budget guide has been developed to explain the budget development process for Montgomery County Public Schools (MCPS) and promote a clear understanding of budget submission requirements. The FY 2019 Operating Budget Development Schedule and Budget Review Schedule is similar to previous years and is provided in **Appendix A (Operating Calendar)**. **Budget submissions are due to the Budget Unit on September 7, 2017 for School Support and Improvement, Chief Academic Officer, Curriculum and Instructional Programs, Student Services and Engagement, and Administration and Oversight; September 12, 2017 for Operations, Technology Support and Infrastructure, and Human Capital Management; and September 15, 2017 for School Budgets (K-12, Special Education, and ESOL)**. It is critical that these submissions be complete and on time. Executive leadership will need to schedule time to meet with their units to review requests prior to this date.

The fiscal outlook for FY 2019 does not suggest change. Thus, there will be little opportunity for new or expanded program accelerators, and we will again be forced to examine base budget reductions.

The Budget Unit looks forward to working with you as you develop your FY 2019 operating budget request. If you have any questions or need assistance, please contact, Ms. Nicola Diamond, Chief Financial Officer, Ms. Nancy Austin, Supervisor of the Budget Unit, or your budget specialist.

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## FY 2019 Budget Submission Instructions

### **FY 2019 BUDGET SUBMISSIONS SHOULD INCLUDE THE FOLLOWING DOCUMENTS:**

1. Program Mission Summary (PMS)
2. Budget Resource Workbook -
  - a. Budget Resource Worksheet; One worksheet for each ODD,
  - b. Lease/Purchase Schedule Form (if applicable)
3. Budget Submission Explanation Form
4. Organizational Charts

For document 1, Program Mission Summary (PMS), please work directly with Sharron Steele, Tom Klausung, and Jayshree Patel during the process of completing and submitting these documents.

For documents 2-4, Budget Resource Workbook, Budget Submission Explanation Form, and Organizational Charts, please work directly with your respective budget specialist during the process of completing and submitting these documents.

#### **1. PREPARING THE PROGRAM MISSION SUMMARY**

The Program Mission Summary (PMS) is the narrative portion of the budget document. The structure of the narrative emphasizes our commitment to a budget that is aligned with system priorities that are data-driven and student-centered.

A PMS is required for each office and each reporting department. PMS for divisions and units are optional. Components of the PMS documents are listed and described below. Refer to Appendix B for a list of PMS requirements by office and examples of the PMS document. Furthermore, Appendix C offers style and format guidance to provide consistency across the narratives.

##### **A. Mission Statement**

One sentence that describes the focus and purpose of office or department.

##### **B. Overview of Major Functions**

Brief description of responsibilities and objectives of the office or department.

Functions within each office and/or department should be grouped according to the organization chart. For offices, the function should align with the reporting departments. Offices should highlight the strategic priority area(s) each major function falls into. On the department level, major functions should reflect programs or strategies, and when possible, should indicate the strategic objective that the work falls under.

Note, measures will be pulled from each chapter and shared as part of the overview of the strategic objectives at the beginning of the budget book.

Electronic copies of the FY 2018 Program Mission Summaries have been emailed by Jayshree Patel to associate superintendents' and administrative and fiscal staff to be updated.

## FY 2019 Budget Submission Instructions

As with all parts of the budget submission, you will need to build in enough time to ensure that the PMS has been reviewed and approved by your associate/deputy superintendent prior to submitting the documents. Please see the timeline for submissions below. The PMS should be submitted as a RTF (rich text format) file attachment via Outlook to Jayshree Patel. **Do not submit any copies of the PMS to your respective budget specialist when submitting items 2-4 of the budget submission.**

The PMS' for the following offices are due on or before **September 7, 2017**:

- School Support and Improvement
- Chief Academic Officer
- Curriculum and Instructional Programs
- Student Services and Engagement
- Administration and Oversight

The PMS' for the following offices are due on or before **September 12, 2017**:

- Operations
- Technology Support and Infrastructure
- Human Capital Management

The PMS' for the following offices are due on or before **September 15, 2017**:

- Schools
- Special Education

## **2. PREPARING THE BUDGET RESOURCE WORKBOOK**

### **Budget Resource Worksheet Components**

The Budget Resource Worksheet (Appendix E) provides a summary of the budget request for each department/unit by major object of expenditure and by account. Descriptions of the objects of expenditure are provided beginning on page 3. The worksheet includes the following columns to reflect the proposed budget changes in each department/unit:

- Column A4 – Realignment
  - Adjustments entered in this column should reflect resources proposed for a budget neutral realignment, which results in no financial impact to the bottom line budget. Any changes that have been approved as a temporary budget adjustment after the budget orientation and/or before this document is submitted should be shown in this column if you would like the change to move forward for approval during the FY 2019 Operating Budget process.
- Column B5 – Growth
  - Adjustments entered in this column should reflect necessary changes based on enrollment and other formula driven calculations.
- Column C6 – Rate Change/Other
  - Adjustments entered in this column should reflect changes necessary to accommodate rate changes for existing services, such as utilities and local travel mileage reimbursement. The amounts entered in this column should be for the



## FY 2019 Budget Submission Instructions

additional cost to provide the **exact same services** provided in the prior year.

- Column D7 – Required Efficiency Reduction
  - The current fiscal outlook for FY 2019 will force MCPS to identify efficiencies and reductions. All offices will be given an efficiency/reduction amount to include in this column of the Budget Resource Worksheet. These reductions will be considered as part of your base, same services budget submission. Offices/departments/units must include the full efficiency reduction amount in the submission, and budgets that are found to not include the full efficiency reduction amount will be returned to the respective office/department/unit. **Offices should expect that the reductions they submit will be taken.** Grant funded projects without a local match and enterprise funds are excluded from the efficiency reduction.
- Column E9 - Accelerators
  - Requests for needed resources, not related to growth/rate change and/or not able to be covered by a realignment of existing funds, which will result in an increase to the office/department/unit budget should be included in this column. A clear description of the need for the additional resources should be included in the justification column. Descriptions should be very specific and detailed, and should describe how the needed resources will align to one or more of the MCPS strategic priorities. Offices and department should only include accelerators that have been approved in advance by the Superintendent.
- Column 11 – Justification/Purpose of Budget Funds
  - Please provide specific and detailed descriptions that explain the intended use of the FY 2019 – Proposed Budget funds. Where applicable, please list out and provide values for the components that add up to the total budget of the relative account (ex. contractual services account – 502002; \$500 for ABC Company for 1yr of XYZ services (3 yr. contract), \$500 for DEF Company for XYZ services (1 yr. contract), and anticipating \$1,000 for GHI Company for XYZ services, contract pending.)
- Rows 43-51 – Benefit Adjustments
  - Please use this section to reflect any benefit impacts that occur from the adjustments included in the worksheet columns described above. See the *Employee Benefits* section page 6 for additional information.

**\*\*Refer to Appendix D for additional instructions for the completion of the Budget Resource Worksheet.**

### **Major Objects of Expenditure**

All budgeted accounts will fall under one of the criteria/objects of expenditure below:

- Object 01 - Positions Salaries & Non-position/Temporary Part-time Salaries
- Object 02 - Consultants and Other Contractual Services
- Object 03 - Supplies and Materials
- Object 04 - Other
- Object 05 - Equipment

## FY 2019 Budget Submission Instructions

### Positions (Object 01)

The FY 2019 Proposed Budget (column 10) should reflect any proposed changes to FTE positions, both vacant and filled. These proposed changes may include a realignment to reconstitute a vacant position for another position, or a higher salaried vacant 1.0 position for more than 1.0 lower salaried positions. Also, there may be a proposal to realign non-position dollars to create a new position. **In all of the above realignment scenarios, sufficient dollars must be realigned to fund the employee salary and benefit costs of the position(s) requested, and the realignment must be budget neutral.** Additional information is shown on the instruction tab of the Budget Resource Workbook (Appendix D), and please see the *Employee Benefits* section page 6 for additional information on benefit rates.

### Non-Position/Temporary Part-time (Other) Salaries (Object 01)

Other or non-position salary accounts are budgeted to pay for temporary part-time, substitutes, stipends, overtime employment, etc. Each "other salaries" line item request must be justified in column 11 on the Budget Resource Worksheet by showing rates of pay and how many hours of part-time work are necessary. **Use current rates of pay outlined in Appendix G.**

**The Budget Unit will adjust your budget for the upcoming operating year as necessary if there are changes to salaries and pay rates.**

### Consultants and Other Contractual Services (Object 02)

A contractual item is an arrangement for services to be performed by a business, agency, or an individual who is **not** an MCPS employee. It is important for the budget submission to be clear about contractual services. Units must review consultant and/or contractual accounts to make sure that your current budget accurately reflects how funds are used. All current and proposed requests for contractual services will be scrutinized carefully by the Budget Unit. What constitutes a consultant service versus a contractual service is defined in Administrative Regulation DJA-RA as follows:

- *Consultant service contracts* (a) require professional or technical advice or service; (b) are labor intensive; (c) may be performed under the supervision of an MCPS employee; (d) may include personal service contracts; and (e) include, but are not limited to, educational survey and research activities, and educational/management consulting.
- *Product-oriented service contracts* (a) require the delivery and/or maintenance of an output or product; for example, a report, an analysis, a curriculum manual, or a data processing program or maintenance service of MCPS equipment or software; (b) may be, but are not necessarily labor intensive; and (c) are not performed under the supervision of an MCPS employee.

## FY 2019 Budget Submission Instructions

### Supplies and Materials (Object 03)

All equipment and/or supply items individually costing \$999 or less must be purchased under supplies and materials. As with all other line items, justification for all requests for supplies and materials are to be explained and fully justified in column 11. **Inflation costs for items such as textbooks, media centers, and instructional materials should not be included in the budget resource worksheets. These will be calculated by the Budget Unit.**

Please keep in mind, supply and material funds may need to be realigned as realignments of personnel are made within and outside offices/departments. Furthermore, please be sure to add for each new central office position funding for a workstation and computer. Please refer to the Budget Guide, Appendix G, Furniture and Equipment section, for rates to calculate costs.

### Other (Object 04)

Examples of items budgeted under “other” are local travel, subscriptions, dues and registration fees, and utility costs. Amounts for local travel are budgeted to reimburse employees for mileage expenses incurred as part of performing their normal work responsibilities. For local travel, it is necessary to explain how local travel funds are used and provide an estimate of how many miles of local travel are anticipated. All funds requested in the budget under “other” must be fully justified in column 11 on the Budget Resource Worksheet.

Budgets for grant-supported programs and enterprise funds include employee benefit costs that also are shown under “Other” (Object 04). Use the information provided in Appendix G to calculate employee benefit costs associated with salaries of employees in these programs.

### Equipment (Object 05)

All equipment items that **individually** cost \$1,000 or more must be categorized as either additional, replacement, or lease/purchase equipment. The criteria for this categorization are detailed below.

#### *Additional/Replacement Equipment:*

As a result of MCPS capitalization policies, all individual equipment purchases must be reported either as **capitalized equipment** (individual items costing \$5,000 or more) or **non-capitalized equipment** (individual items costing \$1,000 to \$4,999). Itemize these purchases in the Justification section (column 11) of the Budget Resource Worksheet. The MCPS accounting structure provides for this distinction and you should review your current budget to verify compliance with this structure. Please see the table below:

Account #	Type of Equipment Purchase
505011	Non-capitalized equipment



## FY 2019 Budget Submission Instructions

505040	Capitalized Equipment-Additional
505050	Capitalized Equipment - Replacement

The justification for additional or replacement furniture and equipment should be clearly described on the forms. Written estimates may be obtained from the Division of Materials Management and included as part of the budget submission.

### *Lease/Purchase Equipment:*

Lease/purchase (sub object 060) is used to finance over time, major equipment purchases (typically costing \$15,000 or more) such as copiers and plant equipment (3 years); computer systems/software, communications/security systems (4 years); and buses, trucks, and maintenance vehicles (6 years). Items that will continue to be lease/purchased for FY 2018 as well as new/proposed lease/purchases should be detailed on Form F: Lease/Purchase Schedule. A sample form is provided in Appendix F. Any additional information that is necessary to justify your request should be attached.

### **Employee Benefits:**

Employee benefits must be applied to position and non-position salary accounts for all budget changes requested in columns A-E in the budget resource worksheet. Benefit calculations for changes must be included in the benefit table shown at the bottom of the Budget Resource Worksheet. **For additional guidance, please refer to the employee benefit section of the Budget Resource Worksheet instruction tab within the excel workbook provided by the Budget Unit staff.** The appropriate benefit rate and sufficient amount of dollars must be applied for each bargaining group (see below for rates).

<b>Bargaining Unit</b>	<b>Rate</b>
Montgomery County Association of Administrators and Principals (MCAAP) (sub objects 001-016)	23.46%
Montgomery County Business and Operations Administrators (MCBOA) (sub object 017)	28.39%
Montgomery County Education Association (MCEA) (sub objects 018-039)	31.62%
Service Employee International Union (SEIU) (sub objects 040-079)	47.90%
Temporary Part-Time Salaries	7.65%
Partial FTE (i.e. change from 1.0 FTE to 0.5 FTE or 0.5 FTE to 1.0 FTE )	12.33%

For additional information regarding partial FTE benefit calculations for increases or reductions, please contact your budget specialist.

**These benefit amounts will not show in your budget but will be added to the budget of the Department of Financial Services. Budgeting for employee benefits for grants and enterprise funds is discussed below.**

## FY 2019 Budget Submission Instructions

### **Supported Enterprise Funds and Grant Projects:**

#### Enterprise Funds

Some additional instructions are necessary to develop budget requests for enterprise funds. The first step is to identify the level of anticipated revenue in the fund and determine whether any additional appropriation is needed in the budget to cover the anticipated revenue changes. The objective is to make sure that anticipated revenue and expenditures within the fund are equal to one another.

Anticipated revenue over and above the current year's revenue amount will need to be used to fund same service level increases, such as changes in the costs of salaries, benefits, enrollment growth, inflation, and the make-up of any projected deficits in the current year. SEE THE BUDGET RESOURCE WORKSHEET INSTRUCTIONS FOR ADDITIONAL INFORMATION.

#### Grant Projects

Some funding for grant supported activities is known to be awarded to MCPS from year to year (i.e. Title I, Part A grant funding), therefore, MCPS anticipates receiving this funding by including a budget for the activities that take place under the relative grant. As grant regulations and/or activities change, this may require offices/departments to adjust the MCPS budget for the grant. For example, offices/departments may choose to realign budgeted grant funding to match the current operating year grant allocation more closely. Furthermore, offices/departments may need to revise the budget based on updated grant funding information/regulations or changes in the grant programmatic plans. In the Budget Resource Worksheets, changes to the budget for a grant should be handled in a similar way to those changes for other MCPS office/department budgets. All budget neutral realignments of funding should be shown in the Budget Resource Worksheet in column A4 - Realignments. Any adjustments that will reduce or increase the overall budget for the grant should be shown in column C6 – Rate Change/Other. Justifications for any adjustments to the grant budget should be provided in column 11. **If adjustments to the budgeted benefits are required, please refer to Appendix G for updated benefit rates for grants, as these rates differ from the benefit rates for regular operating funds.** If needed, please contact your budget specialist for assistance with the development and adjustment of the MCPS grant budgets.

### **3. PREPARING THE BUDGET SUBMISSION EXPLANATION FORM**

The Budget Submission Explanation Form (Appendix I) is to be completed and included as part of the budget submission. This form provides space for a **brief description (1-3 sentences)** of any **significant changes**, and their alignment to the MCPS Strategic Priorities, as well as the anticipated impact on programs, services, employees, and students. One Budget Submission Explanation form should be submitted to outline the significant changes made in each Budget Resource Workbook, therefore, you will **not** submit one form for each ODD. Please refer to form (Appendix I) for additional instructions.

### **4. PREPARING ORGANIZATIONAL CHARTS**

Current organization charts published in the FY 2018 Operating Budget Summary need to be

## FY 2019 Budget Submission Instructions

updated to reflect any organizational changes approved since the FY 2018 budget document was printed in June, 2017. **The Budget Unit will only consider current operating year changes if documentation (i.e., copy of a signed memo from the chief operating officer) approving the change is provided.** Additionally, updated organizational charts should include budget neutral realignments as proposed in your FY 2019 budget submission, and approved budget neutral reorganizations. The charts should **not** include proposed efficiency reductions or accelerators. If there are no changes to the organizational chart, then a signed copy of the current chart should be included with the submission.

If you do not have a copy of the FY 2018 summary budget document, it can be found on the MCPS website (<http://www.montgomeryschoolsmd.org/departments/budget/>) under Other Budget Information, and then select Operating Budget Archive.

## APPENDICES

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**MONTGOMERY COUNTY PUBLIC SCHOOLS  
FY 2019 OPERATING BUDGET CALENDAR**

<u>DATE</u>	<u>ACTIVITY</u>
July 25, 2017	Fiscal Year 2019 Operating Budget Orientation Sessions
July 25 to September 26, 2017	Budget Analysts provide consultation and technical assistance in budget preparation to associate superintendents and staff
<b>September 7, 2017</b>	<b>School Support and Improvement, Chief Academic Officer, Curriculum and Instructional Programs, Student Services and Engagement, and Administration and Oversight budget submissions due to the Budget Unit</b>
<b>September 12, 2017</b>	<b>Operations, Technology Support and Infrastructure, and Human Capital Management budget submission due to the Budget Unit</b>
<b>September 15, 2017</b>	<b>Schools and Special Education budget submissions due to the Budget Unit</b>
<b>December 19, 2017</b>	<b>Superintendent Presents Recommended FY 2019 Operating Budget to Board of Education</b>
December 2017 through January 2018	* Sign-up period for speakers at Board of Education Public Hearings
January 4 & 10, 2018	Board of Education Public Operating Budget Hearings-Auditorium
January 18 & 25, 2018	Board of Education Operating Budget Work Sessions
<b>February 13, 2018</b>	<b>Board of Education Action to Adopt Superintendent's FY 2019 Recommended Operating Budget</b>
March 1, 2018	Board of Education Budget Transmittal to County Executive/Council
March 15, 2018	County Executive Releases FY 2019 Operating Budget
April 2018	County Council Budget Public Hearings
April - May, 2018	County Council Work Sessions
May 24, 2018	County Council Budget Action
<b>June 12, 2018</b>	<b>Final Board of Education Action to Approve FY 2019 Operating Budget</b>

\* Please check the Board of Education web page in November 2017 for information about the sign up period for the public hearings.

			Major	Highlight	Highlight
		Mission	Functions	Strategic	Strategic
				Priorities	Objectives
<b>Chapter 1: Schools</b>					
	Elementary Schools	X	X	X	
	Prekindergarten/Head Start				
	<i>Head Start School-based Programs Grant</i>				
	<i>Title I, Part A School-based Programs Grant</i>				
	Middle Schools	X	X	X	
	High Schools	X	X	X	
	Thomas Edison High School of Technology				
	<i>Carl D. Perkins Career and Technology Education Program</i>				
	ESOL				
	Special Education				
	Special Education School-Based Programs and Services				
	Special Education Prekindergarten, Special Programs, and Related Services				
	Preschool Education Programs and InterACT				
	Special Schools/Centers				
	<i>Individuals with Disabilities Education Act</i>				
<b>Chapter 2: School Support and Improvement</b>					
	Office of the Deputy Superintendent of School Improvement Support	X	X	X	
	<i>Alternative Programs</i>				
	Office of Elementary School Support and Improvement	X	X	X	
	Office of Secondary School Support and Improvement	X	X	X	
	<i>Title I, Part D Programs</i>				
<b>Chapter 3: Chief Academic Officer</b>					
	Office of Chief Academic Officer	X	X	X	
	Department of Professional Learning and Equity Initiatives	X	X		X
<b>Chapter 4: Curriculum and Instructional Programs</b>					
	Office of the Associate Superintendent	X	X	X	
	Department of Elementary Curriculum and Districtwide Programs	X	X		X
	<i>American Indian Education</i>				
	<i>Division of Accelerated and Enriched Instruction</i>				
	<i>Division of Title I and Early Childhood Programs and Services</i>				
	<i>Title I Programs</i>				
	Department of Secondary Curriculum and Districtwide Programs	X	X		X
	Department of Career Readiness and Innovative Programs	X	X		X
	<i>Interim Instructional Services</i>				
	<i>National Institutes of Health Program</i>				
	<i>Career, Postsecondary Partnerships, and Perkins</i>				
	<i>Division of Consortia Choice and Application Program Services</i>				
<b>Chapter 5: Special Education</b>					
	Office of the Associate Superintendent	X	X	X	
	<i>Resolution and Compliance Unit</i>				
	<i>Central Placement Unit</i>				
	Division of Business, Fiscal, and Information Systems	X	X		X
	<i>Medical Assistance Program</i>				
	Department of Special Education Services	X	X		X
	<i>Prekindergarten, Special Programs, and Related Services</i>				
	<i>Infants and Toddlers, Prekindergarten Special Education Programs, and InterACT</i>				
	<i>Infants and Toddlers Programs</i>				



	Mission	Major Functions	Strategic Priorities	Strategic Objectives
<b>Chapter 6: Student Services and Engagement</b>				
Office of Student and Family Support and Engagement	X	X	X	
<i>Family and Community Engagement</i>				
<b>Chapter 7: Operations</b>				
Office of Chief Operating Officer	X	X	X	
<i>Entrepreneurial Activities Fund</i>				
Office of the Chief Financial Officer	X	X	X	
<i>Budget Unit</i>				
<i>School and Financial Operations Team</i>				
<i>Financial Services</i>				
<i>Division of Controller</i>				
Department of Employee and Retiree Services	X	X		X
Office of Employee Engagement and Labor Relations	X	X	X	
Department of Facilities Management	X	X		X
<i>Real Estate Management Fund</i>				
<i>Division of Construction</i>				
<i>Division of Capital Planning</i>				
<i>Division of Maintenance</i>				
<i>Division of School Plant Operations</i>				
Department of Transportation	X	X		X
<i>Field Trip Fund</i>				
Department of Materials Management	X	X		X
<i>Editorial, Graphics, and Publishing Services</i>				
<i>Procurement Unit</i>				
<i>Division of Food and Nutrition Services</i>				
Department of School Safety and Security	X	X		X
<b>Chapter 8: Technology Support and Infrastructure</b>				
Office of Chief Technology Officer	X	X	X	
Department of Technology Integration and Support	X	X		X
Department of Infrastructure and Operations	X	X		X
Department of Business Information Services	X	X		X
Department of Learning Management Systems	X	X		X
<b>Chapter 9: Human Resource Management</b>				
Office of the Associate Superintendent	X	X	X	
Department of Certification and Staffing	X	X		X
Department of Professional Growth Systems	X	X		X
<i>Title II, Part A</i>				
<b>Chapter 10: Administration and Oversight</b>				
Board of Education	X	X	X	
Office of the Superintendent of Schools	X	X	X	
Chief of Staff	X	X	X	
Office of Shared Accountability	X	X	X	
Department of Communications	X	X		X
<i>Television Special Revenue Fund</i>				
Office of the General Counsel	X	X	X	

# MCPS Strategic Plan Framework

Academic Excellence for ALL

Improve Teaching and Learning

## STRATEGIC PRIORITIES

Learning Accountability and Results

Human Capital Management

Community Partnerships & Engagement

Operational Excellence

## STRATEGIC OBJECTIVES

Evidence of Learning

Effective Teachers & Leaders

Parent Engagement

High Quality Infrastructure

Expanding Options and Access

Workforce Diversity

Community Partnerships

Policies & Procedures

College & Career Readiness

- ✓ What do I do to support the strategic priorities (as outlined in this document)
- ✓ What are the goals of my office/department based on these priorities?

Resource Allocation

Social/Emotional Well-Being

Communication & Collaboration

Learning, Accountability and Results

Strategic Objective	Aspects of the Work
<p><b>Evidence of Learning</b></p> <ul style="list-style-type: none"> <li>❖ Identify multiple indicators to measure what students are learning and if they are learning enough.</li> <li>❖ Provide staff the necessary knowledge, skills and tools that allow for informed and focused teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum</li> <li>• Assessment framework</li> <li>• Multiple measures</li> <li>• Data analysis</li> <li>• School improvement process</li> </ul>
<p><b>Expanding Options and Access to Programs</b></p> <p>Increase access to programs and resources so that all children are academically successful</p>	<ul style="list-style-type: none"> <li>• Academic               <ul style="list-style-type: none"> <li>○ Enriched Programs of Study</li> <li>○ College Partnerships</li> <li>○ STEM</li> </ul> </li> <li>• Partnerships</li> <li>• Interventions</li> <li>• Extracurricular</li> <li>• Extended Year</li> <li>• Extended Day</li> </ul>
<p><b>College and Career Readiness</b></p> <p>Graduate students that have the knowledge and skills to qualify for and succeed in entry level job or credit-bearing postsecondary coursework without the need for remediation</p>	<ul style="list-style-type: none"> <li>• Alternative Pathways (CREA, CREA II)</li> <li>• College Partnerships</li> <li>• CTE</li> <li>• ACES</li> <li>• EOS</li> <li>• Work experiences</li> </ul>
<p><b>Social/Emotional Well-being</b></p> <p>Acquisition of knowledge, attitudes and skills necessary to understand personal health and wellness, manage emotions, establish and maintain positive relationships, and make responsible decisions.</p>	<ul style="list-style-type: none"> <li>• School culture &amp; climate</li> <li>• School Services               <ul style="list-style-type: none"> <li>○ Mental health</li> <li>○ Counseling</li> </ul> </li> <li>• Attendance, Suspensions &amp; Referrals</li> <li>• Relationship Building</li> </ul>

## Human Capital Management

Strategic Objective	Aspects of the Work
<p><b>Highly Effective Employees</b></p> <p>Ensure all staff possess the knowledge and skills necessary to meet the needs of students</p>	<ul style="list-style-type: none"> <li>• Professional Growth System                             <ul style="list-style-type: none"> <li>○ Observation &amp; Supervision Process( central office to school)</li> <li>○ Evaluations</li> </ul> </li> <li>• Professional &amp; Leadership Development                             <ul style="list-style-type: none"> <li>○ Cultural Proficiency/Implicit Bias</li> <li>○ Professional Learning Communities</li> <li>○ Evaluation of Adult Learning (artifacts, evaluation of PD, walkthroughs, etc.)</li> </ul> </li> <li>• Positive Work/Culture of Respect</li> </ul>
<p><b>Workforce Diversity</b></p> <p>Ensure our workforce represents the students and community we serve</p>	<ul style="list-style-type: none"> <li>• Attracting, recruiting, mentoring, developing, recognizing and retaining employees</li> <li>• Developing pathways to teaching for current employees</li> </ul>

## Community Partnerships and Engagement

Strategic Objective	Aspects of the Work
<p><b>Parent Engagement</b></p> <p>Work with parents to improve the learning, development and health of our students</p>	<ul style="list-style-type: none"> <li>• Internal and external Programs</li> <li>• Internal and external Services</li> <li>• Communication                             <ul style="list-style-type: none"> <li>○ Remove cultural and linguistic barriers</li> <li>○ Venues, tools and forms for communicating</li> </ul> </li> </ul>
<p><b>Community Partnerships</b></p> <p>Sustain and expand existing partnerships that meet the in-school and out-of-school needs of students and families</p>	<ul style="list-style-type: none"> <li>• Business/Philanthropists</li> <li>• School-Based</li> <li>• Volunteers</li> <li>• Higher Education</li> <li>• Government</li> <li>• Associations</li> </ul>

Operational Excellence

Strategic Objective	Aspects of the Work
<p><b>High-quality Infrastructure</b></p> <p>Provide students and staff the systems, facilities, organizational structures and services that foster a positive learning environment</p>	<ul style="list-style-type: none"> <li>• Operations                             <ul style="list-style-type: none"> <li>○ Business Management Systems</li> <li>○ Data Management Systems</li> <li>○ Instructional Technology</li> <li>○ Transportation</li> <li>○ Financial</li> <li>○ Materials Management</li> <li>○ Safety &amp; Security procedures</li> </ul> </li> <li>• Facilities Management                             <ul style="list-style-type: none"> <li>○ 21st Century Learning Environment</li> <li>○ Safety &amp; Security *buildings/facilities</li> </ul> </li> <li>• Programs &amp; Services                             <ul style="list-style-type: none"> <li>○ Food &amp; Nutritional Service</li> </ul> </li> </ul>
<p><b>Policies &amp; Procedures/ Compliance</b></p> <p>Ensure compliance with all aspects of federal, state and district policies and procedures</p>	<ul style="list-style-type: none"> <li>• Policies, Regulations</li> <li>• Legal</li> <li>• Labor Relations</li> </ul>
<p><b>Resource Allocations</b></p> <p>Ensure resources are aligned to our strategic priorities and distributed efficiently and effectively</p>	<ul style="list-style-type: none"> <li>• Allocation Process</li> <li>• Budget Process</li> </ul>
<p><b>Communication &amp; Collaborations</b></p> <ul style="list-style-type: none"> <li>❖ Engage collaboratively and effectively with schools recognizing that they are our primary customer</li> <li>❖ Strengthen collaboration and coordination across central office</li> </ul>	<ul style="list-style-type: none"> <li>• Dashboards</li> <li>• Other Communication tools and venues</li> <li>• Associations</li> <li>• Internal Communication within and across the district</li> </ul>

### STYLE/FORMAT GUIDE FOR PROGRAM MISSION SUMMARIES

- There is no space after a dollar sign
- Refer to a specific fiscal year as FY 2017, FY 2018, etc.
- Multiyear is one word
- In referring to an enhancement, program, or project such as the Title I Program, the words “Initiative,” “Program,” “Project” are uppercase
- When referring to the MCPS Strategic Plan use MCPS Strategic Planning Framework
- Do not use the percent sign (%). Write out the word percent
- federal and state are lowercase, except when saying “Maryland State...” or “Virginia State...”
- Acronyms are used only if the name is to be repeated. Write out what the acronym stands for the first time
- Three million dollars should be written \$3.0 million, 2 percent would be 2.0 percent, and numbers less than a whole should have a leading zero – 0.4 percent
- Write out numbers one through ten. Use numerals for 11 and up
- Capitalize all organization and proper names, i.e., County Council. Do not capitalize generic titles such as county executive
- Use relocatables not portable classrooms
- Algebra 1, not Algebra I; but Title I, not Title 1
- Use Website, not web site. Use webpage, not web page. Use Internet, not internet.
- Grade 5, fifth grade, grades 3–5;
- Use prekindergarten not pre-K
- DuFief Elementary School but DuFief and Stone Mill elementary schools
- 21st. Century not 21<sup>st</sup> Century
- Use full name of school for example William B. Gibbs Jr. not Gibbs



## Budget Resource Worksheet Instructions

<u>Columns</u>	<u>Instructions and/or Notes</u>
1 Actuals	Enter FY 2017 Actual expenses for each account in the Budget Resource Worksheet(s). Actual amounts for position salaries are not required. Please insert lines for accounts with actual expenditures without a budget. It is important that the proper accounts are charged, and that no expenditures are charged to accounts without budgets. Realignments may be required to make adjustments for those accounts with actuals and no budget, as part of the FY 2019 budget process.
2 Support Type	Under Support Type for each account, enter (SB) School-Based, (CO) Central Office Based, or (SO) Support Operations for each account. (SB) School-Based includes only funds or positions directly allocated to schools (school managed resources) (CO) Central Office Based includes all other funds managed through central office (SO) Support Operations includes only Maintenance, School Plant Operations, and Transportation
3 Adopted Budget	Approved FY 2018 Budget from the Board of Education
3a Base Changes	Includes all base changes that have been approved in the FY 2018 Operating Budget after publication. Any changes that have been submitted after receiving these budget documents, should be shown in the realignment column, pending approval of the FY 2019 Operating Budget. Under justification (column 11), please indicate that the amount was approved as a base change in FY 2018 and is now pending for the FY 2019 Budget.
4 Realignment	Realignment of funds are used for redistributing budget resources to meet strategic needs, with no net change to the bottom line. If a new position is being created through a realignment from a non-position account (ex: supplies), the total realignment between the accounts should be short by the amount owed for the benefits. The amount owed for benefits will then be added to employee benefits, located in the Department of Financial Services budget. If a new position is being created through a realignment from an existing position, the calculation must be based on new hire rates, not on budgeted salary rates. This process may leave budgeted dollars in a position account, with zero FTE(s), however will be reconciled by the Budget Unit. Please refer to the Budget Guide, Section A, Position Rates for calculating costs. <b>All realignment of funds should equal zero when completed.</b>
5 Growth	Additional funds requested to accommodate projected enrollment growth. Please refer to the Budget Guide, Section A, Position Rates for calculating costs. Also, complete the benefits calculation section on Budget Resource Worksheet.
6 Rate Change/Other	Rate changes, or other functional contractual increases/decreases. For additional positions, complete the benefits calculation section on Budget Resource Worksheet. Additional inflation costs for items such as textbooks, media centers, and instructional materials will be calculated by the Budget Unit. with explicit approval from the Chief Financial Officer.
7 Required Efficiency Reduction(s)	All offices will be given a required efficiency reduction amount to include in column D7 of the Budget Resource Worksheet, the full amount must be met. Budgets that do not include the full reduction amount will be returned to the Offices/departments/Units. Grant funded projects without a local match and enterprise funds are excluded. In addition, the Budget Explanation Form (Appendix J) is to be completed and included as part of the budget submission.
8 Same Services Budget	This budget reflects the Current Budget (column 3) plus columns 4-7, details above.
9 Accelerators	Proposal for accelerators that relate to the MCPS strategic priorities, which is based on Board of Education interests, data driven, and student centered. For additional positions, please calculate employee benefits in section on Budget Resource Worksheet.
10 Proposed Budget	Includes budget for Same Services (column 8), plus funding for additional accelerators (column 9).
11 Justification/ Purpose of Funds	Enter a description for the purpose of the funds. Please include formulas when possible and include other support documentation, as needed.

**Budget Resource Worksheet Instructions**

\*\*\* Employee Benefit Rates      When calculating benefits, if a position remains 0.5 FTE or greater, please reduce FICA (7.65%) & Retirement (4.68%). The total benefit reduction for a partial FTE reduction in this case would be 12.33%. If a position is reduced to lower than 0.5 FTE, this position will no longer be eligible for full-time benefits, therefore you must apply the full benefit rate by union.

Union	Sub Objects	Job Codes
MCAAP	001 002 004 006 010 011 012 015 016	0100-0699
MCBOA	017	0700-0799
MCEA	018 019 020 021 022 024 025 031 032	0800-1xxx
SEIU	040 - 079	4xxx-9xxx

\*Employee Benefit Rates by Union are shown on the Budget Resource Worksheet

**Other Notes:**

When adding rows or columns, please make sure that formulas have been updated to include the new data.  
Print Budget Resource Page in Legal Format and email back to Budget Specialist in Excel (editable) format



**LEASE/PURCHASE SCHEDULE**

Lease Purchase account 505060

CURRENT LEASE/ PURCHASE ITEM	FISCAL YEAR PURCHASED	TOTAL PUR- CHASE PRICE	TERM OF LEASE (Yrs.)	YRS. REMAIN.	LEASE PERIOD							
					FY 2018	2019	2020	2021	2022	2023	2024	
Example 1	FY2013	\$ 150,000	6 years	1 yr	\$ 55,000							
Example 2	FY2014	\$ 160,000	6 years	2 yrs	\$ 40,000	\$ 40,000						
Example 3	FY2015	\$ 150,000	6 years	3 yrs	\$ 30,000	\$ 30,000	\$ 30,000					
Example 4	FY2016	\$ 120,000	6 years	4 yrs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
Example 5	FY2017	\$ 60,000	6 years	5 yrs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			
<i>*Example 6</i>	FY2018	\$ <i>60,000</i>	6 years	6 yrs	\$ <i>10,000</i>	\$ <i>10,000</i>	\$ <i>10,000</i>	\$ <i>10,000</i>	\$ <i>10,000</i>	\$ <i>10,000</i>	\$ <i>10,000</i>	
<b>Total Current Lease/Purchase Payments</b>					<b>165,000</b>	<b>110,000</b>	<b>70,000</b>	<b>40,000</b>	<b>20,000</b>	<b>10,000</b>	<b>0</b>	
FY 2018 Current Budget (enter amount from budget resource page)					165,000							
Funds Available for FY 2019 Purchases						55,000						

FY 2019 New Lease/Purchase:											
Example 7	FY2019	\$ 333,000	6 years	new		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
<b>Total New Purchases</b>						<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>

<b>FY 2019 Budget Request (Current Lease/Purchase + New Lease Purchase)</b>	<b>\$ 165,000</b>
<b>FY 2018 Budget</b>	<b>\$ 165,000</b>
<b>Net Changes to the FY 2019 Budget</b>	<b>\$0</b>

(formula; amount from above)

(If amount is higher or lower than the prior year budget, please explain how funds will be realigned from other areas in the realignment column on the budget resource page. If there is no offset to an increase, please show amount in growth column.)

\* Under Example 6, Italicize the estimated lease/purchase amounts for current fiscal year until the actual payment amounts are known. Under Examples 1 -5, please overwrite estimated payment amounts from prior lease purchase schedules with actual amounts.

**FY 2019 BUDGET RATES**

Description	Rate	Notes
<b>A: Position Rates for Efficiency, Reductions, Realignments, and Accelerators</b>		
<i>Note: For benefit calculations for grants see Section D below.</i>		
Teacher, Regular Education - BA, Step 4 (10-month)	\$69,497	Based on \$52,801 salary + \$16,696 benefits (31.62%)
Teacher, Special Education - BA, Step 6 (10-month)	\$74,338	Based on \$56,479 salary + \$17,859 benefits (31.62%)
Teacher, ESOL - BA, Step 6 (10-month)	\$74,338	Based on \$56,479 salary + \$17,859 benefits (31.62%)
Speech Pathologist - MA/MEQ, Step 12 (10-month)	\$105,436	Based on \$80,106 salary + \$25,330 benefits (31.62%)
Occupational Therapist/Physical Therapist - MA/MEQ, Step 8 (10-month)	\$90,648	Based on \$68,871 salary + \$21,777 benefits (31.62%)
Counselor, Secondary- MA/MEQ, Step 8 (10-month and 21.5 Summer Employment (SE) days)	\$100,642	Based on \$68,871 salary + \$7,593 SE + \$24,178 benefits (31.62%)
Counselor, Elementary - MA/MEQ, Step 8 (10-month and 15 SE days)	\$97,621	Based on \$68,871 salary + \$5,298 SE + \$23,452 benefits (31.62%)
Pupil Personnel Worker - MA/MEQ, Step 9 (12-month)	\$110,613	Based on \$84,040 salary + \$26,573 benefits (31.62%)
Psychologist/Social Worker - MA/MEQ, Step 7 (10-month and 20 SE days)	\$96,240	Based on \$66,318 salary + \$6,802 SE + \$23,120 benefits (31.62%)
Social Worker - MA/MEQ, Step 7 (12-month)	\$102,564	Based on \$77,924 salary + \$24,640 benefits (31.62%)
Instructional Specialist - BA, Step 9 (12-month)	\$97,827	Based on 74,325 + \$23,502 benefits (31.62%)
Paraeducator (Regular and Special Education) - Grade 13, Step 3		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 47.90%
SEIU Position Grades 6 - 10, Step 1		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 47.90%
SEIU Position Grades 11 - 17, Step 3 (except bus operators@ Grade 11, Step 2)		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 47.90%
SEIU Positions Grades 18 - 27, Step 5		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 47.90%
MCAAP Grades M - Q , Step 5		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 23.46%
MCBOA Grades G - K, Step 5		Use FY 2018 Salary Schedule to calculate salary rate (Appendix H) + benefits @ 28.39%
<b>Note: Contact your budget specialist for rates not listed above</b>		
Adding additional FTE/hours to existing, partial FTE position (i.e. changing secretary position from .5 to 1.0)		Use salary differential x 12.33% for benefits (only additional MCPS retirement @ 4.68%, and FICA @ 7.65% are required). Budget 7.65% for FICA for FTE's less than 0.5

**FY 2019 BUDGET RATES**

Description	Rate	Notes
<b>Positions Eligible for Summer Employment Supplement</b>		
<b>Description</b>	<b>Days*</b>	
Athletic Directors	20	
Consulting Teachers	20	
Content Specialist, Middle School	20	
Counselors, Elementary	15	
Counselors, Secondary	21.5	
Department Chairperson, Secondary	2	
Media Specialists	10	
Psychologists (10-month)	20	
Reading Specialists, Elementary	8	
Resource Counselors, High School	31.5	
Resource Counselors, Middle School	26.5	
Resource Teachers	20	
Social Workers (10-month)	20	
Staff Development Teachers	15	
Team Leaders, Elementary	3	
Team Leaders, Middle School	10	
* Number of days for 1.0 FTE. If the position is less than 1.0 FTE, the number of days should be pro-rated based on the actual FTE.		
<b>Benefit Rates:</b>		
MCAAP Position	23.46%	
MCBOA Position	28.39%	
MCEA Position	31.62%	
SEIU Position	47.90%	
Temporary Part-time (prof. pt., stipends, support pt.,subs, etc.)	7.65%	
<b>B: Rates for ADDING New Part-time Salaries for Same Services and Enhancements</b>		<b>Note: Add 7.65% for benefits (FICA) for all NEW part-time salaries amounts</b>
Substitutes: Per Day Amount, except where indicated per hour (Subject to negotiated agreement)		
Short-term - Certificated	\$ 136.39	For each new classroom teacher position, budget \$1,500 for 11 substitute days
Short-term - Non-Certificated	\$ 128.89	
Long-term - Certificated	\$ 194.25	
Long-term - Non-Certificated)	\$ 183.93	
Long-term - Certificated and + 45 days in single assignment	\$ 210.57	
Long-term - Non-Certificated and+ 45 days in single assignment	\$ 202.32	
Special Education Paraeducator Substitutes (hourly rate)	\$ 16.74	
Home and Hospital Teacher - Certificated (hourly rate)	\$ 31.49	
Home and Hospital Teacher - Non-Certificated (hourly rate)	\$ 30.12	



FY 2019 BUDGET RATES		
Description	Rate	Notes
Training Stipends: Paid for training taken outside of regular duty day		
Tier 1 - Required Training	\$ 54.15	Approximate average hourly rate
Tier 2 - Skill Enhancement - MCEA members	\$ 20.00	Per MCEA contract (\$120 for 6-hour day)
Tier 2 - Skill Enhancement - SEIU members on No Work, No Pay days	\$ 20.00	Per SEIU contract (\$120 for a 6-hour day)
Tier 1 Trainer	\$ 30.00	During school year. For summer, use annual salary x 1.0191 divided by 1,560 hours for hourly rate.
Supporting Services Training Corps Members (OHRD-sponsored training)	\$ 30.00	If delivering training outside of normal work day.
	\$ 30.00	OR regular hourly wage, whichever is more - If delivering training during work hours
	\$ 15.00	(Tier 2 amt.)When Corp members attend "Becoming an Effective Trainer." PM classes
Other Compensation:		
Summer In-Service, Curriculum/Program Development	\$ 25.00	
Summer School w/students/Student Assessments		Individual Paid at individual's hourly rate. (Annual Salary divided by 1,560 hours) Use average salary if individual is unknown.
<b>For other rates of pay, refer to memoranda (such as Hiring of Retired Administrators and Retired Teacher-level Staff) from the Chief Operating Officer</b>		
<b>C: Employee Benefits for Grants</b>		<b>Note: Benefits for grants must be broken out into separate accounts using the calculations shown below</b>
FICA (account # 02.xxxxx.xxx.12.504014)	7.65%	Total budgeted position salaries times percentage
Retirement (account # 02.xxxxx.xxx.12.504016)	20.39%	Total budgeted position salaries times percentage
EBP (account # 02.xxxxx.xxx.12.504015)	\$ 15,971	Employee headcount for the grant times amount
Unemployment (account # 02.xxxxx.xxx.12.504018)	\$ 8.50	Employee headcount for the grant times amount
Workers Comp. (account \$ 02.xxxxx.xxx.12.504013)	0.4%	Total budgeted positions salaries times percentage
FICA (account # 02.xxxxx.xxx.12.504014)	7.65%	Use total budgeted part-time salaries amount times percentage
<b>Contact your budget specialist for position rates that are split-funded (both local and grant).</b>		
<b>D. Furniture and Equipment</b>		<b>Note: Add for each new central office position funding for a workstation and a desktop or laptop computer</b>
Office Desk	\$ 1,150.00	
Chair, Desk	\$ 327.00	
Bookcase, 5-shelf	\$ 400.00	
File Cabinet (2-drawer, lateral)	\$ 450.00	
Desktop Computer	\$ 875.00	
Laptop Computer	\$ 1,000.00	
<b>E: Transportation and Travel</b>		
<b>Note: All trips have a mandatory 10-mile minimum mileage charge. and a minimum 4 hour labor/driver charge.</b>		
<u>Enterprise Fund Field Trips:(Not budgeted, for information only)</u>		
Labor	\$ 36.50	Field trips and other reimbursable transportation. Rates can be used for planning purposes only
Mileage	1.70	
<u>MCPS Budgeted Trips During School Year &amp; Summer</u>		
Labor	\$ 25.00	Activity buses, interscholastic sports, and outdoor education
Mileage	\$ 1.20	
Local Mileage Reimbursement	0.535	Source: Internal Revenue Service

**FY 2019 BUDGET RATES**

Description	Rate	Notes
<b>F: Overnight Travel Meals and Incidentals Expense</b>	Various	Based on estimated actual cost
<b>G: Facilities</b>		
Rental:		
University System of Maryland at Shady Grove:		Conference & Events Service (301) 738-6059/ www.shadygrove.umd.edu
Conference Room	\$ 600	Capacity: 22-80 (840-940 square feet)
Auditorium	\$ 960	Capacity: 305 (3,500 square feet)
Multi-purpose room	\$ 2,800	Capacity: 1,100 (8,700 square feet)
Johns Hopkins University Montgomery County:		JHU Montgomery County (301) 294-7000/www.mcc.jhu.edu
Large Classroom	\$ 350	Capacity: 60
Classroom	\$ 300	Capacity: 50
Conference Room	\$ 300	Capacity: 12
Auditorium	\$ 500	Capacity: 268
In-kind Contribution for Grants:		<u>Contact: Real Estate Management Team</u>
Classroom	\$ 9,800	Includes utilities & maintenance (\$12.25 per sq ft)
<b>H: Consultants</b>		
	Various	<u>Contact: Procurement Office</u> \$7,500 - \$24,999 requires at least 3 competing bids \$25,000 or more requires formal bid process and Board of Education approval
<b>I: Grants Administrative/Indirect and Audit Costs</b>		
	<u>Allowed</u>	<u>Contact: Division of Controller</u>
Restricted Federal (Indirect)	1.73%	Total grant amount minus F & E x percent
Restricted Federal (Direct)	1.73%	Total grant amount minus F & E x percent
Restricted State (Direct)	2.00%	Total grant amount minus F & E x percent
Other grant sources (if grantor allows)	1.73%	Total grant amount minus F & E x percent
		Note: You do not subtract F & E if it is non-capital equipment Non-capital equipment are items less than \$5,000.
Audit Fee - Federal restricted grants only	0.10%	Multiply 0.10% * (Total Federal Grant Amount)
<u>Use above grant administrative cost percentage based on the source of funds.</u>		
Federal (Indirect): Funds originate at federal government but flow through MSDE to MCPS.		
Federal (Direct): Funds originate at federal government and flow directly to MCPS.		
State (Direct): Funds originate at state government and flow directly to MCPS.		
<b>Note: Contact your budget specialist for rates not listed</b>		

## APPENDIX H

### Administrative and Supervisory

Salary Schedule Effective July 1, 2017 - June 30, 2018 (Fiscal Year Basis)

Step	N-11 *	M	N	O	P	Q
1	\$93,166	\$94,846	\$100,536	\$106,569	\$112,962	\$119,741
2	\$95,962	\$97,691	\$103,552	\$109,766	\$116,352	\$123,332
3	\$98,842	\$100,621	\$106,660	\$113,058	\$119,843	\$127,032
4	\$101,807	\$103,640	\$109,860	\$116,451	\$123,437	\$130,842
5	\$104,861	\$106,749	\$113,155	\$119,945	\$127,141	\$134,769
6	\$108,007	\$109,952	\$116,551	\$123,542	\$130,955	\$138,811
7	\$111,247	\$113,249	\$120,048	\$127,249	\$134,883	\$142,978
8	\$114,585	\$116,647	\$123,648	\$131,067	\$138,931	\$147,265
9	\$118,023	\$120,148	\$127,357	\$134,998	\$143,098	\$151,682
10	\$121,564	\$123,751	\$131,179	\$136,348	\$144,529	\$153,199

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

## APPENDIX H

### Business and Operations Administrators

Salary Schedule Effective July 1, 2017 - June 30, 2018 (Fiscal Year Basis)

Step	G	H	I	J	K
1	\$68,092	\$72,177	\$76,506	\$81,098	\$85,963
2	\$70,134	\$74,342	\$78,801	\$83,531	\$88,542
3	\$72,238	\$76,572	\$81,167	\$86,037	\$91,198
4	\$74,405	\$78,869	\$83,601	\$88,618	\$93,935
5	\$76,638	\$81,234	\$86,109	\$91,277	\$96,752
6	\$78,937	\$83,672	\$88,691	\$94,015	\$99,656
7	\$81,305	\$86,183	\$91,353	\$96,836	\$102,645
8	\$83,744	\$88,768	\$94,094	\$99,742	\$105,725
9	\$86,257	\$91,431	\$96,917	\$102,733	\$108,897
10	\$88,845	\$94,174	\$99,825	\$105,815	\$112,164
11	\$91,510	\$96,999	\$102,819	\$108,989	\$115,528
12	\$94,254	\$99,908	\$105,904	\$112,258	\$118,993

## APPENDIX H

Teacher and Other Professional  
Salary Schedule Effective July 1, 2017 - June 30, 2018 (Fiscal Year Basis)

Grade Step	BA	MA/MEQ	MA/MEQ+30	MA/MEQ+60
	A	B	C	D
1	\$49,013	\$53,997	\$55,583	\$57,020
2	\$49,770	\$54,903	\$57,241	\$58,679
3	\$51,262	\$57,017	\$59,445	\$60,938
4	\$52,801	\$59,211	\$61,733	\$63,284
5	\$54,383	\$61,492	\$64,110	\$65,721
6	\$56,479	\$63,858	\$66,578	\$68,251
7	\$58,653	\$66,318	\$69,143	\$70,880
8	\$60,910	\$68,871	\$71,805	\$73,608
9	\$63,255	\$71,523	\$74,568	\$76,442
10	\$65,691	\$74,276	\$77,439	\$79,384
11		\$77,136	\$80,420	\$82,441
12		\$80,106	\$83,516	\$85,615
13		\$83,191	\$86,732	\$88,911
14		\$86,392	\$90,071	\$92,333
15		\$88,983	\$92,773	\$95,104
16		\$91,654	\$95,557	\$97,957
17		\$94,403	\$98,423	\$100,895
18		\$97,235	\$101,376	\$103,924
19		\$100,154	\$104,418	\$107,041
20		\$100,154	\$104,418	\$107,041
21		\$100,154	\$104,418	\$107,041
22		\$100,154	\$104,418	\$107,041
23		\$100,154	\$104,418	\$107,041
24		\$100,154	\$104,418	\$107,041
25		\$102,407	\$106,768	\$109,449

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 H

Supporting Services  
 Hourly Rate Schedule Effective July 1, 2017 - June 30, 2018 (Fiscal Year Basis)

Grade/ Step	1	2	3	4	5	6	7	8	9	10
4	13.07	13.54	14.07	14.66	15.29	15.96	16.57	16.90	17.25	17.56
5	13.54	14.07	14.66	15.29	15.96	16.57	17.28	17.57	17.97	18.33
6	14.07	14.66	15.29	15.96	16.57	17.28	17.97	18.36	18.72	19.10
7	14.66	15.29	15.96	16.57	17.28	17.97	18.79	19.10	19.51	19.88
8	15.29	15.96	16.57	17.28	17.97	18.79	19.51	19.88	20.28	20.68
9	15.96	16.57	17.28	17.97	18.79	19.51	20.34	20.74	21.17	21.58
10	16.57	17.28	17.97	18.79	19.51	20.34	21.28	21.76	22.19	22.61
11	17.28	17.97	18.79	19.51	20.34	21.28	22.32	22.82	23.25	23.70
12	17.97	18.79	19.51	20.34	21.28	22.32	23.55	24.02	24.47	24.93
13	18.79	19.51	20.34	21.28	22.32	23.55	24.65	25.11	25.57	26.12
14	19.51	20.34	21.28	22.32	23.55	24.65	25.87	26.38	26.90	27.42
15	20.34	21.28	22.32	23.55	24.65	25.87	27.16	27.74	28.32	28.89
16	21.28	22.32	23.55	24.65	25.87	27.16	28.51	29.09	29.63	30.22
17	22.32	23.55	24.65	25.87	27.16	28.51	29.94	30.56	31.19	31.76
18	23.55	24.65	25.87	27.16	28.51	29.94	31.39	31.99	32.66	33.33
19	24.65	25.87	27.16	28.51	29.94	31.39	32.97	33.60	34.31	34.98
20	25.87	27.16	28.51	29.94	31.39	32.97	34.60	35.35	36.02	36.74
21	27.16	28.51	29.94	31.39	32.97	34.60	36.28	37.01	37.77	38.52
22	28.51	29.94	31.39	32.97	34.60	36.28	37.95	38.71	39.51	40.30
23	29.94	31.39	32.97	34.60	36.28	37.95	39.73	40.55	41.38	42.19
24	31.39	32.97	34.60	36.28	37.95	39.73	41.62	42.45	43.27	44.20
25	32.97	34.60	36.28	37.95	39.73	41.62	43.55	44.45	45.30	46.23
26	34.60	36.28	37.95	39.73	41.62	43.55	45.60	46.50	47.44	48.36
27	36.28	37.95	39.73	41.62	43.55	45.60	47.70	48.73	49.68	50.64
28	37.95	39.73	41.62	43.55	45.60	47.70	49.95	50.92	51.95	53.00
29	39.73	41.62	43.55	45.60	47.70	49.95	52.36	53.42	54.46	55.54
30	41.62	43.55	45.60	47.70	49.95	52.36	54.85	55.95	57.10	58.28

Budget Explanation Form

Office/Department: \_\_\_\_\_

Fiscal Year: 2019 ODD # \_\_\_\_\_

Submitted by: \_\_\_\_\_

Deputy/Assoc. Superintendent

\_\_\_\_\_

Date

*Instructions: Please respond to the following questions based on the combination of ODDs displayed on the FY 2018 Operating Budget Resource pages (Appendix J) and limit your responses to no more than two pages. Additional material may be presented as attachments and backup. The Budget Resource Worksheet (Appendix E) should show the cost details of each proposal.*

Briefly describe significant changes and their alignment with system priorities as well as their anticipated impact (on programs, services, employees, and students). Please include the overall amount and the number of full-time equivalent positions. Cost details and calculations are to be provided on the Budget Resource Worksheet (Appendix E). Please note, not every ODD will require a Budget Explanation Form.

**A4. Realignments:**

**B5. Growth:**

**C6. Rate Changes:**

**D7. Required Efficiency Reduction(s):**

**E9. Strategic Accelerators:**

**Office of Dpty. Supt. of School Supp. & Improv. - 617/561/613 APPENDIX J**

Description	FY 2016 Actual	FY 2017 Budget	FY 2017 Current	FY 2018 Request	FY 2018 Change
<b>01 Salaries &amp; Wages</b>					
Total Positions (FTE)	105.750	105.750	105.750	<b>97.750</b>	(8,000)
Position Salaries	\$9,449,930	\$9,702,934	\$9,702,934	<b>\$9,585,948</b>	(\$116,986)
<b>Other Salaries</b>					
Summer Employment		51,222	51,222	<b>41,222</b>	(10,000)
Professional Substitutes		59,878	59,878	<b>41,378</b>	(18,500)
Stipends		21,384	21,384	<b>10,000</b>	(11,384)
Professional Part Time		50,889	50,889	<b>20,889</b>	(30,000)
Supporting Services Part Time		18,971	18,971	<b>68,695</b>	49,724
Other					
Subtotal Other Salaries	79,879	202,344	202,344	<b>182,184</b>	(20,160)
<b>Total Salaries &amp; Wages</b>	<b>9,529,809</b>	<b>9,905,278</b>	<b>9,905,278</b>	<b>9,768,132</b>	(137,146)
<b>02 Contractual Services</b>					
Consultants		10,274	10,274	<b>10,274</b>	
Other Contractual		105,524	105,524	<b>55,027</b>	(50,497)
<b>Total Contractual Services</b>	<b>54,327</b>	<b>115,798</b>	<b>115,798</b>	<b>65,301</b>	(50,497)
<b>03 Supplies &amp; Materials</b>					
Textbooks		6,697	6,697	<b>4,697</b>	(2,000)
Media		5,000	5,000	<b>2,000</b>	(3,000)
Instructional Supplies & Materials		46,915	46,915	<b>39,915</b>	(7,000)
Office		22,000	22,000	<b>22,000</b>	
Other Supplies & Materials		48,132	48,132	<b>46,132</b>	(2,000)
<b>Total Supplies &amp; Materials</b>	<b>119,147</b>	<b>128,744</b>	<b>128,744</b>	<b>114,744</b>	(14,000)
<b>04 Other</b>					
Local/Other Travel		29,027	29,027	<b>42,027</b>	13,000
Insur & Employee Benefits					
Utilities					
Miscellaneous		3,000	3,000	<b>3,000</b>	
<b>Total Other</b>	<b>27,100</b>	<b>32,027</b>	<b>32,027</b>	<b>45,027</b>	13,000
<b>05 Equipment</b>					
Leased Equipment					
Other Equipment					
<b>Total Equipment</b>					
<b>Grand Total</b>	<b>\$9,730,383</b>	<b>\$10,181,847</b>	<b>\$10,181,847</b>	<b>\$9,993,204</b>	<b>(\$188,643)</b>





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