

Montgomery County Public Schools

Annual Budget

Fiscal Year 2020-2021



Engage! Encourage! Empower!

Approved by the Montgomery County School Board on May 19, 2020

750 Imperial Street, | Christiansburg, Virginia 24073 | www.mcps.org | 540-382-5100

Picture on Cover: By River Wingo a Student at Blacksburg High School

Other Pictures: By Students at Blacksburg High School

Montgomery County Public Schools does not discriminate in its programs and activities for reasons of race, religion, color, gender, national origin, disability, age, or on any other basis prohibited by law.

The following persons have been designated to handle inquiries regarding non-discrimination policies:

Director of Human Resources and Director of Secondary Education
750 Imperial Street SE, Christiansburg, VA 24073 (540)382-5100

Montgomery County Public Schools

(A Component Unit of the County of Montgomery, Virginia)

Annual Budget

Fiscal Year 2020-2021



Montgomery County
Public Schools

Engage! Encourage! Empower!

Prepared by the Finance Department

Thomas E. Kranz, CPA, CGMA – Assistant Superintendent of Operations

Katherine C. Miano, CPA, SFO – Director of Finance

Marc A. Evans – Budget Analyst/Finance Manager

ORGANIZATION OF THE BUDGET DOCUMENT

The approved budget format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and financial information from the previous fiscal years.

The document's format follows the standards set forth by the Association of School Business Officials International Meritorious Budget Award Program. The purpose of this budget document is to provide policy information, serve as an operation guide and financial plan, and is a comprehensive communication tool for the school division's stakeholder to include students, parents, staff, constituents, and elected officials.

The document contains four major sections as listed and defined below.

The **Executive Summary** is the first major section of the school budget document. The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

The **Organizational Section** includes the Montgomery County School's organizational and management structure, organizational charts, and the policies and procedures governing the budget development process.

The **Financial Section** presents budget data by summary and detail levels for all financial funds managed by the school division. It begins with a financial representation of revenue and an expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are described.

The **Information Section** includes information of interest to school division employees and the community at large.

BUDGET AWARD

The Meritorious Budget Award through the Association of School Business Officials (ASBO) International recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development.

ASBO International awarded the Meritorious Budget Award (MBA) to the Montgomery County School Division for its annual budget for the fiscal year beginning July 1, 2019.

ASBO International developed the MBA program to recognize school systems for achieving excellence in their school system budget presentation. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria are designed to: provide clear budget presentation guidelines, define state-of-the-art budget practices, promote short and long range budget goals, encourage sound fiscal management practices, and promote effective use of school resources.

The award is valid for only one year. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.

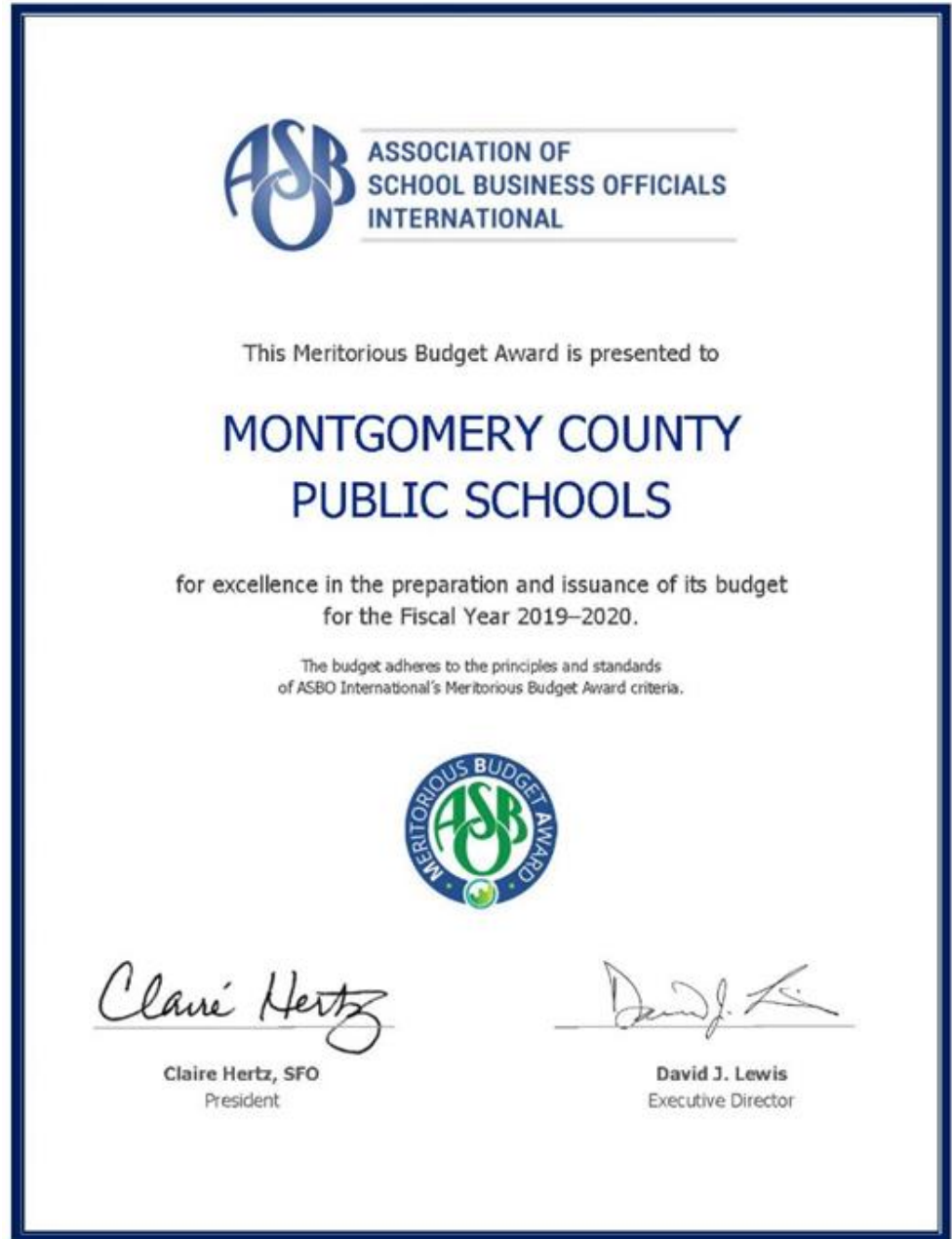




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EXECUTIVE SUMMARY

MESSAGE FROM THE SCHOOL BOARD

Dear Montgomery County Residents,

In these pages, we present to you the approved 2020-2021 Annual Budget in the amount of \$126,307,417. This represents an increase of 4.35% or \$5.27 million more than the fiscal year 2019-2020 Approved Budget.

As the approval process of the 2020-2021 Annual Budget was wrapping up, we were thrown into the COVID-19 pandemic and its impact on revenues from the state and county. To ensure the financial viability of the school district going forward, \$5,375,600 of projected state funding and \$1,550,000 of county funding for a total of \$6,925,600 of projected revenues were deferred. We are monitoring state and county revenues to determine when this deferral can be reversed.

In addition, to the potential loss of revenue we are constantly assessing our Average Daily Membership (ADM) and its impact on our state revenues. We are hopeful that once we are able to open schools as we were before March 16, 2020; that our ADM will return to its projected number. In the event, that the ADM remains below projected we have taken steps to ensure that no loss of current personnel positions will be needed.

The COVID-19 pandemic is an unexpected emergency that is requiring all departments and agencies to responsibly and creatively continue essential operational functions. For MCPS, this includes delivering instruction remotely through electronic services and paper packets and we are feeding our students through our daily meal delivery program. We are addressing other needs through supply delivery, library book delivery, and our chrome book helpline. MCPS is leading the state in how to continue instruction during the Governor-mandated school closures. These innovative and creative solutions have a price tag. Additionally, we have to evaluate how we can compensate our employees for the increased stress and workload during this time. Our teachers are caring for their own families while still coming to work every day to teach children while worried about whether they might get sick while doing so. Our district is providing all necessary protections, precautions, and support, but our employees need and deserve compensation for the extraordinary work that they are doing.

This spending plan reflects the expenses necessary to continue the mission of Montgomery County Public Schools – for every student to graduate career and college ready and become a productive, responsible citizen. The plan was created using the Board goals, school improvement process, principal feedback, and director feedback to identify the areas where we should focus our limited financial resources.

We are leading the way for education in Virginia. We are the first school division in the state to offer a certified Drone curriculum in high school. We are also the first school division in the state to allow students to graduate from high school with an associate's degree in computer science. Our graduation rate is 95% and our SOL Scores outperform state averages. These types of achievements do not happen without a continued focus on how our budget can best meet the needs of students. In preparing for this year's budget, we looked at four key focus areas:

- Quality Education Programs – Offering a quality education program is the very essence of Montgomery County Public Schools. We are always looking at our curriculum to determine how we can improve to meet the needs of our students at all levels. This includes adjusting course offerings to meet student needs, providing quality professional development, and working with our teachers to determine where we can provide.
- Continue to Improve Teacher Pay (starting and ending) – If we want to continue to recruit the best teachers in the area, our teacher pay must reflect to our teachers that they are the best. We made huge strides last year by moving from seventh to second in starting teacher pay. With this year’s budget we are working to address the compensation for our veteran teachers while still staying competitive in starting salary.
- Increase Number of Teachers – Increasing the number of teachers is necessary as our student enrollment continues to grow. Smaller class sizes are better for students and better for teachers. Increasing the number of teachers is also important as we look at new program offerings that require different areas of expertise. Examples include our Elementary STEM teachers (new for 19-20), the Pharmacy Technician program (proposed for 20-21), and expanding the Corps of Cadets program (new in 19-20 and expanding for 20-21).
- Maintain Employee Cost for Healthcare – Maintaining our benefits package helps retain our full time employees. A focus on improving teacher pay means that we also need to maintain the benefits package that employees receive so that the increase is visible in their take-home pay.

This approved budget reflects a focus on these areas.

Thank you for your dedication to education in Montgomery County.

Sincerely



Gunin Kiran
Board Chair



Mark Mear, Ed.D.
Division Superintendent

ORGANIZATIONAL SECTION

The following is a high-level summary of information contained in the Organizational Section of the Annual Budget.

MOTTO

Engage, Encourage, Empower

MISSION

Every student will graduate career and college ready and become a productive, responsible citizen.

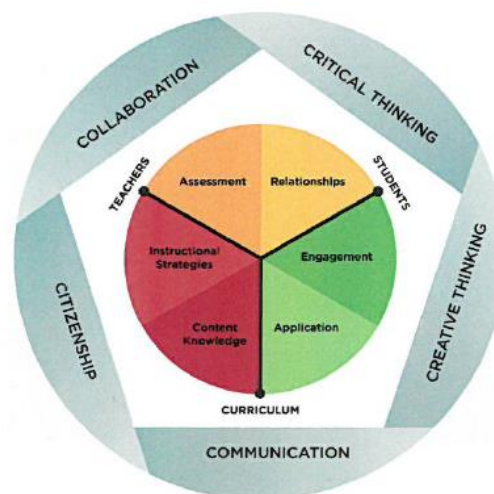
VISION

We inspire learning by providing a nurturing environment, positive relationships, high expectations, and continuous growth.

Montgomery County Public Schools accomplishes our mission and vision through the implementation of the Model for Effective Instruction.

CORE VALUES

- ✓ Physical safety and emotional well being
- ✓ Mutual trust and respect
- ✓ Open communication
- ✓ Accountability
- ✓ Engagement and life-long learning
- ✓ Cultural diversity



GOALS

- Students will graduate from Montgomery County Schools college and career ready.
- MCPS staff will plan and implement effective instructional practices using the MCPS Model for Effective Instruction.
- Students will demonstrate increased academic performance.
- MCPS will maintain and enhance effective leadership, operations, and communication practices.
- MCPS will sustain a nurturing environment that ensures the physical safety and emotional well-being of all individuals within the learning community.

BOARD GOALS

1. *Academic and Career Planning*

Support and promote academic and career planning with real life application skills. Provide all students the opportunity to develop skills specific to their interests, talents, and abilities to insure that elementary students are aware of possibilities and secondary students formulate viable career and academic plan.

2. *Feasibility*

Secure funds and execute the Christiansburg feasibility plan and also develop a plan to address the growth and county-wide needs of Montgomery County Public Schools.

3. *Technology Innovation and Implementation*

Effectively incorporate STEAM activities and innovative learning into the curriculum.

4. *Budget*

Incorporate a transparent and fiscally responsible budget process which will focus on strategic restoration as well as expansion to ensure that MCPS is progressive while continuing to meet the needs of the community, students, and staff.

5. *Recruitment and Retention*

Strengthen recruitment, retention, and promotion procedures to ensure that MCPS has a competent staff and continues to increase overall diversity.

6. *Supports for Students' Well Being and Behavior*

Implement supports and processes to ensure safety and provide positive approaches, appropriate consequences and alternatives that promote positive mental health and reinforce opportunities to learn for all students.

SIX YEAR PLAN

The Montgomery County Public Schools comprehensive continuous improvement process includes the following areas:

1. Student Achievement 2. Leadership, Operations, and Communication 3. Safety and Wellness

Student Achievement

- Goal: Students will graduate from Montgomery County Schools college and career ready.
 - Establish and implement a system for students to develop academic and career goals that support a commitment to graduate with a plan
 - Provide comprehensive curricular and extra-curricular opportunities, including fine arts
 - Establish and implement a system of division-wide tiered interventions for reading and math
 - Implement a division-wide Positive Behavior Interventions and Supports (PBIS) program
- Goal: MCPS staff will plan and implement effective instructional practices using the MCPS Model for Effective Instruction.
 - Deliver culturally relevant, engaging, and responsive instruction using best practices and 21st Century learning tools
 - Establish and implement a system for monitoring instructional practices and providing constructive feedback to teachers
- Goal: Students will demonstrate increased academic performance
 - Ensure equitable access to the curriculum, programs, and resources
 - Use data from multiple sources to inform instructional decision-making
 - Provide professional development in the areas of data collection and analysis to strengthen instructional practices

Funding was maintained for the division's 1:1 Chromebook initiative for grades 5-12 and is included in the base budget at a cost of \$508,436. Unfortunately, due to the global pandemic, no new initiatives were implemented in this area.

Leadership, Operations, and Communication

- Goal: MCPS will maintain and enhance effective leadership, operations, and communication practices.
 - Provide systematic, formal, and job specific professional development for division leaders and classified employees
 - Maintain and enhance communication with all stakeholders and provide opportunities for input
 - Sustain and expand community partnerships that support division programs.
 - Participate in proactive, long-range planning to support division goals for each department
 - Encourage diversity in staffing and the retention of highly qualified employees

Unfortunately, due to the global pandemic, no new initiatives were implemented in this area.

Safety and Wellness

- Goal: MCPS will sustain a nurturing environment that ensures the physical safety and emotional well-being of all individuals within the learning community.
 - Implement procedures and provide resources to ensure a safe and secure environment
 - Provide programs and resources to promote wellness among staff and students

Unfortunately, due to the global pandemic, no new initiatives were implemented in this area. MCPS will continue to use year-end unspent appropriation on capital repairs and maintenance. This amount varies from year-to-year.

BUDGET PROCESS AND CALENDAR

The budget process exists to meet state code requirements; provide a means to align School Board vision, strategic plans, and allocation of resources; and represents fiduciary responsibility as good stewards of public funds. Virginia State Code 22.1-92 requires school divisions to estimate moneys needed for public schools as well as public notice of costs to be distrusted. Virginia State Code 22.1-91 sets limitation on expenditures equal to or less than funds available for school purposes within a fiscal year.

The budget process is a year-round activity beginning with planning, preparing, and adopting then evolving to reporting, monitoring, and adjusting the financial plan. Virginia code requires the School Board to prepare and submit to the governing body, Montgomery County Board of Supervisors, an estimate of the amount of money needed during the ensuing fiscal year. By May 1st of each year the governing body must prepare and approve a budget for informative and fiscal planning purposes.



Superintendent's Proposed Budget

The budget planning process begins in the fall of the preceding year with the development of the budget calendar. The calendar identifies all deadlines for the annual budget process. The calendar includes important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and at least one public hearing for comment on the budget. The public hearing time and location is published at least ten days in advance, in a newspaper having general circulation with the school division.

The superintendent, with assistance from staff, prepares a preliminary budget. Many factors influence the proposed budget and include, but are not limited to: economic conditions, enrollment growth, staffing needs based on program enrollment, instructional and operational goals outlined in the Division Comprehensive Plan, technology and school bus replacement schedules, public input, and other initiatives that support MCPS' mission and goals. The Superintendent's Proposed Budget is presented to the School Board in January. It is supported by state revenue estimates as proposed by the Governor of Virginia and by the continuation of prior year funding levels as provided by the Montgomery County Board of Supervisors. All other sources of revenue (federal and other) are based on historical trends and current available information. The expenditure component of the Superintendent's Proposed Budget includes division-wide staffing, contracted services, materials, supplies, replacement equipment, utilities, vehicle fuel, and other operational expenses. Staffing costs are based on current staff actual salaries and benefits

School Board's Funding Request

The School Board hears from employee groups through presentations at school board work sessions in January. Based on these work sessions, the School Board determines if modifications are needed to the Superintendent's Proposed Budget. The School Board's funding request is forwarded to the Montgomery County Board of Supervisors in early February.

Approved Budget

The Montgomery County Board of Supervisors holds budget work sessions and public hearings then appropriates funds for the school division by the middle of April. In Virginia, the governing body may appropriate funds by fund total or by state determined categories. In Montgomery County, the school division budget is approved by category totals. The School Board then amends its budget based on county funding levels. Funding levels are then allocated to schools and support departments. Teacher employment contracts are produced and distributed based on approved funding levels. An approved School Board budget document for the fiscal year is then prepared, published, and distributed.

Budget Implementation

Once the budget is adopted by the School Board and the Montgomery County Board of Supervisors, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any category requires approval of a resolution from the Montgomery County Board of Supervisors. Budget adjustments within category totals do not require a resolution.

This budget document is intended as a working reference document for administrators and other school personnel. The document is organized with introductory (executive summary), organizational, financial, and informational sections to describe the financial framework, division statistics and achievements, and organization detail of the day-to-day operations of Montgomery County Public Schools.



Significant Changes during the FY 2021 Budget Process

There were no significant changes to the budget process for FY 2021.

SCHOOL BOARD

Gunin Kiran, District A



Penny J. Franklin, District B



Dana M. Partin, District C



Jamie M. Bond, District D



Marti Graham, District E



Susan J. Kass, District F



Mark F. Cherbaka, District G



SCHOOL ADMINISTRATION

Superintendent



Mark Mear, Ed.D., began his tenure as the superintendent in MCPS on January 4, 2016.

Dr. Mear previously served as the assistant superintendent for Winchester Public Schools in Winchester, Virginia. He has also served as director of secondary education, a high school principal, a high school associate principal, an assistant director of personnel and a history teacher. Dr. Mear also served in the United States Marine Corps.

Dr. Mear earned a bachelor’s degree in economics from Liberty University, a master’s degree in educational leadership from Lynchburg College and a doctor of education in educational leadership from the University of Virginia.

Instructional Leadership Team

- Deputy Superintendent Annie Whitaker
- Director of Communications and Community Relations.....Brenda Drake
- Director of CTE and Virtual Learning Mark Husband
- Director of Elementary Education Barbara Wickham
- Director of Human Resources Danny Knott
- Director of Secondary Education.....Carl Pauli
- Director of Student Intervention Services and School SafetyJason Garretson
- Director of Equity, Diversity, and Tiered InterventionJudy Diggs
- Director of Special Education Anthony Walker, Ed. D.
- Director of Technology Doug Wickham

Operational Leadership Team

- Assistant Superintendent for Operations..... Thomas E. Kranz, CPA, CGMA
- Assistant Director of Human Resources Dominick McKee
- Custodial Manager David Hodge
- Director of Finance Katherine C. Miano, CPA, SFO
- Director of Transportation Edward Walters
- Supervisor of Facilities..... John Sutton
- Supervisor of Purchasing Angela Bland
- Supervisor of School Nutrition Programs.....Jennifer Loflin

FINANCIAL SECTION

The following is a high-level summary of information contained in the Financial Section of the Annual Budget.

A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in the budget document are balanced.

As the approval process of the 2020-2021 annual budget was in its final stages, the COVID-19 global pandemic and the uncertain impact on revenues from the state and county. To ensure the financial viability of the school district going forward, \$5,375,600 of projected state funding and \$1,550,000 of county funding for a total of \$6,925,600 of projected revenues were deferred. This deferral of revenue is not reflected in the detail of these pages. The County agreed to hold the amount in reserve until additional information is known about the potential impact of the COVID-19 pandemic. The original budget was approved based on the Governor's introduced 2020-2022 biennium budget released on December 17, 2019. The Virginia General Assembly did not take action on amending the budget amounts due to the pandemic. However, there was an adjustment to our local composite index by the General Assembly. The new composite index is reflected in charts and graphs, but the FY 20-21 state budgeted amounts are computed based on the Governor's LCI, which resulted in a more conservative amount.

In addition to the potential loss of revenue we are constantly assessing our Average Daily Membership (ADM) and its impact on our state revenues. We are hopeful that once we are able to open schools as we were before March 16, 2020; that our ADM will return to its projected number. In the event, that the ADM remains below projected we have taken steps to ensure that no loss of current personnel positions will be needed. With the deferral of revenues, all budgeted increases in expenditures were put on hold. Due to the timing of the deferral and its uncertainty these increases are reflected in the detail of these pages.

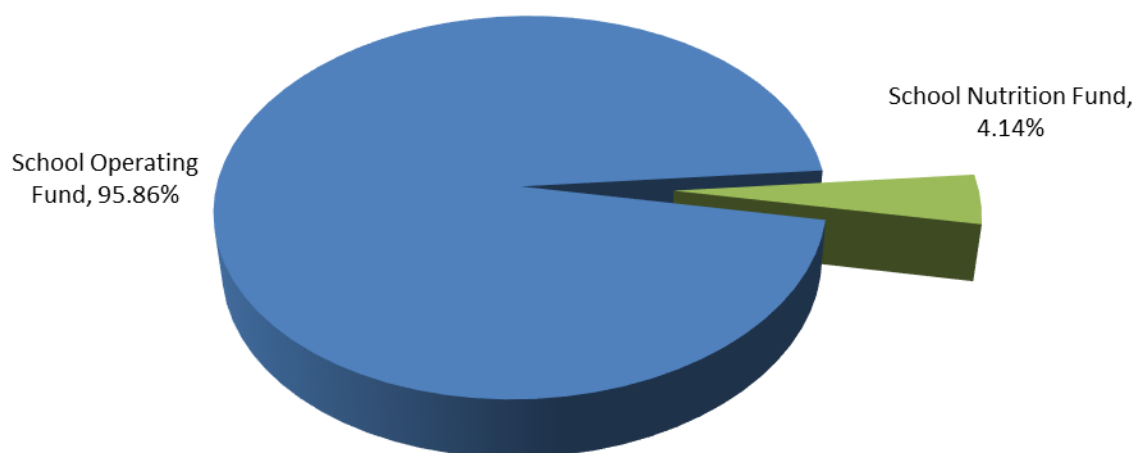
The detailed pages do not include notes of the changes due to the global pandemic.

Please note: The financial and statistical tables within this budget document use rounding, which may result in what appear to be insignificant mathematical inconsistencies.

BUDGET COMPARISON FOR ALL FUNDS

The following budgets are included in the School Board Annual Budget: School Operating Fund and School Nutrition Fund. The School Operating fund is intended to finance instructional programs and day-to-day operations of the school division and includes the division's primary revenue sources from the Commonwealth of Virginia and the County of Montgomery. The School Nutrition fund accounts for the cafeteria operations and administrative costs, primarily from breakfast and lunch sales and federal revenue. The School Division budgets for two funds, one general fund and one special revenue fund. The general fund consists of the School Operating Fund and the special revenue fund consists of the School Nutrition Program Fund. A summary of the revenues and expenditure budgets for each fund follows.

Funds as a Percentage of Total Budget



The following schedule presents a summary comparison of the funds included in this budget. The FY 2021 approved School Operating budget reflects an increase of \$4,626,740, or 3.97% over the FY 2020 operating budget. The School Nutrition fund reflects an increase of \$643,298 or 14.03% over the FY 2020 budget.

The FY 2021 Annual Budget reflects an overall increase of 4.35% over the prior year with the School Nutrition fund representing the larger percentage increase. Further discussion of the budget variances by fund follows this section.

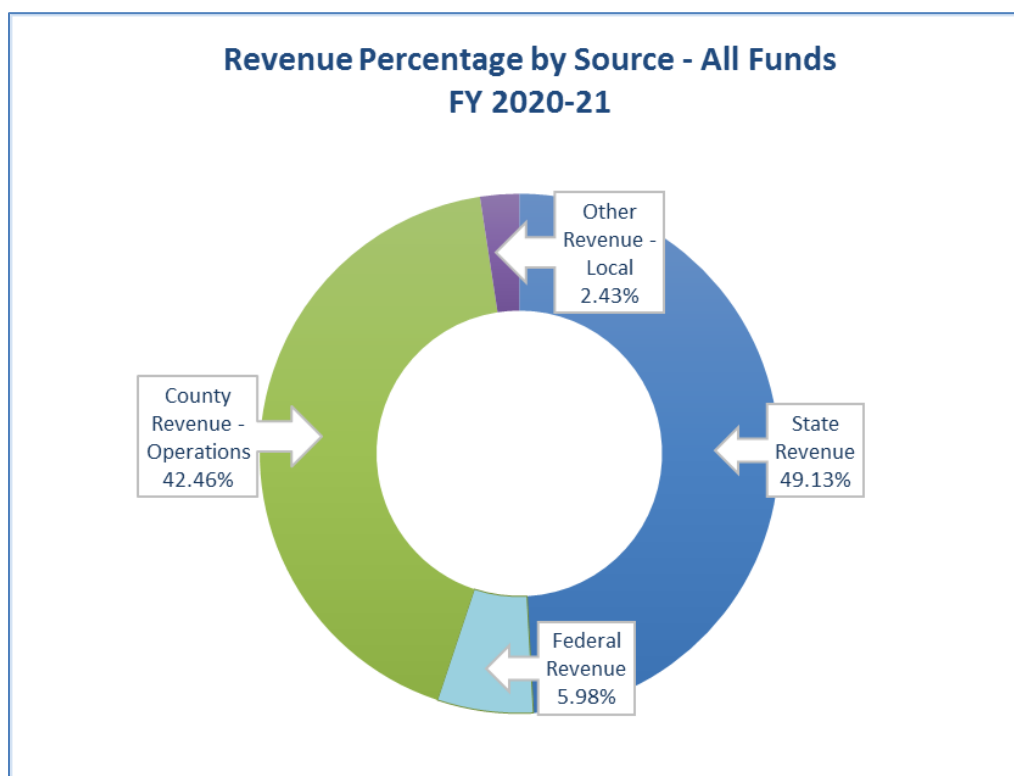
Fund	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase (Decrease)	Percent Change
School Operating Fund	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740	3.97%
School Nutrition Fund	4,584,706	5,228,004	643,298	14.03%
Total	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038	4.35%

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

Montgomery County Public Schools is not a taxing authority. As a result, the division must depend on both the state and the county government to provide the revenue needed to fulfill our mission and deliver quality educational opportunities to students in Montgomery County.

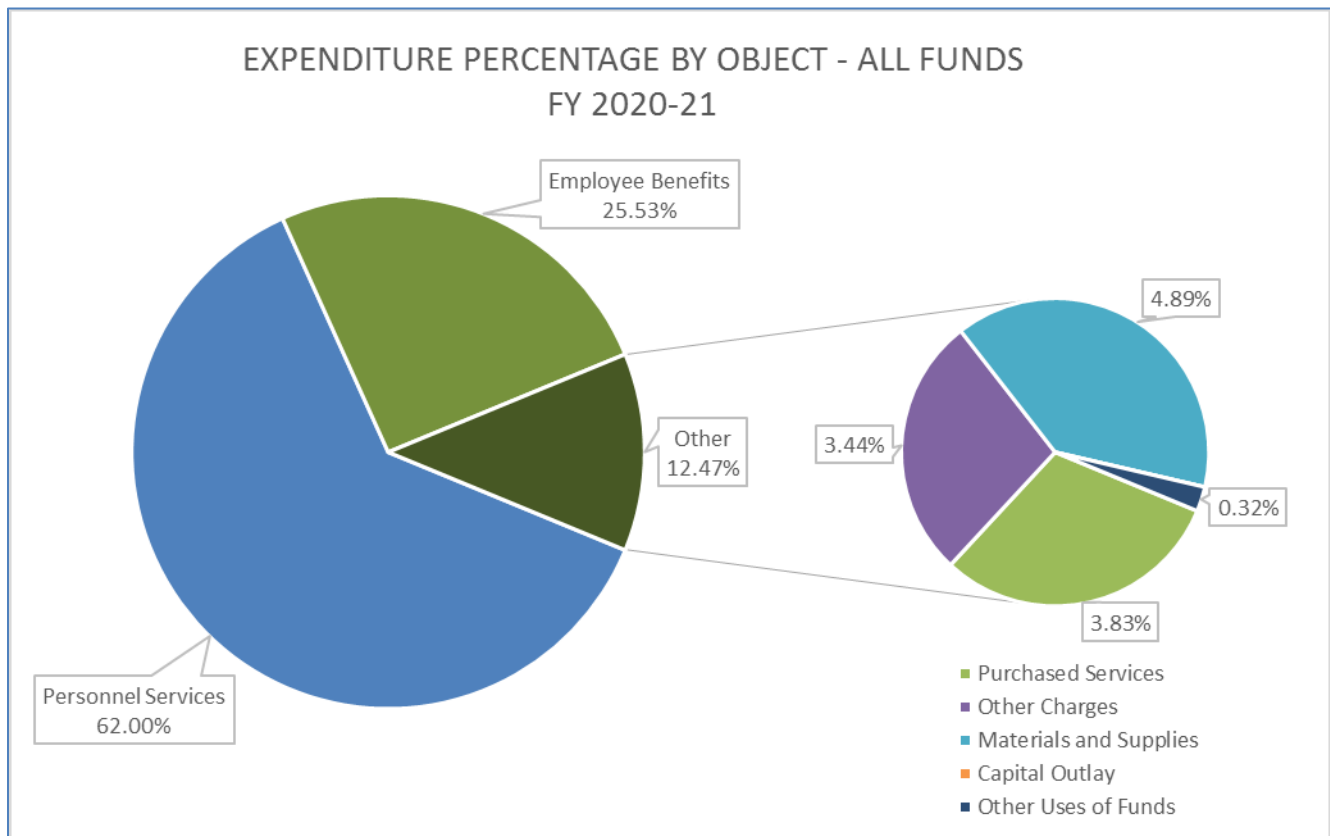
Revenues are classified based on sources. MCPS has four major funding sources - state, federal, county and local. Revenue projections for all funds by source are as follows:

Summary of All Funds Revenue by Source						
Description	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
All Funds						
State Revenue	\$ 52,893,033	\$ 56,188,040	\$ 57,473,599	\$ 59,344,746	\$ 62,060,890	\$ 2,716,144
Federal Revenue	7,748,395	6,627,047	6,876,747	6,676,212	7,551,770	875,558
County Revenue - Operations	46,538,072	47,349,785	48,916,075	52,077,273	53,627,273	1,550,000
Other Revenue - Local	2,916,095	2,950,804	3,357,973	2,939,148	3,067,484	128,336
Total Funds Available - All Funds	\$ 110,095,595	\$ 113,115,676	\$ 116,624,394	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038



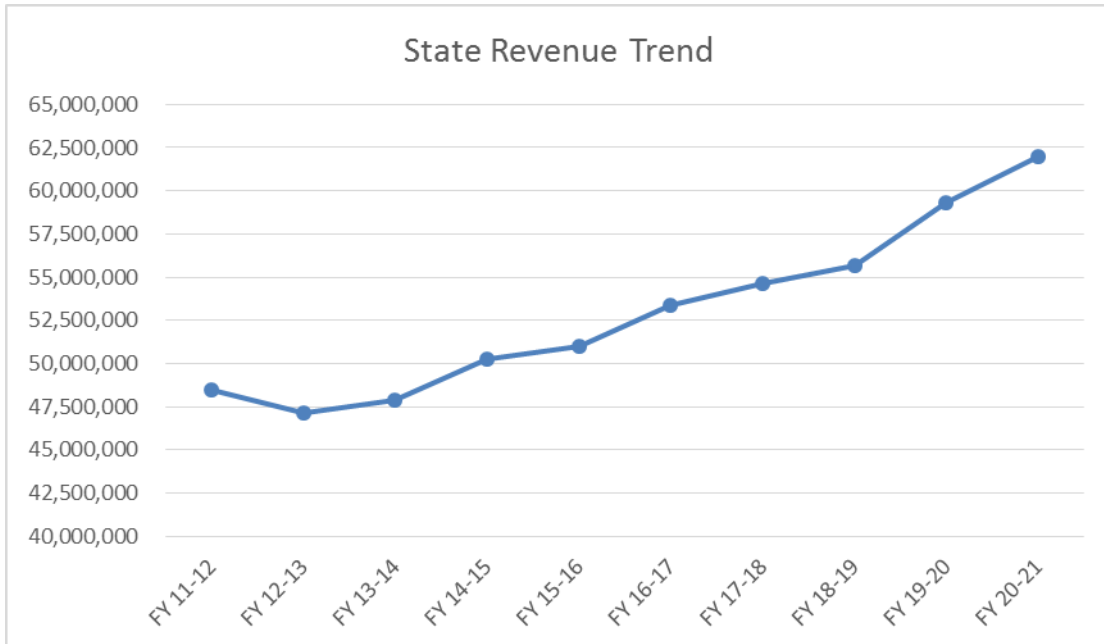
Expenditures are classified by fund, cost center, sub-function, level, and object. MCPS has seven major object code classifications – personnel services, employee benefits, purchased services, other charges, materials and supplies, capital outlay, and other uses of funds. Expenditures for all funds by object are as follows:

Summary of All Funds Expenditures by Major Object						
Description	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
All Funds						
Personnel Services	\$ 67,101,156	\$ 68,200,765	\$ 69,605,784	\$ 74,285,678	\$ 78,311,427	\$ 4,025,749
Employee Benefits	25,079,279	26,164,294	26,481,878	31,582,064	32,244,337	662,273
Purchased Services	2,763,260	2,540,879	3,242,938	2,073,832	4,832,145	2,758,313
Other Charges	4,076,395	4,098,653	4,289,280	4,380,511	4,340,511	(40,000)
Materials and Supplies	8,655,363	7,700,733	8,714,841	8,102,234	6,170,337	(1,931,897)
Capital Outlay	3,337,728	2,788,468	2,375,064	204,400	-	(204,400)
Other Uses of Funds	408,660	858,660	408,660	408,660	408,660	-
Total Funds Available - All Funds	\$ 111,421,841	\$ 112,352,452	\$ 115,118,445	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038

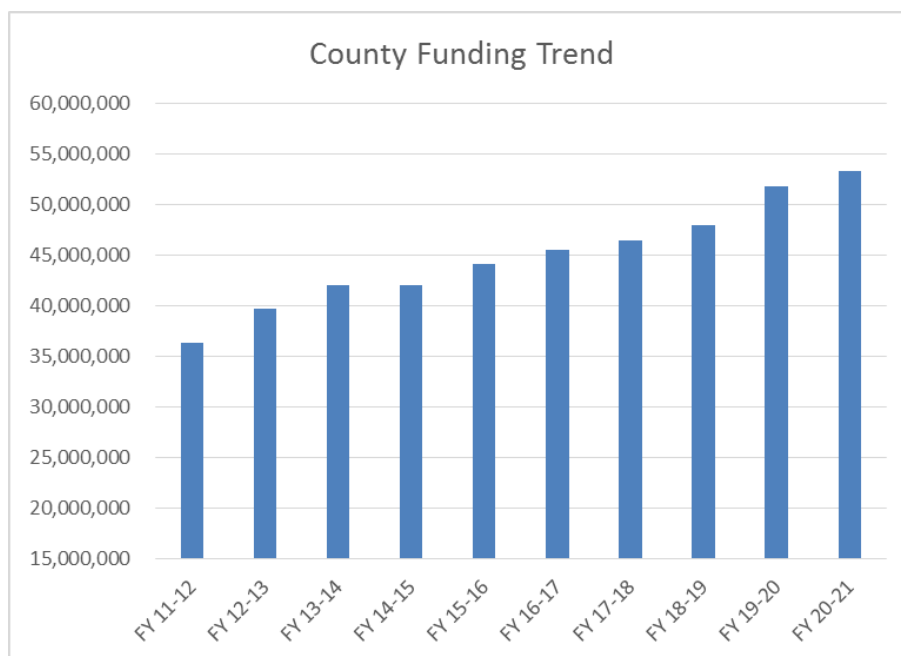


SCHOOL OPERATING REVENUE HIGHLIGHTS

The revenue projection for FY 2021 in the School Operating fund reflects several significant assumptions. State revenue is projected using the Governor’s introduced state budget for the 2020 – 2022 biennium. The projected increase in state revenue for Montgomery County Public Schools is \$2,660,149 or 4.49%. This is 51.17% of the School Operating Budget for FY 2021. The graph below is a historical trend analysis of budgeted state revenues.



The allocation of county funding for schools for FY 2021 is 44.29% of the School Operating budget and reflects an increase of \$1,550,000 or 2.98% from the previous year. The graph below illustrates the county funding over the past ten years.



The following provides detail of School Operating fund revenue:

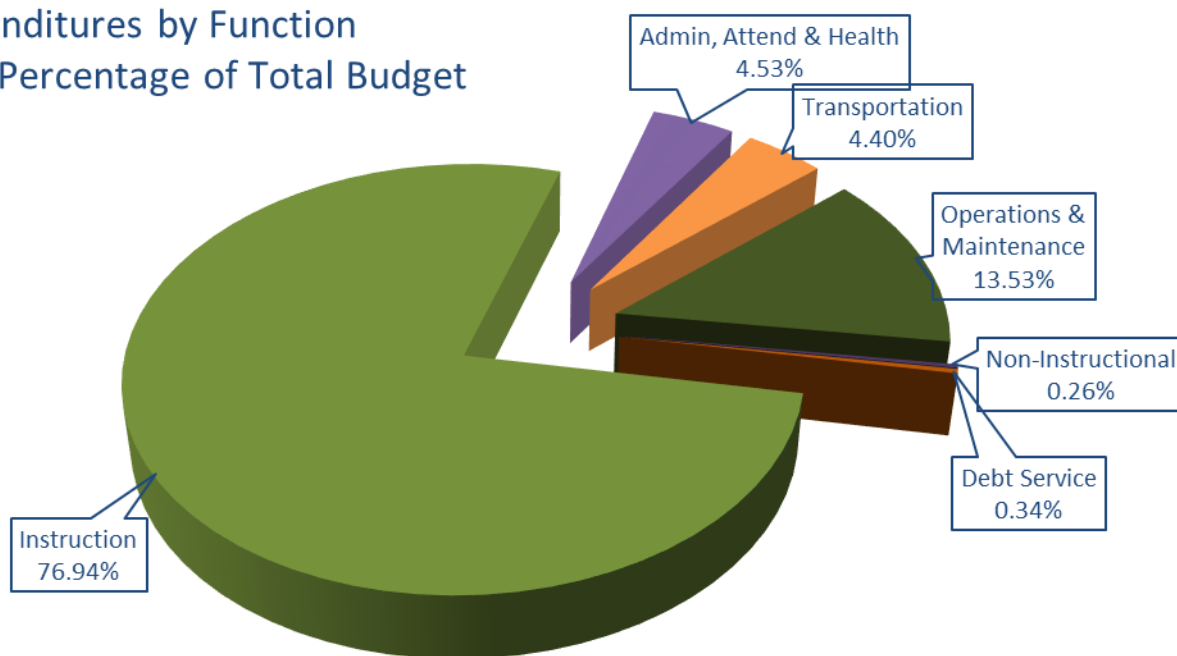
Summary of School Operating Fund - Revenue						
DESCRIPTION	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
STATE REVENUE:						
Standards of Quality						
Sales Tax Receipts	\$ 11,205,366	\$ 11,593,804	\$ 11,967,922	\$ 12,177,097	\$ 12,809,786	\$ 632,689
Basic Aid	26,176,677	26,547,482	27,329,155	27,421,653	29,612,287	2,190,634
Remedial Summer School	-	-	-	24,017	16,990	(7,027)
Vocational Education	684,653	695,456	737,398	737,200	779,866	42,666
Gifted Education	280,883	285,315	289,060	288,982	307,220	18,238
Special Education	3,353,045	3,405,953	3,421,528	3,420,608	3,485,763	65,155
Prevention, Intervention, and Remediation	770,344	777,528	730,047	707,712	762,141	54,429
Teacher Retirement Instructional	3,370,600	3,810,149	3,716,488	3,744,976	4,165,191	420,215
Textbooks (SOQ)	642,404	652,540	593,989	593,829	634,941	41,112
Social Security Instructional	1,632,634	1,658,396	1,681,268	1,698,509	1,790,146	91,637
Group Life Insurance Instructional	111,183	112,937	112,085	117,952	124,070	6,118
ESL	-	164,111	226,198	273,237	374,265	101,028
Standards of Quality Subtotal	\$ 48,227,789	\$ 49,703,671	\$ 50,805,138	\$ 51,205,772	\$ 54,862,666	\$ 3,656,894
Incentive Based Funds						
Compensation Supplement	\$ -	\$ 269,232	\$ -	\$ 1,817,111	\$ -	\$ (1,817,111)
At-Risk	-	292,565	-	186,618	726,129	539,511
Virginia Preschool Initiative	-	-	-	-	709,226	709,226
VPSA Technology Grants	701,030	570,000	570,000	570,000	570,000	-
eBackpack	-	293,626	-	-	-	-
Incentive Based Funds Sub-Total	\$ 701,030	\$ 1,425,423	\$ 570,000	\$ 2,573,729	\$ 2,457,480	\$ (116,249)
Categorical Funds						
State Operated Programs - Detention Home	\$ 384,808	\$ 434,369	\$ 479,130	\$ 527,719	\$ 563,518	\$ 35,799
Special Education - Homebound	43,401	66,343	50,460	50,713	42,396	(8,317)
Categorical Funds Subtotal	\$ 428,209	\$ 500,712	\$ 529,590	\$ 578,432	\$ 605,914	\$ 27,482
Lottery Funds						
GED Prep Program - ISAEP	\$ 16,835	\$ 16,587	\$ 16,710	\$ 15,717	\$ 16,772	\$ 1,055
Regular & Special Education Foster Care	69,268	88,215	122,377	101,477	97,673	(3,804)
Early Reading Intervention	207,439	205,425	197,133	197,133	232,303	35,170
Career and Technical Education	-	-	-	-	-	-
Equipment & Occupational Prep Programs	40,184	119,325	179,910	85,754	123,393	37,639
At-Risk	508,239	225,349	543,147	430,703	286,857	(143,846)
Alternative Education	296,206	306,120	304,529	163,893	159,632	(4,261)
Additional Assistance with Retirement,	-	-	-	-	-	-
K-3 Primary Class Size	809,382	827,222	887,232	892,558	963,742	71,184
Virginia Preschool Initiative	748,024	748,024	765,370	761,549	-	(761,549)
Mentor Teacher Program	6,740	7,032	5,984	5,984	6,530	546
English as a Second Language	155,168	-	-	-	-	-
Special Education - Regional Tuition	-	-	-	-	164,325	164,325
Project Graduation/Senior Year	23,691	11,120	11,249	13,171	9,956	(3,215)
Supplemental Lottery Per Pupil Allocation	307,567	1,630,875	2,148,189	2,176,732	1,862,938	(313,794)
SOL Algebra Readiness	91,130	89,507	90,664	90,664	103,236	12,572
National Board Certified Bonus	70,000	57,500	45,000	-	-	-
Other State Funds	66,852	161,420	190,953	-	-	-
Lottery Funds Subtotal	\$ 3,416,725	\$ 4,493,721	\$ 5,508,447	\$ 4,935,335	\$ 4,027,357	\$ (907,978)
TOTAL STATE REVENUE	\$ 52,773,753	\$ 56,123,527	\$ 57,413,175	\$ 59,293,268	\$ 61,953,417	\$ 2,660,149

DESCRIPTION	FY 2016-17	FY 2017-18	FY 2017-18	FY 2019-20	FY 2019-20	Increase / (Decrease)
	Actual	Actual	Actual	Approved Budget	Approved Budget	
FEDERAL REVENUE:						
Federal Revenue						
Title I, Part A - Improving Basic Programs	\$ 1,900,939	\$ 1,816,850	\$ 1,581,663	\$ 1,700,724	\$ 1,805,325	\$ 104,601
Title I, Part D - Neglected and Delinquent Children	1,592	2,226	1,204	-	-	\$ -
Title II, Part A - Improving Teacher Quality	336,176	265,654	317,850	252,279	299,804	47,525
Title III, Part A - Language Acquisitions	11,769	28,907	29,328	23,243	41,931	18,688
Title IV, Part A - Student Support and Academic Enrichment	-	-	38,189	-	111,974	111,974
IDEA, Title VI-B - Special Education Grant	2,361,123	1,528,726	1,707,711	1,967,508	2,076,833	109,325
IDEA, Title VI-B, 619 - Preschool Grants	60,517	47,149	59,169	51,416	53,967	2,551
Federal Land Use	2,773	24,500	22,293	2,500	2,500	-
Vocational Education Basic Grants to States (Carl D. Perkins - Title I)	297,579	99,424	127,289	148,024	169,951	21,927
Medicaid Reimbursement	579,903	504,688	447,187	160,000	160,000	-
Homeless Grant	46,783	33,945	48,813	44,000	44,000	-
Project AWARE and YMHFA	120,071	219,997	375,551	-	-	-
Other Federal Funds	1,923	2,487	2,000	-	-	-
TOTAL FEDERAL REVENUE	\$ 5,721,148	\$ 4,574,553	\$ 4,758,247	\$ 4,349,694	\$ 4,766,285	\$ 416,591
COUNTY REVENUE:						
Appropriations						
County General Fund Transfer	\$ 46,282,664	\$ 47,022,664	\$ 48,624,764	\$ 51,827,273	\$ 53,377,273	\$ 1,550,000
Recordation Tax	255,408	327,121	291,311	250,000	250,000	-
TOTAL COUNTY REVENUE	\$ 46,538,072	\$ 47,349,785	\$ 48,916,075	\$ 52,077,273	\$ 53,627,273	\$ 1,550,000
OTHER FUNDS:						
Other Funds						
Rents	\$ 69,551	\$ 115,301	\$ 115,163	\$ 50,000	\$ 50,000	\$ -
Tuition Private Sources	650	150	-	-	-	-
Special Fees	50	-	37,600	-	-	-
Transportation of Students	16,669	26,808	26,476	25,000	25,000	-
Reimbursement - After School Program	253,819	373,156	420,462	300,000	300,000	-
Other Rebates and Refunds	22,408	94,717	106,930	50,000	50,000	-
Donations and Special Grants	2,060	18,785	11,305	-	-	-
Sale of Supplies	16,693	8,593	8,526	5,000	5,000	-
Sale of School Buses	19,588	17,105	9,768	5,000	5,000	-
Sale of Other Equipment	2,201	56	-	-	-	-
Insurance Adjustments	117,270	596	281,926	-	-	-
Other funds	1,012	663	875	-	-	-
Miscellaneous	-	-	-	3,500	3,500	-
E-Rate (Universal Service Fund)	384,854	435,763	411,664	158,938	158,938	-
Recovered Costs	25,558	55,155	66,495	55,000	55,000	-
Restitution	4,023	2,382	2,824	-	-	-
Reimbursement - Human Resources	14,689	8,386	10,182	5,000	5,000	-
Reimbursement - Payroll	211,194	74,874	66,006	75,000	75,000	-
Reimbursement - Other	1,091	810	1,036	-	-	-
Benefits Other State Agencies	7,200	4,100	4,800	-	-	-
TOTAL OTHER FUNDS	\$ 1,170,580	\$ 1,237,400	\$ 1,582,038	\$ 732,438	\$ 732,438	\$ -
TOTAL SCHOOL OPERATING REVENUE	\$ 106,203,553	\$ 109,285,265	\$ 112,669,535	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740

Budgeted expenditures in the School Operating Fund by function are:

School Operating Fund by Function							
Description	Instructional	Administration, Attendance, & Health	Pupil Transportation	Operations & Maintenance	Non-Instructional	Debt Service	
FY 2019-2020 Operating Budget	\$ 89,646,921	\$ 5,226,364	\$ 5,150,323	\$ 15,700,371	\$ 320,034	\$ 408,660	\$ 116,452,673
OPERATING INCREASES:							
Categorical realignment	(80,000)	80,000	-	-	-	-	-
Salary Enhancements, average increase of 3.0%	2,345,928	146,248	144,120	793,740	-	-	3,430,036
Additional Positions (10 FTEs)	700,000	-	-	-	-	-	700,000
Health insurance increase (estimate 2.7%)	-	-	-	-	-	-	-
VRS contribution rate increase (0.98% professional, 0.72% classified)	543,119	31,663	31,203	95,119	-	-	701,104
Decrease Capital Repairs & Maintenance	-	-	-	(204,400)	-	-	(204,400)
Total Changes	\$ 3,509,047	\$ 257,911	\$ 175,323	\$ 684,459	\$ -	\$ -	\$ 4,626,740
TOTAL BUDGET FY 2020-2021	\$ 93,155,968	\$ 5,484,275	\$ 5,325,646	\$ 16,384,830	\$ 320,034	\$ 408,660	\$ 121,079,413

Expenditures by Function as a Percentage of Total Budget



SCHOOL OPERATING EXPENDITURE HIGHLIGHTS

The total changes represent a 3.97% increase from the 2019-20 approved budget. Below is a summary of the additions (increases) and reductions to the School Operating Fund budget. The detail of these follows.

FY 2019-2020 Approved Budget	\$	116,452,673
Add: Total Additions		4,831,140
Less: Total Reductions		<u>(204,400)</u>
Total FY 2020-2021 Approved Budget	\$	<u>121,079,413</u>

The following priority increases were funded in the FY 2020-21 School Operating budget:

Salary Enhancement \$3,430,036

This includes salary and benefits for an average of a 3.0% increase for employees. The Governor's amended 2020-2022 biennium budget includes a 3% raise for SOQ funded positions over the 2 year biennium.

Additional Positions (10 FTEs) \$700,000

10 FTEs are added for ten teaching positions in the division.

Virginia Retirement System (VRS) Rate Increase \$701,103

The Governor's budget includes an increase in the professional contribution rates of 0.98 percent. In addition, the classified contribution rate increase is 0.72 percent for a total rate of 10.31% for FY 2020-21.

The following strategic reductions were made in the FY 2020-21 School Operating budget:

Capital Repairs & Maintenance (\$204,400)

Capital repairs and maintenance funds are removed from the budget.

Budgeted expenditures in the School Operating Fund by major object are:

School Board Funding Request - Summary of School Operating Fund - Expenditures by Object				
Description	FY 2018-19 Approved Budget	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
Personnel Services:				
All salaries, wages, & benefits	\$ 96,000,622	\$ 103,402,768	\$ 103,402,768	\$ -
Salary Enhancements, increase 3.0%	-	-	3,430,036	3,430,036
Additional Positions (10 FTEs)	-	-	700,000	700,000
VRS Contribution Rate (0.98% professional, 0.72% classified)	-	-	701,104	701,104
Total Personnel Services	\$ 96,000,622	\$ 103,402,768	\$ 108,233,908	\$ 4,831,140
Utilities and Fixed Charges:				
Utilities (electric, heating, water, sewage, garbage)	\$ 2,987,418	\$ 3,037,418	\$ 3,037,418	\$ -
Postal Services	55,000	55,000	55,000	-
Telecommunications	640,748	640,748	640,748	-
Insurance (property, liability, & vehicles)	288,462	317,308	317,308	-
Vehicle Fuels	826,208	826,208	826,208	-
Total Utilities and Fixed Charges	\$ 4,797,836	\$ 4,876,682	\$ 4,876,682	\$ -
Services, Supplies, Materials, & Equipment				
Textbooks	\$ 712,827	\$ 712,827	\$ 712,827	\$ -
Instructional Supplies	1,122,250	1,122,250	1,122,250	-
Equipment	504,222	504,222	504,222	-
Purchased Services	1,323,874	1,323,874	1,323,874	-
Maintenance Contracts	587,004	587,004	587,004	-
Tuition	76,194	76,194	76,194	-
Travel	187,659	187,659	187,659	-
Miscellaneous	93,196	93,196	93,196	-
Custodial Supplies	140,857	140,857	140,857	-
Office and Other Supplies	220,681	220,681	220,681	-
Building Maintenance Supplies	394,646	394,646	394,646	-
Vehicle Maintenance Supplies	182,057	182,057	182,057	-
Furniture Replacement	17,469	17,469	17,469	-
Technology Software	290,986	290,986	290,986	-
Technology Equipment	1,706,241	1,706,241	1,706,241	-
Total Services, Supplies, Materials, & Equipment	\$ 7,560,163	\$ 7,560,163	\$ 7,560,163	\$ -
Capital				
Capital Repairs and Maintenance	\$ 204,400	\$ 204,400	\$ -	\$ (204,400)
Total Capital	\$ 204,400	\$ 204,400	\$ -	\$ (204,400)
Debt				
Principal & Interest Payments	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Total Debt	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Grand Total, Expenditures	\$ 108,971,681	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740

SCHOOL NUTRITION FUND HIGHLIGHTS

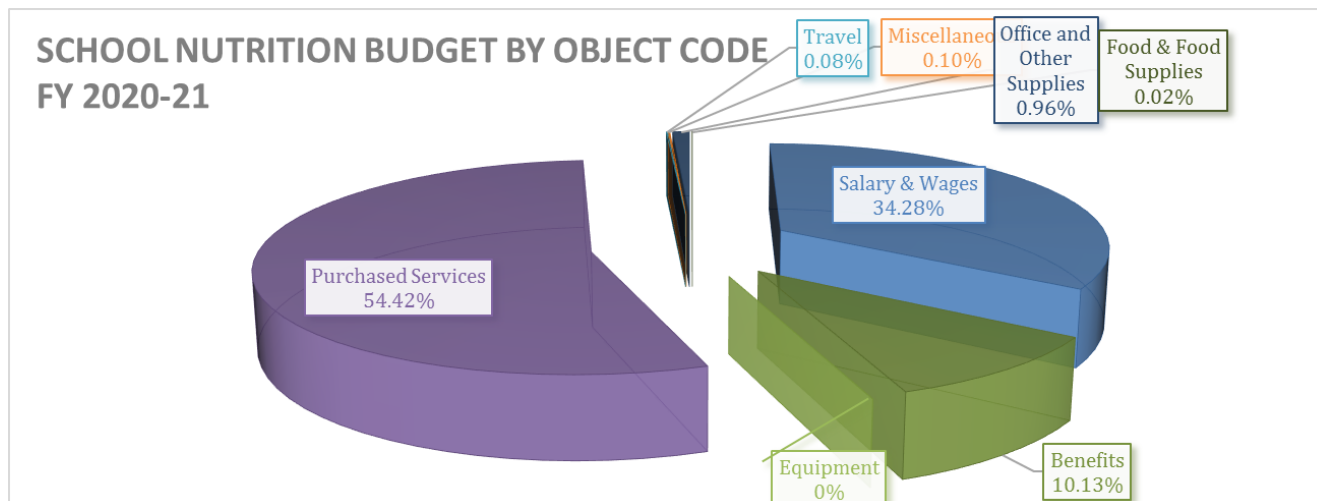
The School Nutrition fund accounts for cafeteria operations within the school division including the procurement, preparation and serving of student breakfast and lunches.

- The revenue projection for FY 2020-21 in the School Nutrition fund is an increase of 14.03%.
- The expenditure projection for FY 2020-21 will begin to reflect the shift from salary, wages, benefits, food, and food supplies to purchased services. There is an increase of \$2,758,813 in the purchased services object code to reflect this shift. This is a direct correlation to the privatization of school nutrition services in FY 2019-20 budget year.

Budgeted revenues and expenditures in the School Nutrition Fund are:

Summary of School Nutrition Fund - Revenue by Source			
Description	FY 2018-19 Approved Budget	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget
Revenue			
Local Income	\$ 2,206,710	\$ 2,206,710	\$ 2,335,046
Federal Funding	2,326,518	2,326,518	2,785,485
State Funding	51,478	51,478	107,473
TOTAL	\$ 4,584,706	\$ 4,584,706	\$ 5,228,004

Summary of School Nutrition Fund -Expenditure by Object			
Description	FY 2018-19 Approved Budget	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget
Expenditures			
Salary & Wages	\$ 1,896,396	\$ 1,896,396	\$ 1,792,145
Benefits	568,578	568,578	529,711
Equipment	893	893	893
Purchased Services	86,760	86,760	2,845,073
Travel	4,182	4,182	4,182
Miscellaneous	45,000	45,000	5,000
Office and Other Supplies	159,724	159,724	50,000
Food & Food Supplies	1,823,173	1,823,173	1,000
TOTAL	\$ 4,584,706	\$ 4,584,706	\$ 5,228,004



BUDGET FORECASTS

Forecasts for the following three years have been included throughout this budget. Taking into consideration the current economic situation and the continued uncertainty of the global pandemic, the following was used for calculating the budget forecasts. State revenues are projected to decrease in the next fiscal year by 2.43% with only a small increase projected for the second and third years based on 1.0% growth. This could potentially be an increase if both the Governor and State Legislation approve no loss funding due to ADM in FY 2022. Federal revenues are projected as a decrease of 9.61% the first forecasted year and continue to decrease in FY 2023 and FY 2024 by 0.01%, other revenue is projected to stay flat with no projected increase or decrease, and finally, County Revenue is projected to decrease in the first forecasted year by 1.0% with a small increase of 1.0% in each of the following years. Forecasts of revenue sources are subject to change each year based on legislative actions at the state and federal levels, local government revenue collections, and current economic conditions.

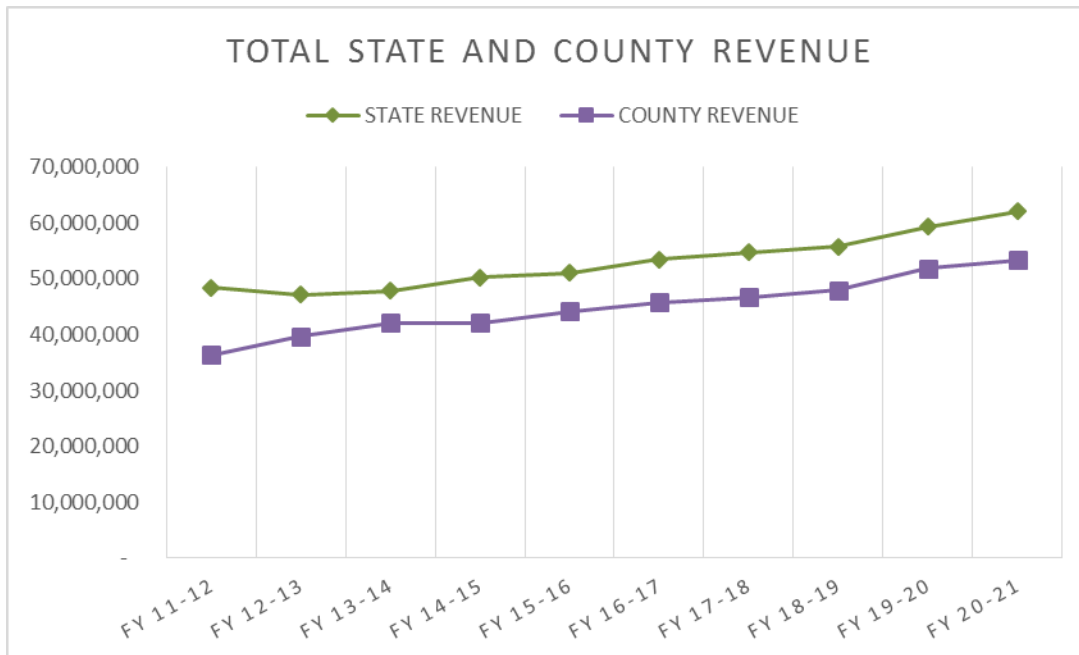
Personnel expenditures are projected based on a 1.97% decrease which would equate to approximately 32 positions in the first forecasted year. This projection would maintain the integrity of the salary scales and allows the school division to remain competitive for quality teachers and other staff. All other expenditures are based on a 1.97% decrease as well, to account for a loss in funding the first year of the forecast. The second and third forecasted years include a 1.0% increase for all object codes.

A summary of budget forecasts for fiscal years 2022 through 2024 is outlined below. The forecasted years are for informational purposes only based on trend data and are not used for budget planning purposes. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets.

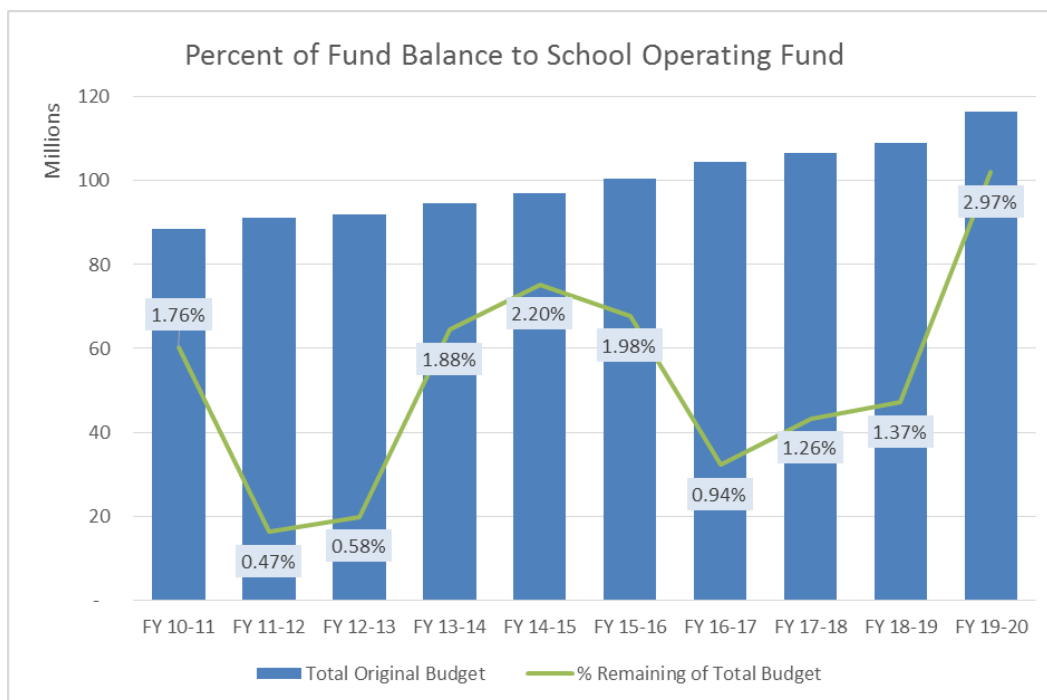
General Operating and Special Revenue Fund Financial Forecast						
Description	FY 2018-19 Approved Budget	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	FY 2021-22 Forecast*	FY 2022-23 Forecast*	FY 2023-24 Forecast*
All Funds						
Revenue						
State Revenue	\$ 55,755,863	\$ 59,344,746	\$ 62,060,890	\$ 60,539,692	\$ 61,145,636	\$ 61,757,649
Federal Revenue	6,676,212	6,676,212	7,551,770	6,745,428	6,768,758	6,792,328
County Revenue - Operations	48,207,664	52,077,273	53,627,273	53,124,026	53,655,266	54,191,819
Other Revenue - Local	709,938	732,438	732,438	732,438	732,438	732,438
Breakfast & Lunch Receipts	2,206,710	2,206,710	2,335,046	2,341,778	2,388,614	2,436,386
Total Funds Available	\$ 113,556,387	\$ 121,037,379	\$ 126,307,417	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Expenditures						
Instruction	\$ 83,516,576	\$ 89,646,921	\$ 93,155,968	\$ 91,377,052	\$ 92,255,123	\$ 93,141,979
Admin, Attend, & Health	4,454,822	5,226,364	5,484,275	5,326,772	5,377,731	5,429,200
Transportation	4,986,391	5,150,323	5,325,646	5,249,271	5,299,488	5,350,208
Operations & Maintenance	15,285,698	15,700,371	16,384,830	16,002,004	16,155,088	16,309,703
Non-Instructional	319,534	320,034	320,034	326,182	329,302	332,454
Food Services	4,584,706	4,584,706	5,228,004	4,793,421	4,865,320	4,938,416
Debt Service	408,660	408,660	408,660	408,660	408,660	408,660
Total Expenditures	\$ 113,556,387	\$ 121,037,379	\$ 126,307,417	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT TRENDS

Revenue - The majority of the School Division funding is received from the State and County Government. Below is the trend analysis for the previous 10 years.



Year End Balance –The school division monitors federal and state revenue trends closely as a result of sound management practices. The chart below is the percent of fund balance remaining in the school operating fund as compared to the total original operating budget.



KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

Global Pandemic

- As the approval process of the 2020-2021 Annual Budget was wrapping up, we were thrown into the COVID-19 pandemic and its uncertain impact on revenues from the state and county. To ensure the financial viability of the school district going forward, \$5,375,600 of projected state funding and \$1,550,000 of county funding for a total of \$6,925,600 of projected revenues were deferred. We are monitoring state and county revenues to determine when and if this deferral can be released. These amounts are still included in the revenue details in the pages that follow, as the uncertainty of the exact amounts are undetermined at this time.

Composite Index Change

- The composite index is a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation. MCPS's composite index for the 2020-2022 biennium budget, as approved by the Virginia General Assembly is 0.3979, which is an increase of 0.0059.

Student Enrollment

- For 2020-2021 we anticipate an increase in enrollment. The current projection for fiscal year 2020-2021 of 9,855 students is an increase in ADM of 155 students. This increase is from additional growth after the approval of the FY 2019-2020 budget and projected growth in FY 2020-2021.
- In addition, to the potential loss of revenue, we will continuously assess our Average Daily Membership (ADM) and its impact on our state revenues.

Governor's Proposed Budget / State Revenue

- The governor's amended 2020-2022 biennium budget includes changes for adjustments in enrollment, adjustments for sales tax revenue, changes in estimates for lottery proceeds, and other adjustments to incentive accounts.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants have been affected by sequestration in prior fiscal years. These grants are approved after the start of the fiscal year 2020-2021 therefore, the projections are based on the approved grant amounts for the federal fiscal year 2019-2020. Federal funding is projected to increase for FY 2020-2021.

County Allocation

- The School Board's original funding request from the Board of Supervisors was an increase in the County allocation of \$1,754,400 or 3.39%. However, the actual County appropriation increase included in the approved annual budget is \$1,550,000 or 2.99%.

EXPENDITURES

Global Pandemic

- As the approval process of the 2020-2021 Annual Budget was wrapping up, we were thrown into the COVID-19 pandemic and its uncertain impact on revenues from the state and county. To ensure the financial viability of the school district going forward \$6,925,600 of projected expenditures were deferred, including, but not limited to, the budgeted raises and the addition of 10 FTEs. However, the expenditure amounts are still included in the detail in the pages that follow, as the uncertainty of the exact amounts are undetermined at this time. In addition, pandemic expenditure needs, such as, personal protective equipment, hand sanitizer, facial coverings, etc. must be determined.

Health Insurance

- The School Board continues to prioritize quality health insurance coverage for employees. No increase is budgeted for FY 2020-2021.

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school division. In order to be competitive with surrounding districts, the Superintendent's proposed teacher salary scale includes an increase for beginning level teachers. Increasing teacher salaries by an average of 3.00% will continue the efforts to provide our teachers a fair and competitive salary. The planned salary enhancements were deferred due to the pandemic and the school board hopes to reinstate these, if possible, once revenue has stabilized. The detail of expenditures in the following pages do reflect a full year salary increase of 3.00%.

Sustainment Plan

- This statement of needs for FY 2020-21 sustains the program enhancement and targeted restoration we were able to implement in previous budgets.

Increases to Expenditures

- During the course of generating the budget and gathering data/requests from schools and departments all requests were prioritized.

Maintenance of Effort

- We recognize that we must address the maintenance of effort for necessary infrastructures. This includes planning for increases in utility rates, the need for bandwidth expansion, and the replacement of outdated technology.

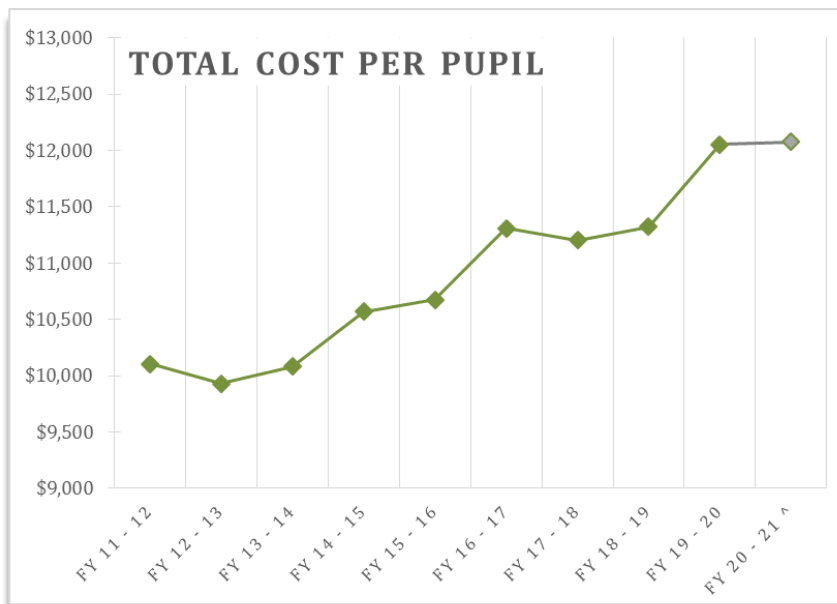
Capital Projects

- The School Board maintains a Capital Improvement Program which reflects school capital needs up to ten subsequent years. The plan is included in the informational section of the annual budget book and includes two sections: capital improvement planning and capital maintenance projects

INFORMATIONAL SECTION

PER PUPIL EXPENDITURES

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures to the right for FY 2012 through FY 2019 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. FY 2020 cost per pupil is a preliminary estimate based on the FY 2020 Annual School Report submitted to the State of Virginia on September 23rd. The FY 2021 cost per pupil is an estimate based on data included in this budget book.



COMPOSITE INDEX

The Composite Index of Local Ability to Pay determines a school division’s ability to pay education costs fundamental to the commonwealth’s Standards of Quality (SOQ). For FY21 and FY22, MCPS’s local composite index is 0.3979. This means the state will fund 60.21 percent and Montgomery County is required to pay 39.79 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality’s ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality’s index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality’s index declines, the state’s share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.

Biennium	MCPS	Craig County	Floyd County	Giles County	Pulaski County	Roanoke County	Roanoke City	Salem City	Radford City
2012-2014	0.4053	0.3163	0.3440	0.2706	0.3052	0.3657	0.3728	0.3628	0.2630
2014-2016	0.3866	0.3157	0.3470	0.2867	0.3113	0.3704	0.3592	0.3695	0.2675
2016-2018	0.3832	0.3026	0.3402	0.2740	0.3105	0.3587	0.3443	0.3704	0.2512
2018-2020	0.3920	0.3235	0.3337	0.2779	0.3192	0.3620	0.3416	0.3715	0.2429
2020-2022	0.3979	0.3336	0.3418	0.2695	0.3235	0.3660	0.3284	0.3641	0.2452

Source: Budget Office, Virginia Department of Education

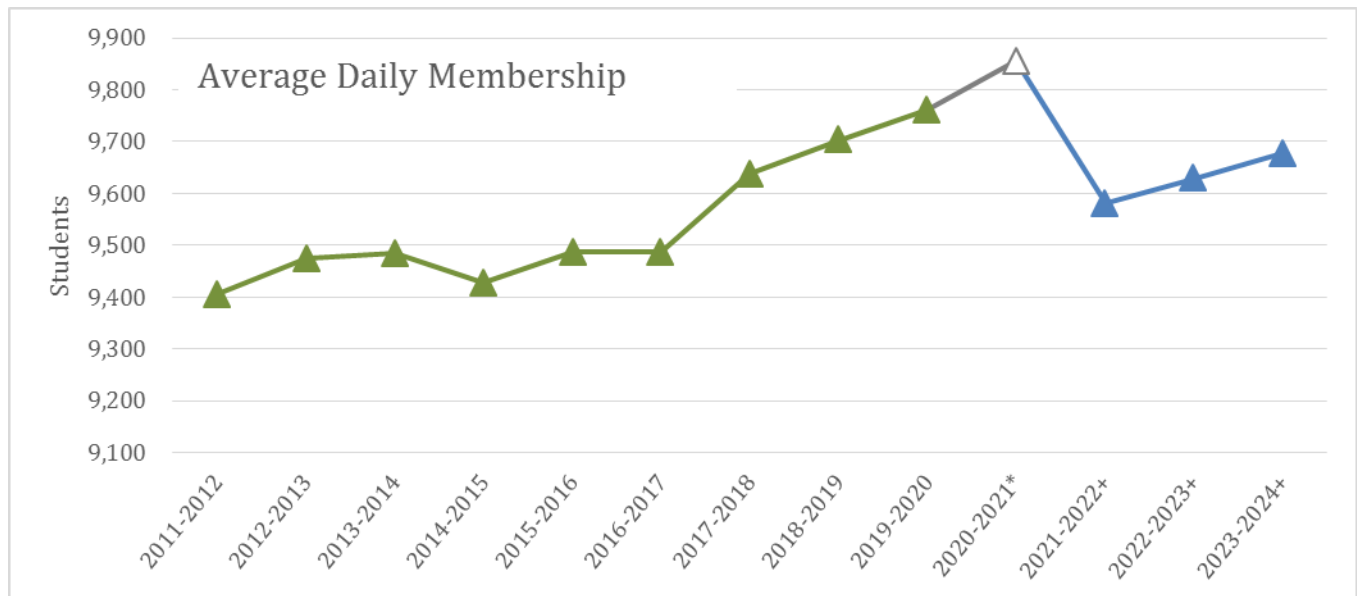
STUDENT ENROLLMENT

The annual average daily membership (ADM) projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition, and other pertinent information is useful in developing accurate ADM estimates.

Since about 51% of the school division’s revenue is based on student enrollment projections it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational support services to students.

The FY 2020-21 budget was built on an ADM of 9,855. A combination of attrition, third-party enrollment forecasts and County birth rates were used to support this figure.

The following chart reflects the trend analysis from FY 2011-2012 through the forecasted year 2023-2024.



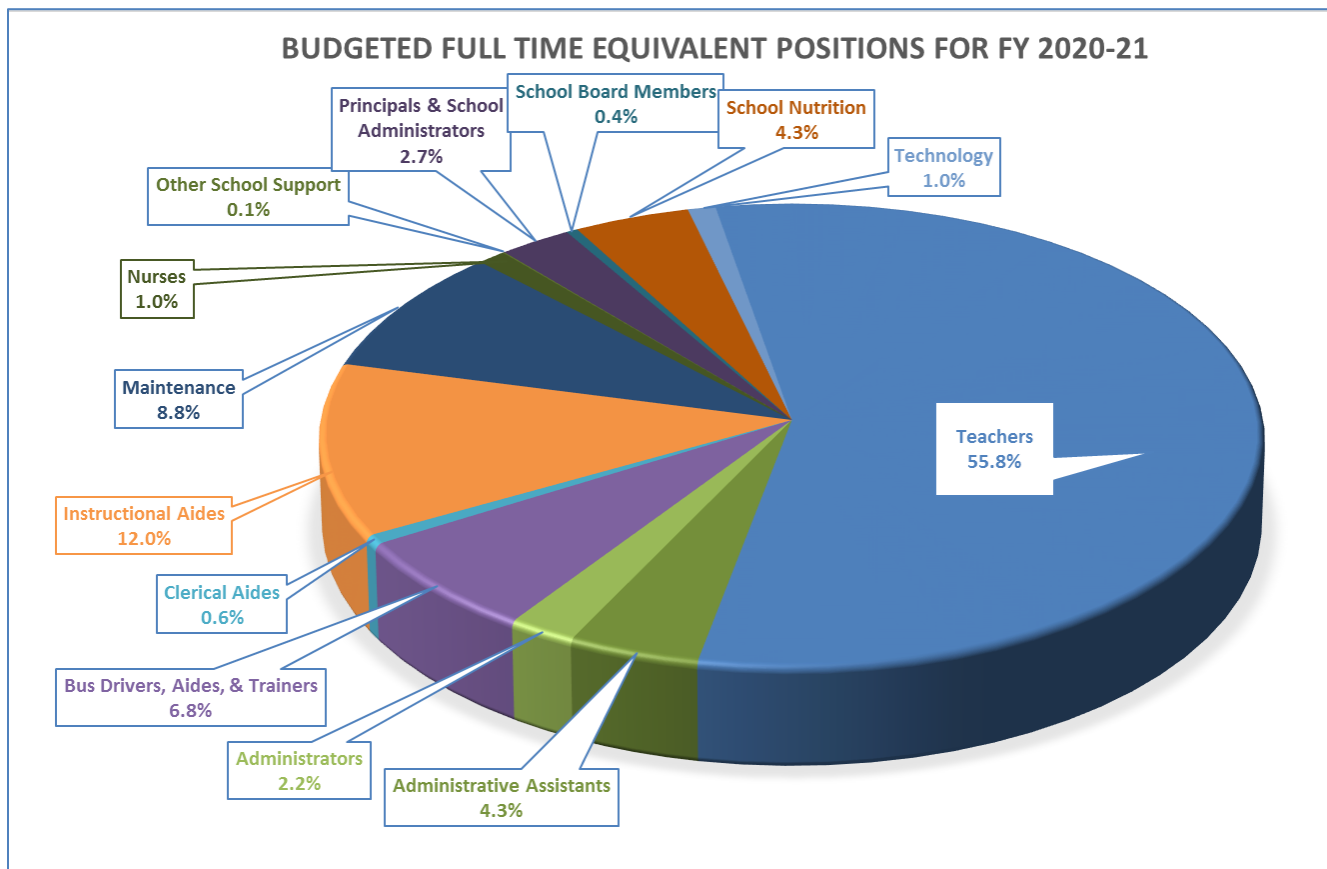
* Budgeted Enrollment
 + Projected Enrollment

ALLOCATION OF PERSONNEL RESOURCES

As part of the annual budget process, requests for additional staffing are evaluated for funding. The information to the right is a summary by position of personnel resource changes included in the FY 2020-2021 budget as compared to the FY 2019-2020 budget. The total number of full time equivalent positions decreased due to the transition of School Nutrition employees to the third party provider. However, the school operating budget was increased by 10.0 FTEs for teaching positions for FY 2021.

	FY 2019-20 Approved	FY 2020-21 Approved	Difference
Teachers	921.31	931.31	10.00
Administrative Assistants	71.50	71.50	-
Administrators	37.00	37.00	-
Bus Drivers, Aides, & Trainers	113.00	113.00	-
Clerical Aides	10.64	10.64	-
Instructional Aides	201.05	201.05	-
Maintenance	146.50	146.50	-
Nurses	17.47	17.47	-
Other School Support	1.00	1.00	-
Principals & School Administrators	44.60	44.60	-
School Board Members	7.00	7.00	-
School Nutrition	100.00	71.00	(29.00)
Technology	17.00	17.00	-
Total	1,688.07	1,669.07	(19.00)

Locations and grades for teachers and instructional assistants vary from year to year based on enrollment by school and by grade.



CHANGES IN DEBT

Debt provides the current resources to build new schools and renovate or expand current school buildings. These financial resources must be repaid with interest in the future. This debt commits future county funds to pay the principal and interest on school mortgages. As debt to finance school construction increases, county funds become limited for day-to-day operating costs accounted for in the School Operating Fund. Significant changes in the debt service for any given fiscal year is driven by the sale of new bonds requiring additional interest and principal payments or by the retirement (pay-off) of any existing bonds. To increase debt spending, MCPS submits requests to the Montgomery County Board of Supervisors who approves the amount of funds available for the construction of new schools. The school division did seek funding from the Board of Supervisors for school renovations. Additional details on this can be found in the informational section of this budget book. On October 8, 2019, the County issued bonds with a par amount of \$27,315,000 and a net premium of \$2,977,889 through the Virginia Public School Authority at a total interest cost of 2.3%. The proceeds will be used to renovate the primary and elementary schools in the Christiansburg strand.

LOCAL TAXES

School divisions in Virginia do not have taxing authority and are fiscally dependent on the local government. Montgomery County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to MCPS for operations. These revenues make up the County's undesignated revenue, which

Property Tax Rates					
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Total Direct Rate
2019	0.89	2.55	1.82	3.05	8.31
2018	0.89	2.55	1.82	3.05	8.31
2017	0.89	2.55	1.82	3.05	8.31
2016	0.89	2.55	1.82	3.05	8.31
2015	0.89	2.55	1.82	3.05	8.31
2014	0.89	2.55	1.82	3.05	8.31
2013	0.89	2.55	1.82	3.05	8.31
2012	0.87	2.45	1.82	3.05	8.19
2011	0.75	2.45	1.82	3.05	8.07
2010	0.74	2.45	1.82	3.05	8.06

may be used in the budget at the Board of Supervisor's discretion. There is no formal agreement on the percentage of collected revenues that are transferred to MCPS. Historically, the County has allocated between 43.36% and 45.79%. The transfer for FY 2020-21 is 44.44% of the County's undesignated revenue. Tax rates presented in the chart are per \$100 of assessed value.

SCHOOL & FACILITY INFORMATION

School Information						
School	Grade Levels	Enrollment	PTR	Disadvantaged	Students with Disabilities	Accreditation
Primary Schools						
Christiansburg Primary	PK-2	430	18:1	40.9%	12%	Accredited
Elementary Schools						
Auburn Elementary	PK-5	571	20:1	46.6%	9%	Accredited
Belview Elementary	PK-5	252	17:1	49.8%	17%	Accredited
Christiansburg Elementary	3-5	361	17:1	37.5%	9%	Accredited
Eastern Montgomery Elementary	PK-5	422	17:1	65.3%	16%	Accredited
Falling Branch Elementary	PK-5	600	18:1	43.6%	10%	Accredited
Gilbert Linkous Elementary	K-5	319	18:1	18.3%	11%	Accredited
Harding Avenue Elementary	K-5	304	17:1	15.2%	12%	Accredited
Kipps Elementary	K-5	380	18:1	19.1%	11%	Accredited
Margaret Beeks Elementary	PK-5	376	17:1	31.7%	12%	Accredited
Price's Fork Elementary	PK-5	409	17:1	49.8%	15%	Accredited
Middle Schools						
Auburn Middle	6-8	287	13:1	43.9%	17%	Accredited
Blacksburg Middle	6-8	922	16:1	22.1%	11%	Accredited
Christiansburg Middle	6-8	829	15:1	37.9%	11%	Accredited
Shawsville Middle School	6-8	251	13:1	54.2%	13%	Accredited, with Conditions
High Schools						
Auburn High School	9-12	385	14:1	29.1%	12%	Accredited
Blacksburg High School	9-12	1,269	17:1	17.3%	8%	Accredited
Christiansburg High School	9-12	1,008	15:1	31.5%	11%	Accredited
Eastern Montgomery High School	9-12	338	16:1	48.2%	10%	Accredited

Facility Information						
School	YR opened	Capacity	Square Feet	Mobile units	acreage	
Primary Schools						
Christiansburg Primary	1973	342*	52,475	5	22.30	
Elementary Schools						
Auburn Elementary	1998	560	81,104	1	14.70	
Belview Elementary	1953	222*	37,981	0	10.00	
Christiansburg Elementary	1963	266*	40,363	5	15.40	
Eastern Montgomery Elementary	2010	650	111,000	0	20.00	
Falling Branch Elementary	1992	740*	89,363	0	21.60	
Gilbert Linkous Elementary	1964	354	41,071	0	12.96	
Harding Avenue Elementary	1973	242	43,436	1	7.90	
Kipps Elementary	1994	450	64,954	0	28.30	
Margaret Beeks Elementary	1963	390	50,209	0	14.00	
Price's Fork Elementary	2011	650	111,000	0	20.00	
Middle Schools						
Auburn Middle	2015	480	126,338	0	13.50	
Blacksburg Middle	2002	1,200	190,478	0	55.20	
Christiansburg Middle	2003	1,200	190,478	0	32.00	
Shawsville Middle School	1935	240	68,645	0	16.50	
High Schools						
Auburn High School	2013	600	182,944	0	37.10	
Blacksburg High School	2013	1,400	295,302	0	76.50	
Christiansburg High School	1974	866*	222,902	4	43.60	
Eastern Montgomery High School	2000	561	109,350	0	35.39	

* Program Capacity

FAST FACTS

SCHOOL BUILDINGS

Primary School	1
Elementary Schools	10
Middle Schools	4
High Schools	4
Alternative Education	1
Total	20

TEACHING STAFF

Salaries	
Minimum	\$ 42,000
Maximum	\$ 68,136
MCPS Average	\$ 49,581
Number of classroom teachers with Master's degrees or above	
	473
Average years experience (overall)	
	13.7
Turnover rate	
	11.45%

STUDENT INFORMATION

Average Daily Membership (3/31/20)	
Elementary	4,510
Middle	2,312
High	2,960
Total	9,782
Cost per Student (preliminary FY 2021)	
State	\$ 4,857
State Sales Tax	\$ 1,255
Federal	\$ 448
Local	\$ 5,444
Total	\$ 12,005
% of Free & Reduced Lunch	35.89%
Scholastic Assessment Test Scores	
Math	
MCPS	580
Critical Reading	
MCPS	599
Combined	
MCPS	1,179
State	1,116
Nation	1,051
Number of Seniors taking SAT	356
Number of AP Examinations	1,113

DEMOGRAPHICS

Total Fall Membership (K-12)	9,486
Subgroup:	
Asian	3.74%
Black	4.38%
Hawaiian (Pacific Islander)	0.06%
Hispanic	6.62%
Multi-Race	5.25%
Native American	0.21%
White	79.73%
Economically Disadvantaged	35.89%
Limited English Proficient	5.06%
Special Education	11.85%

Note: The demographic information presented above is an appropriate "snapshot" of our student demographic data taken in November. This snapshot includes all students (full and part-time, preschools, GED, special programs, etc.) and may differ from other reports, depending on which day the data was recorded.

STATEMENT OF INCLUSIVITY

The Montgomery County School Board, in accordance with its Core Values, strives to support our students and staff in their pursuit of excellence. The School Board governs budgets and policies used daily in our school in support of the school system's core values of cultural diversity, physical safety and emotional well-being, mutual trust and respect, open communication, accountability, engagement and lifelong learning for each member of our school community.

On behalf of the students and families in MCPS and all the citizens of Montgomery County, the Montgomery County School Board affirms (Code of Ethics):

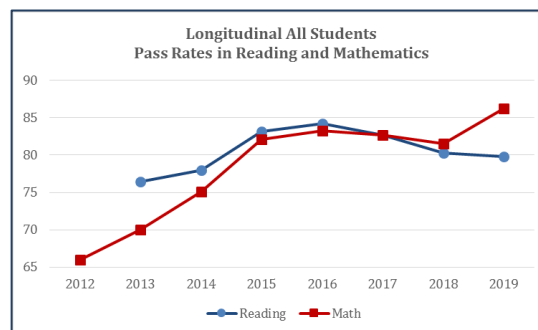
- Its policies on non-discrimination and anti-harassment to nurture an environment of inclusiveness and prohibit discrimination on the basis of race, color, religion, national origin, sexual orientation, political affiliation, gender, pregnancy, childbirth or related medical condition, age, marital status, disability or status as a special disabled veteran. (5-1.2)
- A commitment to ensure that all students and school system personnel, including all immigrants, are treated with dignity and respect. (6-1.8)
- Support of MCPS efforts to build bridges of understanding and mutual respect among all the diverse members of our community. (6-1.8)
- Our vow to oppose any intolerance or fear that might threaten the diversity, safety, or academic excellence of our schools; and (5-1.2)
- Our pledge to ensure that all students and school personnel within Montgomery County are accorded equal protection under the law. (5-1.1 and 7-1.1)

Universal public education available to all is a civil right as well as the defining promise of American democracy. The members of the School Board took an oath to uphold the United States Constitution in our work for the Commonwealth of Virginia. As an extension of our oath, we encourage our students, staff, and members of the community to celebrate the inclusiveness and diversity that contributes to the growth, success, safety, and quality of life for everyone at MCPS. (1-1.1 through 1-1.7)

SHARING OUR SUCCESSES

The following successes from the 2018-2019 school year highlight the excellence in education that occurs in Montgomery County Public Schools. Annual accreditation is waived for all Virginia public schools for the 2020-2021 school year due to the cancellation of spring 2020 state assessments, which was due to the global pandemic.

- 18 of 19 Montgomery County Schools are Fully Accredited
- Reading scores are ranked in the top 20% statewide
- Math scores are ranked in the top 21% statewide
- Science scores are ranked in the top 29% statewide
- MCPS administrators participated in professional development to support cultural awareness
- Leveraging appropriate technology tools, students have more access to resources that support effective instruction. Students in grades 5 through 12 have one-to-one devices, and K through 4 classrooms have classroom sets of Chromebooks.
- MCPS expanded Work Based Learning experiences from 136 students participating in 2016-2017 to 547 students participating in 2018-2019.
- In the summer of 2018 students were awarded the VSBA Work Based Learning Award.



OVERVIEW AND MCPS ACCOMPLISHMENTS

OVERVIEW

Montgomery County is located in the New River Valley in the Appalachian region of Southwest Virginia. The county covers an area of 389 square miles and is home to a population of approximately 98,500. Of these residents, 86% are white, 7% Asian, 5% African American, and 3% other races. Montgomery County's largest population centers are the towns of Christiansburg (the county seat and retail center) and Blacksburg (home to Virginia Tech, the state's second largest public university). In addition, Montgomery County includes numerous unincorporated rural communities. The largest of these are Riner to the south and Shawsville and Elliston to the east. The county's largest employers include Virginia Tech, Montgomery County Public Schools, several manufacturing plants and calling centers, and two hospitals. The Montgomery County Public School division (MCPS) serves almost 10,000 students in grades PK-12. There are 20 schools in the county's four attendance areas, including one primary, ten elementary, four middle, four high, and one secondary alternative program.

ACADEMIC ACHIEVEMENT

MCPS had a 94.3% on-time graduation rate in 2020. MCPS ranked 48th out of 132 school divisions in the state. Among divisions with similar enrollment, on division – Fauquier County – had a higher graduation rate. Among Region VI, five divisions – Alleghany County, Botetourt County, Floyd County, Martinsville City, and Roanoke County – had a higher graduation rate. Three of Montgomery County's four high schools had a graduate rate at or above the state average of 92.3%.

2020 SAT scores for MCPS stayed well above state and national averages. The average overall score for the 365 MCPS students who took the SAT was 1179. The MCPS total average score exceeded the state average by 63 points and the national average by 128 points.

Beginning with the 2017 cohort of graduates, a CTE credential is required for Virginia students to earn a Standard Diploma. The credential could include a professional license, an industry certification, or a workplace readiness skills credential. By graduation in May, 92.74% of the 2017 cohort earned a CTE credential, and 80.17% of the 2018 cohort has earned a CTE credential.

Annual accreditation is waived for all Virginia public schools for the 2020-2021 school year due to the cancellation of spring 2020 state assessments.

THE CLASS OF 2020

Graduates earned
\$2,951,609 in
scholarships

94.3% Graduated
On Time

47.97% reported
they would attend
a four year college

30.96% reported
they would attend
a two year college

One MCPS school—Gilbert Linkous Elementary —is among 90 Virginia schools to earn the 2019 Board of Education Excellence Award, the second highest honor in the Virginia Index of Performance (VIP) program. This school met all state and federal accountability benchmarks and made significant progress toward goals for increased student achievement and expanded educational opportunities set by the Board of Education.

One MCPS school—Blacksburg High— are among 175 Virginia schools to earn the 2019 Board of Education Distinguished Achievement Awards. This school met all state and federal benchmarks and made progress toward the goals of the Governor and the Board of Education. More information about the VIP incentive program for schools and school divisions is available on the VDOE website: <http://www.doe.virginia.gov>.

COMMUNITY INVOLVEMENT

MCPS continues to be an integral part of the Montgomery County community. The division works to achieve its goals with collaboration from many community organizations including Virginia Tech, Radford University, New River Community College, New River Valley Community Services, local law enforcement and government agencies, the medical community, and many other organizations. Many local businesses partner with MCPS to help us achieve division goals for student success. Parents and other community volunteers donate thousands of hours per year to support schools by mentoring, tutoring, helping with special projects, fundraising, and reading to students.

In addition to MCPS students, many local groups, use the interior facilities and athletic fields of our public schools. These include PTAs and PTOs, youth and adult sports leagues, the YMCA, 4-H, after-school programs and clubs, civic organizations, and the Boy Scouts and Girl Scouts. During the 2018-19 school year, MCPS school facilities were used for 5,534 external activities by community, recreational, and civic organizations. These include recreational sports practices and games, club meetings, worship services, and numerous other events.

REQUESTS FOR INFORMATION

This budget document is designed to provide our citizens, taxpayers, and other stakeholders with a general overview of the school system's budget and to demonstrate the School Division's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to: Katherine C. Miano, CPA, SFO Director of Finance, Montgomery County Public Schools, 750 Imperial Street, SE, Christiansburg, VA 24073, telephone (540) 382-5100 or visit the school division's website at www.mcps.org.



ORGANIZATIONAL SECTION



ABOUT OUR SCHOOL DIVISION

FISCAL DEPENDENCE

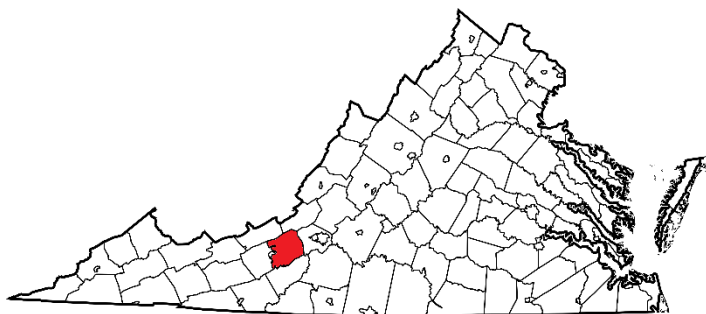
Montgomery County Public Schools (MCPS) was established in 1776 to provide educational opportunities to the residents of the County of Montgomery, Virginia (County). MCPS is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division without taxing authority, assessed and market value of taxable property and tax rates do not apply nor does the school system maintain a debt service or capital projects fund. State law prohibits the school system from entering into debt that extends beyond the fiscal year without the approval of the local governing body. Because of this fiscal dependency, the school division is a component unit of the County. Approximately 44% of the school division's general fund support derives from the local appropriation of the County. In addition, the County prepares and administers a budget for school related debt service and major capital projects.

LEVEL OF EDUCATION

The School Division provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 10,000 students (including pre-kindergarten) between the ages of 3 and 21. In addition to the standard Diploma, the school division also offers an advanced studies diploma, an applied studies diploma for students with disabilities who complete the requirements of their individualized education program, and a general educational development certificate.

GEOGRAPHIC AREA SERVED

Montgomery County Public Schools is the 29th largest of 132 school divisions in the Commonwealth of Virginia. The school division supports the student residents of Montgomery County, located in southwestern Virginia approximately 30 miles southwest of the City of Roanoke, along the Interstate 81 corridor. Montgomery County is approximately 389 square miles and has a population of approximately 98,500 and includes two of the state's four largest incorporated towns, Blacksburg and Christiansburg.



DEMOGRAPHIC STATISTICS

Fiscal Year Ended	Population	Total Personal Income	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
2019	99,433	\$ 4,140,756,000	\$ 41,644	9,703	3.30%
2018	98,559	3,883,843,000	39,406	9,637	3.50%
2017	98,602	3,795,651,000	38,495	9,487	4.20%
2016	97,653	3,626,967,000	37,141	9,488	4.30%
2015	97,405	3,534,206,000	36,284	9,427	5.50%
2014	96,207	2,909,743,645	30,245	9,484	5.50%
2013	95,626	2,723,370,463	28,479	9,474	6.50%
2012	94,996	2,645,068,624	27,844	9,406	6.40%
2011	94,392	2,499,233,000	26,477	9,345	7.40%
2010	91,394	2,470,786,962	27,034	9,494	7.00%

Note: Population, school enrollment, and unemployment figures are based on fiscal years ending June 30. Per Capita Income is as of December 31.

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019

STUDENTS AND CAMPUSES

The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 10,000 students (including pre-kindergarten) between the ages of 3 and 21 at one primary school, ten elementary schools, four middle schools, four high schools, and one alternative school.

FACILITIES AND ADMINISTRATORS

Montgomery County Schools is comprised of one primary school, ten elementary schools, four middle schools, four high schools, and one alternative school. Other operations are supported by the administration building, and the operations building, which includes pupil transportation, facilities, and technology departments.

Christiansburg Primary

240 Betty Drive
Christiansburg, VA 24073
Principal – Oliver Lewis

Auburn Elementary

1760 Auburn School Drive
Riner, VA 24149
Principal – Kim Rygas

Belview Elementary

3187 Pepper's Ferry Road
Radford, VA 24141
Principal – Lori Comer

Christiansburg Elementary

160 Wade's Lane
Christiansburg, VA 24073
Principal – Malinda Morgan

Eastern Montgomery Elementary

4580 Eastern Montgomery Lane
Elliston, VA 24078
Principal – Denise Boyle

Falling Branch Elementary

735 Falling Branch Road
Christiansburg, VA 24073
Principal – Julie Vanidestine

Gilbert Linkous Elementary

813 Tom's Creek Road
Blacksburg, VA 24060
Principal – Carol Slonka

Harding Avenue Elementary

429 Harding Avenue
Blacksburg, VA 24060
Principal – Steven Sizemore

Kipps Elementary

2801 Price's Fork Road
Blacksburg, VA 24060
Principal – Carey Stewart

Margaret Beeks Elementary

709 Airport Road
Blacksburg, VA 24060
Principal – Marcia Settle

Price's Fork Elementary

4021 Prices Fork Rd
Blacksburg, VA 24060
Principal – Kelly Roark

Auburn Middle

4163 Riner Road
Riner, VA 24149
Principal –Meggan Marshall

Blacksburg Middle

3109 Price's Fork Road
Blacksburg, VA 24060
Principal – Amanda Weidner

Christiansburg Middle

1205 Buffalo Drive, NW
Christiansburg, VA 24073
Principal – Micah Mefford

Shawsville Middle

4179 Old Town Road
Shawsville, VA 24162
Principal – Andy Hipple

Auburn High

1650 Auburn School Drive
Riner, VA 24149
Principal – Chris Stewart

Blacksburg High

3401 Bruin Lane
Blacksburg, VA 24060
Principal – Guylene Wood-Setzer

Christiansburg High

100 Independence Boulevard
Christiansburg, VA 24073
Principal – Tony Deibler

Eastern Montgomery High

4695 Crozier Road
Elliston, VA 24087
Principal – Todd Lewis

Montgomery Central

208 College Street
Christiansburg, VA 24073
Principal – Mike Stanley

Administration Building

750 Imperial Street, SE
Christiansburg, VA 24073
Superintendent – Dr. Mark Mear

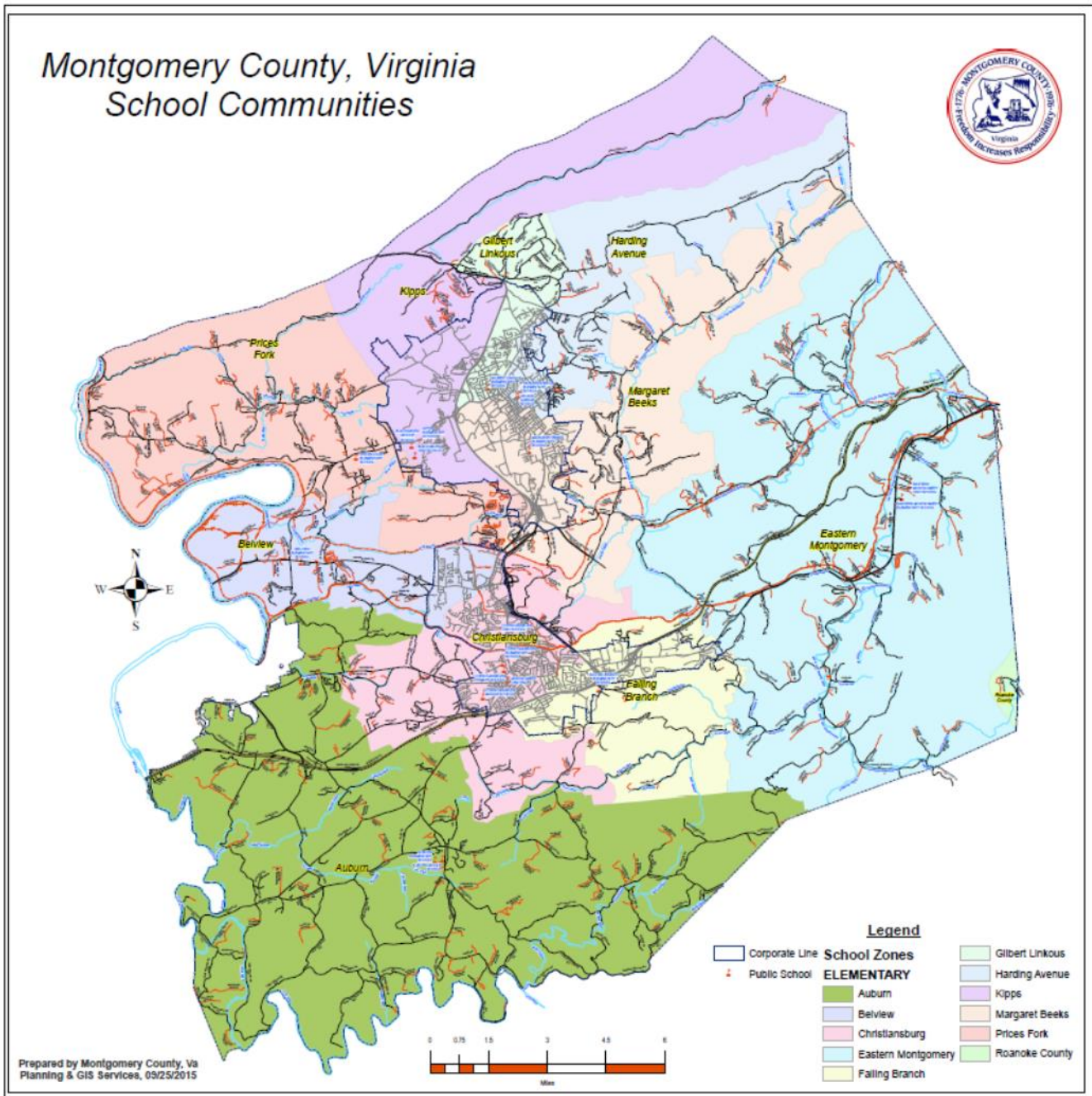
Operations Building

280 College Street
Christiansburg, VA 24073

MCPS Website

www.mcps.org

MONTGOMERY COUNTY SCHOOL LOCATION MAP



Feeder Patterns				
	Northern	Southern	Western	Eastern
High Schools	Blacksburg	Auburn	Christiansburg	Eastern Montgomery
Middle Schools	Blacksburg	Auburn	Christiansburg	Shawsville
Elementary Schools	Gilbert Linkous Harding Avenue Kipps Margaret Beeks Prices Fork	Auburn	Belview Christiansburg Christiansburg Primary Falling Branch	Eastern Montgomery

GOVERNANCE

A seven member county Board of Supervisors is charged by state law to approve and appropriate funds for the school division’s budget, which may be approved in total or by state-determined expenditure categories. The Montgomery County Board of Supervisors approves the school division’s budget by category. The categories include Instruction, Administration, Attendance and Health, Pupil Transportation, Operations and Maintenance, School Food Service, Non-Instructional, and Debt Service.

Montgomery County Public Schools is governed by an elected seven member School Board. Serving staggered four-year terms, School Board members set policies to ensure proper administration of the school division and are responsible for the division’s financial matters as an agency of the appropriating body for the County, the Montgomery County Board of Supervisors. Board members select a Chair and Vice-Chair during the first meeting in January. The School Board generally meets on the first and third Tuesday of each month. More information on School Board meetings is available on the division website at <http://www.mcps.org>.

The School Board appoints the superintendent of schools. The superintendent of schools works closely with the deputy superintendent, assistant superintendent for operations, and leadership staff to oversee the daily operations of the schools and departments.

The School Board is comprised of the following individuals:

- Gunin Kiran, Chair..... District A
- Penny Franklin District B
- Dana Partin District C
- Jamie M. Bond District D
- Marti Graham, Vice-Chair..... District E
- Susan J. Kass District F
- Mark F. Cherbaka District G

Gunin Kiran, District A



Penny J. Franklin, District B



Dana M. Partin, District C



Jamie M. Bond, District D



Marti Graham, District E



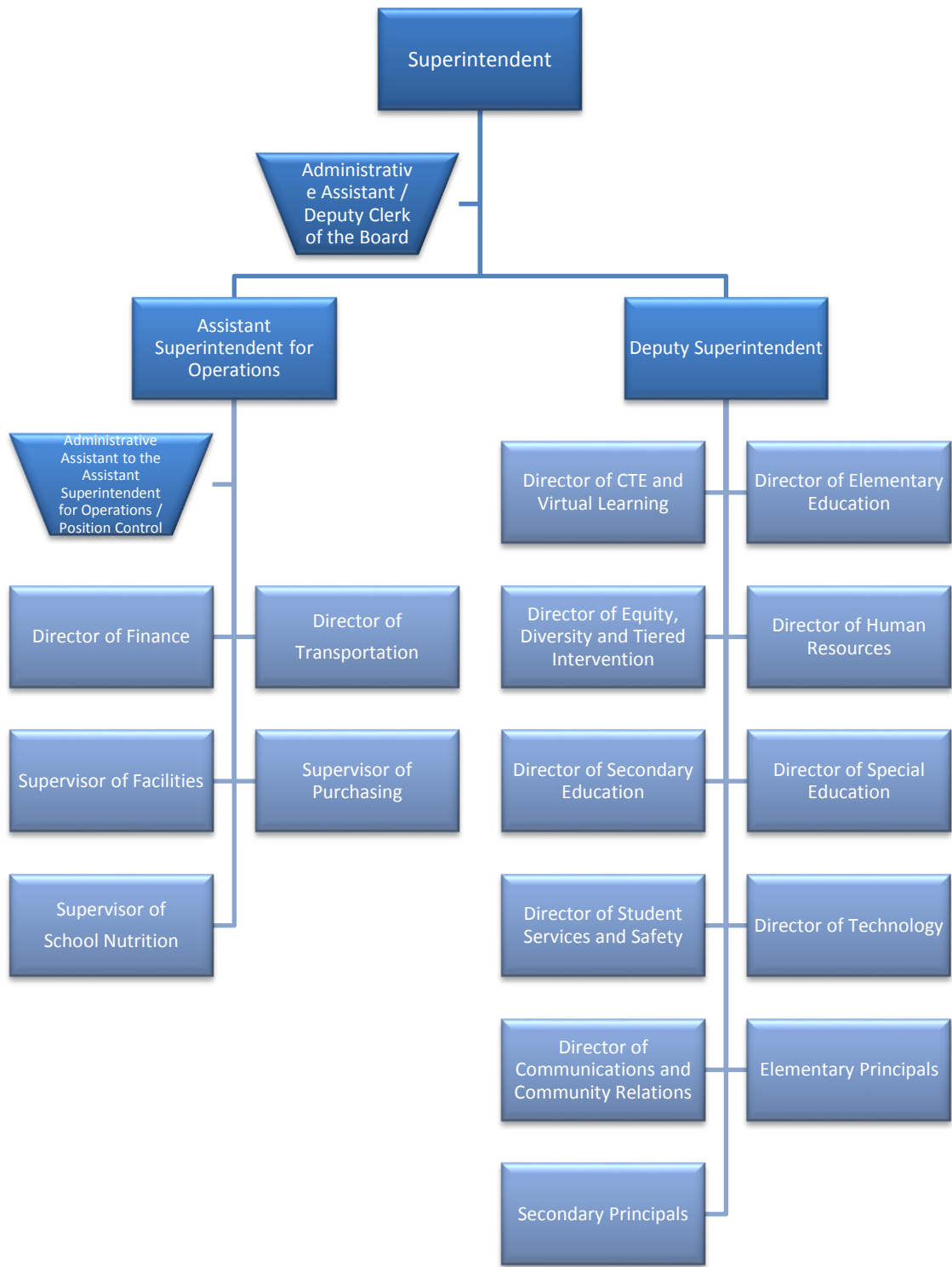
Susan J. Kass, District F



Mark F. Cherbaka, District G



ORGANIZATIONAL CHART



MISSION, VISION AND CORE VALUES



Montgomery County
Public Schools

Engage

Encourage

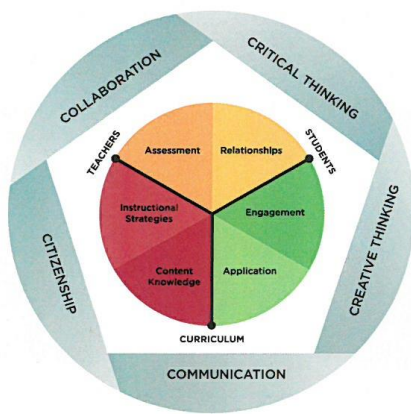
Empower

MISSION

EVERY STUDENT
will graduate career and
college ready and become a
productive, responsible citizen.

VISION

WE INSPIRE LEARNING
by providing a nurturing
environment, positive
relationships, high expectations,
and continuous growth.



Montgomery County Public Schools
accomplishes our mission and vision
through the implementation of the
Model for Effective Instruction

CORE VALUES

- ✓ Physical safety & emotional well being
- ✓ Mutual trust & respect
- ✓ Open communication
- ✓ Accountability
- ✓ Engagement & life-long learning
- ✓ Cultural diversity

SIX YEAR PLAN

The Montgomery County Public Schools comprehensive continuous improvement process includes the following areas:

1. Student Achievement 2. Leadership, Operations, and Communication 3. Safety and Wellness

Student Achievement

- Goal: Students will graduate from Montgomery County Schools college and career ready.
 - Establish and implement a system for students to develop academic and career goals that support a commitment to graduate with a plan
 - Provide comprehensive curricular and extra-curricular opportunities, including fine arts
 - Establish and implement a system of division-wide tiered interventions for reading and math
 - Implement a division-wide Positive Behavior Interventions and Supports (PBIS) program
- Goal: MCPS staff will plan and implement effective instructional practices using the MCPS Model for Effective Instruction.
 - Deliver culturally relevant, engaging, and responsive instruction using best practices and 21st Century learning tools
 - Establish and implement a system for monitoring instructional practices and providing constructive feedback to teachers
- Goal: Students will demonstrate increased academic performance
 - Ensure equitable access to the curriculum, programs, and resources
 - Use data from multiple sources to inform instructional decision-making
 - Provide professional development in the areas of data collection and analysis to strengthen instructional practices

Funding in the amount of \$700,000 is included in the budget for an additional ten teaching positions.

Leadership, Operations, and Communication

- Goal: MCPS will maintain and enhance effective leadership, operations, and communication practices.
 - Provide systematic, formal, and job specific professional development for division leaders and classified employees
 - Maintain and enhance communication with all stakeholders and provide opportunities for input
 - Sustain and expand community partnerships that support division programs.
 - Participate in proactive, long-range planning to support division goals for each department
 - Encourage diversity in staffing and the retention of highly qualified employees

Funding in the amount of \$701,104 is included for the increase in the State retirement system rate. In addition an average of 3.0% is included for raises for all employees.

Safety and Wellness

- Goal: MCPS will sustain a nurturing environment that ensures the physical safety and emotional well-being of all individuals within the learning community.
 - Implement procedures and provide resources to ensure a safe and secure environment
 - Provide programs and resources to promote wellness among staff and students

MCPS continues to use year-end unspent appropriation on capital repairs and maintenance. This amount varies from year-to-year.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

Revenue

Global Pandemic

- As the approval process of the 2020-2021 Annual Budget was wrapping up, we were thrown into the COVID-19 pandemic and its uncertain impact on revenues from the state and county. To ensure the financial viability of the school district going forward, \$5,375,600 of projected state funding and \$1,550,000 of county funding for a total of \$6,925,600 of projected revenues were deferred. We are monitoring state and county revenues to determine when and if this deferral can be released. These amounts are still included in the revenue details in the pages that follow, as the uncertainty of the exact amounts are undetermined at this time.

Composite Index Change

- The composite index is a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation. MCPS's composite index for the 2020-2022 biennium budget, as approved by the Virginia General Assembly is 0.3979, which is an increase of 0.0059.

Student Enrollment

- For 2020-2021 we anticipate an increase in enrollment. The current projection for fiscal year 2020-2021 of 9,855 students is an increase in ADM of 155 students. This increase is from additional growth after the approval of the FY 2019-2020 budget and projected growth in FY 2020-2021.
- In addition, to the potential loss of revenue, we will continuously assess our Average Daily Membership (ADM) and its impact on our state revenues.

Governor's Proposed Budget / State Revenue

- The governor's amended 2020-2022 biennium budget includes changes for adjustments in enrollment, adjustments for sales tax revenue, changes in estimates for lottery proceeds, and other adjustments to incentive accounts.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants have been affected by sequestration in prior fiscal years. These grants are approved after the start of the fiscal year 2020-2021 therefore, the projections are based on the approved grant amounts for the federal fiscal year 2019-2020. Federal funding is projected to increase for FY 2020-2021.

County Allocation

- The School Board's original funding request from the Board of Supervisors was an increase in the County allocation of \$1,754,400 or 3.39%. However, the actual County appropriation increase included in the approved annual budget is \$1,550,000 or 2.99%.

Expenditures

Global Pandemic

- As the approval process of the 2020-2021 Annual Budget was wrapping up, we were thrown into the COVID-19 pandemic and its uncertain impact on revenues from the state and county. To ensure the financial viability of the school district going forward, \$5,375,600 of projected state funding and \$1,550,000 of county funding for a total of \$6,925,600 of projected revenues were deferred. We are monitoring state and county revenues to determine when and if this deferral can be released. The expenditure amounts associated with this revenue are still included in the expenditure details in the pages that follow, as the uncertainty of the exact amounts are undetermined at this time.

Health Insurance

- The School Board continues to prioritize quality health insurance coverage for employees. No increase is budgeted for FY 2020-2021.

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school division. In order to be competitive with surrounding districts, the Superintendent's proposed teacher salary scale includes an increase for beginning level teachers. Increasing teacher salaries by an average of 3.00% will continue the efforts to provide our teachers a fair and competitive salary. The planned salary enhancements were deferred due to the pandemic and the school board hopes to reinstate these, if possible, once revenue has stabilized. The detail of expenditures in the following pages do reflect a full year salary increase of 3.00%.

Sustainment Plan

- This statement of needs for FY 2020-21 sustains the program enhancement and targeted restoration we were able to implement in previous budgets.

Increases to Expenditures

- During the course of generating the budget and gathering data/requests from schools and departments all requests were prioritized.

Maintenance of Effort

- We recognize that we must address the maintenance of effort for necessary infrastructures. This includes planning for increases in utility rates, the need for bandwidth expansion, and the replacement of outdated technology.

Capital Projects

- The School Board maintains a Capital Improvement Program which reflects school capital needs up to ten subsequent years. The plan is included in the informational section of the annual budget book and includes two sections: capital improvement planning and capital maintenance projects

SIGNIFICANT BUDGET AND FINANCIAL ITEMS

FINANCIAL POLICIES

The division's financial policies as of July 1, 2016 are included in this section. All MCPS policies can be found online at: <http://goo.gl/KjWo7B>

3-1.1 Management of Funds

The Montgomery County School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses. The division superintendent or his/her designee shall be responsible for administering the School Board budget consistent with School Board policies and applicable state and federal law.

3-1.2 Cafeteria Funds

The Montgomery County Public Schools' School Nutrition Program shall be maintained on a self-sustaining basis. In the event that funds for the operation of the program appear to be insufficient during the fiscal year, the Montgomery County School Board may appropriate such funds as are necessary to sustain the current program. All School Nutrition Program funds shall be maintained in a separate fund for all receipts and expenditures.

School Food Services/Cafeteria Budget

The division superintendent or his/her designee has the responsibility of presenting to the School Board a School Nutrition Program budget in which estimated receipts of cash and commodities are balanced with the estimate of disbursements required to run the food services program in a manner that satisfies state and federal requirements. For further information about School Nutrition Program operation, please see Policies 4-5.1 and 4-5.2.

3-1.3 Record Keeping

The division superintendent and/or the designated records manager for the Montgomery County Public Schools shall assume the responsibility for seeing that all records, including financial records, are retained in a safe, economical and efficient manner in compliance with Virginia law, Virginia Board of Education regulations, and state and local retention schedules and regulations. No records shall be destroyed without the authorization of the division superintendent or designated records manager on forms of the Virginia State Library and Archives.

3-2.1 Annual Operating Budget

The Montgomery County School Board annual budget is the financial outline of the Montgomery County Public Schools' education and support programs. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.

The division superintendent is responsible for seeing that the annual school budget is prepared and presented to the School Board for adoption.

The division superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budget making process. The calendar shall include a work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing must be published, at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval, Montgomery County Public Schools shall publish the approved annual budget on the school division's website in line item form.

3-3.1 Custody and Disbursement of School Funds

All public money, except money generated by school activities and classified "school activity fund (internal) accounts" (see School Board Policy 3-3.9), must be deposited with the Montgomery County Treasurer, who shall be in charge of the receipts, custody and disbursement of Montgomery County School Board funds. Warrants must be presented to the County Treasurer of Montgomery County who will release the warrants as checks to be drawn from the appropriate funds.

Disbursement of Funds

The School Board shall receive bi-monthly reports regarding the expenditure of school funds.

State Funds

State funds, both categorical and general, are based upon objective formulae. The division superintendent or his/her designee shall file the reports and forms necessary to secure the amount of state funds to which the School Board is entitled.

Federal Funds

The School Board must approve the receipt and use of federal funds. The School Board may request of the Montgomery County Board of Supervisors an appropriation in anticipation of the receipt of federal funds for any specific project or program. The funds for such federally funded program or project shall be maintained and accounted for in accordance with state and federal requirements.

Authorized Signatures

Authorized signatures for all checks for the payment of claims against the School Board shall be those of the Chair of the School Board, Clerk of the School Board, Superintendent, County Administrator, and the County Treasurer of Montgomery County.

Personal Loans

No personal loans of any kind shall be made from school funds.

3-3.2 Financial Accounting and Reporting

The division superintendent or his/her designee shall establish and be responsible for implementing an accounting system that satisfies the Virginia Department of Education's Regulations regarding accounting practices and that is consistent with applicable federal, state, and local laws. The Montgomery County School Board shall receive bi-monthly statements of expenditures. The County Treasurer will hold School Nutrition Program funds in separate, interest bearing accounts.

Inventories

The division superintendent or his/her designee shall be responsible for the inventory of all fixed assets of the school division. The School Board finance office shall keep a complete inventory of all fixed assets listing the make, source, date of purchase, model, serial number, and other identifying data.

School Level Accounting System – School Activity Accounts

Each school is required to maintain an accurate, up-to-date accounting system of all money collected and disbursed by the school. These funds will be deposited in accounts in the name of the school.

A record of all receipts and disbursements will be maintained in accordance with regulations issued by the Virginia Board of Education.

Each principal shall prepare and forward to the division superintendent or his/her designee monthly financial statements, including a statement of revenues and expenditures, showing the financial condition of the school as of the last day of the preceding month.

Audits

In accordance with state and federal law, all financial records of the school division will be audited following the close of each fiscal year.

3-3.4 Purchasing

Purchasing Authority

The division superintendent may designate a qualified employee to serve as the purchasing agent for the Montgomery County Public Schools. In this capacity, the agent for the school division may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state codes and School Board and administrative policies and regulations.

The purchasing agent, or division superintendent designee, shall be responsible for maintaining a written Procurement Manual in accordance with School Board policies, administrative regulations, the Virginia Public Procurement Act, and shall use the Commonwealth of Virginia Agency Procurement Manual as a model.

All personnel in the school division who desire to purchase equipment and supplies shall follow the established procurement procedures for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the division superintendent or his/her designee for approval and processing as required by administrative policies and regulations.

Internal Controls

The division superintendent or his/her designee shall establish appropriate procedures for internal accounting controls.

Purchasing and Contracting

It is the policy of the Montgomery County School Board to encourage full and open competition whenever practicable among potential contractors and suppliers by competitive sealed bidding practices; to centralize purchasing and contracting to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Purchasing Procedures

All procurements made by the Montgomery County School Board will be in accordance with the Virginia Public Procurement Act.

Small Purchasing

The competitive bidding (or competitive negotiations) requirements do not apply to single or term contracts for the purchase of goods, services, insurance or construction, the costs of which, in the aggregate or the sum of all phases, is not expected to exceed \$100,000 and that are not otherwise exempt from competitive sealed bidding or competitive negotiations.

The Montgomery County School Board may purchase single or term contracts for professional services if the aggregate or sum of all phases is not expected to exceed \$60,000 without undertaking competitive bidding by adopting written procedures for such purchases. However, such small purchase procedures shall provide for competition wherever practicable.

The acquisition of property or services, the estimated cost of which is less than \$30,000, may, at the discretion of the division superintendent or his/her designee, be on the basis of "Open Market" or informal bid procedures under which the requirement for an advertised invitation to bid need not be observed. Such purchases shall be in accordance with written procedures of the school division and shall provide for competition whenever practicable. Specific procedures for purchases under this section shall be published as an administrative procedure.

DEBT POLICIES

The following excerpt is from the Montgomery County Comprehensive Annual Report for Fiscal Year 2019 and is provided for reference:

The Montgomery County Board of Supervisors adopted the following debt policy on September 28, 2015:

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. Net debt as a percentage of estimated market value of taxable property should strive to be below 3% but should not exceed 4%.
4. The ratio of debt service expenditures as a percent of governmental fund expenditures (General fund plus School Operating fund expenditures less the General Fund transfer to the School Operating Fund) should strive to be below 10% but not exceed 12%.
5. The County will review the ten year tax supported debt and lease payout ratio annually, and intends to maintain the ratio at 60% over a five year period, with the ratio being no less than 55% in any one year during the period.
6. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
7. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
8. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
9. On all general fund supported, debt-financed projects, the County will attempt to make a down payment of at least 5% of total project costs in the aggregate from current resources. The long term goal is to annually designate a portion of General fund cash for one time capital projects.

As of June 30, 2019, the County was in compliance with all debt policies.

FUND STRUCTURE AND BASIS OF ACCOUNTING

The Finance Department has the responsibility for the fiscal operations of the school division including budget development and management, maintenance of the accounting system, payment of bills, payroll, and purchasing. The assistant superintendent of operations with direction from the superintendent of schools is responsible for the financial functions required for the school division.

Fund Types

The financial structure for school system budgeting and accounting is known as fund accounting. This financial structure is composed of various funds and accounts within each fund. MCPS accounts are organized and presented in two different funds. Each fund is considered a separate accounting entity with its own general ledger or self-balancing accounts including assets, liabilities, fund equity, revenues, and expenditures. MCPS' two funds are categorized as governmental funds (general and special revenue). Financial resources are allocated and accounted for in funds based on the purposes for which the funds are to be spent and controlled.

Governmental Funds

The General Fund is a budgetary fund and is the most important fund of the school division's financial structure. The General Fund is the School Operating Fund and is the largest fund in the school division and accounts for the day to day operations of the Montgomery County Public Schools. It is the funding for all of the schools and the departments that support the schools. The primary sources of revenue for this fund are state and county funding. Other revenue comes from federal and local sources.

Special Revenue Funds are budgetary funds and are useful for a special kind of educational program that is beyond the scope or financial resources of the general fund. The School Nutrition fund is a Special Revenue Fund. The primary source of funding comes from cafeteria sales and federal reimbursements for students on free and reduced lunches. This fund is self-supporting.

Basis of Accounting

Montgomery County Public Schools uses the modified accrual basis of accounting in accordance with the U.S. generally accepted accounting principles (GAAP) applicable to governmental units. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General Fund revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within 90 days of year end. All other revenue items are considered measurable and available when cash is received by the government. Expenditures are recorded when the liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefits expenditures, as well as expenditures related to claims and judgements are recorded only when payment is due. Encumbrances outstanding at year end are reported as reserved fund balances since they do not constitute expenditures or liabilities are re-appropriated in the subsequent year's budget. For purposes of this budget book, MCPS uses the budgetary basis for financial reporting.

Budgetary Basis

Annual fund budgets are prepared and adopted. MCPS uses a budgetary basis of accounting other than GAAP for budgeting for governmental funds. The budget period is the same as the accounting period. Basis of budgeting is presented here to assist readers of the budget document. Budgetary basis refers to the basis of accounting used to estimate financial sources and uses in the budget. In GAAP accounting revenues are recognized in governmental funds when the funds are both measurable and available, however, revenue recognition under the budgetary basis of accounting is recognized when amounts are actually received.

Revenues

The School Division receives funding for the General Fund budget from state, federal, county, and other local sources. Revenues from the state are provided by state taxes collected including income and retail sales and use taxes. The school division also receives revenue from the state's lottery program. Federal revenues are received for specific programs such as students academically at risk, special needs students, English language learners, and career and technical programs. County revenues are primarily from property taxes. Other sources of revenue include property rental, school meal sales, donations, and recovered costs.

Expenditures

Expenditures made by the school division are classified and shown in multiple ways. The first classification is by fund, which separates the general fund and the special revenue fund. Another classification is by state category: instruction, administration, attendance and health, pupil transportation, operations and maintenance, food services, debt service, facilities, and technology. Another classification of expenditures is by object: salaries, benefits, purchased services, other charges, materials and supplies, and capital outlay.

Encumbrances

MCPS uses encumbrance accounting to reserve funding for outstanding expenditure commitments (purchase orders, contracts, etc.). At fiscal year-end, encumbrances represent the estimated amount of obligations made in the current year that will be paid for in the next year when deliveries are received and services are rendered.

Budget Transfers

The budget is a spending plan based on a series of assumptions and estimates. Typically, during the course of the year, adjustments are made between various budget accounts to cover higher than expected costs or provide for unanticipated expenses. Transfers from one line item to another within a given major classification or category of the budget shall be made only with the approval of the superintendent.

Fund Balance

Fund balance measures the net financial resources available to finance expenditures of future periods. The Governmental Accounting Standards Board (GASB) divides fund balance into five components for governmental funds. The inventory value of fund balance is categorized as nonspendable. The outstanding encumbrances or contractual agreements portion of fund balance is categorized as committed. Fund balance that is intended for a specific purpose is categorized as restricted. Fund balance is categorized as assigned when surplus funds are not considered local funds and are to be used within their fund. Unassigned fund balance, such as the school operating fund balance, belongs to the Montgomery County government. The unassigned school operating fund balance should not be used to support recurring operating expenditures outside of the current budget year and can only be appropriated into the future budget period by resolution of the county Board of Supervisors.

Legal Authority

The Montgomery County School Board is charged by the Commonwealth of Virginia and regulated by the Virginia Board of Education to provide and operate the public schools of Montgomery County. The Montgomery County School Board establishes general school policies, guidelines, and rules that will ensure proper administration of the school division within the regulations of the Virginia Board of Education.

The Montgomery County School Board does not have taxing authority. Approximately 42.5 percent of FY 2019 operating revenue was derived from local tax dollars transferred by the county general fund. Remaining revenues are received from state, federal and other local sources.

Adjusting the Approved Budget

Per Virginia state code §22.1-91, no school board shall expend or contract to expend any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body appropriating funds to the school board. Often, modifications are needed to the approved budget for circumstances such as contracting a service that cannot be gained through payroll. In this example, a budget transfer by line item is completed to move budget funds from payroll accounts to contracted services. This type of budget transfer requires the approval of the superintendent. Further, modifications may be needed to the fund total such as when student enrollment is greater than planned resulting in additional state funds to expend. Increasing the total fund amount requires approval from the county Board of Supervisors. Adjustments to fund totals are also completed by budget transfers.

OTHER SUSTAINING LOCAL REVENUE SOURCES

The following is a summary of the other sustaining local revenue sources. Additional information on Local Revenue may be found in the financial section on page 81.

E-rate – E-rate program funding provides rebates to school divisions based on line and long distance telecommunications expenses. The rebates are used to assist schools in obtaining affordable telecommunications and internet services.

Recovered costs – Local funds are received from the energy management program through our local power company, Appalachian Power.

Rent – Rental revenue is the rental income for the use of building space by various community groups.

BUDGET ADMINISTRATION AND MANGEMENT PROCESS

The budget serves as a planning tool for managing the financial resources of the School System. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Revenues are monitored to identify any fluctuations in budget to actual amounts. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes.

Revenue Monitoring

The School System receives funding for the General Fund Budget from the federal government, State government, county government, and other revenue sources. The assistant superintendent of operations is responsible for monitoring budgeted to actual revenues during the year and advising the superintendent of changes in appropriations or fluctuations in enrollment that may reduce the actual revenue collections for the fiscal year. If significant changes to revenue projections are required, the superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

Expenditure and Encumbrance Controls

The School division budget is segregated into organizational codes. Each code is assigned to a department. The director of the department or principal of the school is responsible for managing the budget accounts within the organization code(s) to which he/she has been assigned to ensure the funds are properly spent or encumbered within the approved budget amount.

All appropriations are legally controlled at the category level. Overall increases in fund budgets are adopted by the School Board and then by the County Board of Supervisors. Budget transfers within a category are approved

by the Superintendent. Budget transfers between categories are approved by the School Board and the Board of Supervisors. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

The School division has assigned fund balance to liquidate outstanding encumbrances at year-end. As part of the annual budget appropriation, the School Board authorizes the assignment of yearend balance to outstanding encumbrances. The School Board has not authorized any officer to make assignments of fund balance.

Budget Transfers

Department directors are permitted to transfer budget funds within their organization codes. However, they are not permitted to expend or encumber funds exceeding the organization code appropriation without obtaining approval from the deputy superintendent or assistant superintendent for operations. Any transfer between categories or an increase in the Budget total is required to be appropriated by the School Board and subsequently by the Montgomery County Board of Supervisors.

BUDGET DEVELOPMENT PROCESS

Virginia school law requires that the budget fiscal year begin on July 1 and end on June 30. MCPS develops a School Operating Budget and School Nutrition Budget on an annual basis.

The budget process is comprised of planning, preparation, adoption, implementation and monitoring.

Budget planning is a year-round activity beginning with preparing, deliberating, and adopting then evolving to reporting, monitoring, and adjusting the financial plan. Virginia code requires the School Board to prepare and submit to the governing body, Montgomery County Board of Supervisors, an estimate of the amount of money needed during the ensuing fiscal year. By May 1st of each year, the governing body must prepare and approve a budget for informative and fiscal planning purposes.

Superintendent's Proposed Budget

The budget planning process begins in the fall of the preceding year with the development of the budget calendar. The calendar identifies all deadlines for the annual budget process. The calendar includes important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and at least one public hearing for comment on the budget. The public hearing time and location is published at least ten days in advance, in a newspaper having general circulation with the school division.

The superintendent, with assistance from staff, prepares a preliminary budget. Many factors influence the proposed budget and include, but are not limited to: economic conditions, enrollment growth, staffing needs based on program enrollment, instructional and operational goals outlined in the Division Comprehensive Plan, technology and school bus replacement schedules, public input, and other initiatives that support MCPS' mission and goals. The Superintendent's Proposed Budget is presented to the School Board in January. It is supported by state revenue estimates as proposed by the Governor of Virginia and by the continuation of prior year funding levels as provided by the Montgomery County Board of Supervisors. All other sources of revenue (federal and other) are based on historical trends and current available information. The expenditure component of the Superintendent's Proposed Budget includes division-wide staffing, contracted services, materials, supplies, replacement equipment, utilities, vehicle fuel, and other operational expenses. Staffing costs are based on current staff actual salaries and benefits.

School Board's Funding Request

The School Board hears from employee groups through presentations at school board work sessions in January. Based on these work sessions, the School Board determines if modifications are needed to the Superintendent's

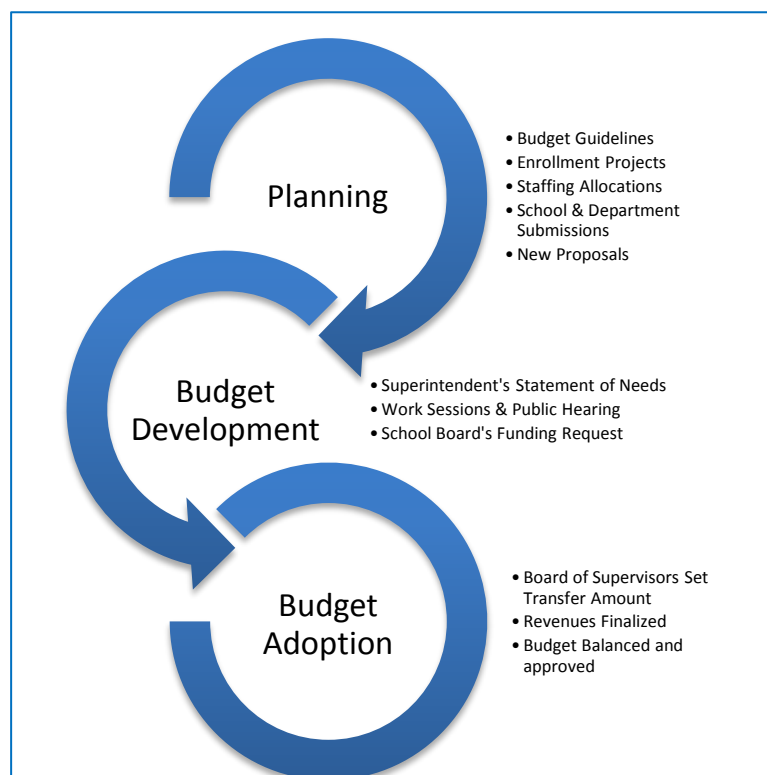
Proposed Budget. The School Board’s funding request is forwarded to the Montgomery County Board of Supervisors in February.

Approved Budget

Per the Code of Virginia §15.2-2503, school boards shall prepare and submit to the governing body on or before April 1 an estimate of the amount of money needed during the ensuing fiscal year for the school division. Per the Code of Virginia §22.1-93, the governing body of a county shall prepare and approve an annual budget for educational purposes by May 1. The governing body may approve money by fund total or by state determined categories (instructional, administration, attendance and health, pupil transportation, operations and maintenance, etc.). Montgomery County approves the schools’ budget by category totals. As county funding levels are learned, the School Board, superintendent, and staff adjust the proposed budget and move forward with the School Board approved budget.

Budget Implementation

Once the budget is adopted by the School Board and the Montgomery County Board of Supervisors, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any category requires approval of a resolution from the Montgomery County Board of Supervisors. Budget adjustments within category totals do not require a resolution.



BUDGET CALENDAR

2020-21 Budget Calendar

December '19						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March '20						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January '20						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

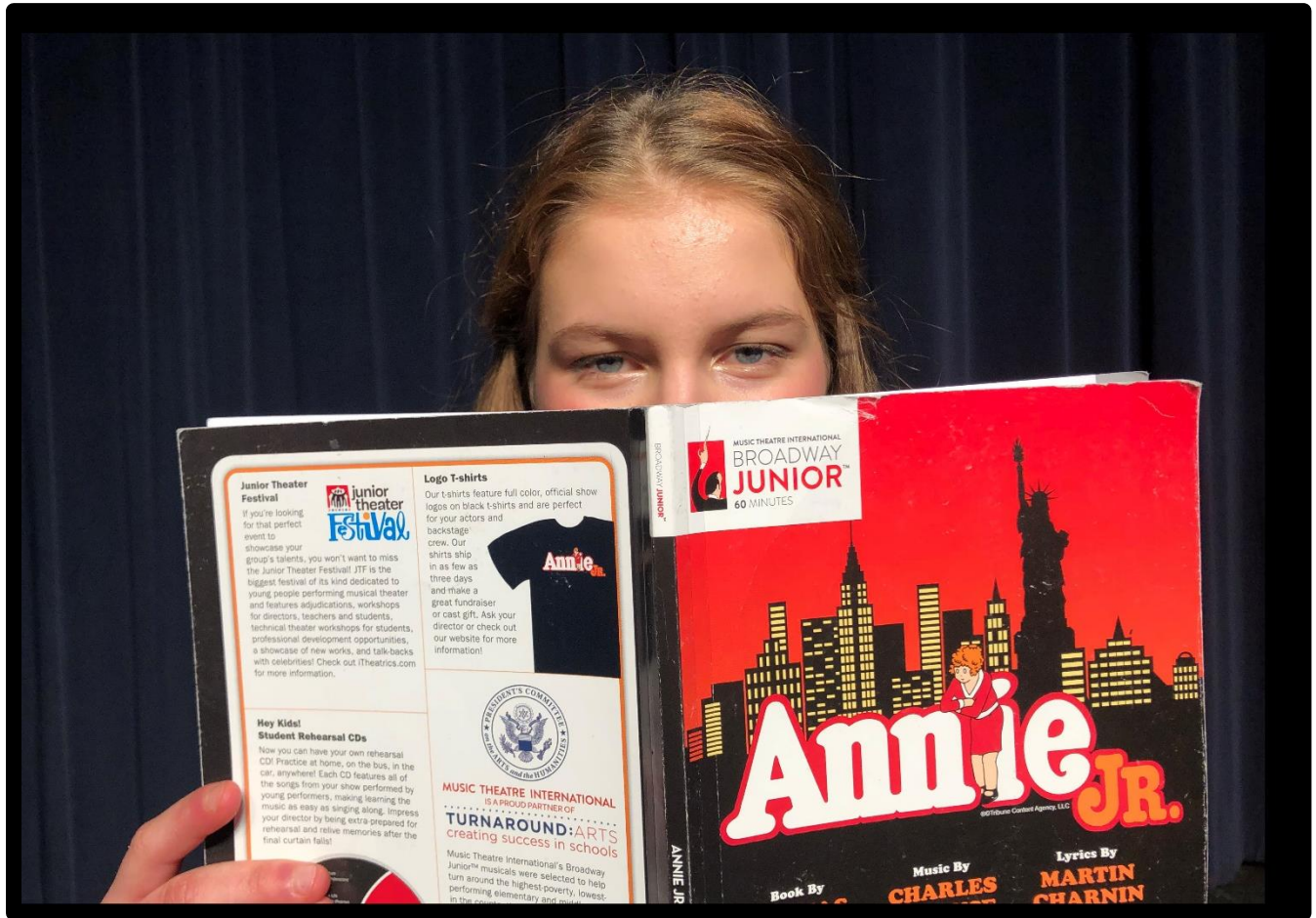
April '20						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

February '20						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

May '20						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Calendar Key: School Board Meeting Other Important Dates

Dec 17	Governor's Budget Announced
Jan 21	Superintendent Presents Recommended FY 2021 Budget to School Board
Feb 4	Employee Presentation/Community Meeting
Feb 11	Tentative School Board Budget Workshop
Feb 18	School Board Approves FY 2021 Funding Request to Board of Supervisors
Feb 24	School Board Presents FY 2021 Funding Request at a Joint Meeting with the Board of Supervisors
Mar 2	County Administrator Presents FY 2021 Budget to Board of Supervisors
Apr 2	Board of Supervisors Approves FY 2021 Budget
May 5	School Board Approves Final FY 2021 Budget



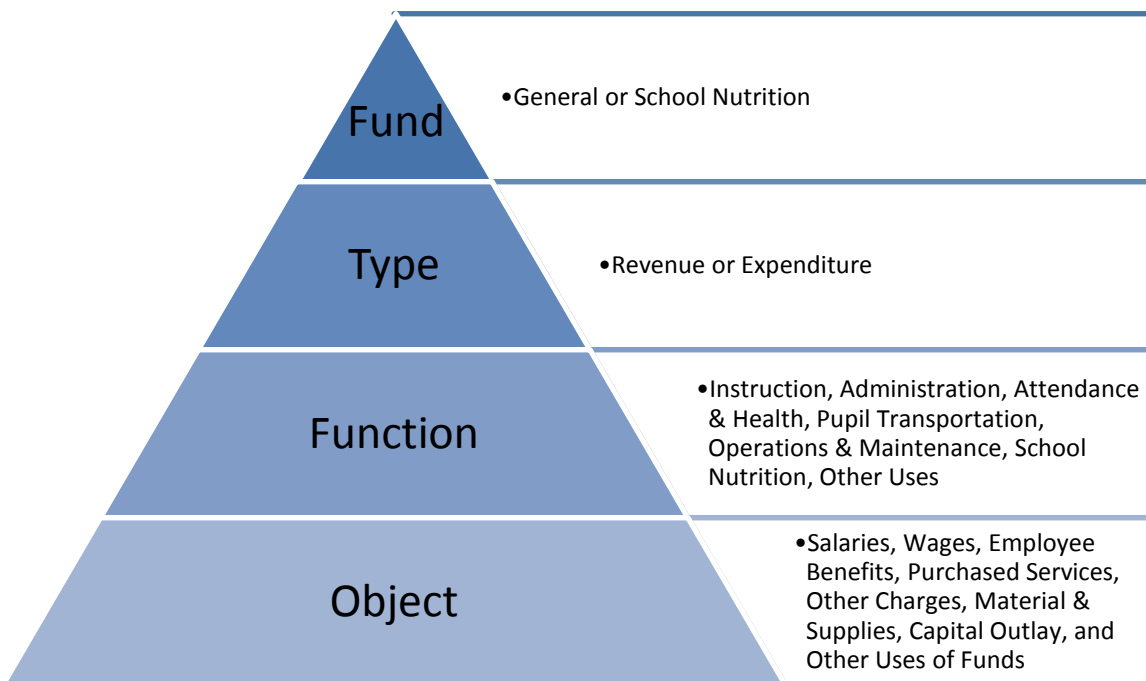
FINANCIAL SECTION



DESCRIPTION OF FINANCIAL STRUCTURE

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level for the classification structures. Type is either revenue or expenditure. Function represents categories of expenditures such as instruction, administration, attendance and health, pupil transportation, operations and maintenance, or food service. The function element represents Virginia Board of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenues and expenditures. This classification structure is shaped like a pyramid with the fund being the highest level of detail and object being the lowest level of detail. This pyramid approach is reflected in all financial summaries that follow.

The Financial Reporting Pyramid



Fund Types

Government funds are those through which most functions of the school division are financed. The acquisition, use and balances of the school division expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of governmental fund types is based upon determination of changes in financial position, rather than upon net income determination. The following governmental fund types are included in the school division's budget:

School Operating Fund

This governmental, general fund provides for the day to day operations of Montgomery County Public Schools. It includes funding for all of the schools and the departments that support the schools. The fund is funded by state, county, federal, and other funds.

School Nutrition Program Fund

This governmental, special revenue fund provides for all school nutrition services operating and administrative costs. The fund is supported primarily by food sales and federal and state subsidies for the school lunch and breakfast programs. This fund is self-supporting.

Other Post-Employment Benefits (OPEB)

In addition to salary, many employees earn benefits over their years of service that will not be received until they retire. The cost of these postemployment benefits are part of the compensation employees earn each year, rather than costs of future years when the benefits are paid and should be recognized during their years of service.

An actuarial valuation was performed as of July 1, 2019. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

Plan Description and Benefits Provided

The School Board provides postemployment medical and dental benefits to its retirees and their eligible dependents who elect to stay in the plans. At retirement, retirees may stay in one of three health plans with an additional choice of staying in one of two dental plans and can continue coverage under all the benefits until becoming eligible for Medicare or death, whichever comes first, under a single-employer plan. The retiree pays the premium for these benefits. The School Board may change, add, or delete benefits (including contributions required of retired employees) as deemed appropriate.

Participants are eligible for the plan at age 50 if they have completed ten years of service, or at age 55 if they have completed five years of service. Retiring employees must have been permanent active employees and have coverage in effect when they retire.

Retirees who participate in the Retiree Incentive Health Insurance Plan receive a subsidy from the Schools equal to 100% of the retiree-only premium cost for the HMO medical plan offering. If the retiree elects another medical plan offering (or tier of coverage), they are responsible for 100% of their premium cost in excess of the Schools-provided subsidy. Plan benefits are provided for 4 years or until the retiree attains age 65, whichever occurs first.

Plan participants are required to fulfill 25 days of work before June 1 in each year they participate. Retirees who do not participate in the Retiree Incentive Health Insurance Plan are responsible for 100% of their premium cost.

Employees Covered by Benefit Terms

As of the July 1, 2017 actuarial valuation, the following employees were covered by the benefit terms of the plan:

	<u>Number</u>
Inactive Employees or Beneficiaries:	
Currently Receiving Benefits	39
Total Inactive Employees	<u>39</u>
Active Plan Members	<u>1,328</u>
	<u><u>1,367</u></u>

Total OPEB Liability

The School Board's total OPEB liability of \$6,912,768 was measured as of June 30, 2019 and was determined based on an actuarial valuation performed as of June 30, 2017.

Actuarial Assumptions and other inputs

The total OPEB liability was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases, including inflation	3.5% - 5.35%
Healthcare cost trend rates	4.3% - 6.4%
Retirees' share of benefit-related costs	0% - 100%
Mortality rates:	.016% - 11.9%

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016.

There were no changes in benefit terms in the current year.

Changes in assumptions and other inputs since the July 1, 2015 valuation include:

- The age-related claims costs used to estimate the true underlying cost of coverage for pre-65 retirees was updated to reflect medical changes since the prior valuation.
- The pre-Medicare healthcare trend assumption was changed from 5.10% for fiscal 2016, 6.20% for fiscal 2017, 6.80% for fiscal 2018, then grading to an ultimate rate of 4.40% for fiscal 2097 to 6.00% for fiscal 2018, 5.80% for fiscal 2019, 6.40% for fiscal 2020, then grading to an ultimate rate of 4.30% for fiscal 2075.
- The withdrawal, retirement, mortality, and disability assumptions were changed to be consistent with the assumptions used in the June 30, 2017 valuation of the Virginia Retirement System.
- As required by GASB 75, the actuarial cost method was changed from projected unit credit to entry age normal (level percentage of pay).

Changes in the Total OPEB Liability

Balance at June 30, 2018	<u>\$ 6,470,534</u>
Changes for the Year:	
Service Cost	\$ 277,465
Interest	255,600
Assumptions or other input changes	198,610
Benefit payments	<u>(289,441)</u>
Net Changes	<u>\$ 442,234</u>
Balance at June 30, 2019	<u><u>\$ 6,912,768</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the School Board, as well as what the School Board's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.50%) or one percentage point higher (4.50%) than the current discount rate:

	1.00% Decrease 2.50%	Current Discount Rate 3.50%	1.00% Increase 4.50%
Total OPEB Liability	\$ 7,478,908	\$ 6,912,768	\$ 6,389,517

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the School Board, as well as what the School Board's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower, or one percentage point higher than the current healthcare cost trend rates:

	1.00% Decrease	Current Healthcare Cost Trend Rate	1.00% Increase
Total OPEB Liability	\$ 6,049,851	\$ 6,912,768	\$ 7,936,771

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the School Board recognized OPEB expense of \$538,626. At June 30, 2019, the political subdivision reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Assumptions	\$ 162,499	\$ 137,474
Total	\$ 162,499	\$ 137,474

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Increase (Reduction) to OPEB Expense
2019	\$ 5,561
2020	5,561
2021	5,561
2022	5,561
2023	2,781
Thereafter	-

Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) instituted a new standard, GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, effective for fiscal years beginning after June 15, 2010.

Fund balance is defined as the excess of assets of fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the general fund. Therefore, the school division does not maintain a fund balance. All funds not encumbered or spent by the end of the fiscal year (June 30th) are returned to the County Board of Supervisors. These funds, upon approval by the School Board and consent of the Board of Supervisors, are re-appropriated to the School Division for non-recurring expenditures. Fund balance of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable Fund Balance – This category cannot be spent because it is either not in spendable form or it is legally or contractually required to be maintained intact. The School Division has inventory balances at year-end that are nonspendable.
- Restricted Fund Balance – This classification is subject to externally imposed regulations on the spending for specific purpose including grant balances restricted by the grant agencies for specified purposes.
- Committed Fund Balance – This amount can only be used for specific purposes as imposed or rescinded by formal appropriation by the highest level of decision making authority.
- Assigned Fund Balance – The amount is constrained by the government’s intent to be used for specific purposes but is neither restricted nor committed. The School Division has assigned fund balance to liquidate outstanding encumbrances at year-end. In addition to the annual budget appropriation, the County Board of Supervisors authorizes the assignment of year-end balance to outstanding encumbrances.
- Unassigned Fund Balance – This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.

SCHOOL BOARD FUNDS OVERVIEW

The accounts of Montgomery County Public Schools are organized in two funds under the control of the School Board. Fund is the highest level of the financial classification structures. School division resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:

Governmental Funds

- General Fund
 - School Operating Fund
- Special Revenue Fund
 - School Nutrition Program Fund

FY 2020-21 Approved Budget by Fund Total	
School Operating Fund	\$ 121,079,413
School Nutrition Program Fund	5,228,004
Total All Funds	\$ 126,307,417

ALL FUNDS – PROPOSED BUDGET REVENUE SUMMARY

Montgomery County Public Schools receives funds from state, federal, county, and local sources. Estimates for revenues are made in the fall for the next fiscal year based upon the latest available information and are adjusted in the spring based on General Assembly actions and county appropriation levels.

Total revenues in all funds for FY 2020-21 are projected to be \$126,307,417 for MCPS. Total revenues represent an increase of \$5,270,038 or 4.35% percent compared to the FY 2019-20 approved budget of \$121,037,379.

State Revenues

The total state revenue estimate is \$62,060,890, which comprises about 49% of the total revenue for all funds. This is an increase of \$2,716,144 or 4.58% compared to the FY 2019-20 approved budget. General fund state revenue, which is based on the estimated ADM of 9,855 and the Governor's introduced 2020-2022 biennium budget is projected to increase by \$2,660,149 in fiscal year 2020-2021 and is attributable primarily to rebenchmarking and standards of quality. School Nutrition fund state revenue is estimated to increase by \$55,995 in fiscal year 2020-2021.

Federal Revenue

The total federal revenue estimate is \$7,551,770, which comprises about 6% of the total revenue for all funds. This amount is an increase of \$875,558 when compared to the FY 2019-20 approved budget. General fund federal revenue consists primarily of grant reimbursement, including Title grants, which fall under the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act for instructional programs, Medicaid, Carl Perkins career and technical funding, and the Healthy, Hunger-Free act of 2010 for the school nutrition program. Federal grants are approved at the federal level after the start of the school division's fiscal year; therefore, the projections are based on the approved grant amounts for the previous federal fiscal year. Federal funds account for about 4% of revenue in the general fund and about 46% of the school nutrition program fund.

County Allocation

Montgomery County provides support for Montgomery County Public Schools funding approximately 43% of the school division's total budget. County revenue is derived from real estate and personal property taxes assessed by the County for all services provided to the citizens of Montgomery County. For FY 2020-21, the county Board of Supervisor's appropriated \$53,627,273 to the school operating budget. This is an increase of 3.0% or \$1,550,000 from the prior fiscal year.

Other Revenue

Other revenue has remained fairly constant at around 2% of the total budget and includes rental of school property, rebates and refunds, Universal Services Discount (E-Rate), and lunch and breakfast sales to students. The School Nutrition Program funds other revenue is estimated to increase slightly by \$128,336. Other revenue helps finance the School Operating Fund and the School Nutrition Program Fund.

Summary of All Funds Revenue by Source							
Description	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)	% Chg
All Funds							
State Revenue	\$ 52,893,033	\$ 56,188,040	\$ 57,473,599	\$ 59,344,746	\$ 62,060,890	\$ 2,716,144	4.58%
Federal Revenue	7,748,395	6,627,047	6,876,747	6,676,212	7,551,770	875,558	13.11%
County Revenue - Operations	46,538,072	47,349,785	48,916,075	52,077,273	53,627,273	1,550,000	2.98%
Other Revenue - Local	2,916,095	2,950,804	3,357,973	2,939,148	3,067,484	128,336	4.37%
Total Funds Available - All Funds	\$ 110,095,595	\$ 113,115,676	\$ 116,624,394	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038	4.64%

ALL FUNDS – EXPENDITURES BY STATE CATEGORIES

The General Fund is presented in two ways for budget management purposes and for state reporting purposes. The budget by department reflects the areas of budget oversight and the budget by function reflects the state approved categories for annual reporting purposes. State law requires that the school division report expenditures by categories (function) determined by the Virginia Board of Education. These categories allow the state a common basis for comparisons of expenditures among all school divisions within Virginia. The current nine expenditure state categories are as follows:

Instruction (61000) – Instruction includes the activities that deal directly with the interaction between teachers, aides, or classroom assistants and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as internet or television.

Administration, Attendance and Health (62000) – Activities concerned with establishing and administering policy for operating the local education agency and activities whose primary purpose is the promotion and improvement of children’s attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

Pupil Transportation (63000) – Activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

Operation and Maintenance (64000) – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

School Food Service and Other Non-Instructional Programs (65000) – Activities concerned with providing non-instructional services to students, staff, or the community. Activities concerned with providing nutritious meals to students and staff in a school or LEA. Including preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Facilities (66000) – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment and improving sites.

Debt Service and Fund Transfer (67000) – A number of outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

Technology (68000) – This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes. For fiscal year 2019-2020, the County Board of Supervisors did not allocate funds to this category. The BOS appropriation for technology is allocated to Instruction and Operations and Maintenance.

Contingency Reserves (69000) – All contingency reserve expenditures should be reported under this function and categorized by the functions defined above.

State law permits the county's appropriating body, the Montgomery County Board of Supervisors, to approve the school division's budget either by state category or in lump-sum total. For FY 2019-20, the Board of Supervisors approved the school division's budget by state category.

FY 2020-21 School Board's Approved Budget by State Category

Instruction	\$ 93,155,968
Admin, Attend, & Health	5,484,275
Transportation	5,325,646
Operations & Maintenance	16,384,830
Food Service and Other Non-Instructional Funds	5,548,038
Debt Service	408,660
Total of All State Categories	\$ 126,307,417

The following financial table combines general operating (the School Operating Fund) and special revenue funds (the School Nutrition Fund). This table reports revenues by source and expenditures by state categories (function).

Summary of General Operating and Special Revenue Funds by Revenue Source and Expenditures by Function									
Description	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase / (Decrease)	FY 2021-22	FY 2022-23	FY 2023-24
	Actuals	Actuals	Actuals	Approved Budget	Approved Budget		Forecast*	Forecast*	Forecast*
Revenue									
State Revenue	\$ 52,893,033	\$ 56,188,040	\$ 57,473,599	\$ 59,344,746	\$ 62,060,890	\$ 2,716,144	\$ 60,539,692	\$ 61,145,636	\$ 61,757,649
Federal Revenue	7,748,395	6,627,047	6,876,747	6,676,212	7,551,770	875,558	6,745,428	6,768,758	6,792,328
County Revenue - Operations	46,538,072	47,349,785	48,916,075	52,077,273	53,627,273	1,550,000	53,124,026	53,655,266	54,191,819
Other Revenue - Local	2,916,095	2,950,804	3,357,973	2,939,148	3,067,484	128,336	3,074,216	3,121,052	3,168,824
Total Revenue	\$ 110,095,595	\$ 113,115,676	\$ 116,624,394	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Expenditures									
Instruction	\$ 80,781,057	\$ 82,421,823	\$ 84,724,744	\$ 89,646,921	\$ 93,155,968	\$ 3,509,047	\$ 91,377,052	\$ 92,255,123	\$ 93,141,979
Admin, Attend, & Health	4,229,433	4,452,885	4,476,401	5,226,364	5,484,275	257,911	5,326,772	5,377,731	5,429,200
Transportation	5,107,431	5,238,038	4,833,020	5,150,323	5,325,646	175,323	5,249,271	5,299,488	5,350,208
Operations & Maintenance	16,405,529	14,927,015	16,087,480	15,700,371	16,384,830	684,459	16,002,004	16,155,088	16,309,703
School Nutrition & Other Non-Instructional	4,489,731	4,454,031	4,588,140	4,904,740	5,548,038	643,298	5,119,603	5,194,622	5,270,870
Other Uses of Funds	408,660	858,660	408,660	408,660	408,660	-	408,660	408,660	408,660
Total Expenditures	\$ 111,421,841	\$ 112,352,452	\$ 115,118,445	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Excess (deficiency) of Revenues over (under) Expenditures	\$ (1,326,246)	\$ 763,224	\$ 1,505,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	4,929,504	3,603,258	4,366,482	-	-	-	-	-	-
Ending Fund Balance	\$ 3,603,258	\$ 4,366,482	\$ 5,872,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALL FUNDS – EXPENDITURES BY OBJECT

Expenditures are classified by fund, cost center, sub-function, level, and object or another way to report expenditures is by object (i.e., employee salaries, benefits, purchased services, other charges, materials and supplies, transfers, debt, and capital outlay). Objects are the lowest level of budgetary detail and are summarized into the following areas:

Personnel Services (1000) – Personnel services includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full- and part-time work, including overtime and similar compensation.

Employee Benefits (2000) – Employee benefits includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, and insurance (life, health, & disability).

Purchased Services (3000) – Purchased services includes payments for services acquired from outside sources (e.g., training and lease/rentals, etc.) on a fee basis or fixed-time contract basis.

Internal Services (4000) – Internal services includes charges from an internal service fund to other activities/elements of the local government.

Other Charges (5000) – Other charges includes expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).

Materials and Supplies (6000) – Materials and supplies includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.

Payment to Joint Operations (7000) – Payment to joint operations includes tuition payments to fiscal agent for operations that are jointly operated by two or more local governments.

Capital Outlay (8000) – Capital outlay includes expenditures for outlays that result in the acquisition of or addition to fixed assets in excess of a unit cost of \$5,000. Capital outlay includes the purchase of fixed assets, both new and replacements.

Other Uses of Funds (9000) – Other uses of funds is used to classify transactions that are not properly recorded as expenditures to the school division but require budgetary or accounting control (e.g., redemption of principal and interest on long-term debt, and fund transfers).

The following financial table combines general operating (the School Operating Fund) and special revenue funds (the School Nutrition Fund). This table reports expenditures by object.

Summary of All Funds - Expenditures by Object						
Description	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
All Funds						
Personnel Services						
All salaries and wages	\$ 67,101,156	\$ 68,200,765	\$ 69,605,784	\$ 74,285,678	\$ 78,311,427	\$ 4,025,749
Employee Benefits						
FICA	4,957,008	5,000,159	5,093,223	5,788,128	5,781,039	(7,089)
VRS	8,638,063	9,514,067	9,409,164	11,630,176	12,326,538	696,362
Insurance	10,241,358	10,264,200	10,729,389	11,744,558	11,717,558	(27,000)
Other Benefits	1,242,850	1,385,868	1,250,102	2,419,202	2,419,202	-
Total Personnel & Benefits	\$ 92,180,435	\$ 94,365,059	\$ 96,087,662	\$ 105,867,742	\$ 110,555,764	\$ 4,688,022
Operating						
Utilities	\$ 2,686,023	\$ 2,764,995	\$ 2,779,137	\$ 3,037,418	\$ 3,037,418	\$ -
Postal Services	46,266	41,780	37,581	55,000	55,000	-
Telecommunications	618,049	667,579	712,693	640,748	640,748	-
Insurance	284,593	302,723	309,419	317,308	317,308	-
Vehicle Fuels	500,680	584,600	627,216	826,208	826,208	-
Textbooks	547,351	845,793	795,809	712,827	712,827	-
Instructional Supplies	1,119,208	1,157,288	1,051,596	1,122,250	1,122,250	-
Equipment	501,397	560,333	801,873	505,115	505,115	-
Purchased Services	1,365,980	1,367,586	1,887,111	1,410,634	4,168,947	2,758,313
Maintenance Contracts	1,314,667	1,162,630	1,281,144	587,004	587,004	-
Tuition	82,613	10,663	74,683	76,194	76,194	-
Travel	265,045	236,795	267,200	191,841	191,841	-
Miscellaneous	176,419	84,781	183,250	138,196	98,196	(40,000)
Custodial Supplies	172,187	171,192	183,933	140,857	140,857	-
Office and Other Supplies	524,351	509,121	518,982	380,405	270,681	(109,724)
Building Maintenance Supplies	507,590	435,609	529,000	394,646	394,646	-
Vehicle Maintenance Supplies	349,499	248,047	265,099	182,057	182,057	-
Furniture Replacement	148,698	104,552	186,588	17,469	17,469	-
Technology Software	128,008	52,931	308,251	290,986	290,986	-
Technology Equipment	2,420,192	1,603,403	1,588,101	1,706,241	1,706,241	-
Vehicle Replacement	213,029	52,117	323,781	-	-	-
Food & Food Supplies	1,523,173	1,375,747	1,534,612	1,823,173	1,000	(1,822,173)
Total Operating	\$ 15,495,018	\$ 14,340,265	\$ 16,247,059	\$ 14,556,577	\$ 15,342,993	\$ 786,416
Capital						
Technology Equipment	\$ 553,474	\$ 746,258	\$ 658,058	\$ -	\$ -	\$ -
School Bus Replacement	915,135	1,024,415	397,207	-	-	-
Capital Repairs and Replacements	1,869,119	1,017,795	1,319,799	204,400	-	(204,400)
Total Capital	\$ 3,337,728	\$ 2,788,468	\$ 2,375,064	\$ 204,400	\$ -	\$ (204,400)
Other Uses of Funds						
Principal & Interest Payments	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Transfer Out	-	450,000	-	-	-	-
Total Other Uses of Funds	\$ 408,660	\$ 858,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Grand Total	\$ 111,421,841	\$ 112,352,452	\$ 115,118,445	\$ 121,037,379	\$ 126,307,417	\$ 5,270,038

FINANCIAL FORECAST – GENERAL OPERATING & SPECIAL REVENUE FUNDS

Projections for FY 2021-22 through FY 2023-24 for general operating and special revenue funds follow. The projections are based on projected costs of instructional plans, operational needs, and sustainment of programs and services. State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without approval by the local governing body. The debt service amount below does not reflected an increase for any possible future capital projects, as these debt amounts would be incurred by the local governing body, the Montgomery County Board of Supervisors. The following forecasted statement combines the School Operating, and School Nutrition Program funds. Specific information on the assumptions used to build the forecast can be found under the specific fund.

General Operating and Special Revenue Fund Financial Forecast					
Description	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	FY 2021-22 Forecast*	FY 2022-23 Forecast*	FY 2022-23 Forecast*
All Funds					
Revenue					
State Revenue	\$ 59,344,746	\$ 59,993,674	\$ 60,539,692	\$ 61,145,636	\$ 61,757,649
Federal Revenue	6,676,212	7,134,539	6,745,428	6,768,758	6,792,328
County Revenue - Operations	52,077,273	52,598,046	53,124,026	53,655,266	54,191,819
Other Revenue - Local	732,438	732,511	732,438	732,438	732,438
Breakfast & Lunch Receipts	2,206,710	2,335,046	2,341,778	2,388,614	2,436,386
Total Funds Available	\$ 121,037,379	\$ 122,793,816	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Expenditures					
Instruction	\$ 89,646,921	\$ 90,507,737	\$ 91,377,052	\$ 92,255,123	\$ 93,141,979
Admin, Attend, & Health	5,226,364	5,276,321	5,326,772	5,377,731	5,429,200
Transportation	5,150,323	5,199,554	5,249,271	5,299,488	5,350,208
Operations & Maintenance	15,700,371	15,850,447	16,002,004	16,155,088	16,309,703
Non-Instructional	320,034	323,093	326,182	329,302	332,454
Food Services	4,584,706	5,228,004	4,793,421	4,865,320	4,938,416
Debt Service	408,660	408,660	408,660	408,660	408,660
Total Expenditures	\$ 121,037,379	\$ 122,793,816	\$ 123,483,362	\$ 124,690,712	\$ 125,910,620
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL OPERATING FUND (GENERAL OPERATING FUND)

The School Operating Fund is utilized by the school division to account for revenues and expenditures necessary for the day-to-day operations of the school division. Revenues are received from state, federal, local, and county sources. Expenditures are tracked by state category, program, and object code.

The fund statement for the School Operating Fund details the funding sources, expenditures, and balances for prior years 2017, 2018, and 2019. The FY 2019-20 and FY 2020-21 approved budget amounts are shown since the school division budgets from approved budget year to the next.

School Operating Fund - Financial Statement						
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase /
Description	Actuals	Actuals	Actuals	Approved Budget	Approved Budget	(Decrease)
Operating Fund						
Revenue						
State Revenue	\$ 52,773,753	\$ 56,123,527	\$ 57,413,175	\$ 59,293,268	\$ 61,953,417	\$ 2,660,149
Federal Revenue	5,721,148	4,574,553	4,758,247	4,349,694	4,766,285	416,591
County Revenue - Operations	46,538,072	47,349,785	48,916,075	52,077,273	53,627,273	1,550,000
Other Revenue - Local	1,170,580	1,237,400	1,582,038	732,438	732,438	-
Sub-Total	\$ 106,203,553	\$ 109,285,265	\$ 112,669,535	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740
Expenditures						
Instruction	\$ 80,781,057	\$ 82,421,823	\$ 84,724,744	\$ 89,646,921	\$ 93,155,968	\$ 3,509,047
Admin, Attend, & Health	4,229,433	4,452,885	4,476,401	5,226,364	5,484,275	257,911
Transportation	5,107,431	5,238,038	4,833,020	5,150,323	5,325,646	175,323
Operations & Maintenance	16,405,529	14,927,015	16,087,480	15,700,371	16,384,830	684,459
Non-Instructional	341,369	395,647	428,595	320,034	320,034	-
Other Uses of Funds	408,660	858,660	408,660	408,660	408,660	-
Sub-Total	\$ 107,273,479	\$ 108,294,068	\$ 110,958,900	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740
Excess (deficiency) of Revenues over (under) Expenditures	\$ (1,069,926)	\$ 991,197	\$ 1,710,635	\$ -	\$ -	
Beginning Fund Balance	4,118,564	3,048,638	4,039,835	-	-	
Ending Fund Balance	\$ 3,048,638	\$ 4,039,835	\$ 5,750,470	\$ -	\$ -	

SCHOOL OPERATING FUND REVENUES

Montgomery County Public Schools receives funds from state, federal, county, and local sources. In FY 2020-21, all sources of the School Operating Fund revenue are expected to increase by \$4,626,740 or 3.97% compared to the FY 2019-20 approved budget.

State revenue (including sales tax) estimates total \$61,953,417, an increase of \$2,660,149 or 4.49%. The increase is primarily due to re-benchmarking. State revenue accounts for 50.9 percent of total operating fund revenues. State revenue is based on the Governor's Introduced 2020-2022 biennium budget released on December 17, 2019. The budget is typically updated for amendments to the budget by both the Governor and the Virginia General Assembly. However, this year, with the uncertainties of the global pandemic, due to COVID-19, these amounts were not updated. So, to ensure the financial viability of the school district going forward,

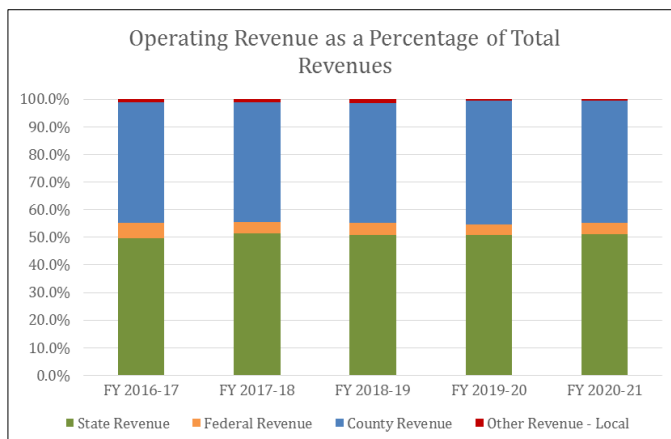
\$5,375,600 of projected state funding was deferred, for an anticipated, but uncertain, loss in sales tax, lottery funds, and ADM. Due to the timing and uncertainty associated with the State financial outlook, this amount is not reflected in the revenue detail. The finance department is closely following the legislation related to the state budget and monitoring actual revenue received from all sources.

Federal revenue estimates for FY 2020-21 total \$4,766,285, an increase of \$416,591 or 9.6 percent when compared to the FY 2019-20 approved budget. This increase is primarily from Elementary & Secondary Education Act grants and Individuals with Disabilities Education Act. Federal revenues account for 3.7% of total operating fund revenues.

Local revenue estimates total \$732,438 and is a constant when compared to the FY 2019-20 approved budget. Local revenue, includes rental of school property, rebates and refunds, Universal Services Discount (E-Rate), accounts for 0.6% of total School Operating Fund revenues.

The FY 2020-21 County General Fund transfer appropriation for operating fund is an increase of \$1,550,000 or 3.0% compared to the FY 2019-20 approved budget. The county transfer amount is 44.3% of total School Operating Fund revenues. After the Board of Supervisors approved the additional revenue of \$1,550,000 they asked the schools to defer this amount, due to the global pandemic, COVID-19. The deferred amount is not separated in the detail of County revenue.

School Operating Fund - Revenue by Source							
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		
Description	Actuals	Actuals	Actuals	Approved Budget	Approved Budget	Increase (Decrease)	% Chg
Operating Fund Revenue							
State Revenue	\$ 52,773,753	\$ 56,123,527	\$ 57,413,175	\$ 59,293,268	\$ 61,953,417	\$ 2,660,149	4.49%
Federal Revenue	5,721,148	4,574,553	4,758,247	4,349,694	4,766,285	416,591	9.58%
County Revenue - Operations	46,538,072	47,349,785	48,916,075	52,077,273	53,627,273	1,550,000	2.98%
Other Revenue - Local	1,170,580	1,237,400	1,582,038	732,438	732,438	-	0.00%
Total Revenue	\$ 106,203,553	\$ 109,285,265	\$ 112,669,535	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740	3.97%



School Operating Fund - Trends as Percent of Revenue Sources					
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Description	Actual	Actual	Actual	Approved Budget	Approved Budget
State Revenue	49.7%	51.4%	51.0%	50.9%	51.2%
Federal Revenue	5.4%	4.2%	4.2%	3.7%	3.9%
County Revenue	43.8%	43.3%	43.4%	44.7%	44.3%
Other Revenue - Local	1.1%	1.1%	1.4%	0.6%	0.6%

SCHOOL OPERATING FUND – STATE REVENUE

School Operating Fund - State Revenues						
Description	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase / (Decrease)
	Actual	Actual	Actual	Approved Budget	Approved Budget	
Standards of Quality						
Sales Tax Receipts	\$ 11,205,366	\$ 11,593,804	\$ 11,967,922	\$ 12,177,097	\$ 12,809,786	\$ 632,689
Basic Aid	26,176,677	26,547,482	27,329,155	27,421,653	29,612,287	2,190,634
Remedial Summer School	-	-	-	24,017	16,990	(7,027)
Vocational Education	684,653	695,456	737,398	737,200	779,866	42,666
Gifted Education	280,883	285,315	289,060	288,982	307,220	18,238
Special Education	3,353,045	3,405,953	3,421,528	3,420,608	3,485,763	65,155
Prevention, Intervention, and Remediation	770,344	777,528	730,047	707,712	762,141	54,429
Teacher Retirement Instructional	3,370,600	3,810,149	3,716,488	3,744,976	4,165,191	420,215
Textbooks (SOQ)	642,404	652,540	593,989	593,829	634,941	41,112
Social Security Instructional	1,632,634	1,658,396	1,681,268	1,698,509	1,790,146	91,637
Group Life Insurance Instructional	111,183	112,937	112,085	117,952	124,070	6,118
ESL	-	164,111	226,198	273,237	374,265	101,028
Standard of Quality Sub-Total	\$ 48,227,789	\$ 49,703,671	\$ 50,805,138	\$ 51,205,772	\$ 54,862,666	\$ 3,656,894
Incentive Based Funds						
Compensation Supplement	\$ -	\$ 269,232	\$ -	\$ 1,817,111	\$ -	\$ (1,817,111)
At-Risk	-	292,565	-	186,618	726,129	539,511
Virginia Preschool Initiative	-	-	-	-	709,226	709,226
VPSA Technology Grants	701,030	570,000	570,000	570,000	570,000	-
eBackpack	-	293,626	-	-	-	-
Games of Skill	-	-	-	-	422,125	422,125
Early Childhood ED4	-	-	-	-	30,000	30,000
Incentive Based Funds Sub-Total	\$ 701,030	\$ 1,425,423	\$ 570,000	\$ 2,573,729	\$ 2,457,480	\$ (116,249)
Categorical Funds						
State Operated Programs - Detention Home	\$ 384,808	\$ 434,369	\$ 479,130	\$ 527,719	\$ 563,518	\$ 35,799
Special Education - Homebound	43,401	66,343	50,460	50,713	42,396	(8,317)
Categorical Funds Subtotal	\$ 428,209	\$ 500,712	\$ 529,590	\$ 578,432	\$ 605,914	\$ 27,482
Lottery Funds						
GED Prep Program - ISAEF	\$ 16,835	\$ 16,587	\$ 16,710	\$ 15,717	\$ 16,772	\$ 1,055
Regular & Special Education Foster Care	69,268	88,215	122,377	101,477	97,673	(3,804)
Early Reading Intervention	207,439	205,425	197,133	197,133	232,303	35,170
Career and Technical Education						
Equipment & Occupational Prep Programs	40,184	119,325	179,910	85,754	123,393	37,639
At-Risk	508,239	225,349	543,147	430,703	286,857	(143,846)
Alternative Education	296,206	306,120	304,529	163,893	159,632	(4,261)
K-3 Primary Class Size	809,382	827,222	887,232	892,558	963,742	71,184
Virginia Preschool Initiative	748,024	748,024	765,370	761,549	-	(761,549)
Mentor Teacher Program	6,740	7,032	5,984	5,984	6,530	546
English as a Second Language	155,168	-	-	-	-	-
Special Education - Regional Tuition	-	-	-	-	164,325	164,325
Project Graduation/Senior Year	23,691	11,120	11,249	13,171	9,956	(3,215)
Supplemental Lottery Per Pupil Allocation	307,567	1,630,875	2,148,189	2,176,732	1,862,938	(313,794)
SOL Algebra Readiness	91,130	89,507	90,664	90,664	103,236	12,572
National Board Certified Bonus	70,000	57,500	45,000	-	-	-
Other State Funds	66,852	161,420	190,953	-	-	-
Lottery Funds Subtotal	\$ 3,416,725	\$ 4,493,721	\$ 5,508,447	\$ 4,935,335	\$ 4,027,357	\$ (907,978)
TOTAL STATE REVENUE	\$ 52,773,753	\$ 56,123,527	\$ 57,413,175	\$ 59,293,268	\$ 61,953,417	\$ 2,660,149

SCHOOL OPERATING FUND – STATE REVENUE NARRATIVES

State aid is estimated to increase by \$2,660,149. This is a 4.49 percent increase in state aid funding compared to FY 2020 due to re-benchmarking and an increase in basic aid and estimated sales tax. State aid is categorized by five types: SOQ, Incentive, Categorical, Lottery Funded, and other state programs.

STANDARDS OF QUALITY PROGRAMS FUNDING

The Standards of Quality (SOQ) are explained in Section 2 of the Code of Virginia. This section placed responsibility for the establishment of minimum standards to maintain a quality education program with the Board of Education. The standards are subject to revision by the General Assembly. As provided for in the Virginia Constitution, the General Assembly has the responsibility in determining how state funds are distributed to school divisions to support the cost of maintaining an education program that meets the SOQ.

The General Assembly apportions the cost of funding the SOQ between the state and local governments on a per-pupil cost. The Local Composite Index (LCI) is a formula used to equalize the financial support between the state and local governments. The LCI mathematically combines three separate measures (true values of real estate and public service corporations, adjusted gross income, and taxable retail sales) of local fiscal capacity into an index to measure a locality's ability to pay for education. These three measures are then divided by the average daily membership of the school division and the locality's population. This index weighs a locality's ability to pay relative to other localities in the state. The LCI is recalculated every two years for the state's biennium budget. For FY 2021, the LCI for Montgomery County Public Schools is 0.3979. The LCI is adjusted each biennium, and FY 2021 is the first year of the 2020-2022 state biennial budget. The state will fund 60.21 percent, while Montgomery County is required to support 39.79 percent of the cost of the minimum educational program set by the SOQ.

State aid for SOQ accounts equals \$54,862,666 or 88.55 percent of the \$61,953,417 state aid funding budget for Montgomery County Public Schools' operating fund.

Basic Aid – State basic aid payments to local school divisions are intended to fund a basic educational program. It is distributed on the basis of each locality's ability to provide the minimum required educational program based on the local composite index (LCI) and average daily membership (ADM). Basic Aid includes funding for the basic instructional positions derived from minimum student to teacher ratios required by the Standards of Quality (SOQ) [see §22.1-253.13:2, Code of Virginia] for each school division with a minimum ratio of 51 instructional personnel for each 1,000 pupils; plus all other personal and non-personal support costs funded through the SOQ. MCPS' basic aid estimate for FY 2021 is \$29,612,287. The funded Basic Aid per pupil amount (PPA) for FY 2021 is \$6,312. The composite index listed in the chart to the right is prior to the General Assembly approving the change. Since, the approved budget was based on this LCI, it is used here to show the calculation of basic aid.

Basic Aid Calculation	
1. Adjusted ADM	9,855
2. SOQ Required Per Pupil Cost	x \$ 6,312
3. Total Required Expenditure	\$ 62,204,760
4. Less Sales Tax	- \$ 12,809,786
5. Balance for Local and State	\$ 49,394,974
6. Composite Index	x 0.4005
7. Required Local Expenditure	\$ 19,782,687
8. State SOQ Share (Line 5 - Line 7)	\$ 29,612,287

Sales Tax – Of the total Virginia sales tax revenue received, one and one-eighth percent is dedicated and sent to Virginia school districts to assist with funding SOQ for K-12 education. The amount of sales tax revenue sent to

school districts is equalized by a formula that takes the school division's school age population (based on estimates provided by the Weldon Cooper Center for Public Service at the University of Virginia) divided by the total state school age population multiplied by total state sales tax estimate. The Department of Taxation's latest statewide estimate for Virginia of the one and one-eighth percent sales tax is \$1.54 billion. The revenue estimate for Montgomery County Public Schools for FY 2021 is \$12,809,786.

Fringe Benefits – The Standards of Quality (SOQ) costs for instructional and professional support positions for retirement (VRS), Social Security, and group life insurance are allocated to school divisions based on a per pupil amount and enrollment and is then distributed in accordance with the locality's composite index. The revenue estimated for Montgomery County Public Schools is \$6,079,407 for FY 2021.

Special Education – The state established SOQ to ensure the quality of special education classroom programs. The special education SOQ per pupil amount is \$590. Funding for special education provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding. The revenue estimate for FY 2021 for MCPS is \$3,485,763.

Career and Technical Education – SOQ career and technical education state funds are based on a \$132 per pupil amount. Career and technical education programs serve students in grades six through twelve. The funding supports the salary costs of instructional positions based on the class size maximums established by the Board of Education. The revenue estimate for MCPS for FY 2021 is \$779,866.

Remedial Education – SOQ remediation funding provides remedial services to children who need additional instruction. Funding is disbursed to local school divisions to support the state share of additional professional instructional positions to assist those academically at risk. Funding is disbursed to local school divisions to support the state share of additional professional instructional positions ranging from a pupil teacher ratio of 10:1 to 18:1 based on the division-level failure rate on the SOL English and math tests for all students at risk of educational failure (the three-year average free lunch eligibility data is used as a proxy for at-risk students). The SOQ per pupil amount is \$129, and the state share to MCPS is \$77.34 per pupil. The revenue estimate for MCPS for FY 2021 is \$762,141.

Gifted Education – SOQ gifted education funding provides for one instructional position per 1,000 students. Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM. The gifted education per pupil amount is \$52.00, and the state share to MCPS is \$31.17 per pupil. The FY 2021 estimated revenue for MCPS is \$307,220.

English as a Second Language (ESL) – SOQ ESL education funding provides necessary educational services to children not having English as their primary language. The funding supports the salary and benefits costs of instructional positions at a standard of 20 positions per 1,000 ESL students. The FY 2021 revenue estimate for MCPS is \$374,265.

Remedial Summer School – Remedial summer school programs provide additional education opportunities for academically at-risk students. These funds are available for the operation of programs designed to remediate students who are required to attend such programs during a summer school session. The remedial summer school per pupil amount is \$545.00, and the state share to MCPS is \$326.73 per pupil. The FY 2021 estimated revenue for MCPS is \$16,990.

Textbook Funds –State law requires that students attending public schools receive free textbooks. These funds are provided on a per pupil basis based on the funded per pupil amount for textbooks. The textbook per pupil amount is \$107.47, and the state share to MCPS is \$79.13. The FY 2021 estimated revenue for MCPS is \$634,941.

INCENTIVE PROGRAMS FUNDING

Incentive-based payments from the state are intended to target resources for specific students or for school division needs. Each school division must certify that it meets the requirements to receive this type of funding from the state. In order to receive applicable funds, each division must agree to provide a local match based on the Local Composite Index (LCI). State aid for incentive programs for MCPS is estimated to be \$2,457,480 for FY 2021.

At-Risk (Split Funded in Lottery) –State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at risk. Funding is provided as a percentage add-on to Basic Aid to support the additional costs of educating at-risk students. Funding for school divisions is equalized and requires a local share based on the local composite index. For FY 2021, state estimated revenue for MCPS is \$726,129.

Virginia Preschool Initiative – The Virginia Preschool Initiative provides funding for programs for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day and, at least, school-year services. The FY 2021 allocation to MCPS is \$709,226.

Educational Technology – The Virginia Public School Authority (VPSA) technology program provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Schools reporting September 30 membership are eligible for \$26,000 per school site plus \$50,000 per school division in technology funding. For FY 2021, MCPS' estimated revenue is \$570,000.

Games of Skill – The Governor's introduced budget provides state funding of \$50.0 million in fiscal year 2021, or the state share of \$71.29 per pupil, and \$75.0 million in fiscal year 2022, or the state share of \$106.55 per pupil for the Games of Skill Per Pupil Amount. School divisions are permitted to spend these funds on both recurring and non-recurring expenditures. These funds do not require a local match. For FY 2021, MCPS' estimated revenue is \$422,125.

Early Childhood ED4 – Early Childhood ED4 program includes: Mixed-Delivery Add-on Grant; Increase Staffing Ratios and Class Sizes; Reallocate Slots-Eliminate Wait List; VPI Pilot for At Risk 3 Year Olds; Expand mixed delivery to include At Risk 3 Year Olds. The FY 2021 estimated revenue for MCPS is \$30,000.

CATEGORICAL PROGRAMS FUNDING

Categorical programs focus on particular needs of special student populations or fulfill particular state obligations. State or federal law or regulation typically requires these programs. For FY 2021, MCPS is projected to receive \$605,914 from the state for categorical programs.

Special Education – State Operated Programs – Education services are continued for students placed in state operated facilities. State statute requires the state to provide appropriate education to all children in state hospitals, clinics, and detention homes. Education services are provided through contracted services with local school divisions. Funded positions are based on caseloads. A funding amount per position (to cover both

personal and non-personal costs) is applied to each position to determine the total amount of funding for each state operated program. Funding is available to reimburse school divisions for the cost of servicing the program. For FY 2021, MCPS' estimated revenue is \$563,518.

Special Education – Homebound – Homebound funding provides for the continuation of educational services for students who are temporarily confined to their homes for medical reasons. State funds reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to eligible children. For FY 2021 MCPS' estimated revenue is \$42,396.

LOTTERY-FUNDED PROGRAMS

Lottery-funded programs are incentive-based and categorical programs intended to target resources for specific students or school division needs. In recent years, the state's Lottery Proceeds Fund provides resources for programs that were once paid from the state general fund and categorized under incentive, categorical, and SOQ program funds for school divisions. Prior to this change, lottery funds were used to assist with debt service. Statewide, \$616.2 million in lottery proceeds go to education. For FY 2021 MCPS is projected to receive approximately \$4,027,357 for lottery-funded programs.

K-3 Primary Class Size Reduction – State funding is disbursed to school divisions as an incentive payment for reducing class sizes in kindergarten through third grade below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the lower class sizes based on the lower of either the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools eligible for funding are those with a three-year average free lunch eligibility percentages of 30 percent and greater. The required ratios range from 19:1 and may go as low as 14:1 based on the free lunch eligibility rate of the qualifying school. Eligible school list and funding based on Fall Membership enrollment. MCPS qualifies for \$963,742 in funding for FY 2021 for its primary school and six elementary schools.

Early Reading Intervention – The Early Reading Intervention program is designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for special reading teachers, trained aides, full-time early literacy tutors; volunteer tutors under the supervision of a certified teacher, computer-based reading tutorial programs, aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance, or extended instructional time in the school day or year for these students. Funding is based on a ratio of one teacher per five students in kindergarten through third grade at 100% of the eligible student population for kindergarten and grades 1, 2, and 3. For FY 2021 state estimated revenue for MCPS is \$232,303.

Foster Care – Foster care funding provides reimbursement to localities for educating students in foster care who are not residents of their school district. State funds are provided for prior year local operations costs for each pupil not a resident of the school division providing his education if the student has been placed in foster care or other custodial care within the geographical boundaries of such school division by a Virginia agency, whether state or local, which is authorized under the laws of the Commonwealth to place children. Funds are also provided to support handicapped children attending public school who have been placed in foster care or other such custodial care across jurisdictional lines. For FY 2021 state estimated revenue for MCPS is \$97,673.

SOL Algebra Readiness – Funding is based on the estimated number of seventh and eighth grade students who are at risk of failing the Algebra I end-of-course test. This number is approximated based on the free lunch eligibility percentage for the school division. Funding for school divisions is equalized and requires a local share based on the local composite index. For FY 2021 state estimated revenue for MCPS is \$103,236.

Mentor Teacher Program – State funds are allocated to provide grants to school divisions providing mentors for new teachers with zero years of teaching experience. Funding is provided as a per teacher amount, based on the proportional share of new teacher requests submitted by each school division to the total state funding. For FY 2021 estimated revenue for MCPS is \$6,530.

Alternative Education – State funds for Alternative Education programs are provided for the purpose of educating certain expelled students and, as appropriate, students who received long-term suspensions from public schools. The revenue estimate for MCPS for FY 2021 is \$159,632.

ISAEP – An Individual Student Alternative Education Plan (ISAEP) may be developed when a student demonstrates substantial need for an alternative program, meets enrollment criteria, and demonstrates an ability to benefit from the program. The need is determined by a student’s risk of dropping out of school. Programs must comply with the provisions of Code of Virginia §22.1-254D. Funding is based on submitted reimbursement requests, up to the approved allocation for the year. MCPS’ estimated revenue for FY 2021 is \$16,772.

Career and Technical Education – Career and technical –equipment lottery funds include allocations for equipment used in the following areas: agricultural education; business and information technology; career connections; family and consumer sciences; health and medical science education; marketing; technology education; and trade and industrial education. Career and technical – occupation prep funds a portion of the cost of extended contracts for vocational teachers. For FY 2021 MCPS’ estimated revenue is \$123,393.

Supplemental Lottery Per Pupil Allocation – Supplemental lottery funds are permitted to be spend on both recurring and nonrecurring expenses in a manner that best supports the needs of the school division. There is no required local match. The available funds are distributed based on the state share of the per pupil amount using the division’s ADM and composite index. The FY 2021 allocation is \$1,862,938.

Project Graduation – The purpose of project graduation is to provide funding for school divisions to assist eleventh and twelfth grade students to pass end-of-course Standards of Learning (SOL) assessments in English/reading, English/writing, algebra I, in order to complete their diploma requirements. The FY 2021 allocation to MCPS is \$9,956.

At-Risk (Split Funded in Incentive) – State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at-risk. Funding is provided as a percentage add-on to Basic Aid to support the additional costs of educating at-risk students. For FY 2020, state estimated revenue for lottery-funded At Risk for MCPS is \$286,857.

SCHOOL OPERATING FUND – FEDERAL REVENUE

School Operating Fund - Federal Revenues						
Description	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase / (Decrease)
	Actual	Actual	Actual	Approved Budget	Approved Budget	
Elementary & Secondary Education Act (ESEA)						
Title I, Part A - Improving Basic Programs	\$ 1,900,939	\$ 1,816,850	\$ 1,581,663	\$ 1,700,724	\$ 1,805,325	\$ 104,601
Title I, Part D - Neglected and Delinquent Children	1,592	2,226	1,204	-	-	-
Title II, Part A - Improving Teacher Quality	336,176	265,654	317,850	252,279	299,804	47,525
Title III, Part A - Language Acquisitions	11,769	28,907	29,328	23,243	41,931	18,688
Title IV, Part A - Student Support and Academic Enrichment	-	-	38,189	-	111,974	111,974
ESEA Sub-Total	\$ 2,250,476	\$ 2,113,637	\$ 1,968,234	\$ 1,976,246	\$ 2,259,034	\$ 282,788
Individuals with Disabilities Education Act (IDEA)						
IDEA, Title VI-B - Special Education Grant	\$ 2,361,123	\$ 1,528,726	\$ 1,707,711	\$ 1,967,508	\$ 2,076,833	\$ 109,325
IDEA, Title VI-B, 619 - Preschool Grants	60,517	47,149	59,169	51,416	53,967	2,551
IDEA, Special Education Sub-Total	\$ 2,421,640	\$ 1,575,875	\$ 1,766,880	\$ 2,018,924	\$ 2,130,800	\$ 111,876
Other Federal Funds						
Federal Land Use	\$ 2,773	\$ 24,500	\$ 22,293	\$ 2,500	\$ 2,500	\$ -
Vocational Education Basic Grants to States (Carl D. Perkins - Title I)	297,579	99,424	127,289	148,024	169,951	21,927
Medicaid Reimbursement	579,903	504,688	447,187	160,000	160,000	-
Homeless Grant	46,783	33,945	48,813	44,000	44,000	-
Project AWARE and YMHA	120,071	219,997	375,551	-	-	-
CARES Act Funding	-	-	-	-	-	-
Other Federal Funds	1,923	2,487	2,000	-	-	-
Other Federal Funds Sub-Total	\$ 1,049,032	\$ 885,041	\$ 1,023,133	\$ 354,524	\$ 376,451	\$ 21,927
TOTAL FEDERAL REVENUE	\$ 5,721,148	\$ 4,574,553	\$ 4,758,247	\$ 4,349,694	\$ 4,766,285	\$ 416,591

SCHOOL OPERATING FUND – FEDERAL REVENUE NARRATIVES

Federal aid for the School Operating Fund is projected to be \$4,776,285 for MCPS in FY 2021. This is an increase of \$416,591 or 9.58% budgeted for federal aid in FY 2020. MCPS receives federal aid for requirements as identified in the Every Student Succeeds Act (ESSA), special education school programs under the Individuals with Disabilities Education Act (IDEA), and other federal programs.

EVERY STUDENT SUCCEEDS ACT (ESSA) FUNDING

Federal aid is received for special programs identified under the Every Student Succeeds Act (ESSA). These titled grants include funding for basic programs, remedial reading and math services for identified students, educational technology resources, and retaining highly-qualified teachers. Federal funding under ESSA is estimated to be \$2,259,034.

Title I, Part A – Improving Basic Programs – The purpose of this federal grant program is to ensure that all children have a fair, equal, and significant opportunity to obtain a high quality education and reach proficiency on challenging state academic achievement standards and assessments. Funds are used to provide intervention and remedial services to educationally disadvantaged children in selected elementary grades. Services are provided at schools with high concentrations of children from low-income families as determined by free and/or reduced price lunch populations. Reimbursement requests are submitted on a monthly basis. The revenue estimate for MCPS in FY 2021 is \$1,805,325.

Title II, Part A – Improving Teacher Quality – This grant provides funds to increase student academic achievement through strategies that improve teacher quality and to increase the number of highly qualified teachers. Funds are used for continuous teacher training and licensing. For FY 2021 the revenue estimate for MCPS is \$299,804.

Title III, Part A – Language Instruction for English Learners and Immigrant Students – These federal funds are to assist identified children attain English proficiency, develop high levels of academic achievement in English, and meet the same challenging state student academic achievement standards that English proficient students are expected to meet. The revenue estimate for MCPS in FY 2021 is \$41,931.

Title IV, Part A – Student Support and Academic Enrichment – program provides funds for programs and activities to improve students' academic achievement by increasing the capacity of local school divisions to: Provide all students with a well-rounded education; Improve school conditions for learning; and Improve the use of technology in order to improve the academic achievement and digital literacy of all students. The revenue estimate for MCPS in FY 2021 is \$111,974.

INDIVIDUALS WITH DISABILITIES EDUCATION (IDEA) ACT FUNDING

The Individuals with Disabilities Education Act provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. IDEA funding is typically the largest grant amount of federal funds received by MCPS. Federal funds are used only for the excess cost of educating students with disabilities. No locality may spend less on a student with disability's education than it does for a regular education student. Funding is also included for preschool-aged children with disabilities under part 619 of the Act. IDEA funding for the Title VI-B is projected to be \$2,076,833. IDEA funding for part 619 (preschool) is projected to be \$53,967 for MCPS in FY 2021.

OTHER FEDERAL REVENUES

Other federal grants are received for specific purposes including innovative education programs, Carl D. Perkins Career and Technical Education Act, Medicaid, Homeless, and schools and roads grants. For FY 2021, these revenue estimates total \$376,451.

Carl D. Perkins Career and Technical Education Act – Federal entitlement funds are provided for local projects to extend and improve academic and occupational skills and competencies required to work in a technologically advanced society. The FY 2021 revenue estimate for MCPS is \$169,951.

Medicaid – Medicaid reimbursement for eligible special education students receiving services. Funds are received from the Department of Medical Assistance Services (DMAS). The FY 2021 revenue estimate for MCPS is \$160,000.

Other Federal Support Programs – Federal funds are received for specific initiatives including innovative schools, schools and roads, and other grants that may be available one time. For FY 2021, revenue estimates for other federally-supported programs total \$46,500.

SCHOOL OPERATING FUND – COUNTY REVENUE

School Operating Fund - County Revenues						
Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
County General Fund Transfer	\$ 46,282,664	\$ 47,022,664	\$ 48,624,764	\$ 51,827,273	\$ 53,377,273	\$ 1,550,000
Recordation Tax	255,408	327,121	291,311	250,000	250,000	-
Outstanding Encumbrances	2,133,141	2,067,061	2,695,550	-	-	-
Beginning Balance	1,985,423	981,577	1,344,285	-	-	-
TOTAL COUNTY REVENUE	\$ 50,656,636	\$ 50,398,423	\$ 52,955,910	\$ 52,077,273	\$ 53,627,273	\$ 1,550,000

SCHOOL OPERATING FUND – COUNTY REVENUE NARRATIVE

The primary revenue sources for Montgomery County, Virginia, are real property, personal property, and local sales tax dollars. The Montgomery County Board of Supervisors appropriates a transfer of revenues to Montgomery County Public Schools (MCPS) to finance the School Operating Fund.

COUNTY TRANSFER

The School Board's funding request from the county general fund for the MCPS operating fund was an increase of \$1,754,400 compared to the FY 2020 approved budget. For FY 2021 the Board of Supervisors approved an appropriation from the county general fund in the amount of \$53,377,273, which is an increase of 3.0 percent or \$1,550,000 compared to the FY 2020 budget. Revenues from the county transfer account for 44.1 percent of all revenues received to finance the School Operating Fund. In addition, the county transfers the amount collected for recordation tax to the School Operating Fund. This amount for FY 2021 is \$250,000.

Beginning Balance and Outstanding Encumbrances

Undesignated and/or unrestricted surplus funds available at the end of the previous year are subject to Montgomery County Board of Supervisors approval to be carried forward to the next fiscal year. Beginning balance funds in fiscal years 2017, 2018, and 2019 are funds for unspent appropriation allocation remaining at the end of the prior fiscal year.

SCHOOL OPERATING FUND – LOCAL REVENUE

School Operating Fund - Local Revenues						
Description	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase / (Decrease)
	Actual	Actual	Actual	Approved Budget	Approved Budget	
Rents	\$ 69,551	\$ 115,301	\$ 115,163	\$ 50,000	\$ 50,000	\$ -
Tuition Private Sources	650	150	-	-	-	-
Special Fees	50	-	37,600	-	-	-
Transportation of Students	16,669	26,808	26,476	25,000	25,000	-
Reimbursement - After School Program	253,819	373,156	420,462	300,000	300,000	-
Other Rebates and Refunds	22,408	94,717	106,930	50,000	50,000	-
Donations and Special Grants	2,060	18,785	11,305	-	-	-
Sale of Supplies	16,693	8,593	8,526	5,000	5,000	-
Sale of School Buses	19,588	17,105	9,768	5,000	5,000	-
Sale of Other Equipment	2,201	56	-	-	-	-
Insurance Adjustments	117,270	596	281,926	-	-	-
Other funds	1,012	663	875	-	-	-
Miscellaneous	-	-	-	3,500	3,500	-
E-Rate (Universal Service Fund)	384,854	435,763	411,664	158,938	158,938	-
Recovered Costs	25,558	55,155	66,495	55,000	55,000	-
Restitution	4,023	2,382	2,824	-	-	-
Reimbursement - Human Resources	14,689	8,386	10,182	5,000	5,000	-
Reimbursement - Payroll	211,194	74,874	66,006	75,000	75,000	-
Reimbursement - Other	1,091	810	1,036	-	-	-
Benefits Other State Agencies	7,200	4,100	4,800	-	-	-
TOTAL OTHER FUNDS, LOCAL	\$ 1,170,580	\$ 1,237,400	\$ 1,582,038	\$ 732,438	\$ 732,438	\$ -

SCHOOL OPERATING FUND – LOCAL REVENUE NARRATIVE

Local revenue estimates for FY 2021 for the school division are \$732,438, there is no increase budgeted when compared to the FY 2020 approved budget. Local revenues account for 0.60 percent of School Operating Fund revenues.

Rents – Rental revenue is the rental revenue for the use of building space by various community groups. Rental revenue is estimated to be \$50,000 in FY 2021.

E-rate – E-rate program funding of \$158,938 provides rebates to school divisions based on line and long distance telecommunications expenses. The rebates are used to assist schools in obtaining affordable telecommunications and internet access.

Reimbursement – After School Programs – Four elementary schools operate a before and after school enrichment program for their students. The schools reimburse the division the payroll costs associated with the program. The revenue estimate for FY 2021 is \$300,000.

Sale of Supplies and School Buses – Periodically the division has surplus property, surplus property is deemed to have no additional value to the school division, which is sold to the general public. These sales account for an estimated \$10,000 in FY 2021.

Other Local Funds – All other miscellaneous local funds are estimated to be \$213,500 and include revenue from insurance proceeds, sales, of supplies & equipment, and rebates and refunds through the usage of purchasing cards for business transactions.

SCHOOL OPERATING FUND EXPENDITURES

The FY 2021 Approved expenditure budget for the School Operating Fund totals \$121,079,413 – an increase of \$4,626,740 or 3.97 percent over the approved FY 2020 budget. The School Operating Fund provides for the daily operations of the school division and supports 1,598.07 full-time equivalent (FTE) positions.

School Operating Fund Expenditures and Positions by Function											
Description	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		% of Budget
	Actual	FTE	Actual	FTE	Actual	FTE	Budget	FTE	Budget	FTE	
	\$		\$		\$		\$		\$		
Instructional											
Classroom	\$ 61,564,133	1,006.80	\$ 63,102,819	1,008.80	\$ 65,708,074	1,013.97	\$ 70,266,909	1,048.47	\$ 73,692,766	1,057.47	60.9%
Guidance	2,830,985	39.00	2,867,655	39.00	2,729,426	39.00	3,180,810	41.50	3,190,687	41.50	2.6%
Social Work	188,760	3.00	197,488	3.00	183,734	3.00	207,569	3.00	37,405	3.00	0.0%
Homebound	86,972	-	68,459	-	54,375	-	76,801	-	71,891	-	0.1%
Improvement of Instruction	4,849,719	30.00	4,758,820	30.00	4,015,664	30.00	4,272,648	30.00	4,480,321	30.00	3.7%
Media Services - Library	1,514,822	19.00	1,534,299	19.00	1,595,662	19.00	1,746,369	19.00	1,738,959	19.00	1.4%
Office of the Principal	5,869,337	74.00	6,284,964	75.00	6,667,036	78.60	7,209,280	79.60	7,374,635	80.60	6.1%
Technology - Instructional Support	3,872,780	11.00	3,604,684	11.00	3,770,773	11.00	2,680,551	11.00	2,569,304	11.00	2.1%
Other Instructional	3,549	-	2,635	-	-	-	5,984	-	-	-	0.0%
Instruction Sub-Total	\$ 80,781,057	1,182.80	\$ 82,421,823	1,185.80	\$ 84,724,744	1,194.57	\$ 89,646,921	1,232.57	\$ 93,155,968	1,242.57	76.9%
Administration											
Board Services	\$ 389,395	9.00	\$ 335,282	9.00	\$ 385,035	9.00	\$ 355,898	9.00	\$ 369,780	9.00	0.3%
Executive Administration	313,304	1.00	330,093	1.00	287,595	1.00	306,738	1.00	313,391	1.00	0.3%
Human Resources	881,969	11.50	921,893	11.50	955,083	11.50	912,893	8.00	929,136	8.00	0.8%
Planning Services	23,343	-	16,510	-	31,674	-	72,562	-	72,562	-	0.1%
Fiscal Services	470,314	5.00	580,680	5.00	602,232	5.00	951,914	9.50	1,028,060	9.50	0.8%
Purchasing Services	173,709	2.00	184,803	2.00	184,843	2.00	202,413	2.00	199,040	2.00	0.2%
Administration Sub-Total	\$ 2,252,034	28.50	\$ 2,369,261	28.50	\$ 2,446,462	28.50	\$ 2,802,418	29.50	\$ 2,911,969	29.50	2.4%
Attendance and Health Services											
Attendance Services	\$ 75,025	1.00	\$ 77,585	1.00	\$ 78,759	1.00	\$ 93,719	1.00	\$ 25,564	1.00	0.0%
Health Services	968,020	20.00	1,025,038	20.00	1,089,746	20.00	1,369,392	20.00	1,249,264	20.00	1.0%
Psychological Services	314,343	4.00	335,607	4.00	327,955	4.00	379,200	4.00	426,704	4.00	0.4%
Speech/Audiological Services	620,011	8.50	645,394	8.50	533,479	8.50	581,635	8.50	870,774	8.50	0.7%
Attendance and Health Services Sub-Total	\$ 1,977,399	33.50	\$ 2,083,624	33.50	\$ 2,029,939	33.50	\$ 2,423,946	33.50	\$ 2,572,306	33.50	2.1%
Pupil Transportation											
Management and Direction	\$ 433,617	5.00	\$ 452,410	5.00	\$ 450,591	5.00	\$ 460,339	5.00	\$ 537,455	5.00	0.4%
Vehicle Operation	2,646,450	97.00	2,802,505	97.00	2,827,034	97.00	3,753,271	97.00	3,768,527	97.00	3.1%
Monitoring Service	262,977	16.00	273,304	16.00	306,463	16.00	330,689	16.00	376,224	16.00	0.3%
Vehicle Maintenance Services	849,252	6.00	685,404	6.00	851,725	6.00	606,024	6.00	643,440	6.00	0.5%
School Bus Purchase	915,135	-	1,024,415	-	397,207	-	-	-	-	-	0.0%
Pupil Transportation Sub-Total	\$ 5,107,431	124.00	\$ 5,238,038	124.00	\$ 4,833,020	124.00	\$ 5,150,323	124.00	\$ 5,325,646	124.00	4.4%
Operations and Maintenance											
Management and Direction	\$ 650,182	6.00	\$ 642,384	6.00	\$ 497,980	6.00	\$ 535,789	6.00	\$ 479,527	6.00	0.4%
Building Services	8,544,563	102.50	8,375,879	102.50	8,577,984	103.50	9,424,678	103.50	10,205,639	103.50	8.4%
Grounds Services	253,975	7.00	239,478	7.00	305,531	7.00	247,707	7.00	297,399	7.00	0.2%
Equipment Services	1,273,383	25.00	1,294,290	25.00	1,539,984	25.00	1,280,799	25.00	1,355,124	25.00	1.1%
Vehicle Services	374,101	2.00	254,133	2.00	482,666	2.00	320,036	2.00	351,420	2.00	0.3%
Warehouse	328,531	5.00	341,452	5.00	321,978	5.00	350,617	5.00	374,245	5.00	0.3%
Technology - Operational Support	3,111,675	19.00	2,761,604	19.00	2,817,419	19.00	3,336,345	19.00	3,321,476	19.00	2.7%
Capital Outlay Replacement/Additions	1,869,119	-	1,017,795	-	1,543,938	-	204,400	-	-	-	0.0%
Operations and Maintenance Sub-Total	\$ 16,405,529	166.50	\$ 14,927,015	166.50	\$ 16,087,480	167.50	\$ 15,700,371	167.50	\$ 16,384,830	167.50	13.5%
Non-Instructional Operations											
Community Services	\$ 18,532	1.00	\$ 18,113	1.00	\$ 19,299	1.00	\$ 18,958	1.00	\$ 24,610	1.00	0.0%
Before and After School Program	322,837	-	377,534	-	409,296	-	301,076	-	295,424	-	0.2%
Non-Instructional Operations Sub-Total	\$ 341,369	1.00	\$ 395,647	1.00	\$ 428,595	1.00	\$ 320,034	1.00	\$ 320,034	1.00	0.3%
Other Uses of Funds											
Principal and Interest	\$ 408,660	n/a	\$ 408,660	n/a	\$ 408,660	n/a	\$ 408,660	n/a	\$ 408,660	n/a	0.3%
Transfer Out	-	n/a	450,000	n/a	-	n/a	-	n/a	-	n/a	0.0%
Other Uses of Funds Sub-Total	\$ 408,660		\$ 858,660		\$ 408,660		\$ 408,660		\$ 408,660		0.3%
TOTAL OPERATING EXPENDITURES	\$ 107,273,479	1,536.30	\$ 108,294,068	1,539.30	\$ 110,958,900	1,549.07	\$ 116,452,673	1,588.07	\$ 121,079,413	1,598.07	100.0%

OPERATING EXPENDITURES BY OBJECT

Another way of looking at all operating expenditures is to categorize expenditures by objects.

School Operating Fund - Expenditures by Object						
Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
Personnel Services						
All salaries and wages	\$ 65,422,215	\$ 66,429,855	\$ 67,856,658	\$ 72,389,282	\$ 75,643,681	\$ 3,254,399
Employee Benefits						
FICA	4,833,634	4,870,494	4,965,036	5,658,475	5,907,252	248,777
VRS	8,564,907	9,397,219	9,278,856	11,509,744	12,673,687	1,163,943
Insurance	9,909,796	9,971,415	10,441,792	11,433,582	11,521,181	87,599
Other Benefits	1,234,336	1,376,317	1,246,517	2,411,685	2,488,107	76,422
Total Personnel & Benefits	\$ 89,964,888	\$ 92,045,300	\$ 93,788,859	\$ 103,402,768	\$ 108,233,908	\$ 4,831,140
Operating						
Utilities	\$ 2,686,023	\$ 2,764,995	\$ 2,779,137	\$ 3,037,418	\$ 3,037,418	\$ -
Postal Services	46,266	41,780	37,581	55,000	55,000	-
Telecommunications	618,049	667,579	712,693	640,748	640,748	-
Insurance	284,593	302,723	309,419	317,308	317,308	-
Vehicle Fuels	500,680	584,600	627,216	826,208	826,208	-
Textbooks	547,351	845,793	795,809	712,827	712,827	-
Instructional Supplies	1,119,208	1,157,288	1,051,596	1,122,250	1,122,250	-
Equipment	501,397	555,320	798,029	504,222	504,222	-
Purchased Services	1,290,963	1,272,201	1,795,647	1,323,874	1,323,874	-
Maintenance Contracts	1,314,667	1,162,630	1,281,144	587,004	587,004	-
Tuition	82,613	10,663	74,683	76,194	76,194	-
Travel	265,045	230,166	263,822	187,659	187,659	-
Miscellaneous	130,427	77,622	174,413	93,196	93,196	-
Custodial Supplies	172,187	171,192	183,933	140,857	140,857	-
Office and Other Supplies	238,266	260,429	300,375	220,681	220,681	-
Building Maintenance Supplies	507,590	435,609	529,000	394,646	394,646	-
Vehicle Maintenance Supplies	349,499	248,047	265,099	182,057	182,057	-
Furniture Replacement	148,698	104,552	186,588	17,469	17,469	-
Technology Software	128,008	52,931	308,251	290,986	290,986	-
Technology Equipment	2,417,644	1,603,403	1,588,101	1,706,241	1,706,241	-
Vehicle Replacement	213,029	52,117	323,781	-	-	-
Total Operating	\$ 13,562,203	\$ 12,601,640	\$ 14,386,317	\$ 12,436,845	\$ 12,436,845	\$ -
Capital						
Technology Equipment	\$ 553,474	\$ 746,258	\$ 658,058	\$ -	\$ -	\$ -
School Bus Replacement	915,135	1,024,415	397,207	-	-	-
Capital Repairs and Replacements	1,869,119	1,017,795	1,319,799	204,400	-	(204,400)
Total Capital	\$ 3,337,728	\$ 2,788,468	\$ 2,375,064	\$ 204,400	\$ -	\$ (204,400)
Other Uses of Funds						
Principal & Interest Payments	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Total Other Uses of Funds	\$ 408,660	\$ 858,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ -
Grand Total	\$ 107,273,479	\$ 108,294,068	\$ 110,958,900	\$ 116,452,673	\$ 121,079,413	\$ 4,626,740

SCHOOL OPERATING FUND FINANCIAL FORECAST

Taking into consideration the current economic situation and the continued uncertainty of the global pandemic, the following assumptions were used for calculating the projections for fiscal year 2022 through 2024 for the School Operating Fund.

Revenue Forecast Assumptions

Forecasts of revenue sources are subject to change each year based on legislative actions at the state and federal levels, local government revenue collections, and current economic conditions.

- State revenues are projected to decrease in the next fiscal year by 2.43% with only a small increase projected for the second and third years based on 1.0% growth.
- Federal revenues are projected as a decrease of 9.61% the first forecasted year and continue to decrease in FY 2023 and FY 2024 by 0.01%.
- Other revenue is projected to stay flat with no projected increase or decrease.
- County Revenue is projected to decrease in the first forecasted year by 1.0% with a small increase of 1.0% in each of the following years.

Expenditure Forecast Assumptions

- Personnel expenditures are projected based on a 1.97% decrease which would equate to approximately 32 positions in the first forecasted year.
- This projection would maintain the integrity of the salary scales and allows the school division to remain competitive for quality teachers and other staff.
- All other expenditures are based on a 1.97% decrease as well, to account for a loss in funding the first year of the forecast.
- The second and third forecasted years include a 1.0% increase for all object codes.

A summary of budget forecasts for fiscal years 2022 through 2024 is outlined below. The forecasted years are for informational purposes only based on trend data and are not used for budget planning purposes. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets

School Operating Fund Revenue and Expenditure Forecast					
Description	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	FY 2021-22 Forecast*	FY 2022-23 Forecast*	FY 2023-24 Forecast*
Revenue					
State Revenue	\$ 59,293,268	\$ 61,953,417	\$ 60,485,063	\$ 61,089,914	\$ 61,700,813
Federal Revenue	4,349,694	4,766,285	4,348,414	4,347,774	4,347,134
County Revenue - Operations	52,077,273	53,627,273	53,124,026	53,655,266	54,191,819
Other Revenue - Local	732,438	732,438	732,438	732,438	732,438
Total Funds Available	\$ 116,452,673	\$ 121,079,413	\$ 118,689,941	\$ 119,825,392	\$ 120,972,204
Expenditures					
Instruction	\$ 89,646,921	\$ 93,155,968	\$ 91,377,052	\$ 92,255,123	\$ 93,141,979
Admin, Attend, & Health	5,226,364	5,484,275	5,326,772	5,377,731	5,429,200
Transportation	5,150,323	5,325,646	5,249,271	5,299,488	5,350,208
Operations & Maintenance	15,700,371	16,384,830	16,002,004	16,155,088	16,309,703
Non-Instructional	320,034	320,034	326,182	329,302	332,454
Debt Service	408,660	408,660	408,660	408,660	408,660
Total Expenditures	\$ 116,452,673	\$ 121,079,413	\$ 118,689,941	\$ 119,825,392	\$ 120,972,204
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*Standard methodologies were used to project FY 21-22 through FY 23-24.

Economic conditions could cause significant variances from the projections.

School Operating Fund Expenditures - Forecast by Object

Description	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	FY 2021-22 Forecast*	FY 2022-23 Forecast*	FY 2023-24 Forecast*
Personnel Services					
All salaries and wages	\$ 72,389,282	\$ 77,220,422	\$ 75,281,170	\$ 76,005,260	\$ 76,736,596
Employee Benefits					
FICA	5,658,475	5,658,475	5,599,844	5,653,415	5,707,522
VRS	11,509,744	11,509,744	11,390,483	11,499,450	11,609,508
Insurance	11,433,582	11,433,582	11,315,110	11,423,356	11,532,685
Other Benefits	2,411,685	2,411,685	2,386,696	2,409,528	2,432,589
Total Personnel & Benefits	\$ 103,402,768	\$ 108,233,908	\$ 105,973,303	\$ 106,991,009	\$ 108,018,900
Operating					
Utilities	\$ 3,037,418	\$ 3,037,418	\$ 3,005,945	\$ 3,034,701	\$ 3,063,745
Postal Services	55,000	55,000	54,430	54,951	55,477
Telecommunications	640,748	640,748	634,109	640,175	646,302
Insurance	317,308	317,308	314,020	317,024	320,058
Vehicle Fuels	826,208	826,208	817,647	825,469	833,369
Textbooks	712,827	712,827	705,441	712,190	719,006
Instructional Supplies	1,122,250	1,122,250	1,110,622	1,121,247	1,131,978
Equipment	504,222	504,222	498,997	503,771	508,592
Purchased Services	1,323,874	1,323,874	1,310,156	1,322,690	1,335,349
Maintenance Contracts	587,004	587,004	580,922	586,479	592,092
Tuition	76,194	76,194	75,405	76,126	76,855
Travel	187,659	187,659	185,714	187,491	189,285
Miscellaneous	93,196	93,196	92,230	93,112	94,003
Custodial Supplies	140,857	140,857	139,398	140,732	142,079
Office and Other Supplies	220,681	220,681	218,394	220,483	222,593
Building Maintenance Supplies	394,646	394,646	390,556	394,292	398,066
Vehicle Maintenance Supplies	182,057	182,057	180,171	181,895	183,636
Furniture Replacement	17,469	17,469	17,288	17,453	17,620
Technology Software	290,986	290,986	287,971	290,726	293,508
Technology Equipment	1,706,241	1,706,241	1,688,562	1,704,716	1,721,031
Total Operating	\$ 12,436,845	\$ 12,436,845	\$ 12,307,978	\$ 12,425,723	\$ 12,544,644
Capital					
Capital Repairs and Replacements	\$ 204,400	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 204,400	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds					
Principal & Interest Payments	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660
Total Other Uses of Funds	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660	\$ 408,660
Grand Total	\$ 116,452,673	\$ 121,079,413	\$ 118,689,941	\$ 119,825,392	\$ 120,972,204

SCHOOL NUTRITION FUND (SPECIAL REVENUE FUND)

The School Nutrition Services Fund is a governmental special revenue fund. The School Nutrition Services Program serves about 1.6 million meals annually including breakfasts, lunches, and à la carte items. Montgomery County Public Schools is a participant in the National School Lunch Program which provides federal subsidy funding for eligible students with certain financial needs. The School Nutrition Services Fund follows the modified accrual basis of accounting.

Menus for all programs are planned and implemented according to U.S. Department of Agriculture (USDA) requirements and Dietary Guidelines for Americans. This results in the preparation and serving of meals that contain reduced fat, sodium, and sugar. Nutrient analysis of menus and ingredient lists for all foods purchased are available to assist parents and students with special needs and cultural restrictions.

The School Nutrition Services Program realizes efficiencies through online ordering and warehousing USDA commodities. The federal Healthy, Hunger Free Act (Child Nutrition Act) was reauthorized in 2010. Under this new act more fresh fruits and vegetables and whole grain foods are served.

SCHOOL NUTRITION FUND REVENUE

The two major sources of revenue for the School Nutrition Services Fund are food sales to students and staff, and federal aid. Food sales are projected to be \$2,335,046 or about 44.9 percent of the revenue for FY 2021. Federal aid is based on cash reimbursements and USDA commodities. Cash reimbursements are based on the number of meals served to students. Federal revenues are projected to be \$2,785,485 (or 53.6percent) for free, reduced and full-priced meal reimbursements. Lunch sales to students and federal reimbursements estimates are based on the assumption that 48 percent of student enrollment will participate in the food service program and almost half will be eligible for free and/or reduced-price lunch. State revenue for the food service program is provided by categorical and lottery-funded programs. State revenues are received to meet maintenance of effort and match requirements for federal funds received for lunch and breakfast programs. For FY 2021, the rate of reimbursement is determined by the number of reimbursable lunches served during the previous year. Projected state revenues for FY 2021 are \$107,473 or 1.53 percent of food service revenues.

Meal Rates				
Description	FY 2019-20		FY 2020-21	
	Approved	Approved	Approved	Increase
Breakfast:				
Full Price Student	\$ 1.75	\$ 1.85	\$ 0.10	
Reduced Price	\$ 0.30	\$ 0.30	\$ -	
Full Price Adult	Alacarte	Alacarte		
Lunch:				
Full Price Student- Elementary	\$ 2.75	\$ 2.85	\$ 0.10	
Full Price Student- Secondary	\$ 2.85	\$ 2.95	\$ 0.10	
Reduced Price	\$ 0.40	\$ 0.40	\$ -	
Full Price Adult	\$ 3.75	\$ 3.85	\$ 0.10	
Milk:				
1/2 pint	\$ 0.50	\$ 0.50	\$ -	

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

Salaries and Wages – \$1.80 Million—For FY 2021, regular, part-time, overtime, and substitute salaries and wages accounts total \$1,792,145 or 34 percent. 72 full-time equivalent (FTE) employees are expensed to the School Nutrition Services Fund.

Employee Benefits – \$0.5 Million—Benefits for school nutrition employees total \$529,711 or 10.13 percent of the School Nutrition Services Fund expenditure budget.

Purchased Services – \$2.8 Million—The contract with The Nutrition Group renews annually and was renewed for the 2021 fiscal year. The estimated cost for this contract year is \$2,845,073 or 54.4 percent of the FY 2021 food service expenditure budget.

All Other Expenditures – \$0.06 Million—All other expenditures including food & food supplies, travel, and capital equipment equate to \$61,075 or 1.17 percent of the FY 2021 food service expenditure budget.

Analysis of the Fund

In FY 2019-20 the School Nutrition program services were contracted with a third party. The contract with The Nutrition Group (TNG) is an annual contract and must be renewed every year. These services were contracted to help mitigate the downward trend in fund balance for the School Nutrition Services Fund. This contract started on July 1, 2019. As part of the contract with TNG, MCPS will no longer higher School Nutrition employees, through attrition, employees will transition to TNG. So, there will continue to be a shift from the personnel & benefits object codes to the purchased services object code.

School Nutrition Fund - Revenue and Expenditures						
Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Increase / (Decrease)
School Nutrition Fund						
Revenue						
Interest	\$ 3,046	\$ 2,565	\$ 16	\$ -	\$ -	\$ -
Breakfast & Lunch Receipts	1,804,162	1,710,839	1,775,919	2,206,710	2,335,046	128,336
State Revenue	57,587	64,513	60,424	51,478	107,473	55,995
Federal Revenue	2,027,247	2,052,494	2,118,500	2,326,518	2,785,485	458,967
Total Revenue	\$ 3,892,042	\$ 3,830,411	\$ 3,954,859	\$ 4,584,706	\$ 5,228,004	\$ 643,298
Personnel Services						
All salaries and wages	\$ 1,678,942	\$ 1,770,910	\$ 1,749,126	\$ 1,896,396	\$ 1,792,145	\$ (104,251)
Employee Benefits						
FICA	123,374	129,665	128,187	129,653	122,564	(7,089)
VRS	73,156	116,848	130,308	120,432	115,654	(4,778)
Insurance	331,562	292,785	287,597	310,976	283,976	(27,000)
Other Benefits	8,513	9,551	3,585	7,517	7,517	-
Total Personnel & Benefits	\$ 2,215,547	\$ 2,319,759	\$ 2,298,803	\$ 2,464,974	\$ 2,321,856	\$ (143,118)
Non-Personnel Expenditures						
Equipment	\$ 2,548	\$ 5,013	\$ 3,844	\$ 893	\$ 893	\$ -
Purchased Services	75,017	95,385	91,464	86,760	2,845,073	2,758,313
Travel	3,846	6,629	3,378	4,182	4,182	-
Miscellaneous	42,146	7,159	8,837	45,000	5,000	(40,000)
Office and Other Supplies	286,085	248,692	218,607	159,724	50,000	(109,724)
Food & Food Supplies	1,523,173	1,375,747	1,534,612	1,823,173	1,000	(1,822,173)
Total Non-Personnel Expenditures	\$ 1,932,815	\$ 1,738,625	\$ 1,860,742	\$ 2,119,732	\$ 2,906,148	\$ 786,416
Total Expenditures	\$ 4,148,362	\$ 4,058,384	\$ 4,159,545	\$ 4,584,706	\$ 5,228,004	\$ 643,298
Excess (deficiency) of Revenues						
over (under) Expenditures	\$ (256,320)	\$ (227,973)	\$ (204,686)	\$ -	\$ -	
Beginning Fund Balance	810,940	554,620	326,647	-	-	
Ending Fund Balance	\$ 554,620	\$ 326,647	\$ 121,961	\$ -	\$ -	

SCHOOL NUTRITION FUND FINANCIAL FORECAST

Revenue and expense projections for the School Nutrition Services Fund for FY 2021 through FY 2023 are provided based on the following assumptions.

Revenue and Expenditure Forecast Assumptions

- Breakfast and lunch sales will continue to support the program with a \$0.05 increase each year to full-priced lunches.
- Federal revenue and food commodities will decrease in FY 2022, with a slow recovery to continue to support the program. Fifty percent of school nutrition participants are projected to be eligible for free or reduced priced meals.
- Management will continue to improve efficiency and productivity; therefore, labor and food costs will be controlled to prevent a financial loss in the fund.

Fund Balance Assumptions

- The contract with a third party is reflected in the forecasted expenditures, as the purchased services increase and salaries, benefits, and food purchases decrease.
- A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, the forecasted budget below is presented as balanced.

School Nutrition Fund Revenue and Expenditure Financial Forecast

Description	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	FY 2021-22 Forecast*	FY 2021-22 Forecast*	FY 2022-23 Forecast*
Revenue					
Local Revenue	\$ 2,206,710	\$ 2,335,046	\$ 2,341,778	\$ 2,388,614	\$ 2,436,386
State Revenue	51,478	107,473	54,629	55,722	56,836
Federal Revenue	2,326,518	2,785,485	2,397,014	2,420,984	2,445,194
Total Funds Available	\$ 4,584,706	\$ 5,228,004	\$ 4,793,421	\$ 4,865,320	\$ 4,938,416
Expenditures					
Salaries and Wages	\$ 1,896,396	\$ 1,792,145	\$ 1,256,209	\$ 1,064,589	\$ 902,199
Employee Benefits	568,578	529,711	382,724	319,356	266,480
Purchased Services	86,760	2,845,073	3,099,512	3,425,574	3,713,098
Other Charges	49,182	9,182	13,270	13,469	13,671
Food and Supplies	1,982,897	51,000	40,800	41,412	42,034
Capital Outlay	893	893	906	920	934
Total Expenditures	\$ 4,584,706	\$ 5,228,004	\$ 4,793,421	\$ 4,865,320	\$ 4,938,416
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without approval by the local governing body. The governing body in Montgomery County is the Board of Supervisors. If the Board of Supervisors approves a debt issue it is listed in the name of the County of Montgomery, not the school division. The Board of Supervisors also maintains the budget and administers all payments related to the debt service fund. The school division is currently transferring funds for the purposes of debt payments, principal and interest, to the Montgomery County Board of Supervisors. This payment is budgeted and paid from the School Operating Fund and not accounted for in a separate debt service fund, but as a line for debt service in the operating budget. The amortization schedule for the school transfer portion of this general obligation bond is shown below. For additional information on debt services, see the debt capacity section of the informational tab.

Fiscal Year	Payment Due Date	Amount Due
2021	6/15/2021	408,660
2022	6/15/2022	408,660
2023	6/15/2023	408,660
2024	6/15/2024	408,660
2025	6/15/2025	408,660
2026	6/15/2026	408,660
2027	6/15/2027	408,660

CAPITAL PROJECTS

Capital Improvement Program

In addition to the operating budget for the school division, the School Board maintains a Capital Improvement Program which reflects school capital. The plan is included in the Informational Section and includes two sections: Capital Improvement Plan and Capital Maintenance Projects. The School Board receives updates on capital related items, improvements & maintenance projects, at regularly scheduled school board meetings.

The Capital Improvement Plan (CIP) generally includes projects expected to individually cost in excess of \$250,000 each and have a useful life of twenty years or more, unless funded by a bond issue, in which case the useful life must equal or exceed the length of the bond. In order to fund the CIP, the County Board of Supervisors has earmarked 2½ cents of the real estate tax rate for future school capital needs. These funds are held in a school capital fund, separate from the School Operating Fund, by the Board of Supervisors for future school capital needs.

Capital Projects Fund - Revenue and Expenditures						
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Increase /
Description	Actual	Actual	Actual	Approved Budget	Approved Budget	(Decrease)
Revenue						
Interest	\$ 3,800	\$ 21,187	\$ 26,471	\$ -	\$ -	\$ -
Recovered Costs	-	3,750	-	-	-	-
Total Revenue	\$ 3,800	\$ 24,937	\$ 26,471	\$ -	\$ -	\$ -
Capital Outlay						
Auburn Middle School	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Christiansburg High School	-	745,690	3,399,521	-	-	-
Falling Branch Elementary School	476,087	7,792,487	1,879,117	-	-	-
Other Capital Projects	-	-	-	2,111,523	2,146,173	34,650
Total Capital Outlay	\$ 476,087	\$ 8,545,677	\$ 5,278,638	\$ 2,111,523	\$ 2,146,173	\$ 34,650
Total Expenditures	\$ 476,087	\$ 8,545,677	\$ 5,278,638	\$ 2,111,523	\$ 2,146,173	\$ 34,650
Other Uses of Funds						
Transfer In / (Out)	\$ 2,277,482	\$ 2,720,927	\$ 2,286,955	\$ 2,111,523	\$ 2,146,173	\$ 34,650
Total Other Uses of Funds	\$ 2,277,482	\$ 2,720,927	\$ 2,286,955	\$ 2,111,523	\$ 2,146,173	\$ 34,650
Excess (deficiency) of Revenues over (under) Expenditures	\$ 1,805,195	\$ (5,799,813)	\$ (2,965,212)	\$ -	\$ -	
Beginning Fund Balance	11,816,281	13,621,476	7,821,663	-	-	
Ending Fund Balance	\$ 13,621,476	\$ 7,821,663	\$ 4,856,451	\$ -	\$ -	

The Capital Maintenance Projects list is an ongoing list of improvements needed at all of our facilities. Items on the maintenance list cost more than \$5,000 and have a life expectancy of more than one year. The current projects depicted on this list are detailed starting on page 132. This does not include any building system upgrades at this time. These systems are continuously monitored for routine maintenance and repairs.

Current major capital projects include school renovations, additions, upgrades, and improvements. Christiansburg High School is still in the infancy stages of renovations and/or additions to the building. Athletic facilities at Christiansburg High School were updated and improved over the last two fiscal year. An addition at

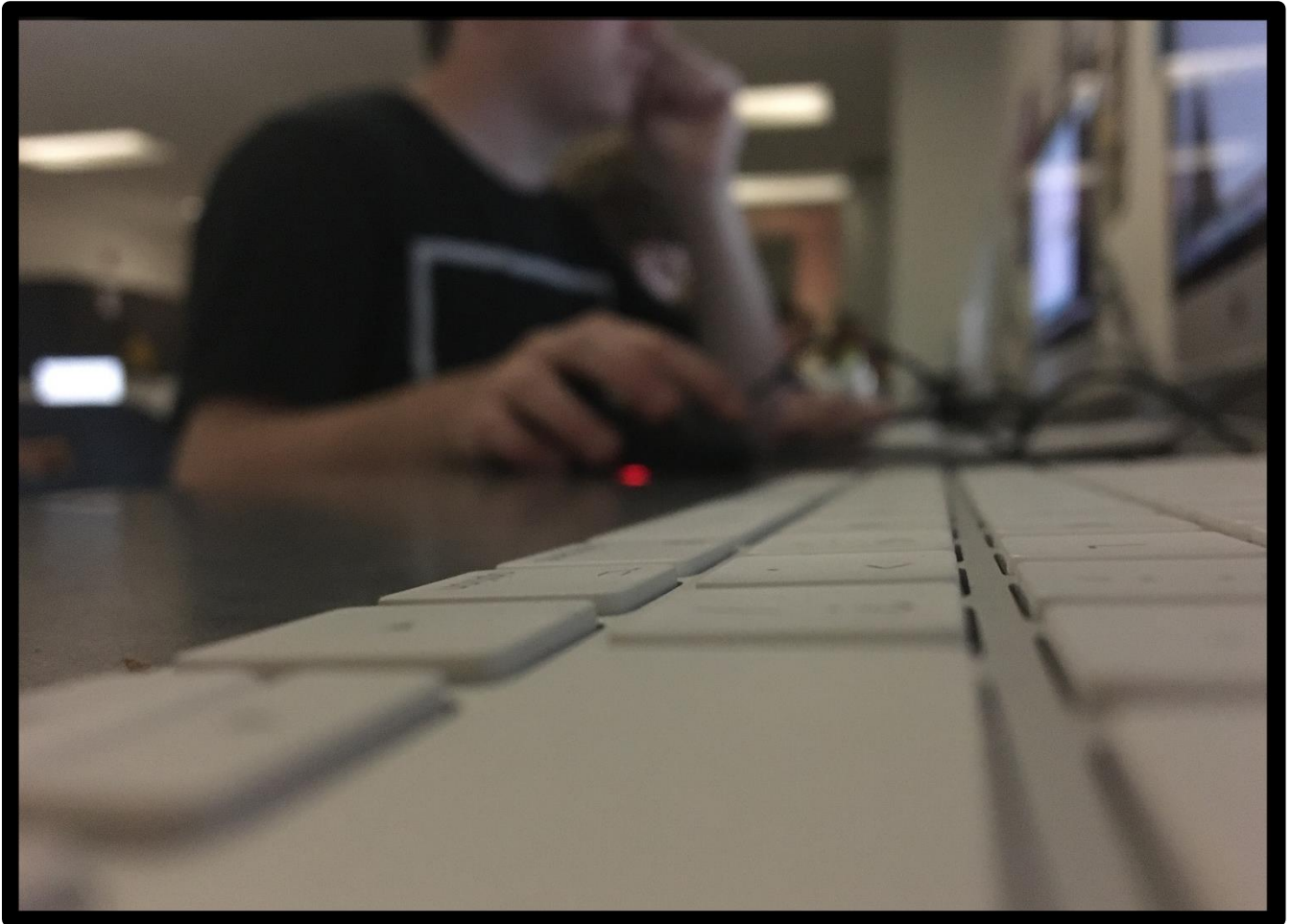
Falling Branch Elementary School to increase the capacity to 740 students was completed in FY 2019-2020. This addition will alleviate over crowding and remove trailers from this site, Christiansburg Elementary School, and at Christiansburg Primary School. Attendance zones were redrawn to increase the number of students at FBE after this renovation. Belview Elementary, Christiansburg Elementary, and Christiansburg Primary Schools are receiving additions and renovations to increase capacity. The first of these projects is expected to begin in the Fall of 2020. Once the projects are complete, the division will evaluate the need to redistrict the Christiansburg Strand, which includes Falling Branch Elementary, Christiansburg Elementary, Belview Elementary, and Christiansburg Primary Schools.

The summary above provides detail of the school capital funds held by the Board of Supervisors for major school capital projects.





INFORMATIONAL SECTION



INFORMATIONAL SECTION

This part of the school division's annual budget presents detailed information on past and future budgets, as well as factors that influence the proposed budget. The schedules contained herein put the proposed budget into context and explain past budget decisions. It also helps reveal the impact of past and current decisions on future budgets and budget results should current trends continue beyond the budget year. All information included in this section is for the General Fund (School Operating Fund) only, unless noted otherwise.

Financial Trends

These schedules contain trend information to help the reader understand how the school division's financial performance and well-being have changed over time.

Enrollment Trends

The single greatest determinant of resource needs for any school is the size of its student enrollment. Spending on personnel services, materials and supplies, and capital infrastructure is often derived directly or indirectly from populations.

Personnel Resources

A significant portion of the school budget is allocated to personnel costs. A good indicator of these costs is personnel resource allocations or staffing levels. Staffing levels can also be an indicator of the school division's commitment to specific programs.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future for school division's capital improvements.

Property Tax Information

This section includes a variety of information and schedules that are included to help provide the reader with additional information on tax assessments and levies, which is how the School Division receives approximately 45% of their revenue

Performance Measures

Performance measurement is a process for determining how well the school division has accomplished its mission through the delivery of programs, services, or processes. Performance measurement systems provide accountability to the citizenry by identifying results and evaluating past resource allocation decisions. Furthermore, performance measurement facilitates future decision-making regarding resource allocation and service delivery options.

Other Useful Information

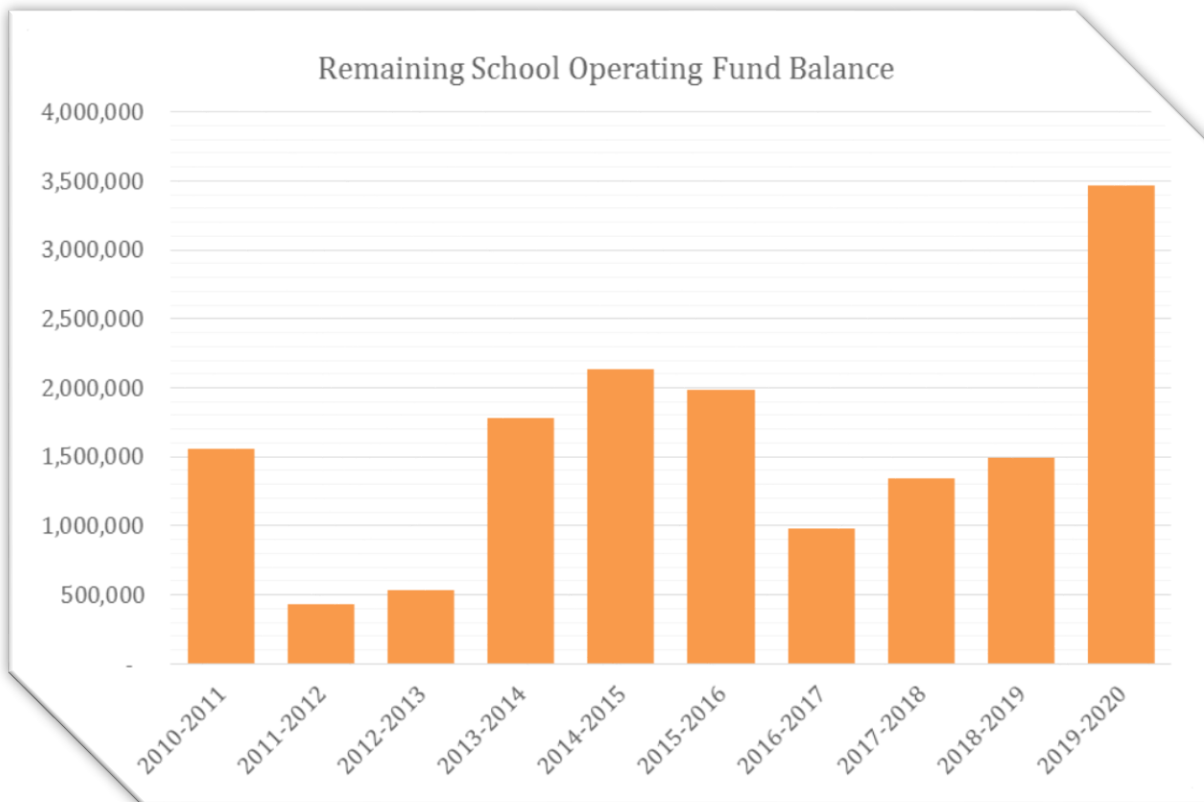
This section includes a variety of information and schedules that are not included in one of the other sections but prove useful to a stakeholder when reviewing the annual budget.

FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	School Operating Fund Original Budget	Remaining School Operating Fund Balance	Remaining School Operating Fund Balance as a % of the Original Budget
2019-2020	\$ 116,452,673	\$ 3,463,960	2.97%
2018-2019	108,971,681	1,497,121	1.37%
2017-2018	106,597,717	1,344,285	1.26%
2016-2017	104,535,805	981,577	0.94%
2015-2016	100,505,755	1,985,423	1.98%
2014-2015	97,048,320	2,130,677	2.20%
2013-2014	94,688,186	1,779,337	1.88%
2012-2013	91,969,180	531,779	0.58%
2011-2012	91,280,803	431,056	0.47%
2010-2011	88,616,820	1,555,637	1.76%

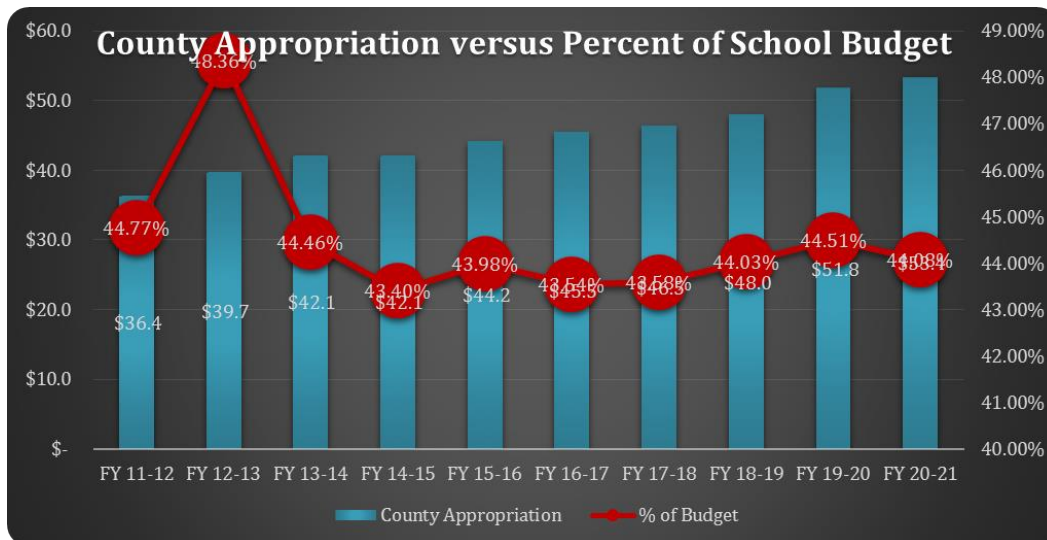
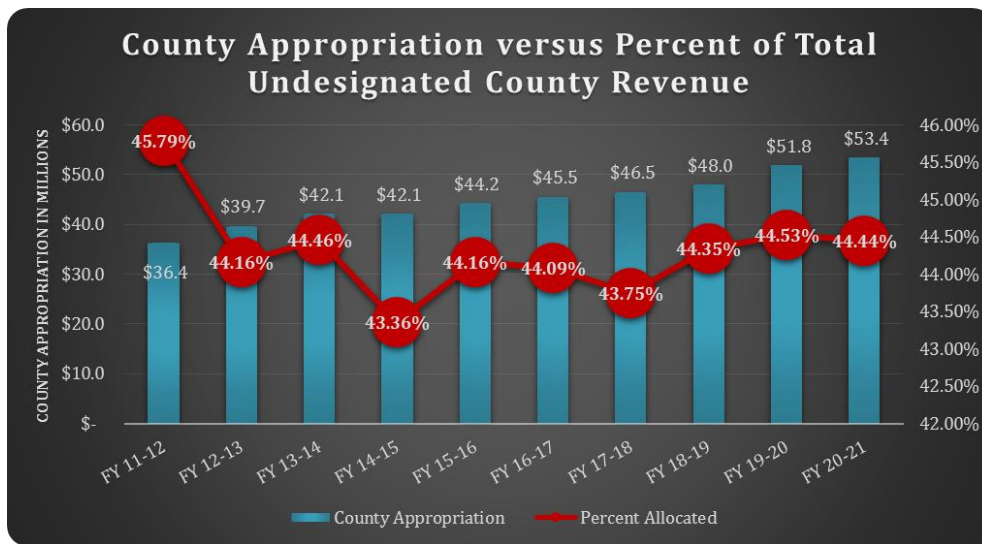
Source: Department of Finance



LOCAL APPROPRIATION

Fiscal Year	County Appropriation	Dollar Change	% Change	Total School Operating Budget	% of Budget	Undesignated County Revenue (in millions)	County Appropriation as a % of Undesignated Revenue
FY 20-21	\$ 53,377,273	\$ 1,550,000	2.99%	\$ 121,079,413	44.08%	\$ 120.1	44.44%
FY 19-20	51,827,273	3,844,609	8.01%	116,452,673	44.51%	116.4	44.53%
FY 18-19	47,982,664	1,500,000	3.23%	108,971,681	44.03%	108.2	44.35%
FY 17-18	46,482,664	960,000	2.11%	106,597,717	43.61%	106.2	43.75%
FY 16-17	45,522,664	1,310,831	2.96%	104,535,805	43.55%	103.2	44.09%
FY 15-16	44,211,833	2,131,454	5.07%	100,505,755	43.99%	100.1	44.16%
FY 14-15	42,080,379	-	0.00%	97,048,320	43.36%	97.1	43.36%
FY 13-14	42,080,379	2,337,990	5.88%	94,688,186	44.44%	94.7	44.46%
FY 12-13	39,742,389	3,328,198	9.14%	91,969,180	43.21%	89.9	44.16%
FY 11-12	36,414,191	700,000	1.96%	91,280,803	39.89%	79.5	45.79%

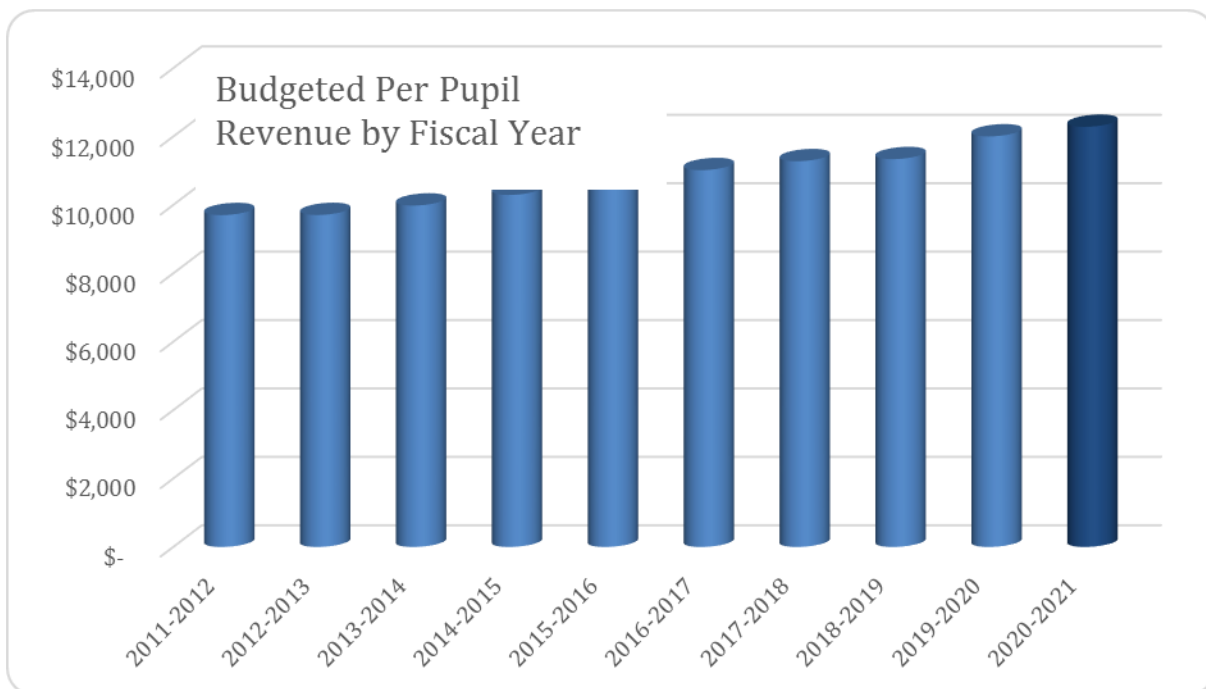
Source: Undesignated County Revenue from Montgomery County Budget Book.



BUDGETED REVENUES PER PUPIL

Fiscal Year	ADM	County					Other	Total
		Appropriation	State Aid	Sales Tax	Federal Aid			
2020-2021	9,855	\$ 5,416	\$ 4,987	\$ 1,300	\$ 484	\$ 100	\$ 12,286	
2019-2020	9,700	5,343	4,857	1,255	448	101	12,005	
2018-2019	9,608	4,994	4,567	1,231	453	97	11,342	
2017-2018	9,450	4,919	4,558	1,222	483	99	11,280	
2016-2017	9,487	4,798	4,411	1,213	489	108	11,019	
2015-2016	9,488	4,660	4,248	1,125	445	115	10,593	
2014-2015	9,427	4,464	4,244	1,087	448	52	10,295	
2013-2014	9,484	4,437	4,024	1,021	429	73	9,984	
2012-2013	9,474	4,195	3,906	1,071	463	73	9,708	
2011-2012	9,406	3,871	4,027	1,124	590	92	9,705	

Source: Department of Finance

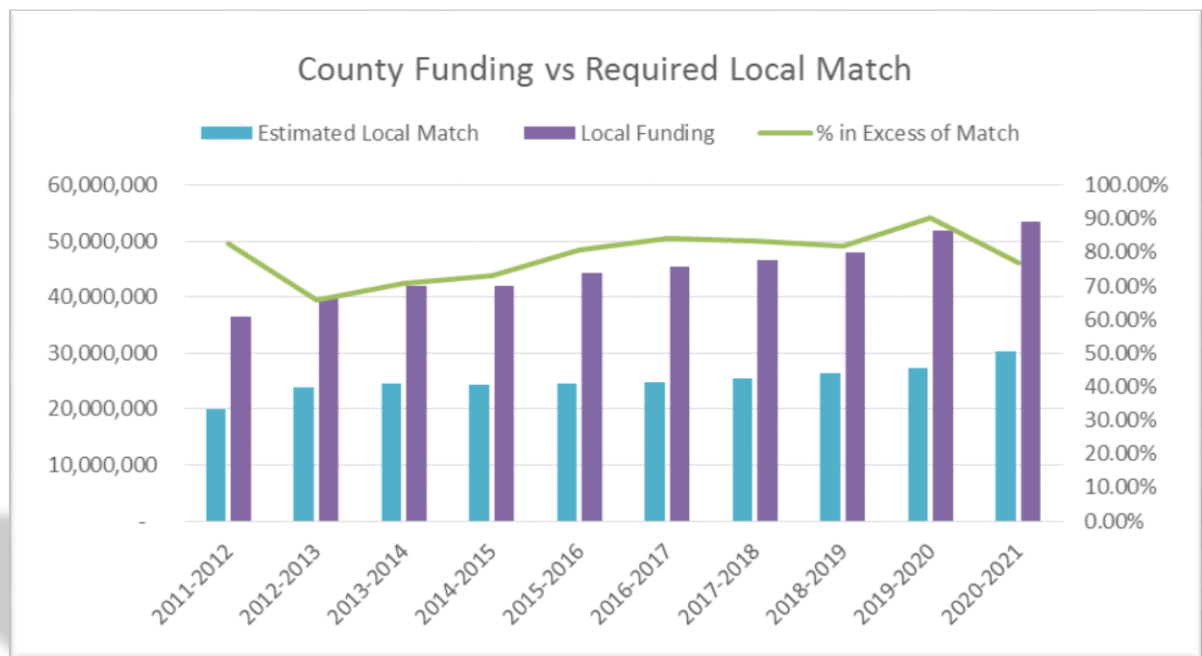


REQUIRED LOCAL MATCH

Fiscal Year	School Operating Budget	Estimated Local Match	Local Funding	% in Excess of Match
2020-2021	\$ 121,079,413	\$ 30,209,685	\$ 53,377,273	76.69%
2019-2020	116,452,673	27,266,465	51,827,273	90.08%
2018-2019	108,971,681	26,392,007	47,982,664	81.81%
2017-2018	106,597,717	25,363,404	46,482,664	83.27%
2016-2017	104,535,805	24,706,791	45,522,664	84.25%
2015-2016	100,505,755	24,454,572	44,211,833	80.79%
2014-2015	97,048,320	24,311,472	42,080,379	73.09%
2013-2014	94,688,186	24,634,176	42,080,379	70.82%
2012-2013	91,969,180	23,975,168	39,742,389	65.76%
2011-2012	91,280,803	19,945,475	36,414,191	82.57%

The School Division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past ten years. This table is compiled using available data.

Source: Department of Finance



ENROLLMENT TRENDS

STUDENT ENROLLMENT PROJECTION METHODOLOGY

Average Daily Membership (ADM)

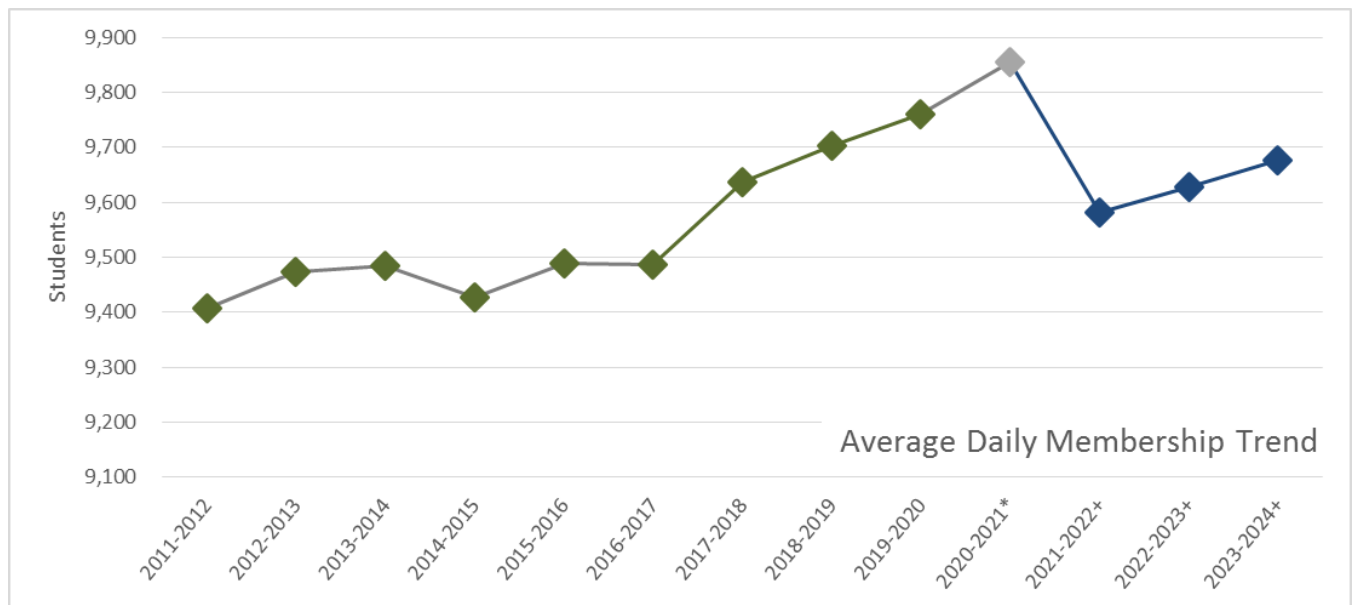
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session from the first day of the school year through the last school day in March (i.e. March 31st). In essence, ADM is more than just how many students are enrolled on March 31st; it is a function of how many students are enrolled and how long they've been enrolled.

The adjusted March 31st ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

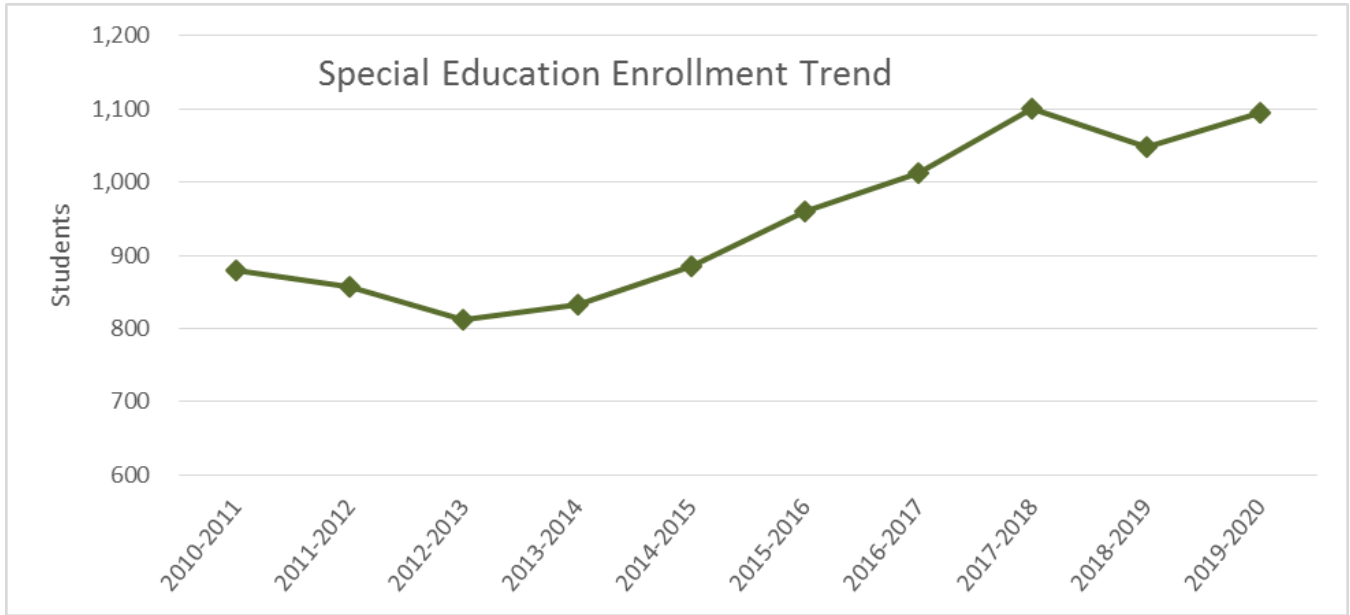
The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition and other pertinent information is useful in developing accurate ADM estimates.

The school division obtained a third-party enrollment forecast in the previous year which projected a moderate increase in enrollment over the next three years. However, as the global pandemic hit in the middle of the budget process, and the September 2020 enrollment was down significantly, enrollment is projected to decrease for the next year with a slow recovery starting in FY 2022-2023 over the next two forecasted budgets. The return of students to public education in person instruction is unknown and actual ADM can vary significantly from the forecast trend show below.

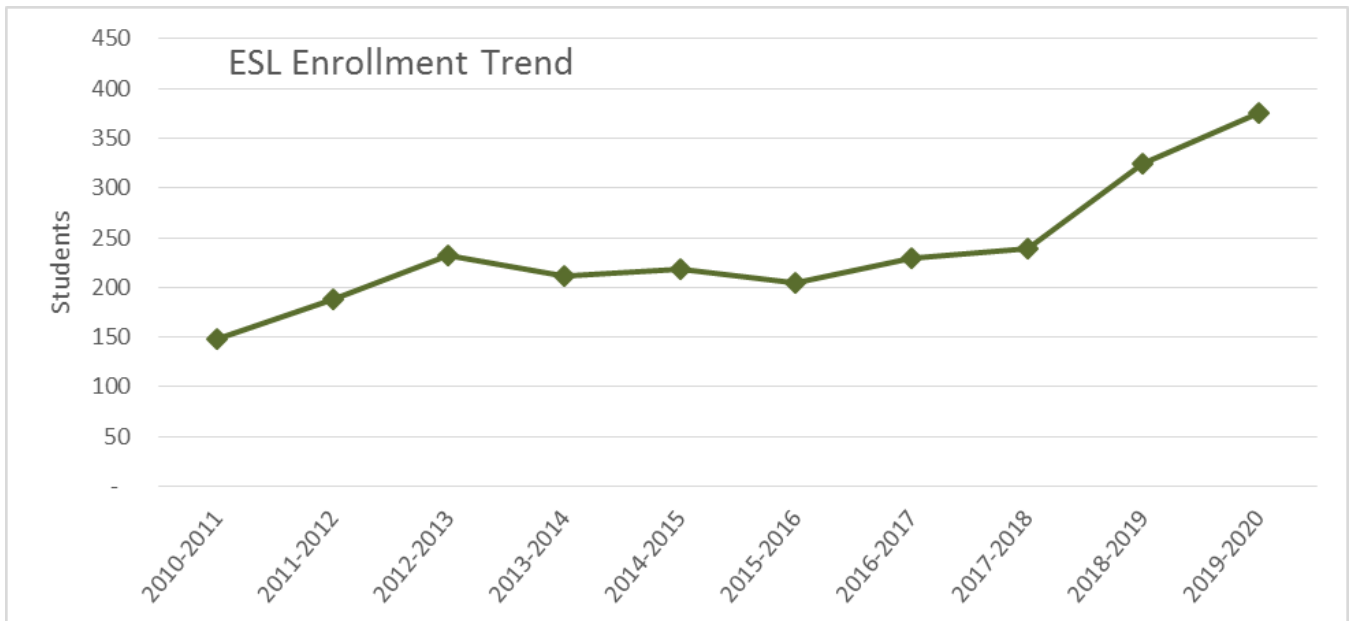
STUDENT ENROLLMENT TRENDS



Note: 2020-2021 reflects budgeted ADM, 2021-2022 through 2023-2024 are forecasted.



Note: Special Education enrollment is as of December 1st of each year.



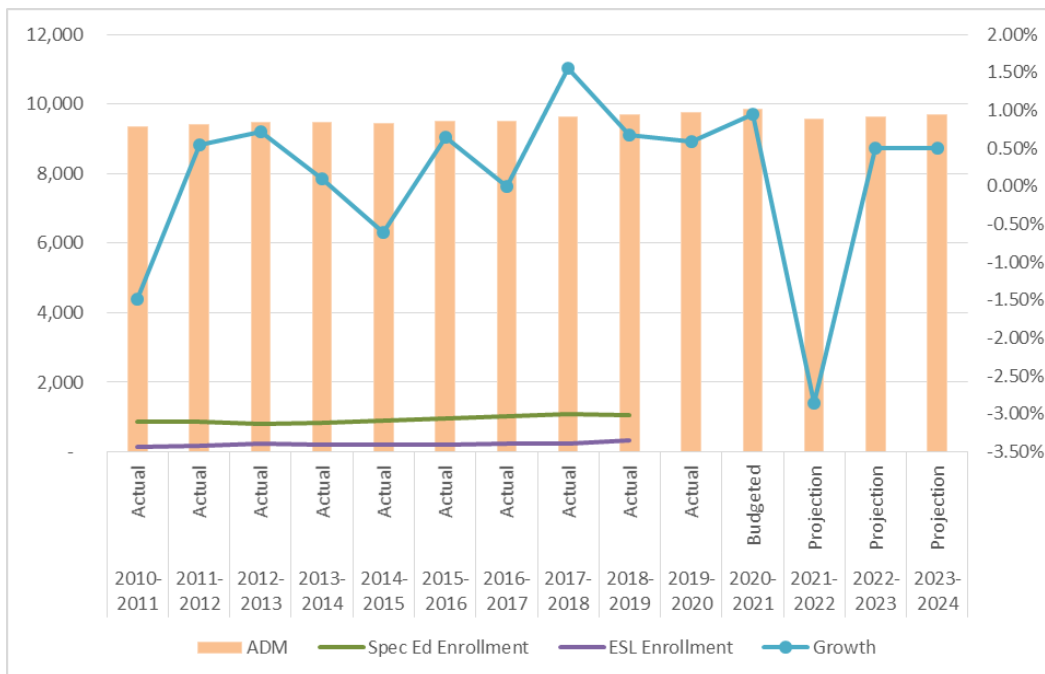
Note: Fall Verification Report.

STUDENT ENROLLMENT

Fiscal Year	Method	September		Annual Growth	Special	
		Enrollment ¹	Average Daily Membership ²		Education Enrollment ³	ESL Enrollment ⁴
2010-2011	Actual	9,416	9,355	-1.49%	880	148
2011-2012	Actual	9,444	9,406	0.55%	858	188
2012-2013	Actual	9,551	9,474	0.71%	812	232
2013-2014	Actual	9,518	9,484	0.11%	832	211
2014-2015	Actual	9,473	9,427	-0.60%	885	219
2015-2016	Actual	9,539	9,488	0.64%	960	205
2016-2017	Actual	9,518	9,487	-0.01%	1,013	229
2017-2018	Actual	9,679	9,637	1.55%	1,100	239
2018-2019	Actual	9,733	9,703	0.68%	1,049	325
2019-2020	Actual	9,844	9,761	0.59%	1,094	376
2020-2021	Budgeted		9,855	0.95%		
2021-2022	Projection		9,581	-2.86%		
2022-2023	Projection		9,629	0.50%		
2023-2024	Projection		9,677	0.50%		

Sources:

- 1 Instruction, K-12
- 2 Spring Verification Report (ADM based on average through March 31)
- 3 December 1 Special Education Child Count
- 4 Fall Verification Report



STUDENT ENROLLMENT BY SCHOOL

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Primary School											
Christiansburg	442	418	433	448	479	443	400	427	472	417	412
Elementary Schools											
Auburn	562	522	519	530	507	542	527	546	556	535	553
Belview	227	227	267	270	268	250	240	248	244	263	234
Christiansburg	425	420	413	418	391	375	410	435	463	391	361
Eastern Montgomery	466	492	478	465	474	477	464	428	412	400	386
Falling Branch	549	536	522	517	480	477	482	503	488	588	564
Gilbert Linkous	353	360	357	346	345	343	343	351	328	361	319
Harding Avenue	268	273	259	272	289	320	324	350	348	337	304
Kipps	513	504	369	372	361	409	401	402	393	398	380
Margaret Beeks	404	401	406	420	431	415	422	427	401	425	367
Price's Fork	201	214	346	380	374	401	418	445	431	423	373
Middle Schools											
Auburn	280	332	307	295	280	282	292	270	278	308	287
Blacksburg	826	828	812	828	835	814	889	903	965	961	922
Christiansburg	808	826	849	794	787	762	773	723	788	830	829
Shawsville	218	219	245	239	229	215	222	223	226	218	251
High Schools											
Auburn	394	373	379	378	388	409	406	424	410	392	385
Blacksburg	1,077	1,091	1,163	1,123	1,133	1,186	1,163	1,206	1,205	1,283	1,269
Christiansburg	1,095	1,125	1,122	1,061	1,052	1,055	996	1,047	1,034	1,011	1,008
Eastern Montgomery	308	283	305	287	293	297	287	284	264	273	338
Alternative School											
Montgomery Central	-	-	-	75	77	67	59	37	27	30	21
Total	9,416	9,444	9,551	9,518	9,473	9,539	9,518	9,679	9,733	9,844	9,563

Source: Instruction. Information provided on actual student enrollment on September 30.

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

STUDENT ENROLLMENT BY GRADE

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade											
Kindergarten	768	884	811	753	750	782	724	784	727	724	674
First	736	883	707	809	737	731	761	737	791	761	671
Second	730	864	750	713	815	745	713	777	743	796	715
Third	661	586	707	749	695	791	743	702	787	752	750
Fourth	762	539	736	691	730	692	802	761	718	773	717
Fifth	753	611	658	723	672	711	688	801	770	732	726
Sixth	659	759	758	642	746	690	744	698	796	779	710
Seventh	748	687	762	766	648	741	683	745	727	819	763
Eighth	725	759	693	754	744	646	751	682	737	726	820
Ninth	823	824	852	800	820	800	707	796	733	807	746
Tenth	765	711	761	778	724	787	758	690	795	719	789
Eleventh	645	716	686	716	736	704	775	754	673	783	713
Twelfth	641	621	670	624	656	719	669	752	736	673	769
Total	9,416	9,444	9,551	9,518	9,473	9,539	9,518	9,679	9,733	9,844	9,563

Source: Instruction. Information provided on actual student enrollment on September 30.

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides five years of staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year. The approved budget included 10 teaching positions and a decrease in School Nutrition positions through attrition.

	FY 2016-17 Approved	FY 2017-18 Approved	FY 2018-19 Approved	FY 2019-20 Approved	FY 2020-21 Approved
Teachers:					
Regular Education Teachers	592.87	594.87	605.87	636.87	646.87
Special Education Teachers	111.10	111.10	118.10	118.10	118.10
Career & Technical Teachers	53.17	53.17	57.34	58.84	58.84
Gifted & Talented Teachers	10.00	10.00	10.00	10.00	10.00
Limited English Proficiency Teachers	6.50	6.50	6.50	6.50	6.50
Technology Resource Teachers	11.00	11.00	11.00	11.00	11.00
Guidance Counselors	30.00	30.00	30.00	32.50	32.50
Speech/Audiology	8.50	8.50	8.50	8.50	8.50
Adult Education Teachers	2.00	2.00	2.00	2.00	2.00
Social Workers	3.00	3.00	3.00	3.00	3.00
Psychologists	4.00	4.00	4.00	4.00	4.00
Librarians	19.00	19.00	19.00	19.00	19.00
Pre-school Teachers	11.00	11.00	11.00	11.00	11.00
Sub-Total Teachers	862.14	864.14	886.31	921.31	931.31
Other Positions:					
Instructional Aides	218.05	218.05	200.05	201.05	201.05
Nurses	17.47	17.47	17.47	17.47	17.47
Principals	19.00	19.00	20.00	20.00	20.00
Assistant Principals	15.00	16.00	19.60	21.60	21.60
Athletic Director	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	71.50	71.50	71.50	71.50	71.50
Clerical Aides	10.64	10.64	10.64	10.64	10.64
Bus Drivers, Aides, & Trainers	113.00	113.00	113.00	113.00	113.00
Custodians	101.50	101.50	102.50	102.50	102.50
Building & Equipment Trades	24.00	24.00	24.00	24.00	24.00
Laborers Grounds	7.00	7.00	7.00	7.00	7.00
Warehouse	5.00	5.00	5.00	5.00	5.00
Mechanics & Parts Technicians	8.00	8.00	8.00	8.00	8.00
Technology Technicians	17.00	17.00	17.00	17.00	17.00
Superintendent, Deputy, & Assistant Superintendents	3.00	3.00	3.00	3.00	3.00
Directors	9.00	9.00	9.00	9.00	9.00
Instructional Coordinators/Supervisors	18.00	18.00	18.00	19.00	19.00
Other Administrative Professionals	6.00	6.00	6.00	6.00	6.00
Other School Support	1.00	1.00	1.00	1.00	1.00
School Nutrition	100.50	100.50	100.50	100.00	72.00
School Board Members	7.00	7.00	7.00	7.00	7.00
Sub-Total Other Positions	774.66	775.66	763.26	766.76	738.76
Total Full Time Equivalent Positions	1,636.80	1,639.80	1,649.57	1,688.07	1,670.07

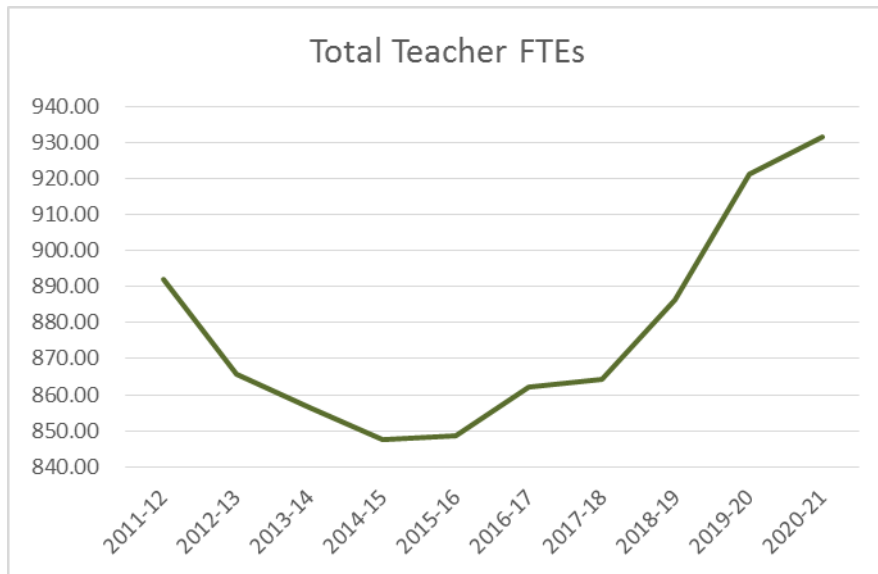
TEACHER SALARY INFORMATION

Fiscal Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2011-12	34,570	55,424	36,570	57,424	37,570	58,424
2012-13	34,916	55,978	36,936	57,998	37,946	59,008
2013-14	37,011	59,337	39,111	61,437	40,161	62,487
2014-15	37,011	59,337	39,111	61,437	40,161	62,487
2015-16	37,011	59,337	39,111	61,437	40,161	62,487
2016-17	36,394	59,404	38,498	62,424	40,318	64,665
2017-18	36,503	59,583	38,613	62,611	40,439	64,859
2018-19	37,051	60,477	39,192	63,551	41,046	65,832
2019-20	42,000	62,594	44,428	65,775	46,528	68,136
2020-21	42,000	62,594	44,428	65,775	46,528	68,136

Note: Due to the global pandemic, the salary increase was eliminated as part of the deferral. Revenue and expenditures will continue to be monitored to determine if a salary increase can be provided to employee’s mid-year. Adjustments, if any, would be reflected on the MCPS website.

TEACHERS

The chart below shows the change in total teachers by fiscal year.



DIVERSITY



MCPS

DIVERSITY INITIATIVES

This document outlines the results of MCPS diversity initiatives. From increased minority hiring to decreased minority discipline rates, MCPS is working to address disparities from all angles. As a result, this is another area in which MCPS is making great gains and leading the state.

Diversity Hiring and Retention

- Diversity Hiring - Certified Minority Hires

- 2015-2016 SY- 3.74%
- 2016-2017 SY- 6.03%
- 2017-2018 SY- 7.45%
- 2018-2019 SY- 9.26%
- **2019-2020 SY- 8.31%**

← 122% increase from 2015/16

- Prospective Employee Diversity Dinner was held as part of our focus on diverse hiring. This dinner was sponsored by community partners and well-attended by prospective employees and Montgomery County community members.
- Community organizations sponsored hotel rooms for minority candidates to interview with MCPS.
- Student Recruiting Video
- Early hiring contracts
- Financial and preparatory assistance for Teaching Licensure Process and Application
- Teaching Tolerance training provided for employees
- Minority retention committee
- Creation of new position: Director of Equity and Tiered Interventions

Classroom Culture

- Continue to emphasize Positive Behavior Intervention Support Programs at all schools
- Continue to track all racial slurs reported in schools; required educational component in each incident
- Black History Month events in each school
- Regular collaboration with NAACP, Dialogue on Race, and Virginia Organizing
- Staff members participate in trauma-informed training to better understand cultural diversity
- Continued individual intervention plan for each African American student who demonstrate difficulty in math or reading performance
- Provided Teaching Tolerance in-service training to administrators and classroom teachers

CURRENT INSTRUCTIONAL STAFFING

PRIMARY AND ELEMENTARY SCHOOLS

Faculty	AES	BES	CES	CPS	EME	FBE	GLE	HAE	KES	MBE	PFE	Totals
Art	1.20	0.80	1.00	1.00	1.00	1.20	1.00	0.80	1.00	1.00	1.00	11.00
Classroom Teachers K-5	28.00	14.00	21.00	23.00	23.00	31.00	18.00	18.00	20.00	22.00	22.00	240.00
ESL	0.15	0.25	0.40	0.40	0.25	0.20	0.50	0.50	1.00	0.50	0.75	4.90
Gifted	-	0.40	0.50	0.40	-	0.60	0.60	0.40	0.60	0.60	1.00	5.10
HPE Teachers	1.20	0.70	1.00	1.00	1.00	1.30	0.90	0.80	1.00	1.10	1.00	11.00
Librarian	1.20	0.80	1.00	1.00	1.00	1.20	1.00	0.80	1.00	1.00	1.00	11.00
Music	1.20	0.70	1.00	1.00	1.00	1.30	0.90	0.80	1.00	1.10	1.00	11.00
PK Teachers	1.00	1.00	-	1.00	2.00	1.00	-	-	-	-	2.00	8.00
PK Aide	1.00	-	-	1.00	2.00	1.00	-	-	-	-	2.00	7.00
Reading/Title I Teachers	4.00	3.00	3.50	3.50	6.00	5.00	1.00	1.00	1.00	2.00	5.00	35.00
STEM	1.20	0.80	1.00	1.00	1.00	2.20	1.00	0.80	1.00	1.00	1.00	12.00
Support Staff	AES	BES	CES	CPS	EME	FBE	GLE	HAE	KES	MBE	PFE	Totals
Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Assistant Principal	1.00	0.50	1.00	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00	9.00
Guidance	1.50	1.00	1.00	1.00	1.50	1.50	1.00	1.00	1.00	1.00	1.50	13.00
Instructional Coaches	0.95	0.80	1.34	0.60	0.95	1.00	0.31	-	0.05	0.20	0.80	7.00
Literacy Aides	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Lunch/Recess Aides	4.00	2.00	4.00	3.00	2.00	4.00	3.00	4.00	3.00	3.00	2.00	34.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Special Education, Teachers	4.00	3.00	5.00	3.00	6.00	5.00	3.00	3.00	4.00	4.00	5.00	45.00
Special Education, Aides	5.00	7.00	4.00	11.00	12.00	6.00	2.00	4.00	6.00	6.00	13.00	76.00

MIDDLE SCHOOLS

Department	AMS	BMS	CMS	SMS	Totals
Art	1.60	4.00	3.00	1.33	9.93
English	3.00	9.00	9.00	3.00	24.00
World Languages	0.60	1.80	1.50	0.20	4.10
Math	3.60	9.00	10.00	3.00	25.60
Science	3.00	9.33	8.00	3.00	23.33
Social Studies	3.00	9.00	7.00	3.00	22.00
Music	1.00	2.33	2.33	0.33	5.99
Health/PE	2.00	6.00	5.00	2.00	15.00
CTE	4.00	8.00	7.50	3.00	22.50
Reading	0.60	1.00	3.00	1.00	5.60
Support Staff	AMS	BMS	CMS	SMS	Totals
AA Guidance	1.00	1.00	1.00	1.00	4.00
AA Office/Bookkeeper	2.00	3.00	3.00	2.00	10.00
Assistant Principal	1.00	2.00	2.00	1.00	6.00
Classroom Aides	-	-	-	-	-
ESL	0.03	0.50	0.50	0.15	1.18
Gifted	0.50	1.40	1.00	0.50	3.40
Guidance Counselor	1.00	3.00	3.00	1.00	8.00
Instructional Coaches	0.70	0.70	1.20	1.50	4.10
ISS Aides	1.00	1.00	1.00	1.00	4.00
Media	1.00	1.00	1.00	1.00	4.00
Nurses	1.00	1.00	1.00	1.00	4.00
Principal	1.00	1.00	1.00	1.00	4.00
Special Education, Teachers	5.00	12.00	10.00	3.00	30.00
Special Education, Aides	4.00	11.00	9.80	2.00	26.80

HIGH SCHOOLS

Department	AHS	BHS	CHS	EMH	MC	Totals
Art	1.00	2.00	2.00	1.00	1.00	7.00
English	4.00	11.00	10.00	3.00	1.00	29.00
World Languages	1.50	7.17	3.75	1.17	-	13.59
Math	4.00	11.00	11.00	4.00	0.67	30.67
Science	3.50	12.33	8.33	2.17	1.00	27.33
Social Studies	3.00	9.00	8.50	2.50	1.00	24.00
Music	2.00	1.67	2.00	1.00	-	6.67
Health/PE	2.17	4.00	4.00	2.17	-	12.34
CTE	5.16	14.67	16.84	3.33	-	40.00
Reading	0.40	1.00	1.00	1.00	1.00	4.40
Support Staff	AHS	BHS	CHS	EMH	MC	Totals
AA Guidance	1.00	1.00	2.00	1.00	-	5.00
AA Office/Bookkeeper	2.00	3.00	3.00	2.00	0.63	10.63
Assistant Principal	1.00	3.00	3.00	1.00	-	8.00
Athletic Director	0.50	1.00	1.00	0.50	-	3.00
Clerical Aides	-	1.00	1.00	-	-	2.00
ESL	0.20	0.50	0.50	0.05	-	1.25
Gifted	0.10	0.20	0.10	0.10	-	0.50
Guidance Counselor	2.00	4.00	4.00	1.00	-	11.00
Instructional Coaches	0.60	0.20	1.00	0.60	0.10	2.50
ISS Aides	1.00	1.00	1.00	1.00	1.00	5.00
Media	1.00	1.00	1.00	1.00	-	4.00
Nurses	1.00	1.00	1.00	1.00	1.00	5.00
Principal	1.00	1.00	1.00	1.00	1.00	5.00
Project AIM	1.00	1.00	1.00	1.00	-	4.00
Special Education, Teachers	5.00	9.00	11.00	4.00	4.00	33.00
Special Education, Aides	7.00	11.00	7.00	4.00	3.00	32.00
Testing Coordinator	0.50	1.00	1.00	1.00	-	3.50
EPF Teacher (Virtual)	0.25	0.25	0.25	0.25	-	1.00
Study Hall Aide	-	1.00	-	-	-	1.00
Virtual Ed Lab Aide	1.00	1.00	1.00	-	-	3.00

DEBT CAPACITY

AMORTIZATION OF OUTSTANDING DEBT ISSUED FOR SCHOOL CAPITAL

Montgomery County utilizes a Debt Service Fund as a separate fund to account for all payments of long-term debt from the sale of bonds or other borrowings to finance major construction projects. The debt service fund is funded by a transfer of revenue from the County's general fund. State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body, the Montgomery County Board of Supervisors. Unless otherwise noted, all information in this section represent portions related to major school construction projects only.

Fiscal Year	General Obligation Bonds		Other Long-Term Debt		Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 7,014,800	\$ 1,611,191	\$ 250,000	\$ 15,000	\$ 5,050,238	\$ 3,818,454
2022	4,232,614	1,366,377	250,000	7,500	9,073,117	3,629,066
2023	2,290,294	1,347,447	-	-	9,168,935	3,187,161
2024	2,290,294	1,347,447	-	-	8,967,511	2,751,589
2025	2,290,294	1,347,447	-	-	8,798,025	2,303,213
2026	2,190,294	1,347,447	-	-	7,796,601	1,863,312
2027	2,215,294	1,347,447	-	-	6,499,055	1,473,482
2028	475,000	637,500	-	-	8,404,570	1,148,529
2029	900,000	637,500	-	-	7,698,660	878,946
2030	900,000	637,500	-	-	5,930,000	571,000
2031	900,000	318,750	-	-	4,285,000	333,800
2032	-	-	-	-	4,060,000	162,400
Total	\$ 25,698,884	\$ 11,946,053	\$ 500,000	\$ 22,500	\$ 85,731,712	\$ 22,120,953

Source: Montgomery County Finance Department

All of these debt issues are borrowed by the County of Montgomery (governing body) are shown here as additional information only. The school division is not obligated for repayment of these debt issuances.

CHANGES IN OUTSTANDING DEBT ISSUED FOR SCHOOL CAPITAL

	Beginning Balance			Ending Balance		Due within One Year
	07/01/19	Additions	Reductions	06/30/20		
General Obligation Bonds	\$ 32,856,260	\$ -	\$ 7,157,377	\$ 25,698,883	\$ 7,014,800	
Literary Fund Loans	750,000	-	250,000	500,000	250,000	
Refunding Bonds	90,717,315	-	4,985,602	85,731,713	5,050,238	
Total	\$ 124,323,575	\$ -	\$ 12,392,979	\$ 111,930,596	\$ 12,315,038	

Source: Montgomery County Finance Department

DETAILS OF LONG-TERM INDEBTEDNESS

	Interest Rates	Date Issued	Final Maturity Date	Amount of Original Issue	Principal Amount Outstanding
General Obligation Bonds:					
Virginia Public School Authority Bonds	3.1 - 5.1	11/01/01	2022	13,025,026	\$ 1,476,826
Qualified School Construction Bonds	-	11/13/09	2027	8,249,998	3,397,058
Qualified School Construction Bonds	-	07/08/11	2027	13,370,000	6,335,000
Qualified School Construction Bonds	-	12/15/11	2031	15,000,000	10,200,000
Virginia Public School Authority Bonds	4.5 - 5.0	12/06/11	2032	86,115,000	4,290,000
Other Long-Term Debt:					
Literary Fund Loans	3.00%	01/20/01	2021	5,000,000	500,000
Refunding Bonds:					
Refunding Bond	3.0 - 5.0	07/09/09	2021	7,975,000	845,000
Refunding Bond	3.0 - 5.0	07/09/09	2021	12,705,000	3,535,000
Refunding Bond	1.60%	02/26/15	2021	6,836,000	1,186,000
Refunding Bond	4.70%	02/03/16	2029	20,099,281	16,285,712
Refunding Bond	4.30%	11/10/16	2032	64,605,000	63,880,000
					<u>\$ 111,930,596</u>

Source: Montgomery County Finance Department

All of these debt issues are borrowed by the County of Montgomery (governing body) and are shown here as additional information only. The School Division is not obligated for repayment of these debt issues. VPSA bonds are continuously evaluated by the Department of the Treasury for refunding when the market rates indicate savings potential. Refinancing credits are refunded to localities based on the present value savings in lieu of exchanging the original bonds resulting in overall lower cost refunding.

RATIOS OF OUTSTANDING DEBT BY TYPE

The following schedules related to debt ratios include all debt issued by the County, including the School related portion.

Fiscal Year	General Bonded Debt				Other Governmental Activities Debt		
	General Obligation Bonds*	Total General Bonded Debt	Percentage of Actual Value of Taxable Property	Per Capita	Lease Revenue Bonds*	Literary Fund Loans	Refunding Bonds*
2019	\$ 33,560,079	\$ 33,560,079	0.34%	\$ 337.51	\$ 6,240,933	\$ 750,000	\$ 116,604,868
2018	39,633,154	39,633,154	0.43%	402.13	7,476,976	1,000,000	125,600,733
2017	45,386,023	45,386,023	0.51%	460.30	12,449,589	1,250,000	130,542,488
2016	115,914,753	115,914,753	1.32%	1,187.01	17,406,657	1,500,000	59,707,545
2015	129,541,482	129,541,482	1.50%	1,329.93	63,447,580	1,750,000	19,330,973
2014	134,869,888	134,869,888	1.61%	1,401.87	68,819,486	2,000,000	23,337,107
2013	150,161,991	150,161,991	1.82%	1,570.31	73,629,273	2,250,000	26,993,072
2012	155,269,999	155,269,999	1.90%	1,634.49	78,398,328	2,500,000	31,075,193
2011	35,242,208	35,242,208	0.44%	373.36	83,128,304	2,750,000	33,662,593
2010	22,894,924	22,894,924	0.29%	250.51	103,020,784	3,004,140	22,415,156

Fiscal Year	Total Primary Government	Percentage of Personal Income	Per Capita
2019	\$ 157,155,880	3.80%	\$ 1,581
2018	173,710,863	4.47%	1,763
2017	189,628,100	5.00%	1,923
2016	194,528,955	5.36%	1,992
2015	214,070,035	6.06%	2,198
2014	229,026,481	7.87%	2,381
2013	253,034,336	9.29%	2,646
2012	267,243,520	10.10%	2,813
2011	154,783,105	6.19%	1,640
2010	151,335,004	6.12%	1,656

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019.

*includes issuance premiums and debt service reserves.

DEBT SERVICE BUDGET SUMMARY

The summary below is from the Montgomery County FY 2021 budget book (page 272) and includes detail of the debt services fund held by the Board of Supervisors for all debt incurred by the County, which includes the Schools.

GENERAL GOVERNMENT DEBT SERVICES

Budget Summary

	FY 19 Revised	FY 19 Actual	FY 20 Approved	FY 21 Base	+	FY 21 Addenda	=	FY 21 Approved	Change App. 21/ App. 20
EXPENDITURES BY DEPARTMENT									
County Debt Service	\$5,140,876	\$4,913,300	\$5,140,875	\$5,140,875		\$-		\$5,140,875	\$-
School Debt Service	\$18,218,637	\$17,168,127	\$18,218,638	\$18,218,638		\$1,363,212		\$19,581,850	\$1,363,212
TOTAL EXPENDITURES	\$23,359,513	\$22,081,428	\$23,359,513	\$23,359,513		\$1,363,212		\$24,722,725	\$1,363,212
EXPENDITURES BY CLASSIFICATION									
Principal	\$14,835,199	\$14,835,198	\$15,692,625	\$15,670,461		\$870,000		\$16,540,461	\$847,836
Interest	\$7,233,463	\$7,232,699	\$6,714,350	\$6,145,083		\$1,012,944		\$7,158,027	\$443,677
Administrative Costs	\$35,000	\$13,530	\$35,000	\$35,000		\$-		\$35,000	\$-
Reserve Funds	\$1,255,851	\$-	\$917,538	\$1,508,969		\$(519,732)		\$989,237	\$71,699
TOTAL EXPENDITURES	\$23,359,513	\$22,081,428	\$23,359,513	\$23,359,513		\$1,363,212		\$24,722,725	\$1,363,212
REVENUE BY CLASSIFICATION									
General Fund Transfer	\$21,336,953	\$21,426,957	\$21,336,953	\$21,336,953		\$1,363,212		\$22,700,165	\$1,363,212
School Capital Fund Transfer	\$-	\$-	\$-	\$-		\$-		\$-	\$-
School Energy Bond Savings	\$408,660	\$408,660	\$408,660	\$408,660		\$-		\$408,660	\$-
Courthouse Maintenance	\$79,982	\$51,275	\$79,982	\$79,982		\$-		\$79,982	\$-
School Operating Transfer	\$-	\$-	\$-	\$-		\$-		\$-	\$-
County Capital Transfer	\$-	\$-	\$-	\$-		\$-		\$-	\$-
Lease Revenue	\$186,471	\$186,480	\$186,471	\$186,471		\$-		\$186,471	\$-
Debt Service Fund Balance	\$-	\$-	\$-	\$-		\$-		\$-	\$-
QSCB Interest Subsidy	\$1,347,447	\$1,263,905	\$1,347,447	\$1,347,447		\$-		\$1,347,447	\$-
Interest/Freed Up Debt Service Reserve	\$-	\$-	\$-	\$-		\$-		\$-	\$-
TOTAL DESIGNATED REVENUE	\$23,359,513	\$23,337,277	\$23,359,513	\$23,359,513		\$1,363,212		\$24,722,725	\$1,363,212
TOTAL UNDESIGNATED REVENUE	\$-	\$(1,255,850)	\$-	\$-		\$-		\$-	\$-
TOTAL REVENUES	\$23,359,513	\$22,081,428	\$23,359,513	\$23,359,513		\$1,363,212		\$24,722,725	\$1,363,212

LOCAL TAXES

School divisions in Virginia do not have taxing authority. Montgomery County Public Schools is financially dependent on funds from the local, state, and federal governments. Montgomery County government collects taxes on real estate, personal property, and other sources and then transfers a portion to Montgomery County Public Schools. The Board of Supervisors, the School Board, and administrative personnel collaborate to determine funding levels for the community's public schools.

County general revenues primarily include real estate taxes, personal property taxes, some other local taxes, and investment income tax, minus the recordation tax, which is directly transferred to the school division as part of the local appropriation. Real estate taxes are collected on taxable residential and commercial property. Personal property taxes are collected on vehicles and business equipment. Other taxable property includes automobiles, mobile homes, commercial machinery and tools, and aircraft. Other local revenue sources include a portion of the sales tax, license and utility taxes, and vehicle registrations.

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Fiscal Year	Real Estate	Personal Property and Mobile Homes	Machinery and Tools	Merchant's Capital	Public Service	Total Assessed Value	Total Direct Tax Rate*
2019	\$ 8,658,132,300	\$ 783,624,291	\$ 157,427,985	\$ 46,298,438	\$ 271,118,996	\$ 9,916,602,010	\$ 8.31
2018	7,918,750,500	760,903,050	148,340,969	43,636,444	264,526,997	9,136,157,960	\$ 8.31
2017	7,802,249,900	737,004,452	151,956,796	42,866,162	248,496,706	8,982,574,016	\$ 8.31
2016	7,677,904,800	664,821,240	129,605,659	41,233,623	251,993,438	8,765,558,760	\$ 8.31
2015	7,541,394,700	664,804,040	129,605,659	41,233,623	273,923,820	8,650,961,842	\$ 8.31
2014	7,297,499,100	648,612,838	128,710,287	40,709,267	252,755,710	8,368,287,202	\$ 8.31
2013	7,236,381,500	615,927,418	122,801,871	36,729,664	217,589,620	8,229,430,073	\$ 8.31
2012	7,187,287,200	597,697,604	121,643,809	31,231,378	229,863,391	8,167,723,382	\$ 8.19
2011	7,159,568,600	564,429,352	113,349,970	30,263,200	207,151,562	8,074,762,684	\$ 8.07
2010	6,932,701,500	555,498,413	114,428,458	29,055,945	196,055,790	7,827,740,106	\$ 8.06

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019.

Notes: Property is assessed at full market value.

Properties are reassessed once every four years.

* Per \$100 of assessed value

PROPERTY TAX RATES

For FY 2021, the Montgomery County Board of Supervisors approved a budget based on a real estate tax rate of 0.89 cents per \$100 of assessed value and a personal property tax rate of \$2.55 per \$100 of assessed value.

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Total Direct Rate
2019	0.89	2.55	1.82	3.05	8.31
2018	0.89	2.55	1.82	3.05	8.31
2017	0.89	2.55	1.82	3.05	8.31
2016	0.89	2.55	1.82	3.05	8.31
2015	0.89	2.55	1.82	3.05	8.31
2014	0.89	2.55	1.82	3.05	8.31
2013	0.89	2.55	1.82	3.05	8.31
2012	0.87	2.45	1.82	3.05	8.19
2011	0.75	2.45	1.82	3.05	8.07
2010	0.74	2.45	1.82	3.05	8.06

Rates are per \$100 of assessed value

PRINCIPAL PROPERTY TAX PAYERS

Taxpayer	Fiscal Year 2019			Fiscal Year 2010		
	Real Estate Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Real Estate Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Jeannie Stosser	\$ 181,849,800	1	1.86%	\$ 77,240,800	2	0.99%
Foxridge/Harry Hunt III	141,079,700	2	1.80%	68,603,700	3	0.88%
Appalachian Power	129,408,184	3	1.32%	79,243,669	1	1.01%
CAP IX BLACKSBURG LLC	103,194,100	4	1.05%	64,797,500	4	0.83%
Roger Woody	75,815,100	5	0.97%	-		0.00%
Shelor Properties	62,791,100	6	0.64%	54,900,000	5	0.70%
Village at Bburg LLC (was SHP-The Village at Blacksburg LLC)	59,000,000	7	0.60%	-		0.00%
Retreat At Blacksburg LLC	58,000,000	8	0.59%	48,811,500	6	0.62%
Maple Ridge/NW Development	37,617,600	9	0.38%	29,811,000	8	0.38%
Blacksburg APF Partners LLC (was Fairmount NB Blacksburg)	31,908,000	10	0.33%	22,531,900	11	0.29%
Kroger	30,545,300	11	0.31%	22,405,700	12	0.29%
BSE AH Blacksburg APTS LLC	28,000,000	12	0.29%	19,108,600	13	0.24%
Centro Heritage Spradlin Farrm LLC	26,450,100	13	0.27%	27,372,900	9	0.35%
NVR Investments LLC (was PR New River LLC)	23,000,000	14	0.24%	23,250,700	10	0.30%
Verizon	22,425,200	15	0.23%	42,839,061	7	0.55%
	<u>\$ 1,011,084,184</u>		<u>10.88%</u>	<u>\$ 580,917,030</u>		<u>7.43%</u>

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy*
2019	\$ 95,892,716	\$ 94,291,075	98.33%	\$ -	\$ 94,291,075	98.33%
2018	91,294,308	89,655,298	98.20%	1,388,678	91,043,976	99.73%
2017	89,666,096	87,107,903	97.15%	2,580,761	89,688,664	100.03%
2016	86,189,045	84,989,258	98.61%	1,999,263	86,988,521	100.93%
2015	84,688,412	82,375,988	97.27%	1,940,083	84,316,071	99.56%
2014	82,261,271	80,650,339	98.04%	1,872,633	82,522,972	100.32%
2013	79,883,115	78,623,115	98.42%	2,062,476	80,685,591	101.00%
2012	73,613,538	72,812,497	98.91%	1,727,605	74,540,102	101.26%
2011	70,260,817	66,804,327	95.08%	1,711,294	68,515,621	97.52%
2010	67,027,509	63,697,514	95.03%	1,065,042	64,762,556	96.62%

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019

Note: For years over 100% more collected than levied due to subsequent adjustments to the tax owed.

COMPARISON OF TAX RATES FOR MONTGOMERY COUNTY AND SURROUNDING LOCALITIES

Locality	CY 2018		CY 2017	
	Real Estate Tax Rate	Personal Property Tax Rate	Real Estate Tax Rate	Personal Property Tax Rate
Montgomery County	\$ 0.89	\$ 2.55	\$ 0.89	\$ 2.55
Craig County	\$ 0.59	\$ 3.00	\$ 0.56	\$ 3.00
Roanoke County	\$ 1.09	\$ 3.50	\$ 1.09	\$ 3.50
Floyd County	\$ 0.60	\$ 2.95	\$ 0.55	\$ 2.95
Pulaski County	\$ 0.77	\$ 2.35	\$ 0.64	\$ 2.35
Giles County	\$ 0.63	\$ 1.98	\$ 0.63	\$ 1.98
City of Radford	\$ 0.76	\$ 2.44	\$ 0.76	\$ 2.44
City of Salem	\$ 1.18	\$ 3.25	\$ 1.18	\$ 3.25
City of Roanoke	\$ 1.22	\$ 3.45	\$ 1.22	\$ 3.45

Note: All rates listed are per \$100 of assessed value.

Source: Montgomery County Comprehensive Annual Financial Report for FY 2019

ANALYSIS OF AVERAGE TAX BILL

Tax Year	Fiscal Year	Average Tax Bill	Real Estate Tax Rate	Average Assessed Value of a Residence	Percentage Increase or Decrease for		
					Tax Bill	Tax Rate	Assessed Value
2019	2020	\$ 1,900	\$ 0.890	\$ 213,500	8.71%	0.00%	8.71%
2018	2019	1,748	0.890	196,400	0.67%	0.00%	0.67%
2017	2018	1,736	0.890	195,100	0.67%	0.00%	0.67%
2016	2017	1,725	0.890	193,800	0.57%	0.00%	0.57%
2015	2016	1,715	0.890	192,700	-0.26%	0.00%	-0.26%
2014	2015	1,719	0.890	193,200	0.47%	0.00%	0.47%
2013	2014	1,711	0.890	192,300	2.62%	2.30%	0.31%

Source: Montgomery County assessor's office.

Note: Residence includes single family homes.

The average tax bill is calculated by dividing the average assessed value of a residence by 100 dollars and multiplying by the tax rate.

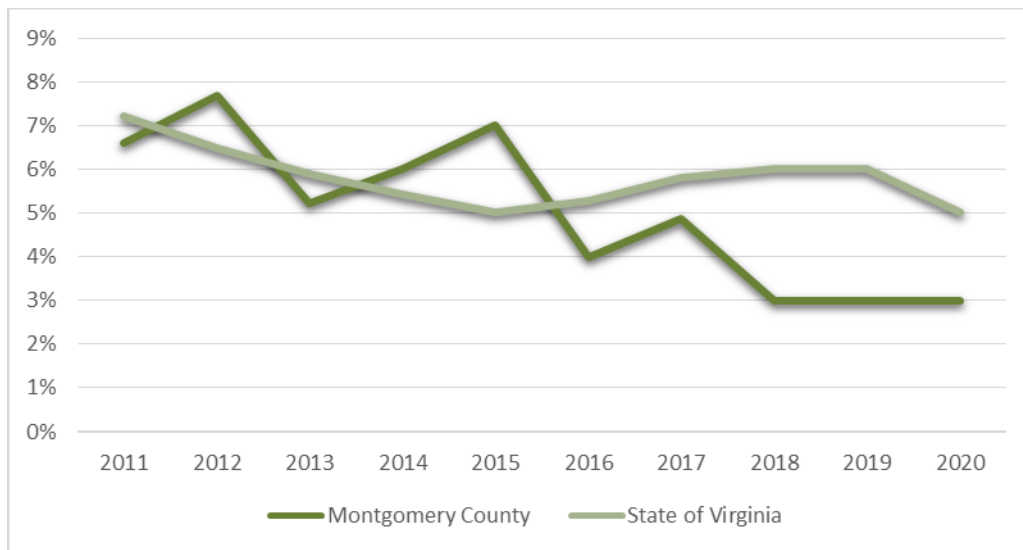
Only seven years are available, additional years will be added each year up to ten years.

PERFORMANCE MEASURES

DROPOUT STATISTICS

Longitudinal Drop Out Rate
Compared to
the State of Virginia Drop Out Rate

	Montgomery County	State of Virginia
2020	3%	5%
2019	3%	6%
2018	3%	6%
2017	5%	6%
2016	4%	5%
2015	7%	5%
2014	6%	5%
2013	5%	6%
2012	8%	6%
2011	7%	7%

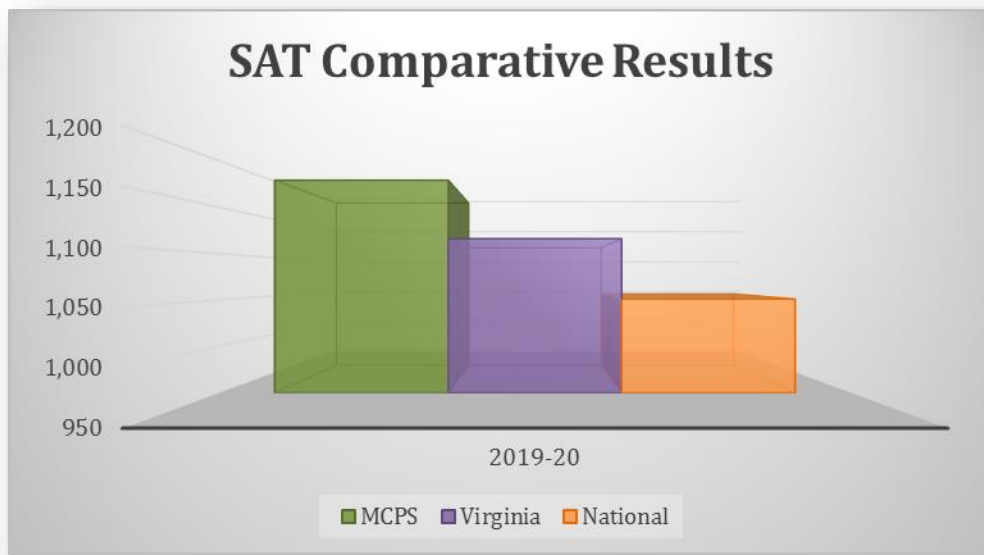


SAT TEST SCORES

Year	Student Participation	Montgomery County				Virginia	National
		Critical Reading	Math	Writing	Combined		
2019-20	356	599	580		1179	1116	1051
2018-19	289	609	594		1203	1113	1039
2017-18	657	534	515		1049	1110	1049
2016-17	412	585	566		1151	1101	1071
2015-16	419	551	542	522	1093	1037	1002
2014-15	390	543	531	517	1074	1034	1006
2013-14	365	544	540	518	1084	1033	1010
2012-13	371	544	544	523	1088	1030	1010
2011-12	368	537	539	520	1076	1022	1010
2010-11	366	534	522	518	1056	1021	1011

* The seniors who graduated in 2018 participated in a division-wide online pilot. 97 percent of all seniors participated in the pilot, even if they had not had the typical prerequisite classes.

* Beginning in 2017 separate writing scores are no longer provided by the College Board, therefore writing scores are not included in the Combined, Virginia, or National columns.



STANDARDS OF LEARNING TEST SCORES (SOL'S)

School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grade 3 Reading	84	89	90	73	74	81	84	78	74	72
Grade 3 Math	92	92	67	68	73	79	83	77	74	86
Grade 3 Science	91	92	89	84	83					
Grade 3 History	92	89	84	85	85					
Grade 4 Reading	87	89	94	75	73	81	82	83	79	78
Grade 4 Math	87	90	78	76	78	86	88	84	83	82
Grade 4 VA Studies	87	89	88	87	85	87	87	87	84	78
Grade 5 Reading	93	92	92	78	78	83	84	83	84	80
Grade 5 Writing	84	81	83	79	70					
Grade 5 Math	91	90	72	79	77	81	82	84	83	86
Grade 5 Science	88	89	88	77	79	86	86	82	84	81
Grade 6 Reading	88	89	92	73	79	81	81	80	81	83
Grade 6 Math	78	78	75	78	78	85	83	78	77	78
Grade 7 US History I	79	86	79	83	90					
Grade 7 Reading	87	90	89	74	80	87	87	86	82	83
Grade 7 Math	70	76	56	56	62	69	67	75	67	83
Grade 8 US History II	90	86	81	83	82					
Grade 8 Reading	87	90	89	73	72	79	80	79	79	80
Grade 8 Writing	86	88	86	68	65	74	76	76	69	71
Grade 8 Math	67	64	38	33	42	59	66	70	75	79
Grade 8 Civics & Economics	79	86	80	83	80	87	88	87	85	84
Grade 8 Science	90	91	94	80	75	82	85	78	84	71
Read EOC	90	90	93	88	90	90	90	90	87	89
EOC Writing	88	89	90	87	83	83	84	86	84	84
Algebra I	88	88	63	69	81	90	95	92	91	96
Algebra II	79	89	58	69	90	96	95	96	91	95
Geometry	85	79	65	74	78	81	82	84	82	91
Earth Science	86	86	90	81	87	87	88	89	87	85
Biology	90	92	90	83	86	88	87	86	85	89
Chemistry	94	96	94	90	94	91	95	94	90	90
World History I	93	75	77	77	82	81	83	83	79	79
World History II	94	82	85	87	91	88	91	91	85	75
VA & US History	92	80	78	84	86	84	84	86	80	62

Note: The 2014 ACTS of the General Assembly eliminated SOL assessments in Grade 3 Science, Grade 3 History, Grade 5 Writing, US History I, and US History II.

Due to the global pandemic caused by the novel coronavirus, there are no scores for FY 2019-20.

STANDARDS OF LEARNING COMPARISON BY SCHOOL DIVISION

Course	MCPS	VA	Alleghany	Botetourt	Covington City	Craig	Danville City	Floyd	Franklin County	Henry	Martinsville	Patrick	Pittsylvania	Roanoke City	Roanoke County	Salem City
Grade 3 Reading	72	71	60	82	63	68	44	66	74	72	56	87	81	63	80	80
Grade 3 Math	86	82	71	91	81	79	53	84	89	88	74	93	89	78	88	86
Grade 4 Reading	78	75	68	83	68	74	47	70	79	73	64	80	82	68	80	77
Grade 4 Math	82	83	79	90	61	87	61	74	87	82	81	92	91	82	89	83
Grade 4 VA Studies	78	81	84	85	83	87	39	73	83	77	82	88	86	67	81	80
Grade 5 Reading	80	78	79	85	68	71	49	76	82	76	70	88	83	72	83	77
Grade 5 Math	86	81	81	91	72	65	48	79	86	82	77	93	88	80	88	88
Grade 5 Science	81	78	76	85	74	63	41	79	83	77	73	91	81	72	87	79
Grade 6 Reading	83	77	69	86	67	76	49	80	77	73	78	89	84	72	84	83
Grade 6 Math	78	78	63	85	59	69	46	74	80	78	81	95	85	74	87	71
Grade 7 Reading	83	79	68	86	81	72	50	85	86	74	73	87	80	71	86	80
Grade 7 Math	83	78	66	89	74	<	31	80	86	74	47	93	76	65	89	70
Grade 8 Reading	80	76	66	79	61	75	51	72	78	73	63	74	78	67	80	77
Grade 8 Writing	71	70	55	72	65	49	32	63	72	63	59	62	74	60	74	78
Grade 8 Math	79	77	59	82	50	57	30	81	83	84	78	52	83	60	82	75
Grade 8 Civics & Economics	84	82	82	89	70	65	45	80	88	71	83	85	84	67	89	79
Grade 8 Science	71	78	72	81	62	88	37	75	85	74	72	74	84	64	87	84
EOC Reading	89	86	78	89	89	87	73	89	80	86	63	87	85	73	93	91
EOC Writing	84	81	67	85	<	90	71	100	77	73	<	81	84	61	91	<
Algebra I	96	86	67	94	68	63	71	91	86	84	84	97	86	90	94	83
Geometry	91	83	67	89	70	88	53	83	82	78	88	89	88	79	91	83
Algebra II	95	91	66	96	73	94	85	82	93	92	95	98	91	97	96	98
Earth Science	85	81	81	90	80	91	32	88	78	84	60	85	83	89	86	91
Biology	89	83	77	84	82	93	65	84	79	80	69	84	85	76	89	86
Chemistry	90	88	45	85	<	<	80	50	94	79	<	<	50	82	80	91
World History I	79	80	80	87	94	71	65		81	77	54	86	83	72	98	82
World History II	75	81	53	92		83	69	89	75	76	66	70	84	79	88	57
VA & US History	62	68	63	61	68	<	43	62	58	51	60	58	66	44	75	72

Notes: < Indicates fewer than 10 students participated in the SOL, therefore the state does not publish the scores.

Due to the global pandemic caused by the novel coronavirus, there are no scores for FY 2019-20, the scores above are from FY 2018-19.

OTHER USEFUL INFORMATION

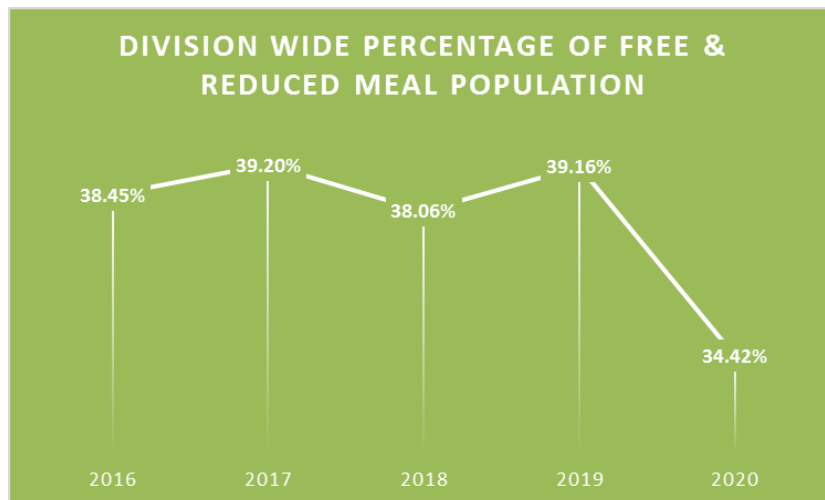
NUMBER OF STUDENTS RECEIVING FREE OR REDUCED LUNCH

	September 2016 Percent	September 2017 Percent	September 2018 Percent	September 2019 Percent	Free	Reduced	Total	September 2020 Enrollment	September 2020 Percent
Primary School									
Christiansburg	45.29%	44.75%	40.47%	39.74%	164	17	181	443	40.86%
Elementary Schools									
Auburn	49.17%	49.03%	48.36%	47.22%	246	21	267	573	46.60%
Belview	55.76%	54.67%	53.23%	51.06%	121	8	129	259	49.81%
Christiansburg	46.83%	46.44%	47.52%	48.85%	123	12	135	360	37.50%
Eastern Montgomery	70.37%	73.26%	72.53%	71.27%	259	23	282	432	65.28%
Falling Branch	45.69%	47.35%	44.32%	45.57%	242	24	266	610	43.61%
Gilbert Linkous	20.87%	22.52%	21.65%	30.71%	57	2	59	323	18.27%
Harding Avenue	21.41%	21.19%	18.08%	20.52%	47	1	48	315	15.24%
Kipps	18.70%	19.57%	19.71%	19.80%	62	11	73	382	19.11%
Margaret Beeks	33.11%	33.18%	31.83%	32.74%	112	11	123	388	31.70%
Price's Fork	51.85%	52.50%	56.96%	57.35%	194	17	211	424	49.76%
Middle Schools									
Auburn	39.73%	44.81%	44.96%	49.19%	117	9	126	287	43.90%
Blacksburg	20.58%	21.15%	21.58%	26.85%	191	13	204	922	22.13%
Christiansburg	44.50%	48.69%	46.70%	45.48%	288	26	314	828	37.92%
Shawsville	64.41%	64.57%	64.60%	64.68%	124	11	135	249	54.22%
High Schools									
Auburn	36.79%	35.61%	33.66%	35.46%	105	7	112	385	29.09%
Blacksburg	17.71%	18.57%	17.26%	19.33%	200	19	219	1,268	17.27%
Christiansburg	36.95%	40.11%	37.91%	37.35%	287	30	317	1,006	31.51%
Eastern Montgomery	63.89%	63.73%	62.88%	62.64%	151	12	163	338	48.22%
Alternative School									
Montgomery Central*	93.10%	81.08%	58.54%	93.10%	14	0	14	21	66.67%
September Totals	38.45%	39.20%	38.06%	39.16%	3,104	274	3,378	9,813[^]	34.42%

* Montgomery Central students are also included in the students' home school enrollment.

[^] School Nutrition Enrollment is different than ADM

Note: Due to the global pandemic caused by the novel coronavirus, the USDA determined that all students shall receive free meals through at least December 31, 2020,



SCHOOL CALENDAR

2020-2021 SCHOOL CALENDAR



- Closed (No school for students)
- Teacher Workday (No school for students)
- Parent-Teacher Conferences
- First Day/Last Day of School

JULY						
S	M	T	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
S	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER						
S	M	T	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY						
S	M	T	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY						
S	M	T	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH						
S	M	T	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY						
S	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JUL 6 **Closed** Independence Day

AUG 21-26 Unassigned Workdays

AUG 24-28 New Teacher Academy

AUG 27-28 Flex Days for Returning Teachers

AUG 31-SEP 4 Teacher Workdays

SEP 7 **Closed** Labor Day

SEP 8 **First Day of School**

NOV 3 Teacher Workday/Election Day

NOV 5 End of Grading Period

NOV 16-20 Parent-Teacher Conferences

NOV 25-27 **Closed** Thanksgiving Break

DEC 23, 28-30 Unassigned Workdays

DEC 23-31 **Closed** Winter Break

JAN 1 **Closed** Winter Break

JAN 18 **Closed** Martin Luther King Jr. Day

JAN 21 End of Grading Period

JAN 22, 25 Teacher Workdays

MAR 24 End of Grading Period

APR 1 Unassigned Workday

APR 1-5 **Closed** Spring Break

APR 12-16 Parent-Teacher Conferences

MAY 21-23 **Graduation Weekend**

MAY 26 Last Day of School/End of Grading Period

MAY 27 Teacher Workday

MAY 28 Teacher Flex Day

MAY 31 **Closed** Memorial Day

VIRTUAL LEARNING DAYS

MCPS will use Virtual Learning Days when school buildings need to be closed for inclement weather. A full Virtual Learning Day plan will be put into place prior to December.

School Hours

Elementary Schools

9 a.m. – Noon
1 p.m. – 4 p.m.

Middle & High Schools

8 a.m. – 10:05 a.m.
12:30 p.m. – 2:35 p.m.



MCPS.ORG

Important Numbers

School Board Office	(540) 382-5100
Elementary Education	(540) 382-5100 x1041
Human Resources	(540) 382-5100 x1067
Montgomery Central	(540) 381-6100
Public Relations	(540) 382-5100 x1003
School Nutrition	(540) 382-5109
Secondary Education	(540) 382-5100 x1043
Special Education	(540) 382-5100 x1087
Transportation	(540) 382-5151

12 Month Holidays

Date	Holiday/Break
JULY 6	Independence Day
SEPT 7	Labor Day
NOV 25-27	Thanksgiving Break
DEC 24,25,28,31	Winter Break
JAN 1	New Year's Day
JAN 18	Martin Luther King, Jr. Day
APRIL 2,5	Spring Break
MAY 31	Memorial Day

Locations

School Board Office	(540) 382-5100	750 Imperial Street, Christiansburg, VA 24073
Auburn Elementary	(540) 381-6521	1760 Auburn School Drive, Riner, VA 24149
Belview Elementary	(540) 633-3200	3817 Pepper's Ferry Road, Radford, VA 24141
Christiansburg Primary (K-2)	(540) 382-5175	240 Betty Drive, Christiansburg, VA 24073
Christiansburg Elementary (3-5)	(540) 382-5172	160 Wades Lane, Christiansburg, VA 24073
Eastern Montgomery Elementary	(540) 268-1147	4580 Eastern Montgomery Lane, Elliston, VA 24087
Falling Branch Elementary	(540) 381-6145	735 Falling Branch Road, Christiansburg, VA 24073
Gilbert Linkous Elementary	(540) 951-5726	813 Tom's Creek Road, Blacksburg, VA 24060
Harding Avenue Elementary	(540) 951-5732	429 Harding Avenue, Blacksburg, VA 24060
Kipps Elementary	(540) 951-5760	2801 Price's Fork Road, Blacksburg, VA 24060
Margaret Beeks Elementary	(540) 951-5700	709 Airport Road, Blacksburg, VA 24060
Price's Fork Elementary	(540) 951-5834	4021 Price's Fork Road, Blacksburg, VA 24060
Auburn Middle	(540) 382-5165	4163 Riner Road, Riner, VA 24149
Blacksburg Middle	(540) 951-5800	3109 Price's Fork Road, Blacksburg, VA 24060
Christiansburg Middle	(540) 394-2180	1205 Buffalo Drive NW, Christiansburg, VA 24073
Shawsville Middle	(540) 268-2262	4179 Old Town Road, Shawsville, VA 24162
Auburn High	(540) 382-5160	1650 Auburn School Drive, Riner, VA 24149
Blacksburg High	(540) 951-5706	3401 Bruin Lane, Blacksburg, VA 24060
Christiansburg High	(540) 382-5178	100 Independence Boulevard, Christiansburg, VA 24073
Eastern Montgomery High	(540) 268-3010	4695 Crozier Road, Elliston, VA 24087
Montgomery Central	(540) 381-6100	208 College Street, Christiansburg, VA 24073

School Board

District A	Gunin Kiran	(540) 392-2582	gunikiran@mcps.org
District B	Penny Franklin	(540) 230-3701	pfranklin@mcps.org
District C	Dana Partin	(540) 558-8568	danapartin@mcps.org
District D	Jamie Bond	(540) 392-9446	jbond@mcps.org
District E	Marti Graham	(540) 320-6231	martigraham@mcps.org
District F	Susan Kass	(540) 558-8525	skass@mcps.org
District G	Mark Cherbaka	(540) 250-1970	markcherbaka@mcps.org

School Board meetings are normally held on the 1st and 3rd Tuesdays of each month at 7:00 p.m. Meetings are live streamed to the MCPS YouTube channel.

REVISED 08/2020

Due to the novel coronavirus and limitations on in-person class sizes, the School Board approved a revised calendar in August of 2020. This calendar can be found on the MCPS website at www.mcps.org.

COMPOSITE INDEX

State Funding Formula – Funding for 136 public school divisions is provided by Virginia through the commonwealth’s direct aid to public education budget. The three types of education programs funded in Virginia are Standards of Quality (SOQ), Incentive-Based Programs, and Categorical Programs. SOQ funding is prescribed by the statute and includes basic aid, special education, vocational education, remedial education, gifted education, and related fringe benefits for each of these programs. It also includes the one-cent state sales tax dedicated to public education. Incentive-based programs provide additional education funding that goes beyond the levels required to meet the Standards of Quality. The programs are voluntary, but in order to receive state funds school divisions must certify that they will offer the program and provide a local match of funds for the program. Incentive-based programs include the following: at-risk, primary class size reduction, at-risk four year olds, early reading intervention, maintenance supplements, and distribution of lottery profits. Categorical funding also provides for additional education programs that go beyond the Standards of Quality. These programs focus on particular needs of special populations or fulfill particular state obligations. State and federal statutes and regulations mandate much of this funding. Examples of categorical funding include alternative education, funding for homebound, school nutrition, adult education, and various regional programs.

Composite Index – Is a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

Calculation of the Composite Index of Local Ability-To-Pay

Average Daily Membership (ADM) Component =

$$.5 \left[\frac{\text{Local True Values}}{\text{Division ADM}} \right] + .4 \left[\frac{\text{Local Adjusted Gross Income}}{\text{Division ADM}} \right] + .1 \left[\frac{\text{Local Taxable Retail Sales}}{\text{Division ADM}} \right] - \left[\frac{\text{State True Values}}{\text{State ADM}} \right] - \left[\frac{\text{State Adjusted Gross Income}}{\text{State ADM}} \right] - \left[\frac{\text{State Taxable Retail Sales}}{\text{State ADM}} \right]$$

Population Component =

$$.5 \left[\frac{\text{Local True Values}}{\text{Local Population}} \right] + .4 \left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}} \right] + .1 \left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}} \right] - \left[\frac{\text{State True Values}}{\text{State Population}} \right] - \left[\frac{\text{State Adjusted Gross Income}}{\text{State Population}} \right] - \left[\frac{\text{State Taxable Retail Sales}}{\text{State Population}} \right]$$

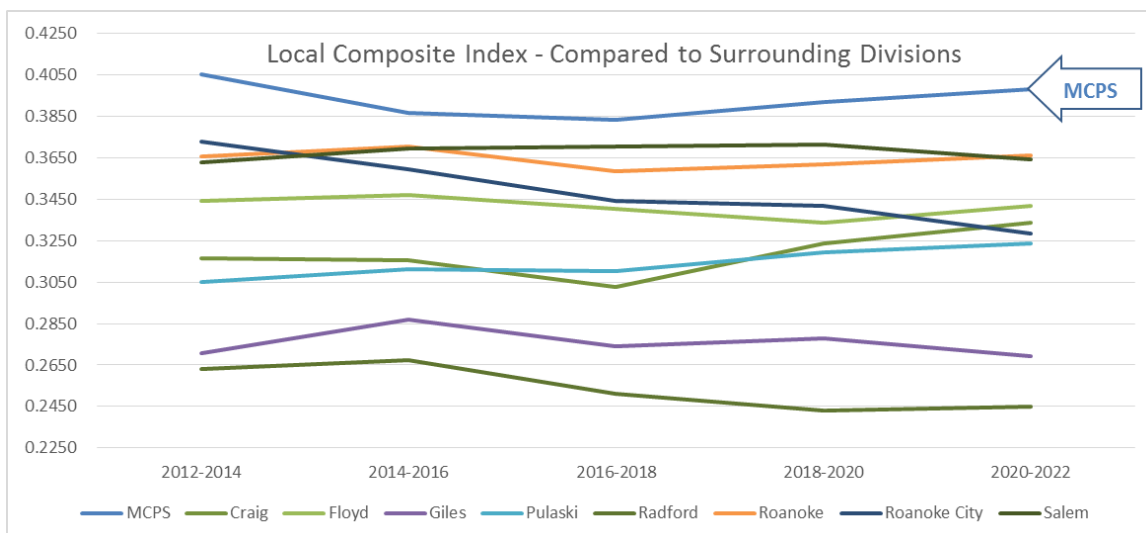
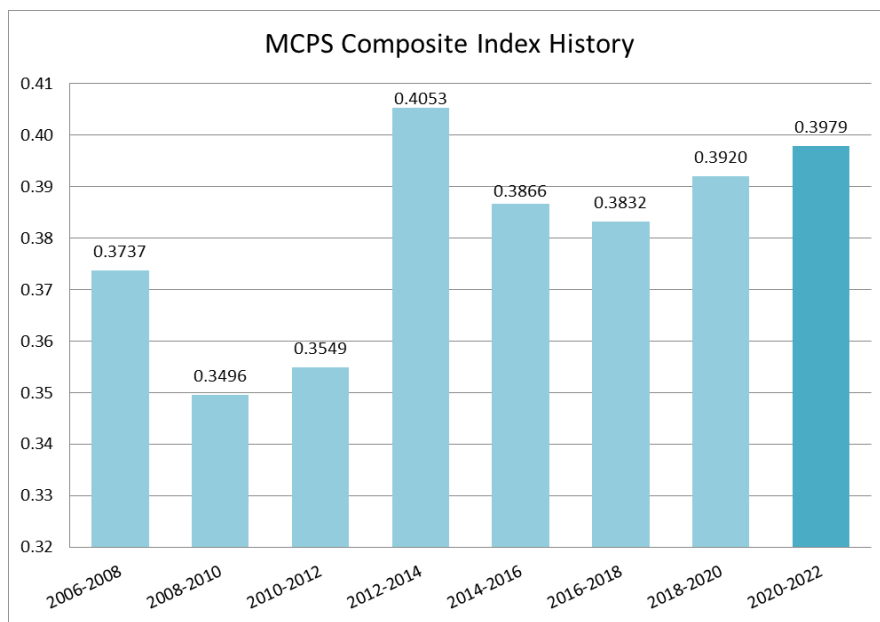
Final Composite Index =

((.6667 x ADM Component) + (.3333 x Population Component)) x 0.45 (average local share)

COMPOSITE INDEX HISTORY

The Local Ability-to-Pay Index (composite index) is used by the state to help determine the level of funding for the school division.

In the Governor’s 2012-2014 Biennial Budget, Montgomery County saw a 5% increase in the composite index. This equates to less state funding that the locality would have to pick up to keep education funding level. In the 2014-2016 Biennial Budget the numbers are balancing out a little more with a 1.8% decrease in the Composite Index. An additional 0.34% decrease occurs in the Composite Index for the 2016-18 Biennium followed by an increase of 0.88% in the 2018-2020 biennium. The Governor’s introduced budget for the 2020–2022 Biennium includes an increase in the composite index of 0.59%. This again equates to less state funding that the locality would have to pick up to keep education funding level. As depicted in the charts below, MCPS composite index is on the rise and remains the highest index when compared to surrounding school divisions.



COMPOSITE INDEX CALCULATION

Pick your school division from the drop down			060 - MONTGOMERY	Division Number:					
Calculation of the 2020-2022 Composite Index for MONTGOMERY				060					
Step 1 -- Calculation of the 2020-2022 Average Daily Membership Composite Index:									
.5	$\frac{\text{Local True Values}}{\text{Division ADM}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Statewide Total of Local True Values}}{\text{Total State ADM}}$	+	.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Division ADM}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Total State Adjusted Gross Income}}{\text{Total State ADM}}$	+	.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Division ADM}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Total State Taxable Retail Sales}}{\text{Total State ADM}}$	=	ADM Composite Index
.5	$\frac{\$8,882,239,354}{9,637}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$1,255,554,381,716}{1,246,931}$	+	.4	$\frac{\$2,153,801,352}{9,637}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$276,897,521,668}{1,246,931}$	+	.1	$\frac{\$1,089,716,203}{9,637}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$103,736,609,468}{1,246,931}$	=	ADM Composite Index
.5	$\frac{\$921,686}{\$1,006,916}$	+	.4	$\frac{\$223,494}{\$222,063}$	+	.1	$\frac{\$113,077}{\$83,194}$	=	ADM Composite Index
.5	.9154	+	.4	1.0064	+	.1	1.3592	=	ADM Composite Index
	.4577	+	.4026	+	.1359	=	.9962		
Step 2 -- Calculation of the 2020-2022 Per Capita Composite Index:									
.5	$\frac{\text{Local True Values}}{\text{Local Population}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Statewide Total of Local True Values}}{\text{State Population}}$	+	.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}$	+	.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr style="border-top: 1px dashed black;"/> $\frac{\text{Total State Taxable Retail Sales}}{\text{State Population}}$	=	Per Capita Composite Index
.5	$\frac{\$8,882,239,354}{98,776}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$1,255,554,381,716}{8,470,020}$	+	.4	$\frac{\$2,153,801,352}{98,776}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$276,897,521,668}{8,470,020}$	+	.1	$\frac{\$1,089,716,203}{98,776}$ <hr style="border-top: 1px dashed black;"/> $\frac{\$103,736,609,468}{8,470,020}$	=	Per Capita Composite Index
.5	$\frac{\$89,923}{\$148,235}$	+	.4	$\frac{\$21,805}{\$32,691}$	+	.1	$\frac{\$11,032}{\$12,248}$	=	Per Capita Composite Index
.5	.6066	+	.4	.6670	+	.1	.9008	=	Per Capita Composite Index
	.3033	+	.2668	+	.0901	=	.6602		

Step 3 – Combining of the Two 2020-2022 Indices of Ability-to-Pay:

$$(.6667 \text{ X ADM Composite Index}) + (.3333 \text{ X Per Capita Composite Index}) = \text{Local Composite Index}$$

$$(.6667 \text{ X } .9962) + (.3333 \text{ X } .6602) = \text{Local Composite Index}$$

$$.6642 + .2200 = \text{Local Composite Index}$$

Step 4 – Final Composite Index (adjusted for nominal state/local shares)

$$(.8842) \text{ X } 0.45 = .3979$$

Input Data:

Source Data Used in the Calculation:

School Division:	MONTGOMERY
Local True Value of Property	\$8,882,239,354
Local AGI	\$2,153,801,352
Local Taxable Retail Sales	\$1,089,716,203
Division ADM	9,637
Local Population	98,776
State True Value of Property	\$1,255,554,381,716
State AGI	\$276,897,521,668
State Taxable Retail Sales	\$103,736,609,468
State ADM	1,246,931
State Population	8,470,020

EXCEPTIONS:

*Please note the following exceptions to the standard composite index calculation as specified in the appropriation act (see actual appropriation act language under the tab labeled "Appropriation Act Language"):

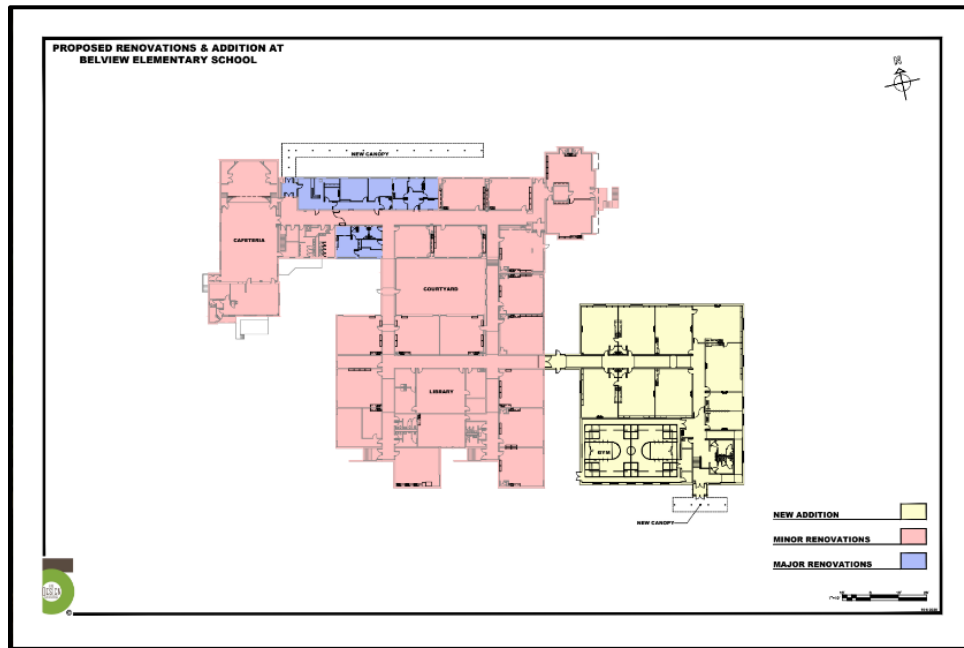
- 1) For those divisions in which three percent or more of the adjusted gross income is derived from individuals who are not residents of Virginia, the Department of Education shall compute the composite index for such localities by using adjusted gross income data which exclude nonresident income. School divisions are no longer required to submit a certification form requesting the exclusion of nonresident AGI.
- 2) Any division with a calculated composite index that exceeds .8000 is considered as having an index of .8000;
- 3) Under hold harmless provisions addressing the consolidation of school divisions contained in the appropriation act and Section 15.2-1302, *Code of Virginia*, the composite indices to be used for funding in the 2020-2022 biennium for the following divisions are:

Bedford County: .3132 (the index approved effective July 1, 2013); the 2020-2022 composite index for Bedford County calculated based on the data elements from base-year 2017 is shown above as .4359. This lower composite index of .3132 will be used for Bedford County.

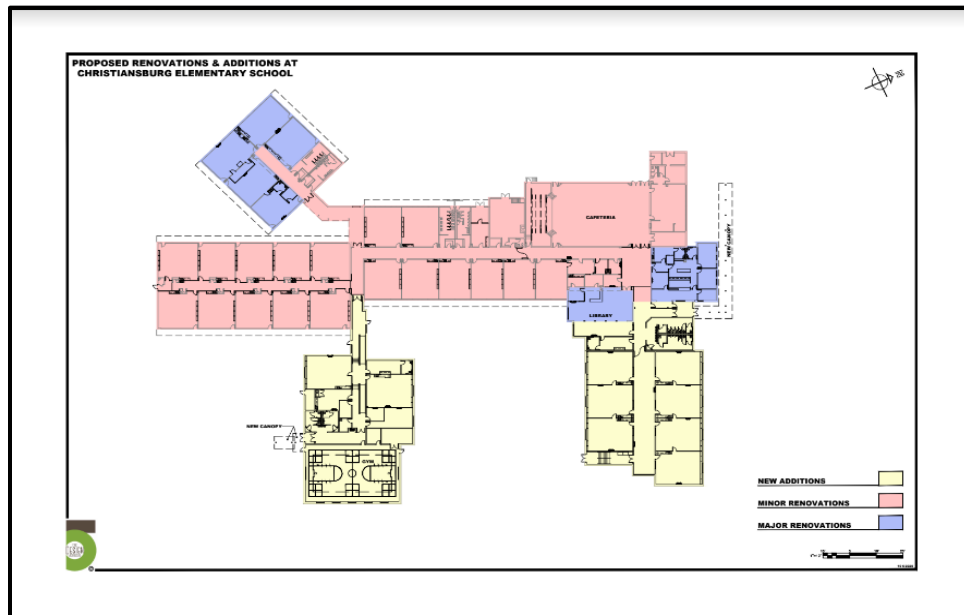
CAPITAL IMPROVEMENT PROGRAM

The following Capital Facilities Plan contains major capital improvement projects, including additions and/or renovations to two elementary and one primary school. Items on this list have a total project cost of greater than \$250,000 and an estimated useful life of 20 or more years.

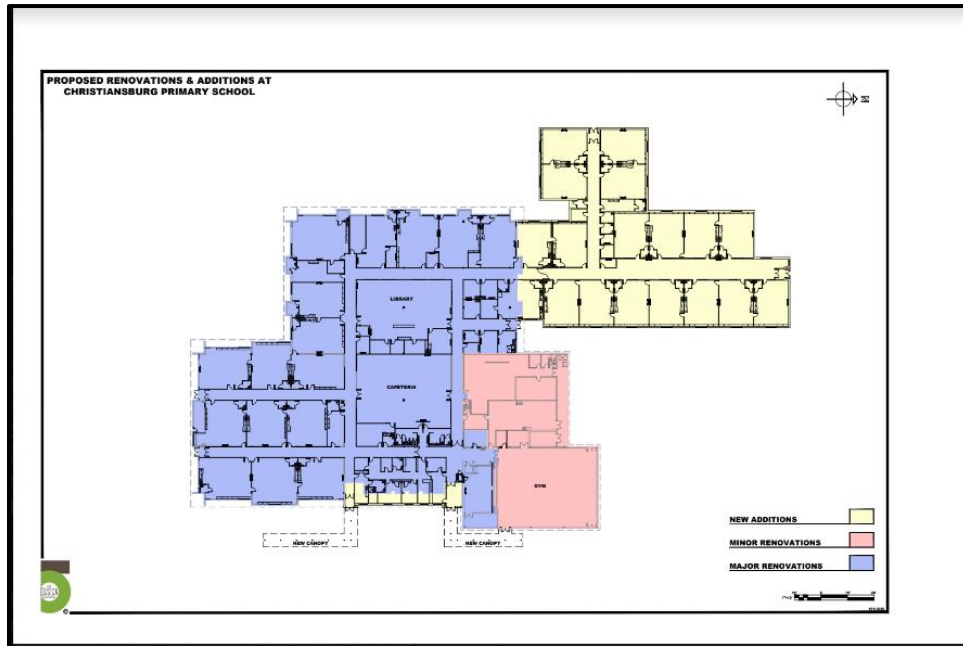
Proposed renovations and additions at Belview Elementary School. Construction is expected to begin in the winter of 2021.



Proposed renovations and additions at Christiansburg Elementary School. Construction is expected to begin in the Fall of 2020.



Proposed renovations and additions at Christiansburg Primary School. Construction is expected to begin in the Fall of 2020.



The Operations Center is the site of all operational departments, including Facilities and Maintenance, Purchasing and Warehouse, School Nutrition, Informational Technology, and Transportation offices. This is an ongoing project, of which some items have been completed, such as replacement of the windows on the front side of the building, as seen below. The next major project to complete is moving the Transportation’s bus garage to the old gym in this location.



The Division is still in the infancy stages of renovations and/or additions to the Christiansburg High School building. The athletic facilities for Christiansburg High School were update and improved over the last two fiscal years. The search process for architects for this renovation/addition projects is expected to begin in the Fall of 2020, with an estimated construction start date of 2023.



Below are the cost estimates for the major capital improvements. Not all projects listed below are pictured above. Projects with “TBD” listed are in some phase of planning and the list will be updated once estimated costs are known.

School	Project Description	Projected Budget Amount	Status
Belview Elementary	Replacement of roof	750,000.00	New
Belview Elementary	Renovation and addition	5,000,000.00	New
Christiansburg Elementary	Playground improvements.	TBD	This is not a part of the current renovations/additions.
Christiansburg Elementary	Additional asphalt for parking.	TBD	
Christiansburg Elementary	Renovation and addition	11,000,000.00	New
Christiansburg High	Design for renovation and additions.	490,000.00	
Christiansburg Primary	Playground improvements.	TBD	This is not a part of the current renovations/additions.
Christiansburg Primary	Renovation and addition	19,000,000.00	New
Gilbert Linkous Elementary	Roof replacement - Area #1	750,000.00	
Kipps Elementary	Replacement of roof	1,500,000.00	New
Operations Center	Move of bus garage from Cambria St.	1,000,000.00	
Operations Center	Construction of Bus Parking Area	TBD	
Operations Center	Replacement of windows at Montgomery Central and remainder of the warehouse building.	TBD	
Operations Center	Construction of Maintenance Storage Area	TBD	
		<u>39,490,000.00</u>	

CAPITAL MAINTENANCE PLAN

The Capital Maintenance Projects list is an ongoing list of improvements needed at all of our facilities. Items on the maintenance list cost more than \$5,000 and have a life expectancy of more than one year. The pictures depicted below are for illustrative purposes only and do not represent the actual projected as noted to the side.

Auburn Elementary – replace bathroom floors



Blacksburg High – install field irrigation, develop a plan for locker rooms, concession stand, seating, and restrooms for baseball and softball.

Eastern Montgomery High School – replace office flooring, replace main entrance door, repave student lots, basketball courts and tennis courts, install water line to girls softball field.



Gilbert Linkous Elementary – replace front fence, replace concrete sidewalks, construct canopy, and conversion of classrooms.

Harding Avenue Elementary – construct canopy from front entrance to student drop off, canopy from modular unit to building.



Kipps Elementary – replace gym floor, install fence, and repaving of outdoor basketball court.

Margaret Beeks Elementary – replace fence, construct canopy, cut out door jams and weld new pieces, conversion of rooms.



Shawsville Middle – replace handicap ramp, replace ceiling tiles, and install thru-wall heaters in annex.

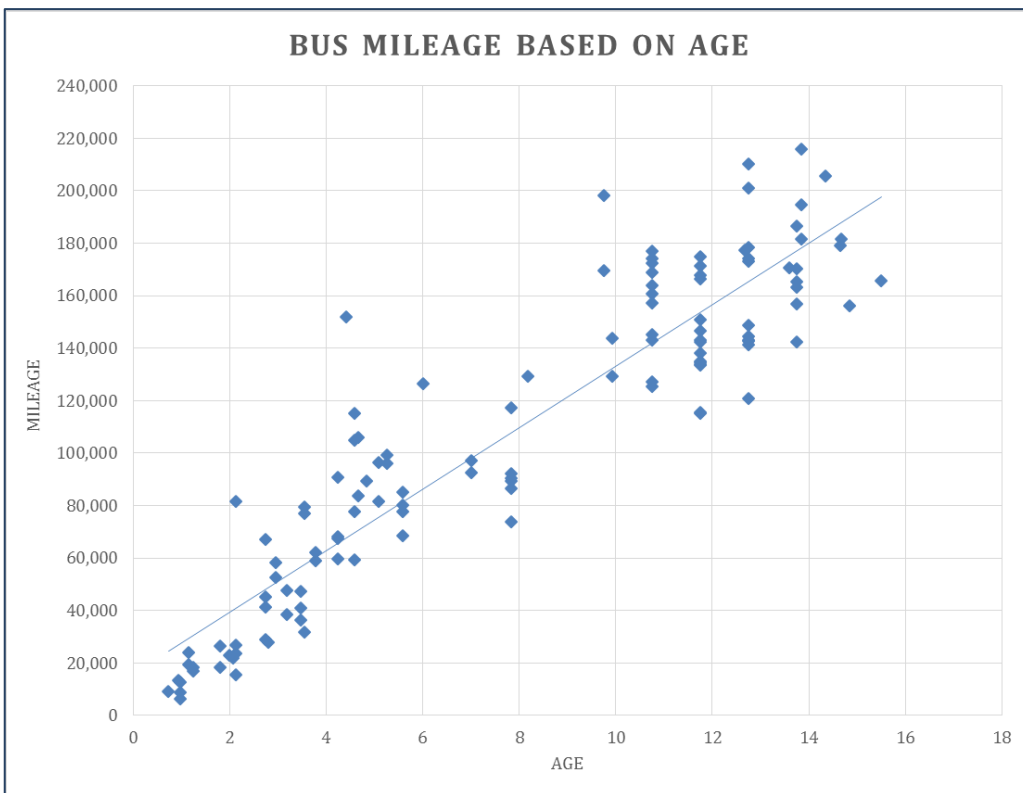
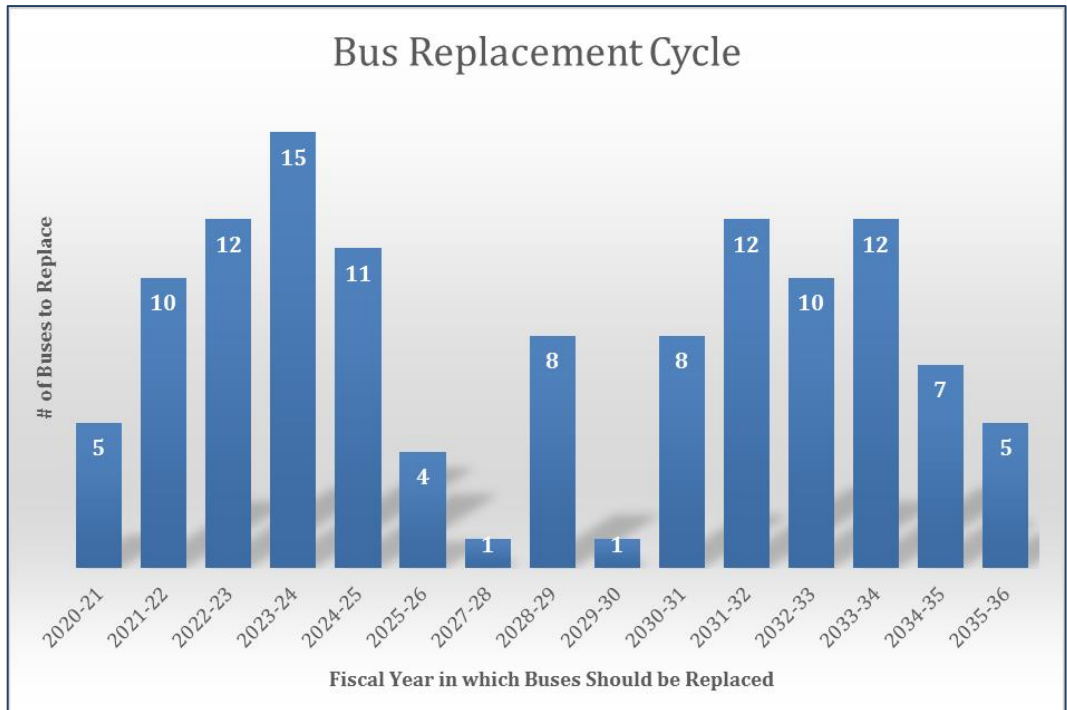
Below are the cost estimates for the capital maintenance projects. Projects with “TBD” listed are in some phase of planning and the list will be updated once estimated costs are known.

School	Project Description	Projected Budget Amount	Status
Auburn Elementary	Replace epoxy bathroom floors.	150,000.00	
Blacksburg High	Installation of an infield irrigation system.	15,000.00	New
Blacksburg High	Development of a plan for permanent spectator seating, locker rooms, concession stand, spectator restroom, scorer area for baseball and softball teams.	15,000.00	New
Eastern Montgomery High	Replace main office flooring.	15,000.00	
Eastern Montgomery High	Main entrance door, ADA handicap entrance.	15,000.00	
Eastern Montgomery High	Repaving of student parking lot, basketball court and tennis courts	125,000.00	New
Eastern Montgomery High	Installation of a water line to the girls softball field.	10,000.00	New
Gilbert Linkous Elementary	Replace concrete sidewalks.	40,000.00	
Gilbert Linkous Elementary	Construct canopy over walkway between school and Kindergarten building.	20,000.00	
Gilbert Linkous Elementary	Replace fence at front of school.	10,000.00	
Gilbert Linkous Elementary	Conversion of open space classrooms to traditional walled classrooms in the kindergarten building.	50,000.00	New
Harding Avenue Elementary	Construct canopy from front entrance to student drop off.	20,000.00	
Harding Avenue Elementary	Canopy from modular unit to building.	25,000.00	
Kipps Elementary	Replace gym carpet.	100,000.00	
Kipps Elementary	Fence on neighborhood side to prevent student runners.	25,000.00	New
Margaret Beeks Elementary	Construct canopy from school to kindergarten building.	20,000.00	
Margaret Beeks Elementary	Cut out door jams and weld new pieces.	TBD	
Margaret Beeks Elementary	Replace fence at front of school.	10,000.00	
Margaret Beeks Elementary	Conversion of open space classrooms to traditional walled classrooms in the kindergarten building.	50,000.00	New
Shawsville Middle	Replace handicap ramp at front of school.	TBD	This work will be done in-house. Should be minimal cost due to materials already being in inventory.
Shawsville Middle	Ceiling Tile Replacement.	200,000.00	Will require asbestos abatement, as well as clean up existing wiring.
Shawsville Middle	Thru wall heater units in annex.	TBD	Pulling together pricing.
		<u>915,000.00</u>	

BUS FLEET

The transportation fleet includes the bus fleet to transport students and other division owned cars and trucks.

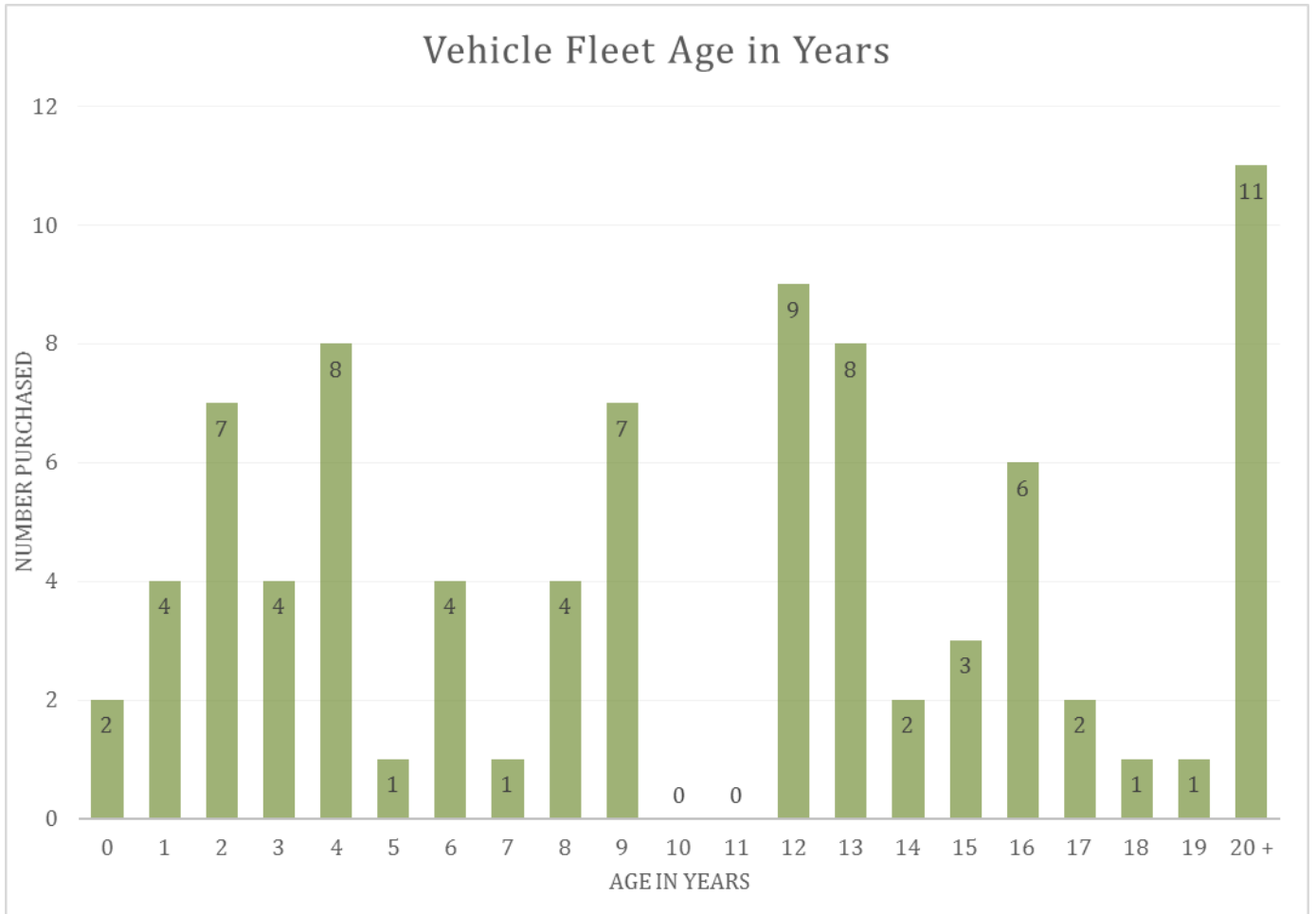
The chart to the right represents the current bus replacement cycle. There is a spike that begins in fiscal year 2021-22. We are working toward addressing this influx by purchasing above our bus replacement cycle when possible using one-time funds and carryover funds.



The chart to the left shows the current mileage for buses sorted by year in service. The transportation department routinely checks the annual mileage on a bus and determines if it needs to be put on a different route to accommodate its age and/or mileage.

VEHICLE FLEET

The chart below shows the age of our vehicle fleet. The number of vehicles over 12 years of age is an issue that we are trying to address from other revenue sources, including one-time funds, salary savings and carryover funds.



SCHOOL PROFILES

PRIMARY AND ELEMENTARY PROFILES

CHRISTIANSBURG PRIMARY

Home of the Coyote Pups

We Love Learning!

General School Information

- Grades Served: PK-2
- Address: 240 Betty Drive, Christiansburg, Virginia 24073
- Phone: 540-382-5175
- Website: cps.mcps.org
- Principal: Oliver Lewis
- Accreditation Status: Accredited



Facility Information

- Opened in 1973
- Functional Capacity of 342 students
- 52,475 permanent square feet, 5 mobile units
- 22.3 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	469	417	412
Students with Disabilities	10%	10%	12%
Economically Disadvantaged	41%	41%	44%
English Learners	4%	4%	4%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 37	\$ 36	\$ 36
Printing	430	420	420
Travel	492	480	480
Miscellaneous	492	480	480
Office Supplies	7,988	7,807	7,807
Instructional Supplies	25,711	25,149	25,149
Equipment	6,144	6,004	6,004
TOTAL	\$ 41,294	\$ 40,376	\$ 40,376

AUBURN ELEMENTARY

Home of the Stars

Where Every Child is a Star!

General School Information

- Grades Served: K-5
- Address: 1760 Auburn School Driver, Riner, Virginia 24149
- Phone: 540-381-6521
- Website: aes.mcps.org
- Principal: Kim Rygas
- Accreditation Status: Accredited



Facility Information

- Opened in 1998
- Capacity of 560 students
- 81,104 permanent square feet, 1 mobile unit
- 14.7 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	556	535	553
Students with Disabilities	12%	12%	9%
Economically Disadvantaged	48%	48%	48%
English Learners	1%	1%	1%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 48	\$ 48	\$ 48
Printing	554	554	554
Travel	634	634	634
Miscellaneous	634	634	634
Office Supplies	10,297	10,295	10,295
Instructional Supplies	33,032	33,024	33,024
Equipment	7,921	7,920	7,920
TOTAL	\$ 53,120	\$ 53,109	\$ 53,109

BELVIEW ELEMENTARY

Home of the Bees

Expect to Learn and Learn to Expect the Best from Ourselves and Others.

General School Information

- Grades Served: K-5
- Address: 3187 Pepper’s Ferry Road, Radford, Virginia 24141
- Phone: 540-633-3200
- Website: bes.mcps.org
- Principal: Lori Comer
- Accreditation Status: Accredited



Facility Information

- Opened in 1953
- Capacity of 222 students
- 37,981 permanent square feet
- 10 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	224	263	234
Students with Disabilities	15%	15%	17%
Economically Disadvantaged	53%	53%	55%
English Learners	4%	6%	3%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 25	\$ 22	\$ 22
Printing	289	259	259
Travel	330	296	296
Miscellaneous	330	296	296
Office Supplies	5,369	4,814	4,814
Instructional Supplies	17,558	15,829	15,829
Equipment	4,131	3,703	3,703
TOTAL	\$ 28,032	\$ 25,219	\$ 25,219

CHRISTIANSBURG ELEMENTARY

*Home of the Coyotes**Every Student. Every Day.***General School Information**

- Grades Served: 3-5
- Address: 160 Wades Lane, Christiansburg, Virginia 24073
- Phone: 540-382-5172
- Website: ces.mcps.org
- Principal: Malinda Morgan
- Accreditation Status: Accredited

**Facility Information**

- Opened in 1963
- Functional Capacity of 266 students
- 40,363 permanent square feet, 5 mobile units
- 15.4 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	463	391	361
Students with Disabilities	10%	10%	9%
Economically Disadvantaged	48%	48%	37%
English Learners	3%	4%	4%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 39	\$ 34	\$ 34
Printing	459	400	400
Travel	524	457	457
Miscellaneous	524	457	457
Office Supplies	8,519	7,420	7,420
Instructional Supplies	27,275	23,893	23,893
Equipment	8,034	5,708	5,708
TOTAL	\$ 45,374	\$ 38,369	\$ 38,369

EASTERN MONTGOMERY ELEMENTARY

Home of the Mustangs

Engaging Minds, Empowering Students

General School Information

- Grades Served: K-5
- Address: 4580 Eastern Montgomery Lane, Elliston, Virginia 24087
- Phone: 540-268-1147
- Website: emes.mcps.org
- Principal: Denise Boyle
- Accreditation Status: Accredited



Facility Information

- Opened in 2010
- Capacity of 650 students
- 111,000 permanent square feet
- 20 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	412	400	386
Students with Disabilities	11%	11%	16%
Economically Disadvantaged	73%	73%	73%
English Learners	5%	5%	4%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 44	\$ 42	\$ 42
Printing	517	490	490
Travel	591	560	560
Miscellaneous	591	560	560
Office Supplies	9,600	9,105	9,105
Instructional Supplies	30,904	29,364	29,364
Equipment	7,385	7,003	7,003
TOTAL	\$ 49,632	\$ 47,124	\$ 47,124

FALLING BRANCH ELEMENTARY

*Home of the Frogs**Where the Future Becomes Empowered for Success***General School Information**

- Grades Served: K-5
- Address: 735 Falling Branch Road, Christiansburg, Virginia 24073
- Phone: 540-381-6145
- Website: fbes.mcps.org
- Principal: Julie Vanidestine
- Accreditation Status: Accredited

**Facility Information**

- Opened in 1992
- Capacity of 740 students
- 89,363 permanent square feet
- 21.6 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	488	588	564
Students with Disabilities	11%	11%	10%
Economically Disadvantaged	44%	44%	47%
English Learners	2%	2%	2%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 41	\$ 55	\$ 55
Printing	473	637	637
Travel	540	729	729
Miscellaneous	540	729	729
Office Supplies	8,777	11,838	11,838
Instructional Supplies	28,092	37,631	37,631
Equipment	6,753	9,105	9,105
TOTAL	\$ 45,216	\$ 60,724	\$ 60,724

GILBERT LINKOUS ELEMENTARY

Home of the Lizards

Building A Learning Community That Inspires Individual Growth

General School Information

- Grades Served: K-5
- Address: 813 Tom’s Creed Road, Blacksburg, Virginia 24060
- Phone: 540-951-5726
- Website: gles.mcps.org
- Principal: Carol Slonka
- Accreditation Status: Accredited



Facility Information

- Opened in 1964
- Capacity of 354 students
- 41,077 permanent square feet
- 12.96 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	328	361	319
Students with Disabilities	12%	12%	11%
Economically Disadvantaged	22%	22%	18%
English Learners	9%	7%	8%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 26	\$ 27	\$ 27
Printing	298	314	314
Travel	341	359	359
Miscellaneous	341	359	359
Office Supplies	5,536	5,837	5,837
Instructional Supplies	17,975	18,914	18,914
Equipment	4,258	4,490	4,490
TOTAL	\$ 28,775	\$ 30,300	\$ 30,300

HARDING AVENUE ELEMENTARY

*Home of the Purple Panthers**Where Each Child Matters***General School Information**

- Grades Served: K-5
- Address: 429 Harding Avenue, Blacksburg, Virginia 24060
- Phone: 540-951-5732
- Website: haes.mcps.org
- Principal: Steven Sizemore
- Accreditation Status: Accredited

**Facility Information**

- Opened in 1973
- Capacity of 242 students
- 41,077 permanent square feet, 1 mobile unit
- 7.9 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	348	337	304
Students with Disabilities	8%	8%	12%
Economically Disadvantaged	18%	18%	16%
English Learners	7%	8%	8%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 26	\$ 25	\$ 25
Printing	309	289	289
Travel	353	330	330
Miscellaneous	353	330	330
Office Supplies	5,734	5,358	5,358
Instructional Supplies	18,446	17,274	17,274
Equipment	4,411	4,122	4,122
TOTAL	\$ 29,632	\$ 27,728	\$ 27,728

KIPPS ELEMENTARY

*Home of the Kangaroos**Inspire Students to Become Passionate Learners Who Contribute As Members of a Global Community***General School Information**

- Grades Served: K-5
- Address: 2801 Price's Fork Road, Blacksburg, Virginia 24060
- Phone: 540-951-5760
- Website: kes.mcps.org
- Principal: Carey Stewart
- Accreditation Status: Accredited

**Facility Information**

- Opened in 1994
- Capacity of 450 students
- 64,954 permanent square feet
- 28.3 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	393	398	380
Students with Disabilities	11%	11%	11%
Economically Disadvantaged	20%	20%	19%
English Learners	9%	12%	12%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 29	\$ 29	\$ 29
Printing	335	338	338
Travel	383	386	386
Miscellaneous	383	386	386
Office Supplies	6,223	6,270	6,270
Instructional Supplies	20,173	20,319	20,319
Equipment	4,787	4,823	4,823
TOTAL	\$ 32,313	\$ 32,551	\$ 32,551

MARGARET BEEKS ELEMENTARY

*Home of the Bears***General School Information**

- Grades Served: K-5
- Address: 709 Airport Road, Blacksburg, Virginia 24060
- Phone: 540-951-5700
- Website: mbes.mcps.org
- Principal: Marcia Settle
- Accreditation Status: Accredited

**Facility Information**

- Opened in 1963
- Capacity of 390 students
- 50,209 permanent square feet
- 14 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	401	425	367
Students with Disabilities	10%	10%	12%
Economically Disadvantaged	32%	32%	34%
English Learners	8%	11%	8%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 35	\$ 32	\$ 32
Printing	403	378	378
Travel	460	432	432
Miscellaneous	460	432	432
Office Supplies	7,479	7,012	7,012
Instructional Supplies	24,057	22,601	22,601
Equipment	5,754	5,395	5,395
TOTAL	\$ 38,648	\$ 36,282	\$ 36,282

PRICE'S FORK ELEMENTARY

Home of the Pumas

General School Information

- Grades Served: K-5
- Address: 4021 Price's Fork Road, Blacksburg, Virginia 24060
- Phone: 540-951-5834
- Website: pfes.mcps.org
- Principal: Kelly Roark
- Accreditation Status: Accredited



Facility Information

- Opened in 2011
- Capacity of 650 students
- 111,000 permanent square feet
- 20 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	431	423	373
Students with Disabilities	14%	14%	15%
Economically Disadvantaged	57%	57%	57%
English Learners	8%	8%	10%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 40	\$ 40	\$ 40
Printing	462	462	462
Travel	529	529	529
Miscellaneous	529	529	529
Office Supplies	8,589	8,589	8,589
Instructional Supplies	27,654	27,654	27,654
Equipment	6,605	6,605	6,605
TOTAL	\$ 44,408	\$ 44,408	\$ 44,408

SECONDARY PROFILES

AUBURN MIDDLE

Home of the Eagles

General School Information

- Grades Served: 6-8
- Address: 4163 Riner Road, Riner, Virginia 24149
- Phone: 540-382-5165
- Website: ams.mcps.org
- Principal: Meggan Marshall
- Accreditation Status: Accredited



Facility Information

- Opened in 2015
- Capacity of 480 students
- 126,338 permanent square feet
- 13.5 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	278	308	287
Students with Disabilities	11%	11%	17%
Economically Disadvantaged	45%	46%	44%
English Learners	0%	0%	0%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 118	\$ 136	\$ 136
Printing	197	227	227
Travel	433	498	498
Miscellaneous	275	317	317
Office Supplies	4,919	5,663	5,663
Instructional Supplies	17,888	18,327	18,327
Equipment	10,677	11,354	11,354
TOTAL	\$ 34,507	\$ 36,522	\$ 36,522

BLACKSBURG MIDDLE

Home of the Bruins

Revealing Potential and Realizing Dreams

General School Information

- Grades Served: 6-8
- Address: 3109 Price’s Fork Road, Blacksburg, Virginia 24060
- Phone: 540-951-5800
- Website: bms.mcps.org
- Principal: Amanda Weidner
- Accreditation Status: Accredited



Facility Information

- Opened in 2015
- Capacity of 480 students
- 126,338 permanent square feet
- 13.5 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	965	961	922
Students with Disabilities	10%	10%	11%
Economically Disadvantaged	22%	21%	22%
English Learners	3%	4%	3%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 351	\$ 351	\$ 351
Printing	585	586	586
Travel	1,286	1,289	1,289
Miscellaneous	818	820	820
Office Supplies	14,615	14,646	14,646
Instructional Supplies	49,974	47,221	47,221
Equipment	19,481	19,509	19,509
TOTAL	\$ 87,110	\$ 84,422	\$ 84,422

CHRISTIANSBURG MIDDLE

Home of the Blue Demons

*Challenge * Motivate * Succeed*

General School Information

- Grades Served: 6-8
- Address: 1205 Buffalo Drive NW, Christiansburg, Virginia 24073
- Phone: 540-394-2180
- Website:cms.mcps.org
- Principal: Micah Mefford
- Accreditation Status: Accredited



Facility Information

- Opened in 2003
- Capacity of 1,200 students
- 190,478 permanent square feet
- 32 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	788	830	829
Students with Disabilities	10%	9%	11%
Economically Disadvantaged	47%	44%	38%
English Learners	1%	2%	3%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 334	\$ 353	\$ 353
Printing	557	589	589
Travel	1,225	1,295	1,295
Miscellaneous	780	824	824
Office Supplies	13,923	14,720	14,720
Instructional Supplies	49,340	47,093	47,093
Equipment	18,854	19,578	19,578
TOTAL	\$ 85,013	\$ 84,452	\$ 84,452

SHAWSVILLE MIDDLE SCHOOL

*Home of the Mustangs***General School Information**

- Grades Served: 6-8
- Address: 4179 Old Town Road, Shawsville, Virginia 24162
- Phone: 540-268-2262
- Website: sms.mcps.org
- Principal: Andrew S. Hipple
- Accreditation Status: Accredited, with Conditions

**Facility Information**

- Opened in 1935
- Capacity of 240 students
- 68,645 permanent square feet
- 16.5 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	226	218	251
Students with Disabilities	13%	14%	13%
Economically Disadvantaged	65%	59%	54%
English Learners	2%	1%	2%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 115	\$ 103	\$ 103
Printing	191	172	172
Travel	420	378	378
Miscellaneous	268	241	241
Office Supplies	4,778	4,298	4,298
Instructional Supplies	17,419	14,013	14,013
Equipment	10,550	10,113	10,113
TOTAL	\$ 33,741	\$ 29,318	\$ 29,318

AUBURN HIGH

Home of the Eagles

Potential, Perseverance, Success

General School Information

- Grades Served: 9-12
- Address: 1650 Auburn School Drive, Riner, Virginia 24149
- Phone: 540-382-5160
- Website: ahs.mcps.org
- Principal: Christopher Stewart
- Accreditation Status: Accredited



Facility Information

- Opened in 2013
- Capacity of 600 students
- 182,944 permanent square feet
- 37.1 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	410	392	385
Students with Disabilities	8%	9%	12%
Economically Disadvantaged	34%	30%	29%
English Learners	0%	1%	0%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 349	\$ 322	\$ 322
Printing	429	397	397
Travel	689	689	689
Miscellaneous	268	248	248
Office Supplies	8,449	7,812	7,812
Instructional Supplies	24,786	19,438	19,438
Equipment	20,858	18,739	18,739
TOTAL	\$ 55,828	\$ 47,645	\$ 47,645

BLACKSBURG HIGH

Home of the Bruins

General School Information

- Grades Served: 9-12
- Address: 3401 Bruin Lane, Blacksburg, Virginia 24060
- Phone: 540-951-5706
- Website: bhs.mcps.org
- Principal: Guylene Wood-Setzer
- Accreditation Status: Accredited



Facility Information

- Opened in 2013
- Functional Capacity of 1,400 students
- 295,302 permanent square feet
- 76.5 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	1205	1283	1269
Students with Disabilities	7%	7%	8%
Economically Disadvantaged	17%	18%	17%
English Learners	2%	2%	2%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 884	\$ 922	\$ 922
Printing	1,088	1,135	1,135
Travel	689	689	689
Miscellaneous	680	709	709
Office Supplies	21,416	22,340	22,340
Instructional Supplies	68,147	55,168	55,168
Equipment	31,185	34,461	34,461
TOTAL	\$ 124,089	\$ 115,424	\$115,424

CHRISTIANSBURG HIGH

Home of the Blue Demons

General School Information

- Grades Served: 9-12
- Address: 100 Independence Blvd, Christiansburg, Virginia 24073
- Phone: 540-382-5178
- Website: chs.mcps.org
- Principal: Tony Diebler
- Accreditation Status: Accredited



Facility Information

- Opened in 1974
- Functional Capacity of 866 students
- 222,902 permanent square feet, 4 mobile units
- 43.6 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	1034	1011	1008
Students with Disabilities	9%	10%	11%
Economically Disadvantaged	38%	33%	31%
English Learners	2%	2%	2%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 911	\$ 871	\$ 871
Printing	1,121	1,072	1,072
Travel	689	689	689
Miscellaneous	701	670	670
Office Supplies	22,066	21,106	21,106
Instructional Supplies	71,619	52,363	52,363
Equipment	32,184	32,041	32,041
TOTAL	\$ 129,291	\$ 108,812	\$108,812

EASTERN MONTGOMERY HIGH

Home of the Mustangs

A Community Learning Center Where Knowledge Is Power

General School Information

- Grades Served: 9-12
- Address: 4695 Crozier Road, Elliston, Virginia 24087
- Phone: 540-268-3010
- Website: emhs.mcps.org
- Principal: Todd Lewis
- Accreditation Status: Accredited



Facility Information

- Opened in 2000
- Capacity of 561 students
- 109,350 permanent square feet
- 35.39 acre site

Student Enrollment: Fall Membership

	2018-19	2019-20	2020-21
Total Enrollment	264	273	338
Students with Disabilities	12%	12%	10%
Economically Disadvantaged	63%	62%	48%
English Learners	2%	1%	0%

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Purchased Services	\$ 264	\$ 281	\$ 281
Printing	325	346	346
Travel	689	689	689
Miscellaneous	703	217	217
Office Supplies	6,407	6,821	6,821
Instructional Supplies	19,743	16,948	16,948
Equipment	17,649	16,432	16,432
TOTAL	\$ 45,780	\$ 41,734	\$ 41,734

CURRICULUM & INSTRUCTION

ALTERNATIVE EDUCATION – MONTGOMERY CENTRAL

Description

Montgomery Central's mission is to help at-risk students become successful at home, at school, and in the community. The student community is comprised of 50 students in grades 8-12. Students enjoy a more flexible environment because they pledge to accept additional responsibilities and meet high expectations. The students who attend Montgomery Central commit to learning problem-solving, goal setting, and cooperative work skills. Students also commit to improving academic performance and participating in school activities to improve self-confidence. Montgomery Central's low teacher/student ratio, emphasis on personal responsibility, participation in academic and high-adventure field trips, and family-like atmosphere make such growth possible

Montgomery Central also provides an alternative to out-of-school suspension for all county middle and high school students. The program allows students to experience a consequence for infractions while still maintaining school attendance and instructional support.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Faculty:			
Art	1.00	1.00	1.00
English	1.00	1.00	1.00
Math	1.00	1.00	0.67
Science	1.00	1.00	1.00
Social Studies	1.00	1.00	1.00
Reading	1.00	1.00	1.00
Staff:			
AA Office/Bookkeeper	0.63	0.63	0.63
Classroom Aides	0.50	0.50	0.00
Guidance Counselor	1.00	1.00	0.00
Instructional Coaches	0.00	0.00	0.10
ISS Aides	1.00	1.00	1.00
Nurses	0.50	0.50	1.00
Principal	1.00	1.00	1.00
Special Education, Teachers	3.00	3.00	4.00
Special Education, Aides	*	*	3.00
Custodians	1.00	1.00	1.00

* These were combined previously with Special Education Teachers.

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 371,580	\$ 371,580	\$ 534,562
Benefits	159,160	159,160	216,886
Purchased Services	36	27	61
Printing	44	34	34
Travel	84	84	84
Miscellaneous			-
Office Supplies	2,244	2,138	2,138
Instructional Supplies	3,315	3,013	3,013
Equipment	702	654	654
TOTAL	\$ 537,165	\$ 536,690	\$ 757,432

CAREER/TECHNICAL EDUCATION

Description

The Career and Technical Education (CTE) curriculum consists of state approved program areas that encompass all of the 16 recognized career clusters. Students have the opportunity to complete a sequence of CTE courses that match their career interests. Completers will test for a nationally recognized certification of license in the program area and will receive a local Certificate of Completion in addition to their high school diploma.

Many CTE courses provide an opportunity to receive college credit through New River Community College, the Virginia Community College System or Project Lead the Way's affiliated colleges and universities.

All CTE courses include instruction that prepares students for the workplace.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Director	1.00	1.00	1.00
Admin. Assistant	0.34	0.34	0.34
Vocational	57.34	58.84	58.84

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 2,769,596	\$ 3,268,135	\$ 3,413,340
Benefits	1,082,607	1,288,337	1,378,194
Purchased Services	23,815	11,016	11,016
Printing	201	201	201
Travel/Miscellaneous	29,257	22,267	22,267
Miscellaneous	1,583	1,583	1,583
Instructional Supplies	75,023	75,023	75,023
Equipment	163,509	192,904	192,904
TOTAL	\$ 4,145,591	\$ 4,859,466	\$ 5,094,528

ENGLISH AS A SECOND LANGUAGE

Description

MCPS has selected both inclusion and pull-out approaches for English as a Second Language instruction, focusing on the four language skills of reading, writing, listening and speaking. Our mission is to help limited English proficient students to:

- learn conversational and academic English
- succeed academically and socially
- become familiar with the culture of the United States

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Teacher	6.50	6.50	6.50

BUDGET INFORMATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 298,834	\$ 353,791	\$ 367,934
Benefits	133,238	155,682	140,497
Purchased Services	4,364	4,364	4,364
Travel	902	902	902
Instructional Supplies	21,964	21,964	21,964
Equipment	333	333	333
TOTAL	\$ 459,635	\$ 537,036	\$ 535,994

FOUR YEAR OLD PRE-SCHOOL

Description

The Virginia Preschool Initiative began in 1994 as a part of a program to improve educational achievement. This initiative serves at-risk four year olds who are not being served by Head Start. Students must be four years old by September 30 in order to be eligible for the program.

Preschool programs are located in six elementary schools in Montgomery County:

- Auburn Elementary
- Belview Elementary
- Christiansburg Primary
- Eastern Montgomery Elementary (two classrooms)
- Falling Branch Elementary
- Margaret Beeks Elementary
- Price's Fork Elementary (two classrooms)

Each preschool classroom serves no more than 18 four year olds with one teacher and one highly qualified aide providing a staff/child ratio of 9:1. Classes meet on all school days and students ride the school bus with other elementary students. Students must attend the preschool in the elementary school where they will attend kindergarten.

The Virginia Preschool Initiative emphasizes collaboration among the home, school, and community to provide a quality program which fosters the development of the whole child. A safe, nurturing environment is provided at each location which promotes active exploration, curiosity, and an excitement for learning.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Preschool Teachers	11.00	11.00	8.00
Preschool Aides	-	-	7.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 647,575	\$ 766,676	\$ 745,385
Benefits	202,076	323,235	302,908
Purchased Services	2,152	2,152	2,152
Travel	676	676	676
Instructional Supplies	29,893	29,893	29,893
Equipment	8,784	8,784	8,784
TOTAL	\$ 891,156	\$ 1,131,416	\$ 1,089,798

GIFTED PROGRAM

Description

MCPS believes gifted students are those whose aptitudes and potential for higher levels of academic accomplishment are so outstanding that they require differentiated curriculum, courses, services, and opportunities to meet their educational needs. Using multiple criteria, MCPS identifies K-12 gifted learners in the specific academic areas of English and mathematics. The identification of academically gifted students spans all populations, including those students who are economically disadvantaged, have a disability, have limited English proficiency, and/or are culturally diverse.

The gifted staff of MCPS is committed to a cross-curricular instructional program that is rigorous and innovative for gifted learners. This program is provided along a continuum that incorporates meaningful learning opportunities. These opportunities engage students in the development of building connections, collaboration, communication, critical thinking, and creativity. We recognize the right of each student to receive the intellectual challenge appropriate to the student's capabilities.

Utilizing a cluster/resource model in grades K-8, the gifted staff collaborates with teachers and administrators to employ appropriate differentiation in curriculum and instruction and encourage high-ability students to strive for success in an ever-changing global society. To meet the academic needs of secondary students in grades 6-12, MCPS offers students the opportunity to take advanced level, honors, Advanced Placement, and Dual Enrollment courses.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Supervisor of Gifted	0.50	0.50	0.50
Admin. Assistant	0.33	0.33	0.33
Gifted Specialist	10.00	10.00	10.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 652,042	\$ 660,268	\$ 661,966
Benefits	251,875	268,815	268,391
Purchased Services	9,972	8,840	8,840
Tuition	76,194	76,194	76,194
Travel	3,044	3,044	3,044
Instructional Supplies	37,880	37,880	37,880
Equipment	2,166	2,166	2,166
TOTAL	\$ 1,033,173	\$ 1,057,207	\$ 1,058,481

LIBRARY/MEDIA

Description

The purpose of the school library program is to provide an enriched learning experience for students in the school. School library media specialists collaborate with teachers and integrate literature and information skills into the curriculum to impact student achievement. The program is crucial to the teaching and learning process. Librarians teach skills and strategies that make an impact on student achievement and create lifelong learners. It is important to have a place in the school where students can strive for and achieve success, develop a love of reading and explore the world around them through print, electronic, and other media sources. The library program provides a positive atmosphere for students.

Budgets for school libraries are for library development and library media supplies.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Supervisor of Library/Media	0.50	0.50	0.50
Admin. Assistant	0.25	0.25	0.25
Librarian	19.00	19.00	19.00
Library Aides	4.00	4.00	-

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 1,044,832	\$ 1,099,810	\$ 1,103,533
Benefits	428,008	426,531	415,633
Travel	470	470	235
Instructional Supplies	157,920	152,423	152,423
Equipment	60,678	67,135	67,135
TOTAL	\$ 1,691,908	\$ 1,746,369	\$ 1,738,959

READING INTERVENTION PROGRAM

Description

The purpose of the reading intervention program is to supplement core instruction and to provide support for students who are struggling with literacy.

Elementary - The elementary has seven school-wide Title I schools. The division reading budget funds reading teachers at the Non-Title I schools and supplements the teachers within the Title I schools. Reading teachers push-in the classroom to support struggling readers. Seventeen reading teachers are Reading Recovery trained and implement the Reading Recovery program to serve first graders. Additionally, two Reading Coaches support the implementation of division professional development and reading intervention initiatives such as Leveled Literacy Intervention. SPIRE is another program implemented for reading intervention as a Tier 3 intervention.

Secondary - The division staffs reading teachers in the nine secondary schools. READ 180 Next Generation by Scholastic, Fusion and SPIRE are the comprehensive curriculum and assessment pull out programs in middle and high schools. The system provides individualized instruction through adaptive instructional software, high interest literature, and whole and small group direct instruction in reading and writing skills. Additionally in high schools, intervention is provided through either co-taught extended English classes or as a skills and strategy reading workshop elective class. Secondary reading intervention is staffed by a variety of teachers: reading specialists, English teachers, and special education teachers.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Supervisor of Reading	0.50	0.50	0.50
Admin. Assistant	0.75	0.75	0.75
Reading Teachers	23.50	23.50	23.50
Title I Teachers	22.25	22.25	22.25
Literacy Aides	-	-	11.00
Literacy Coaches	2.00	2.00	2.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 2,613,390	\$ 2,754,216	\$ 2,995,678
Benefits	724,347	1,097,073	1,152,732
Purchased Services	227,714	227,714	227,714
Instructional Supplies	-	40,315	40,315
TOTAL	\$ 3,565,451	\$ 4,119,318	\$ 4,416,439

SCHOOL COUNSELING

Description

The MCPS School Counseling Program will foster continuous growth and inspire learning by providing a nurturing environment, building positive relationships, and holding high expectations for all students.

The mission of Montgomery County Public Schools' school counseling program is to provide a comprehensive, developmental, counseling program addressing the academic, career, and personal/social development of all students.

School Counselors provide a wide variety of services within each school. These services can include:

- Provide Student Assistance Program support
- Assist in the implementation of tiered systems of support
- Help to remove barriers to learning
- Counsel individuals and groups
- Assist students with educational and career goal setting
- Provide information on financial aid and colleges
- Coordinate plans for 504 accommodations for students
- Provide crisis intervention and prevention services
- Assist with coordination and interpretation of test results and scores
- Link school faculty, staff, and community resources
- Work collaboratively with community agencies and other youth service providers
- Promote positive attitudes toward school and learning
- Connect families and students with available community resources
- Implement Character Education programming
- Track progress toward graduation
- Lead the development of Academic and Career Plans

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Guidance Counselors	30.00	32.00	32.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 2,018,414	\$ 2,218,237	\$ 2,228,500
Benefits	791,185	949,027	948,641
Travel	567	567	567
Instructional Supplies	12,867	12,979	12,979
TOTAL	\$ 2,823,033	\$ 3,180,810	\$ 3,190,687

SPECIAL EDUCATION

Description

Special education programs and services are provided to children with disabilities whose second birthday falls on or before September 30 through age 21. There are 1094 students identified with a disability in this division. Currently, these services are provided by 290 staff members to ensure compliance with each student's Individualized Education Program (IEP).

The Special Education department oversees the special education programs at all Montgomery County Public Schools. Its responsibility extends to public day schools, on campus transition programs, Project Search, the detention home, extended school year services, home-based services, private day schools and residential programs through the Comprehensive Services Act (CSA). The department is responsible for fully complying with all Federal and State regulations, reporting specific data regarding utilization and services to the Virginia Department of Education. This department continually reviews, revises and provides ongoing professional development surrounding special education processes, procedures and policy. The department is also responsible for Child Find, Early Intervention referrals and staff evaluations.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Admin, Attend, & Health			
Psychologists	4.00	4.00	4.00
Speech/Audiology	8.50	8.50	8.50
Instruction			
Director	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00
Admin. Assistants	3.00	3.00	3.00
Coordinators	2.00	2.00	2.00
Teacher	118.10	118.10	118.10
Instructional Aides	154.50	154.50	154.50
Pre-School Teachers	3.00	3.00	3.00
Pre-School Aides	5.50	5.50	5.50
Social Workers	1.00	1.00	1.00
Non-Instruction			
Parent Resource Coordinator	0.50	0.50	0.50

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 10,180,456	\$ 10,282,507	\$ 10,521,076
Benefits	3,822,889	3,996,101	4,024,236
Purchased Services	222,444	294,385	294,385
Printing	-	3,058	3,058
Travel/Miscellaneous	22,069	31,216	31,216
Office Supplies	19,147	-	-
Instructional Supplies	149,136	82,929	82,929
Equipment	8,462	8,462	8,462
TOTAL	\$ 14,424,603	\$ 14,698,658	\$ 14,965,362

STUDENT SERVICES

Description

The purpose of the Student Intervention Services office is to provide meaningful prevention and intervention services so that all children can learn and succeed. Our work is focused on providing support to our schools through a collaborative approach directed at one student at a time. We embrace the overall mission of MCPS to *engage, encourage and empower* our students by being committed to the academic, social, physical and emotional well-being and progress of each and every student. The major programs and services provided by this department include

- School Counselors
- Tiered Intervention Specialists
- Homeless and Foster Care Services
- Student Assistance Programming
- Safety
- Summary Academy
- Student Records
- Student Discipline
- Section 504
- School Health Services
- Homebound
- Home School
- Distributions
- Foreign Exchange Students
- Positive Behavior Intervention Supports

All 20 of our schools have active Student Assistance Program (SAP) and Positive Behavior Interventions and Supports (PBIS) teams that are supported by six Tiered Intervention Specialists and a lead coordinator, whose primary responsibilities are to assist schools in creating interventions and services for all students. The AWARE grant has funded two of the positions, and all positions are now completely funded by MCPS. Each position has contributed to the establishment of the school-based teams and continues to offer assistance to each team as they promote the social and emotional well-being of all students.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Admin, Attend, & Health			
Nurse Coordinator	1.00	1.00	1.00
Nurse	19.00	19.00	19.00
Instruction			
Director of Equity, Diversity, and Tiered Interventions	-	1.00	1.00
Director of Student Services and Safety	-	1.00	1.00
Administrator of Equity Compliance	-	-	1.00
Division Dean of Students	-	1.00	1.00
Supervisor of Student Services	1.00	-	-
Student Intervention Coordinators	3.00	3.00	3.00
Truancy Officer	1.00	-	-
504 Coordinator	1.00	1.00	1.00
Social Workers	2.00	2.00	2.00
Homeless Liaison/Foster Care Contact	1.00	1.00	1.00
Coordinator of School Counseling	1.00	-	-
Administrative Assistant	1.00	1.00	1.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 1,401,745	\$ 1,412,584	\$ 1,488,794
Benefits	279,553	564,639	607,314
Purchased Services	57,577	7,363	7,363
Printing	-	214	214
Travel	7,435	7,435	7,435
Miscellaneous	-	50,000	50,000
Instructional Supplies	19,445	19,445	19,445
Equipment	2,086	2,086	2,086
TOTAL	\$ 1,767,841	\$ 2,063,766	\$ 2,182,651

OPERATIONS

FACILITIES & PLANNING

Description

The Facilities & Planning Department is responsible for the planning, design, construction, maintenance, inspection, and operation of all MCPS controlled school buildings and grounds which includes approximately 2.25 million square feet of buildings and 519 acres of land. The department manages day to day grounds maintenance, mechanical repair, and preventive maintenance of all building systems. In addition, the team coordinates and executes the division's Capital Maintenance Project List (replacing deteriorated building systems) and the Capital Improvement Program (new construction). These efforts keep the MCPS facilities portfolio functional, reliable, secure, and adapted to the evolving needs of modern educational programs.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Operations & Maintenance			
Director of Facilities	1.00	1.00	-
Supervisor of Facilities	1.00	1.00	1.00
Assistant Engineer for Environmental Program & Service Contracts Manager	1.00	1.00	1.00
Construction Program and MEP Systems Assistant	1.00	1.00	1.00
Coordinator of Controls, Parts and Inventory	-	1.00	1.00
Parts and Inventory	-	1.00	1.00
Administrative Assistants	2.00	2.00	2.00
Custodial Manager	1.00	1.00	1.00
Custodians	102.50	102.50	102.50
Building & Equipment Trades	24.00	24.00	24.00
Laborers Grounds	7.00	7.00	7.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 5,203,964	\$ 5,339,338	\$ 6,018,358
Benefits	2,035,228	2,106,189	2,071,485
Purchased Services	379,917	379,917	379,917
Utilities	2,987,418	3,037,418	3,037,418
Insurance	205,649	234,495	234,495
Travel	2,745	2,745	2,745
Custodial Supplies	140,914	140,857	140,857
Maintenance Supplies	298,638	298,639	298,639
Other Supplies	7,000	7,000	7,000
Software	15,800	15,800	15,800
Equipment	130,975	130,975	130,975
TOTAL	\$ 11,408,248	\$ 11,693,373	\$ 12,337,689

FINANCE

Description

The Finance Department includes the offices of accounting, purchasing, accounts payable, payroll, and benefits. This department is responsible for the fiscal responsibility of the school division, including development of the division's operations budget, ensuring proper procurement procedures for all purchases, and supervising the financial operations of all schools and departments. This department creates, manages and implements the School Board Operating Budget. This office also ensures all bills for the division are paid in a timely manner and in compliance with all federal, state, and local laws. This office provides guidance on proper procedures as they relate to school finance and the financial management of school activity funds and departments throughout the division. Additionally, the Director of Finance schedules outside independent audits at the central office and school levels and coordinates with the Montgomery County Finance Department to ensure efficiency of business operations. Purchasing provides efficient and responsive procurement services to obtain high quality goods and services at reasonable costs. Purchasing processes and practices conform to all local, state and national laws, regulations, and purchasing standards. The purchasing supervisor also oversees the warehouse and distribution operations of products in support of instructional functions for the entire school division. The warehouse stores and delivers inventory of basic supplies for instructional, administrative, and custodial services; management of the internal mail services and the central oversight of outgoing U.S. Mail; redistribution of surplus equipment and furniture; removal and disposal of obsolete equipment and furnishings; and support of special projects throughout the school system. Payroll and benefits manages eligibility, enrollment, payroll deductions, reporting and reconciliation of deductions. This office facilitates new hire orientation for all employees. Payroll and benefits is responsible for reporting all federal and state withholdings, as well as retirement data, health insurance information, and quarterly federal reports.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Admin, Attend, & Health			
Assistant Superintendent for Operations	1.00	1.00	1.00
Administrative Assistant to Assistant Superintendent for Operations	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Budget Analyst/Finance Manager	1.00	1.00	1.00
Accounts Payable Specialist	1.00	1.00	1.00
Supervisor of Payroll	1.00	1.00	1.00
Payroll/Benefits Specialist	3.50	3.50	3.50
Purchasing Supervisor	1.00	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00
Operations & Maintenance			
Warehouse Supervisor	1.00	1.00	1.00
Warehouse Staff	4.00	4.00	4.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 954,941	\$ 1,085,453	\$ 1,106,751
Benefits	361,746	344,554	419,657
Purchased Services	12,534	12,534	12,534
Postage	55,000	55,000	55,000
Travel	1,233	1,233	1,233
Miscellaneous	202	202	202
Office Supplies	3,330	3,248	3,248
Other Operating Supplies	634	634	634
Equipment	2,086	2,086	2,086
TOTAL	\$ 1,391,706	\$ 1,504,944	\$ 1,601,345

TECHNOLOGY

Description

The MCPS Technology Department is responsible for the following functions of the division:

- 1-to-1 Chromebook Initiative
- Virginia's SOL Technology Initiative
- Wide-Area Network and Internet Access;
- Local Area Networks and Wi-Fi;
- Computer maintenance and replacement;
- Power School Student Information System and Parent/Student Portal
- Instructional Software
- Operational Software
- Virtual Education
- Telecommunications
- Building Security Systems
- 21st Century Classroom Initiative
- State Reporting
- Technology Professional Development

The Technology Department has played an important role in achieving many of the goals of the MCPS Comprehensive Plan. Through specific collaboration and planning with the Curriculum Department and the schools, professional development and technical support has been provided on an ongoing basis to support the implementation of the Model for Effective Instruction and initiatives such as the 1-to-1 Chromebook program.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Instruction			
Supervisors	1.00	1.00	2.00
Technology Resource Teachers	10.00	10.00	10.00
Operations & Maintenance			
Director of Technology	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Technicians	17.00	17.00	17.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 1,734,886	\$ 2,101,784	\$ 1,952,951
Benefits	823,202	775,024	797,741
Purchased Services	431,535	431,416	431,416
Telecommunications	640,748	640,748	640,748
Travel	1,645	1,645	1,645
Miscellaneous	106	106	106
Maintenance Supplies	96,007	96,007	96,007
Instructional Supplies	8,733	8,733	8,733
Software	272,740	272,740	272,740
Equipment	1,688,693	1,688,693	1,688,693
TOTAL	\$ 5,698,295	\$ 6,016,896	\$ 5,890,780

TRANSPORTATION

Description

The mission of the Department of Transportation is to provide safe, efficient, and customer-friendly transportation services for all Montgomery County students. County school buses traveling approximately 12,000 miles each day, providing transportation for approximately 7,000 students across the county. Each trainee receives a minimum of 50 hours of state-mandated training. All drivers receive an additional 8 hours minimum training annually. The “Peaceful Bus” program has been implemented in elementary schools to encourage good bus behavior and all pupils in grades pre-K through Grade 1 receive additional bus safety training at the beginning of the school year with many schools opting for all students to receive safety training.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Transportation			
Director	1.00	1.00	1.00
Supervisor of Transportation	-	1.00	1.00
Route Coordinator	1.00	-	-
Administrative Assistant	3.00	3.00	2.00
Bus Drivers	97.00	97.00	97.00
Bus Aides	16.00	16.00	16.00
Vehicle Fleet Shop Foreman	1.00	1.00	1.00
Mechanics	8.00	8.00	8.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 3,140,012	\$ 3,732,188	\$ 3,908,812
Benefits	991,499	588,722	618,805
Purchased Services	50,831	50,831	50,831
Insurance	82,813	82,813	82,813
Travel	1,664	1,664	1,664
Fuel	826,208	826,208	826,208
Vehicles Supplies	182,057	182,057	182,057
Other Supplies	4,989	1,489	1,489
Equipment	887	887	887
TOTAL	\$ 5,280,960	\$ 5,466,859	\$ 5,673,566

HUMAN RESOURCES

Description

Major programs and services provided by the Human Resources Department include:

- Recruitment, Selection and Retention
- Compensation
- Licensure and Certification
- Safety and Wellness
- Employee Engagement
- Employee Evaluation
- Training and Development
- Legal Compliance

The Montgomery County Public Schools Human Resources department supports the school division in the eight key functional areas listed above while striving to meet the current and emerging needs of our employees. Each of the seven members of the Human Resources team works collaboratively to provide the highest level of service to all employees and potential recruits while independently working on projects geared at ensuring that the needs of our employees are met. In addition, team members specialize in specific areas which allows us to ensure consistent, fair practices that meet the requirements of the law. The value gained for the division through the diligence and commitment of the Human Resources team is essential in ensuring that our students are provided the best possible education.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Admin, Attend, & Health			
Director	1.00	1.00	1.00
Assistant Director	-	1.00	1.00
Supervisor of Personnel	1.00	1.00	1.00
Admin. Assist. to Director	1.00	1.00	1.00
Human Resources Specialists	3.00	3.00	3.00
Receptionist	1.00	1.00	1.00

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 350,816	\$ 533,687	\$ 621,046
Benefits	132,657	308,155	237,039
Purchased Services	40,122	40,122	40,122
Printing	8,360	8,360	8,360
Advertising	13,346	13,346	13,346
Travel	3,138	3,138	3,138
Miscellaneous	1,134	1,134	1,134
Office Supplies	2,431	2,431	2,431
Equipment	2,520	2,520	2,520
TOTAL	\$ 554,524	\$ 912,893	\$ 929,136

EXECUTIVE ADMINISTRATION

Executive Administration Budget Information

Description

The Executive Administration function of the school division consists of the Chief Executive functions of the district. This includes the development of the strategic plans, operational oversight of the preparation of legal documents and required reports, inclement weather decisions, and crisis communication. This also includes the oversight of administrative staff, teacher evaluations, policy approval, and personnel related considerations by the School Board including contracts and hearings. The Executive Administration assists with Freedom of Information Act requests and the articulation of School Board legal needs with the School Board lawyer.

STAFFING DETAIL

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Admin, Attend, & Health			
Board Members	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00
Deputy Superintendent	1.00	1.00	1.00
Office Manager / Deputy Board Clerk	1.00	1.00	1.00
Director of Communications and Community Relations	-	-	1.00
PIO / Clerk of the Board	1.00	1.00	-

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Salary & Wages	\$ 361,318	\$ 384,319	\$ 394,752
Benefits	139,568	178,811	188,913
Purchased Services	51,233	51,233	51,233
Printing	1,872	1,872	1,872
Travel	7,638	7,478	7,478
Miscellaneous	29,465	29,465	29,465
Office Supplies	5,292	5,292	5,292
Software	-	-	-
Other Operating Supplies	2,030	2,030	2,030
Equipment	2,136	2,136	2,136
TOTAL	\$ 600,552	\$ 662,636	\$ 683,171

FEDERAL GRANTS

TITLE I FEDERAL FUNDS

Description

The following Montgomery County Public Schools are school wide Title I schools: Auburn Elementary, Belview Elementary, Christiansburg Primary, Christiansburg Elementary, Eastern Montgomery Elementary, Falling Branch Elementary and Price's Fork Elementary. A school wide Title I program is a comprehensive reform strategy designed to upgrade the entire educational program in a school. Its primary goal is to ensure that all students, particularly those who are low- achieving, demonstrate proficient and advanced levels of achievement on state academic achievement standards. In general, a Title I school may operate as a school wide program only if a minimum of 40 percent of the students in the school, or residing in the attendance area served by the school, are from low-income families.

The school wide reform strategy requires that a school:

- Conduct a comprehensive needs assessment;
- Identify and commit to specific goals and strategies that address those needs;
- Create a comprehensive plan; and
- Conduct an annual review of the effectiveness of the school wide program and revise the plan as necessary

A school must use its Title I, Part A, funds to address the specific educational needs identified in the needs assessment and articulated in the comprehensive school wide plan. All students within a Title I school may participate in these programs.

Title I funds support:

- Staffing for early literacy programs to include reading specialists, leveled literacy intervention coach, reading assistants, one instructional specialist, etc.
- Literacy Programs
- Professional Development
- Instructional Materials and Supplies for schools

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Revenue			
Federal Funding	\$ 1,700,724	\$ 1,700,724	\$ 1,805,325
TOTAL	\$ 1,700,724	\$ 1,700,724	\$ 1,805,325
Expenditures			
Salary & Wages	\$ 1,133,004	\$ 1,133,004	\$ 1,234,779
Benefits	478,108	478,108	480,934
Purchased Services	28,941	28,941	28,941
Miscellaneous	29,628	29,628	29,628
Instructional Supplies	31,043	31,043	31,043
TOTAL	\$ 1,700,724	\$ 1,700,724	\$ 1,805,325

TITLE II FEDERAL FUNDS

Description

Title II provides federal funding to states and school divisions for activities that strengthen instructional leadership and teacher quality in all schools, especially those with a high proportion of children in poverty. Funding must be used to support specific activities, including professional development for teacher and administrators, so long as the activities are grounded in scientifically based research.

Federal funds awarded under Title II, Part A support programs to increase academic achievement by increasing the number of qualified teachers in classrooms and increasing the skills of qualified teachers, principals and assistant principals in schools; and by providing a continuing source of funding to focus on teacher improvement .

Programs and activities must be based on a needs assessment, and, among other things, be aligned with state academic content standards, student academic achievement standards, and teacher quality data.

Allowable LEA-level activities include, but are not limited to:

- Developing and implementing strategies and activities to recruit, hire, and retain qualified and effective teachers and principals, particularly in schools with a high percentage of low-achieving students
- Providing evidence-based professional development activities that improve the knowledge of teachers and principals in content knowledge and instructional practices
- Carrying out teacher advancement initiatives that promote professional growth and emphasize multiple career paths
- Carrying out programs and activities that are designed to improve the quality of the teaching force
- Leadership development for teacher leaders, principals, and other school leaders, to include professional development to improve leadership capacity, leadership residency initiatives, leadership preparation academies, and leadership mentoring

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Revenue			
Federal Funding	\$ 252,279	\$ 252,279	\$ 299,804
TOTAL	\$ 252,279	\$ 252,279	\$ 299,804
Expenditures			
Salary & Wages	\$ 119,873	\$ 119,873	\$ 143,636
Benefits	64,037	64,037	87,799
Purchased Services	33,844	33,844	33,844
Other Charges	12,790	12,790	12,790
Materials & Supplies	21,735	21,735	21,735
TOTAL	\$ 252,279	\$ 252,279	\$ 299,804

TITLE III FEDERAL FUNDS

Description

Title III provides funding to states and divisions to ensure that limited English proficient (LEP) students, including immigrant children and youth, develop English proficiency and meet the same academic content and academic achievement standards that other children are expected to meet. Divisions use these funds to supplement the language instruction educational program (ESL program) and core content programs designed to help English Learners achieve these standards. Divisions and schools are accountable for increasing the English proficiency and core academic content knowledge of EL students; therefore, Title III funds may only be used to supplement core language programs and services for English Language Learners. They cannot be used to deliver the core academic program or the division's English language learning core program.

There are two types of Title III sub-grants:

1. sub-grants based on the number of EL students enrolled in schools
2. sub-grants to divisions that have experienced a significant increase in the percentage or number of immigrant children and youth enrolled.

Program and activities supported by Title III funds must be based on a needs assessment and aligned with the federal guidance for expenditure of funds. Title III funds are used in three main ways:

1. to provide high quality professional development to classroom teachers, principals, administrators, and other school or community-based organizational personnel that is designed to
 - improve the instruction and assessment of EL students and
 - enhance the ability of teachers to understand and use curricula, assessment measures, and instruction strategies for English Learners;
2. to inform the parents of ELs about how they can be active participants in assisting their children to learn English, achieve at high levels in core academic subjects, and meet the same challenging state academic content and student academic achievement; and
3. to supplement the division core ESL program through the purchase of materials and tutors as needed

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Revenue			
Federal Funding	\$ 23,243	\$ 23,243	\$ 41,931
TOTAL	\$ 23,243	\$ 23,243	\$ 41,931
Expenditures			
Salary & Wages	\$ 11,616	\$ 11,616	\$ 5,698
Benefits	889	889	500
Purchased Services	5,600	5,600	24,000
Other Charges	650	650	2,500
Materials & Supplies	4,488	4,488	9,233
TOTAL	\$ 23,243	\$ 23,243	\$ 41,931

CARL PERKINS GRANT

Description

Career and Technical Education (CTE), provides instructional programs that offers career exploration, career planning and skills development for current and emerging careers. CTE prepares students for postsecondary study and/or employment opportunities following high school graduation.

The Carl D. Perkins Career and Technical Education Act provides federal funds to increase focus on the academic achievement of career and technical education students, strengthen connections between secondary and postsecondary education, and improve state and local accountability. An annual grant application is required for the receipt of Perkins funds.

Major programs supported with Perkins funds include:

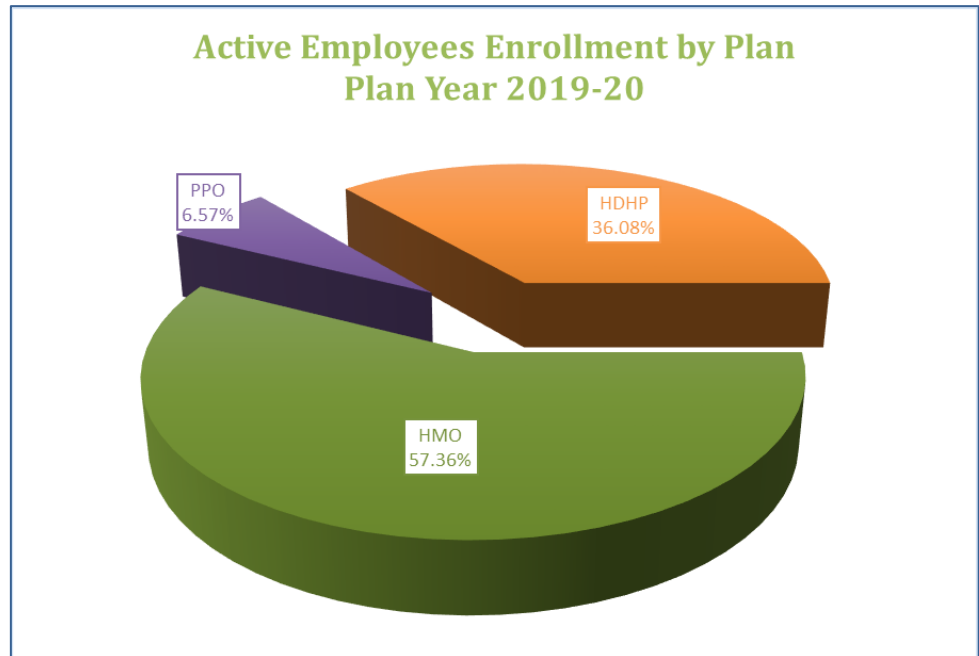
- Business and Information Technology
- Marketing Education
- Technology Education
- Health and Medical Sciences
- Governor's STEM Academy
- Family and Consumer Science
- Trade and Industrial Education
- Career Connections
- Individual Career Path Development

BUDGET ALLOCATION

	Approved FY 2018-19	Approved FY 2019-20	Approved FY 2020-21
Revenue			
Federal Funding	\$ 148,024	\$ 148,024	\$ 169,951
TOTAL	\$ 148,024	\$ 148,024	\$ 169,951
Expenditures			
Purchased Services	\$ 17,000	\$ 17,000	\$ 25,000
Other Charges	12,000	12,000	32,000
Materials & Supplies	19,000	19,000	-
Equipment	100,024	100,024	112,951
TOTAL	\$ 148,024	\$ 148,024	\$ 169,951

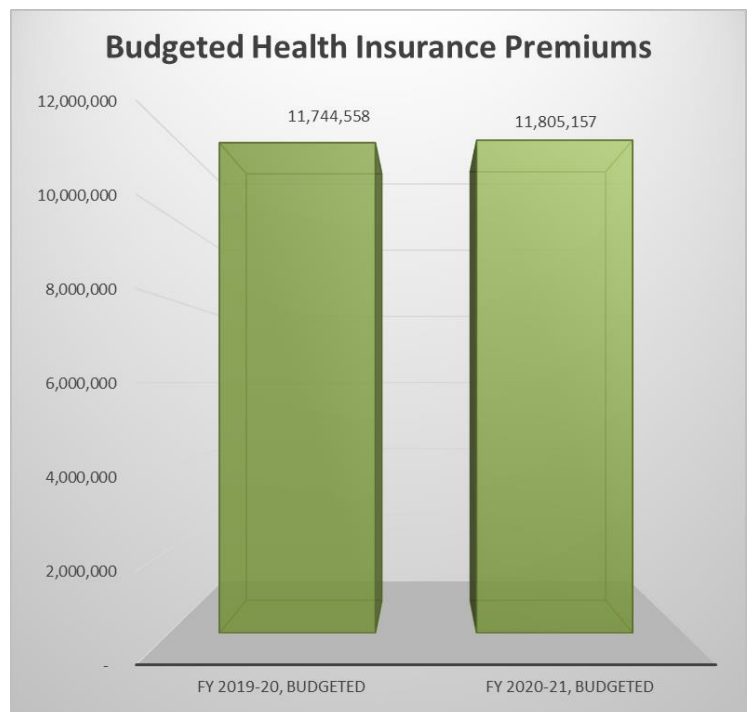
HEALTH INSURANCE PLAN AND RATES

Montgomery County Public Schools has a long-standing tradition of providing individual health care coverage to employees at no cost. The High Deductible Health Plan, where the division funds the deductible, is offered at no cost to the employee. Current and new employees may buy up to the HMO plan. The chart below shows the percentage of employees enrolled in each plan for the 2019-2020 plan year, which began October 1, 2019.



BUDGETED PREMIUMS

In the current year, there is no increase in premiums for plan year 2020-2021 which this will continue to maintain quality health insurance coverage for employees. The only increase indicated below is for the increase of insurance costs associated with the ten new FTEs positions in the budget.



INSURANCE RATES



**ANTHEM HEALTH INSURANCE
12-MONTH RATES
2020-2021**

The School Board approved the fiscal year 2020-2021 budget, which included the renewal rates for insurance beginning October 1, 2020. The 2020-2021 monthly renewal premiums are listed below. Insurance is available to all employees regularly scheduled to work 30 or more hours a week.

AVAILABLE TO ALL ELIGIBLE EMPLOYEES

1. (HSA - PPO) LUMENOS HIGH DEDUCTIBLE HEALTH PLAN

The total amount deposited into an employee's HSA account will be \$1,350 for employee only and \$2,700 for the employee + dependent(s). MCPS will make two deposits into an employee's HSA account. The first deposit will be made in October 2019 for half of the annual allotment and the remaining HSA allotment will be deposited in April 2020.

	Total Monthly Premium	Employee Monthly Premium	Monthly Health Savings Account
Employee	\$ 617.49	\$ 0.00	\$ 112.50
Employee and One Child	\$ 733.81	\$ 116.32	\$ 225.00
Employee and Children	\$ 733.81	\$ 116.32	\$ 225.00
Employee and Spouse ¹	\$ 787.00	\$ 169.51	\$ 225.00
Employee and Family ¹	\$ 1,181.40	\$ 563.91	\$ 225.00
Double Share Family (2 employees + family) ¹	\$ 0.00	\$ 0.00	\$ 225.00

2. (HMO) HEALTH MAINT ORG.- HEALTHKEEPERS 15

	Total Monthly Premium	Employee Monthly Premium
Employee	\$ 754.99	\$ 25.00
Employee and One Child	\$ 1,104.65	\$ 374.66
Employee and Children	\$ 1,104.65	\$ 374.66
Employee and Spouse ¹	\$ 1,221.03	\$ 491.04
Employee and Family ¹	\$ 1,824.49	\$ 1,094.50
Double Share Family (2 employees + family) ¹	\$ 394.85	\$ 394.85

¹ See Important Notes

AVAILABLE TO CURRENT PPO ENROLLEES (NO NEW ENROLLEES)

3. (PPO) PREFERRED PROVIDER ORG. – KEYCARE 15

	Total Monthly Premium	Employee Monthly Premium
Employee	\$ 837.93	\$ 107.94
Employee and One Child	\$ 1,246.93	\$ 516.94
Employee and Children	\$ 1,246.93	\$ 516.94
Employee and Spouse ¹	\$ 1,407.11	\$ 677.12
Employee and Family ¹	\$ 2,112.97	\$ 1,382.98
Double Share Family (2 employees + family) ¹		\$ 673.33

Current PPO members can add or remove dependents or move to a different plan.

IMPORTANT NOTES

- Employee premiums are deducted 12 times from paychecks occurring September 2019 through August 2020 for insurance coverage beginning 10/01/19 through 09/30/20. The employee is responsible for reviewing health care plan options prior to making their insurance selection.
- Spousal coverage on any plan:
 - a. If your spouse is eligible for health insurance through his/her employer but you elect to have your spouse covered on your MCPS health insurance plan you will be charged a \$50 monthly surcharge in addition to the employee monthly premium listed above.
 - b. If electing spousal coverage, employees will be required to certify whether or not their spouse is eligible for health insurance through his/her employer.
- Explanation of Double Share/Family:
If both spouses are employed by MCPS and scheduled to regularly work 30+ hours a week and choose the same family coverage plan, the double share family rates apply.

¹ See Important Notes

PAY PLAN

Due to the global pandemic, the salary increase was eliminated as part of the deferral. The pay plan reflected on the following pages does not include any increases. Revenue and expenditures will continue to be monitored to determine if a salary increase can be provided to employee's mid-year. Adjustments, if any, would be reflected on the MCPS website and a new pay plan would be approved by the School Board.



Pay Plan and Pay Scales 2020 - 2021

Revised 07.21.20

MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

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Revised 07.21.20

MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Board Policy

Book Section 5: Personnel Section

Article 7: Employee Pay and Fringe Benefits

Title Employee Compensation Number 5-7.1

Status: Active

Legal: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-296, 22.1-289.1, 22.1-302; Virginia Board of Education Regulations Governing the Employment of Professional Personnel, 8 VAC 20-440-10

Adopted April 1, 2004

The Montgomery County School Board shall annually establish and approve salaries for all school employees.

The School Board may authorize extra pay for the supervision of activities that require at least some special training or experience by one or more certificated employees and that are of such a nature that, although the school program includes these activities, they cannot feasibly be included in the regular school day. The School Board annually shall establish categories and shall determine compensation.

The School Board shall execute a separate contract in the form prescribed by the Virginia Board of Education with an employee who is receiving a monetary supplement for any athletic coaching assignment or extracurricular activity sponsorship assignment, as further discussed in Policy 5-4.2.

Adopted: April 2004

Additional Information

The pay scales may be increased up to \$0.11 to allow the monthly salary to be equally divisible by twelve. Employees above the maximum years of service indicated on their respective pay scale may be paid an amount other than the amount reflected for their pay grade.

Revised 07.21.20

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Teacher – 10 Month Pay Scale

Years of creditable experience are based on completed, full-time, full year, contracted teaching experience at an accredited K-12 public school institution.

Years of Experience	T0 Bachelor's	T1 Bachelors's/20	T2 Master's	T3 Master's/20	T4 Doctorate
0	\$42,000.00	\$ 43,191.54	\$44,427.68	\$45,024.03	\$46,528.43
1	\$42,000.00	\$ 43,191.54	\$44,427.68	\$45,024.03	\$46,528.43
2	\$42,000.00	\$ 43,191.54	\$44,427.68	\$45,024.03	\$46,528.43
3	\$42,000.00	\$ 43,191.54	\$44,427.68	\$45,024.03	\$46,528.43
4	\$42,327.60	\$ 43,528.43	\$44,730.19	\$45,330.61	\$46,845.25
5	\$42,657.76	\$ 43,867.97	\$45,079.10	\$45,684.20	\$47,210.66
6	\$42,990.49	\$ 44,210.12	\$45,436.68	\$46,034.08	\$47,562.52
7	\$43,325.81	\$ 44,554.98	\$45,793.52	\$46,383.26	\$47,913.73
8	\$43,663.75	\$ 44,902.48	\$46,157.35	\$46,739.49	\$48,272.13
9	\$44,008.70	\$ 45,257.23	\$46,527.01	\$47,101.63	\$48,636.68
10	\$44,356.37	\$ 45,614.77	\$46,900.02	\$47,467.16	\$49,004.72
11	\$44,706.78	\$ 45,975.11	\$47,278.38	\$47,838.08	\$49,378.29
12	\$45,059.96	\$ 46,338.32	\$47,659.74	\$48,212.01	\$49,754.98
13	\$45,418.08	\$ 46,706.58	\$48,047.21	\$48,592.13	\$50,138.05
14	\$46,079.27	\$ 47,386.53	\$48,757.19	\$49,298.30	\$50,857.45
15	\$46,751.74	\$ 48,078.08	\$49,477.58	\$50,014.87	\$51,587.50
16	\$47,434.45	\$ 48,780.16	\$50,212.47	\$50,745.91	\$52,332.28
17	\$48,124.34	\$ 49,489.63	\$50,954.13	\$51,483.62	\$53,083.86
18	\$48,827.56	\$ 50,212.80	\$51,712.07	\$52,237.62	\$53,852.08
19	\$49,541.03	\$ 50,946.51	\$52,481.75	\$53,003.30	\$54,632.22
20	\$50,275.62	\$ 51,701.92	\$53,273.40	\$53,791.03	\$55,434.96
21	\$51,130.30	\$ 52,529.16	\$54,140.59	\$54,654.84	\$56,315.98
22	\$51,999.52	\$ 53,369.62	\$55,021.71	\$55,532.53	\$57,211.13
23	\$52,883.51	\$ 54,223.54	\$55,919.94	\$56,427.27	\$58,123.68
24	\$53,782.53	\$ 55,091.12	\$56,832.10	\$57,335.87	\$59,050.37
25	\$54,696.82	\$ 55,972.57	\$57,759.24	\$58,259.40	\$59,992.28
26	\$55,626.67	\$ 56,868.13	\$58,703.53	\$59,199.99	\$60,951.60
27	\$56,572.33	\$ 57,778.02	\$59,663.85	\$60,156.59	\$61,927.24
28	\$57,534.06	\$ 58,702.49	\$60,639.18	\$61,128.11	\$62,918.10
29	\$58,512.13	\$ 59,641.72	\$61,631.63	\$62,116.70	\$63,926.36
30	\$59,506.85	\$ 60,595.98	\$62,641.21	\$63,122.35	\$64,952.03
31	\$60,518.47	\$ 61,626.12	\$63,666.86	\$64,144.00	\$65,994.01
32	\$61,547.28	\$ 62,673.75	\$64,712.83	\$65,185.91	\$67,056.66
33	\$62,593.58	\$ 63,676.54	\$65,774.87	\$66,243.81	\$68,135.61

Revised 07.21.20

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Teacher – 10½ Month Pay Scale

Years of creditable experience are based on completed, full-time, full year, contracted teaching experience at an accredited K-12 public school institution.

Years of Experience	T5 Bachelor's	T6 Bachelor's/20	T7 Master's	T8 Master's/20	T9 Doctorate
0	\$ 44,100.00	\$ 45,291.54	\$ 46,527.68	\$ 47,124.03	\$ 48,628.43
1	\$ 44,100.00	\$ 45,291.54	\$ 46,527.68	\$ 47,124.03	\$ 48,628.43
2	\$ 44,100.00	\$ 45,291.54	\$ 46,527.68	\$ 47,124.03	\$ 48,628.43
3	\$ 44,100.00	\$ 45,291.54	\$ 46,527.68	\$ 47,124.03	\$ 48,628.43
4	\$ 44,443.98	\$ 45,644.81	\$ 46,846.57	\$ 47,446.99	\$ 48,961.63
5	\$ 44,790.64	\$ 46,000.85	\$ 47,211.99	\$ 47,817.08	\$ 49,343.55
6	\$ 45,140.01	\$ 46,359.65	\$ 47,586.21	\$ 48,183.60	\$ 49,712.05
7	\$ 45,492.10	\$ 46,721.27	\$ 47,959.81	\$ 48,549.55	\$ 50,080.02
8	\$ 45,846.94	\$ 47,085.67	\$ 48,340.54	\$ 48,922.68	\$ 50,455.32
9	\$ 46,209.13	\$ 47,457.66	\$ 48,727.45	\$ 49,302.07	\$ 50,837.12
10	\$ 46,574.18	\$ 47,832.59	\$ 49,117.84	\$ 49,684.98	\$ 51,222.54
11	\$ 46,942.12	\$ 48,210.45	\$ 49,513.72	\$ 50,073.41	\$ 51,613.63
12	\$ 47,312.96	\$ 48,591.32	\$ 49,912.73	\$ 50,465.01	\$ 52,007.98
13	\$ 47,688.98	\$ 48,977.49	\$ 50,318.11	\$ 50,863.04	\$ 52,408.96
14	\$ 48,383.23	\$ 49,690.49	\$ 51,061.15	\$ 51,602.26	\$ 53,161.42
15	\$ 49,089.32	\$ 50,415.67	\$ 51,815.16	\$ 52,352.46	\$ 53,925.09
16	\$ 49,806.17	\$ 51,151.89	\$ 52,584.19	\$ 53,117.63	\$ 54,704.00
17	\$ 50,530.56	\$ 51,895.85	\$ 53,360.34	\$ 53,889.83	\$ 55,490.08
18	\$ 51,268.94	\$ 52,654.17	\$ 54,153.45	\$ 54,679.00	\$ 56,293.46
19	\$ 52,018.08	\$ 53,423.56	\$ 54,958.80	\$ 55,480.35	\$ 57,109.28
20	\$ 52,789.40	\$ 54,215.70	\$ 55,787.19	\$ 56,304.81	\$ 57,948.75
21	\$ 53,686.82	\$ 55,085.68	\$ 56,697.11	\$ 57,211.36	\$ 58,872.49
22	\$ 54,599.49	\$ 55,969.60	\$ 57,621.68	\$ 58,132.50	\$ 59,811.11
23	\$ 55,527.69	\$ 56,867.72	\$ 58,564.12	\$ 59,071.45	\$ 60,767.85
24	\$ 56,471.66	\$ 57,780.24	\$ 59,521.23	\$ 60,025.00	\$ 61,739.49
25	\$ 57,431.66	\$ 58,707.41	\$ 60,494.08	\$ 60,994.24	\$ 62,727.12
26	\$ 58,408.01	\$ 59,649.47	\$ 61,484.86	\$ 61,981.33	\$ 63,732.93
27	\$ 59,400.94	\$ 60,606.64	\$ 62,492.47	\$ 62,985.21	\$ 64,755.86
28	\$ 60,410.76	\$ 61,579.19	\$ 63,515.88	\$ 64,004.81	\$ 65,794.80
29	\$ 61,437.74	\$ 62,567.33	\$ 64,557.24	\$ 65,042.31	\$ 66,851.96
30	\$ 62,482.19	\$ 63,571.33	\$ 65,616.55	\$ 66,097.69	\$ 67,927.37
31	\$ 63,544.39	\$ 64,652.04	\$ 66,692.78	\$ 67,169.92	\$ 69,019.94
32	\$ 64,624.64	\$ 65,751.12	\$ 67,790.20	\$ 68,263.27	\$ 70,134.02
33	\$ 65,723.26	\$ 66,806.22	\$ 68,904.55	\$ 69,373.48	\$ 71,265.29

Revised 07.21.20

MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Teacher – 11 Month Pay Scale

Years of creditable experience are based on completed, full-time, full year, contracted teaching experience at an accredited K-12 public school institution.

Years of Experience	T11 Bachelor's	T12 Bachelor's/20	T13 Master's	T14 Master's/20	T15 Doctorate
0	\$ 46,200.00	\$ 47,391.54	\$ 48,627.68	\$ 49,224.03	\$ 50,728.43
1	\$ 46,200.00	\$ 47,391.54	\$ 48,627.68	\$ 49,224.03	\$ 50,728.43
2	\$ 46,200.00	\$ 47,391.54	\$ 48,627.68	\$ 49,224.03	\$ 50,728.43
3	\$ 46,200.00	\$ 47,391.54	\$ 48,627.68	\$ 49,224.03	\$ 50,728.43
4	\$ 46,560.36	\$ 47,761.19	\$ 48,962.95	\$ 49,563.37	\$ 51,078.01
5	\$ 46,923.53	\$ 48,133.74	\$ 49,344.88	\$ 49,949.97	\$ 51,476.44
6	\$ 47,289.53	\$ 48,509.17	\$ 49,735.73	\$ 50,333.13	\$ 51,861.57
7	\$ 47,658.39	\$ 48,887.56	\$ 50,126.10	\$ 50,715.84	\$ 52,246.31
8	\$ 48,030.13	\$ 49,268.86	\$ 50,523.72	\$ 51,105.86	\$ 52,638.50
9	\$ 48,409.57	\$ 49,658.10	\$ 50,927.88	\$ 51,502.50	\$ 53,037.55
10	\$ 48,792.00	\$ 50,050.40	\$ 51,335.66	\$ 51,902.79	\$ 53,440.36
11	\$ 49,177.46	\$ 50,445.79	\$ 51,749.06	\$ 52,308.75	\$ 53,848.96
12	\$ 49,565.96	\$ 50,844.32	\$ 52,165.73	\$ 52,718.00	\$ 54,260.98
13	\$ 49,959.89	\$ 51,248.39	\$ 52,589.02	\$ 53,133.94	\$ 54,679.86
14	\$ 50,687.20	\$ 51,994.46	\$ 53,365.11	\$ 53,906.22	\$ 55,465.38
15	\$ 51,426.91	\$ 52,753.26	\$ 54,152.75	\$ 54,690.05	\$ 56,262.68
16	\$ 52,177.90	\$ 53,523.61	\$ 54,955.91	\$ 55,489.35	\$ 57,075.72
17	\$ 52,936.78	\$ 54,302.07	\$ 55,766.56	\$ 56,296.05	\$ 57,896.30
18	\$ 53,710.32	\$ 55,095.55	\$ 56,594.82	\$ 57,120.38	\$ 58,734.84
19	\$ 54,495.14	\$ 55,900.62	\$ 57,435.85	\$ 57,957.41	\$ 59,586.33
20	\$ 55,303.18	\$ 56,729.49	\$ 58,300.97	\$ 58,818.59	\$ 60,462.53
21	\$ 56,243.33	\$ 57,642.19	\$ 59,253.62	\$ 59,767.87	\$ 61,429.01
22	\$ 57,199.47	\$ 58,569.57	\$ 60,221.66	\$ 60,732.48	\$ 62,411.08
23	\$ 58,171.86	\$ 59,511.89	\$ 61,208.29	\$ 61,715.62	\$ 63,412.03
24	\$ 59,160.78	\$ 60,469.37	\$ 62,210.35	\$ 62,714.12	\$ 64,428.62
25	\$ 60,166.51	\$ 61,442.25	\$ 63,228.92	\$ 63,729.08	\$ 65,461.96
26	\$ 61,189.34	\$ 62,430.80	\$ 64,266.19	\$ 64,762.66	\$ 66,514.26
27	\$ 62,229.56	\$ 63,435.26	\$ 65,321.09	\$ 65,813.82	\$ 67,584.47
28	\$ 63,287.47	\$ 64,455.89	\$ 66,392.59	\$ 66,881.51	\$ 68,671.50
29	\$ 64,363.34	\$ 65,492.93	\$ 67,482.85	\$ 67,967.92	\$ 69,777.57
30	\$ 65,457.54	\$ 66,546.67	\$ 68,591.89	\$ 69,073.03	\$ 70,902.71
31	\$ 66,570.31	\$ 67,677.96	\$ 69,718.70	\$ 70,195.84	\$ 72,045.86
32	\$ 67,702.00	\$ 68,828.48	\$ 70,867.56	\$ 71,340.63	\$ 73,211.39
33	\$ 68,852.94	\$ 69,935.90	\$ 72,034.23	\$ 72,503.16	\$ 74,394.97

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Teacher – 12 Month Pay Scale

Years of creditable experience are based on completed, full-time, full year, contracted teaching experience at an accredited K-12 public school institution.

Years of Experience	T16 Bachelor's	T17 Bachelor's/20	T18 Master's	T19 Master's/20	T20 Doctorate
0	\$ 50,400.00	\$ 51,591.54	\$ 52,827.68	\$ 53,424.03	\$ 54,928.43
1	\$ 50,400.00	\$ 51,591.54	\$ 52,827.68	\$ 53,424.03	\$ 54,928.43
2	\$ 50,400.00	\$ 51,591.54	\$ 52,827.68	\$ 53,424.03	\$ 54,928.43
3	\$ 50,400.00	\$ 51,591.54	\$ 52,827.68	\$ 53,424.03	\$ 54,928.43
4	\$ 50,793.12	\$ 51,993.95	\$ 53,195.71	\$ 53,796.13	\$ 55,310.77
5	\$ 51,189.31	\$ 52,399.52	\$ 53,610.65	\$ 54,215.75	\$ 55,742.21
6	\$ 51,588.58	\$ 52,808.22	\$ 54,034.78	\$ 54,632.17	\$ 56,160.62
7	\$ 51,990.97	\$ 53,220.14	\$ 54,458.68	\$ 55,048.43	\$ 56,578.89
8	\$ 52,396.50	\$ 53,635.23	\$ 54,890.10	\$ 55,472.24	\$ 57,004.88
9	\$ 52,810.44	\$ 54,058.97	\$ 55,328.75	\$ 55,903.37	\$ 57,438.42
10	\$ 53,227.64	\$ 54,486.04	\$ 55,771.30	\$ 56,338.43	\$ 57,876.00
11	\$ 53,648.14	\$ 54,916.46	\$ 56,219.74	\$ 56,779.43	\$ 58,319.64
12	\$ 54,071.96	\$ 55,350.31	\$ 56,671.73	\$ 57,224.00	\$ 58,766.97
13	\$ 54,501.70	\$ 55,790.20	\$ 57,130.83	\$ 57,675.75	\$ 59,221.67
14	\$ 55,295.12	\$ 56,602.38	\$ 57,973.04	\$ 58,514.15	\$ 60,073.31
15	\$ 56,102.08	\$ 57,428.43	\$ 58,827.92	\$ 59,365.22	\$ 60,937.85
16	\$ 56,921.34	\$ 58,267.05	\$ 59,699.36	\$ 60,232.80	\$ 61,819.17
17	\$ 57,749.21	\$ 59,114.50	\$ 60,578.99	\$ 61,108.49	\$ 62,708.73
18	\$ 58,593.08	\$ 59,978.31	\$ 61,477.58	\$ 62,003.14	\$ 63,617.60
19	\$ 59,449.24	\$ 60,854.72	\$ 62,389.95	\$ 62,911.51	\$ 64,540.43
20	\$ 60,330.74	\$ 61,757.05	\$ 63,328.53	\$ 63,846.15	\$ 65,490.09
21	\$ 61,356.36	\$ 62,755.22	\$ 64,366.65	\$ 64,880.91	\$ 66,542.04
22	\$ 62,399.42	\$ 63,769.53	\$ 65,421.61	\$ 65,932.43	\$ 67,611.03
23	\$ 63,460.22	\$ 64,800.24	\$ 66,496.64	\$ 67,003.97	\$ 68,700.38
24	\$ 64,539.04	\$ 65,847.62	\$ 67,588.61	\$ 68,092.37	\$ 69,806.87
25	\$ 65,636.19	\$ 66,911.94	\$ 68,698.61	\$ 69,198.76	\$ 70,931.64
26	\$ 66,752.01	\$ 67,993.47	\$ 69,828.86	\$ 70,325.33	\$ 72,076.93
27	\$ 67,886.79	\$ 69,092.49	\$ 70,978.32	\$ 71,471.06	\$ 73,241.71
28	\$ 69,040.87	\$ 70,209.30	\$ 72,145.99	\$ 72,634.92	\$ 74,424.91
29	\$ 70,214.56	\$ 71,344.14	\$ 73,334.06	\$ 73,819.13	\$ 75,628.78
30	\$ 71,408.22	\$ 72,497.35	\$ 74,542.58	\$ 75,023.72	\$ 76,853.40
31	\$ 72,622.16	\$ 73,729.81	\$ 75,770.55	\$ 76,247.69	\$ 78,097.71
32	\$ 73,856.73	\$ 74,983.21	\$ 77,022.29	\$ 77,495.36	\$ 79,366.12
33	\$ 75,112.29	\$ 76,195.26	\$ 78,293.59	\$ 78,762.52	\$ 80,654.33

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Classified Pay Bands

Official Title	Hourly Rates	
	MIN	MAX
Accounts Payable Specialist	\$ 13.87	\$ 24.45
Administrative Assistant	\$ 12.46	\$ 21.96
Administrative Assistant to Assistant Superintendent	\$ 14.63	\$ 25.79
Administrative Assistant to Deputy Superintendent	\$ 15.44	\$ 27.21
Administrative Assistant to Director	\$ 13.87	\$ 24.45
Administrative Assistant to the Superintendent's Suite/ Deputy Clerk of the Board	\$ 17.18	\$ 30.28
Aide	\$ 12.46	\$ 21.96
Aide - Before/After School	\$ 10.06	\$ 17.73
Aide - OCTP	\$ 10.06	\$ 17.73
Bookkeeper I - <1000 students	\$ 13.15	\$ 23.17
Bookkeeper II - >1000 students	\$ 13.87	\$ 24.45
Builder/Carpenter	\$ 13.15	\$ 23.17
Buildings and Grounds	\$ 11.81	\$ 20.82
Buildings and Grounds Shop Leader	\$ 17.18	\$ 30.28
Bus Aide	\$ 12.46	\$ 21.96
Bus Driver	\$ 16.29	\$ 28.70
Car/Van Driver Transportation	\$ 13.15	\$ 23.17
Custodial Manager	\$ 21.29	\$ 37.52
Custodian Head Strand	\$ 15.69	\$ 27.46
Custodian Senior/Day	\$ 13.25	\$ 22.21
Custodian Senior/Night	\$ 13.75	\$ 23.42
Custodian-Day	\$ 13.00	\$ 18.08
Custodian-Night	\$ 13.50	\$ 19.05
Electrician	\$ 15.44	\$ 27.21
Equipment Services Shop Leader	\$ 17.18	\$ 30.28
Human Resources Specialist	\$ 13.87	\$ 24.45
HVAC, Controls, and Parts Inventory Manager	\$ 21.29	\$ 37.52
HVAC Technician	\$ 15.44	\$ 27.21
HVAC Technician/Building Systems Operator	\$ 15.44	\$ 27.21
Maintenance Shop Foreman	\$ 21.29	\$ 37.52
Painter	\$ 13.15	\$ 23.17
Parent Resource Coordinator	\$ 16.29	\$ 28.70
Payroll and Benefits Specialist	\$ 13.87	\$ 24.45
Plumber	\$ 15.44	\$ 27.21
Preventative Maintenance Shop Leader	\$ 17.18	\$ 30.28
Program Manager - Construction	\$ 23.69	\$ 41.76
Program Manager - Environmental & Maintenance	\$ 25.00	\$ 44.05
Purchasing Specialist	\$ 13.87	\$ 24.45
SNP Cafeteria Assistant Manager	\$ 11.20	\$ 19.73
SNP Cafeteria Manager	\$ 13.87	\$ 24.45
SNP Cafeteria Worker	\$ 10.61	\$ 18.70
Technology - Senior Specialist	\$ 23.69	\$ 41.76
Technology - Systems Analyst	\$ 21.29	\$ 37.52
Technology - Systems Integrator	\$ 21.29	\$ 37.52
Technology - Technician	\$ 15.44	\$ 27.21
Vehicle Fleet Shop Foreman	\$ 18.13	\$ 31.95
Vehicle Fleet Technician	\$ 15.44	\$ 27.21
Warehouse Staff	\$ 11.81	\$ 20.82
Warehouse Supervisor	\$ 21.29	\$ 37.52

To determine your annual salary based on the above Hourly Rates you must first calculate your daily rate. To calculate your daily rate, multiply your hourly rate by the number of hours per day that you are contracted to work. Your annual salary is then calculated by multiplying your daily rate by the number of days that you are contracted to work.

For example:

<u>Position</u>	<u>HOURLY RATE</u>	<u>CONTRACTED HOURS</u>	<u>CONTRACTED DAYS</u>
Custodian -Day	Hourly Rate \$13.00	Works 4 hours a day	177 days each school year

Daily Rate = \$13.00 X 4 hours = \$52.00 per day Annual Salary = \$52.00 X 177 = \$9,204.00

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Professional Pay Bands

The Annual Rates below are reflective of a full time, 12 month, 260 days 8 hour/day (or 2,080 hour) position. If an employee’s contract is for less than 260 days and 8 hours per day, their salary will be calculated using an hourly rate.

Official Title	Annual Rates	
	MIN	MAX
Administrator of Curriculum Programs	\$ 68,257.38	\$ 111,077.71
Assessment Coordinator	\$ 58,963.29	\$ 95,953.10
Assistant Director	\$ 82,967.27	\$ 135,015.65
Assistant Principal - Elementary	\$ 61,911.46	\$ 100,750.75
Assistant Principal - High	\$ 68,257.38	\$ 111,077.71
Assistant Principal - Middle	\$ 65,007.03	\$ 105,788.30
Assistant Superintendent for Operations	\$ 91,471.42	\$ 148,854.75
Board Certified Behavior Analyst	\$ 65,007.03	\$ 105,788.30
Budget Analyst/Finance Manager	\$ 71,670.25	\$ 116,631.60
Coordinator	\$ 58,963.29	\$ 95,953.10
Deputy Superintendent	\$ 91,471.42	\$ 148,854.75
Dietitian	\$ 41,904.11	\$ 68,192.08
Director	\$ 87,115.64	\$ 141,766.43
Interpreter I	\$ 36,198.35	\$ 58,906.88
Interpreter II	\$ 38,008.27	\$ 61,852.23
Interpreter III	\$ 39,908.68	\$ 64,944.84
Interpreter IV	\$ 41,904.11	\$ 68,192.08
Lead Instructional Technology Resource Teacher	\$ 58,963.29	\$ 95,953.10
Lead Nurse	\$ 58,963.29	\$ 95,953.10
Occupational Therapist	\$ 58,963.29	\$ 95,953.10
Occupational Therapist Assistant	\$ 46,199.29	\$ 75,181.76
Physical Therapist	\$ 68,257.38	\$ 111,077.71
Physical Therapist Assistant	\$ 43,999.32	\$ 71,601.69
Principal -Alternative Program	\$ 71,670.25	\$ 116,631.60
Principal - Elementary - Enrollment <500 (Inc. Pre-K)	\$ 68,257.38	\$ 111,077.71
Principal - Elementary - Enrollment >500 (Inc. Pre-K)	\$ 71,670.25	\$ 116,631.60
Principal - High - Enrollment <1000	\$ 79,016.45	\$ 128,586.34
Principal - High - Enrollment >1000	\$ 82,967.27	\$ 135,015.65
Principal - Middle School - Enrollment <500	\$ 71,670.25	\$ 116,631.60
Principal - Middle School - Enrollment >500	\$ 75,253.76	\$ 122,463.17
Psychologist	\$ 58,963.29	\$ 95,953.10
Public Information Officer/ Clerk of the Board	\$ 68,257.38	\$ 111,077.71
School Nurse LPN	\$ 48,509.25	\$ 78,940.86
School Nurse RN	\$ 50,934.71	\$ 82,887.90
SNP Field Manager	\$ 39,908.68	\$ 64,944.84
Speech Language Pathologist	\$ 58,963.29	\$ 95,953.10
Speech Language Pathologist Assistant	\$ 38,008.27	\$ 61,852.23
Supervisor	\$ 68,257.38	\$ 111,077.71

For doctorate degree add an additional 4.5% of the individuals’ base salary

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MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN

FISCAL YEAR 2021

Other Pay Rates

Recognition Awards:

Division Teacher of the Year	\$100 one-time payment
Regional Teacher of the Year	\$250 one-time payment
State Teacher of the Year	\$500 one-time payment
Support Staff Employee of the Year	\$100 one-time payment

	Hourly Rate	Daily Rate
ISAEP:		
Teacher/School Counselor	\$ 25.25	
Aide	\$ 13.74	
Program Coordinator- Before/After School	\$ 24.04	
Homebound Instruction Teacher (includes travel)	\$ 23.23	
SOL Remediation - Certified Teacher	\$ 24.85	
SOL Remediation Tutors - Non-Licensed	\$12.46 - \$21.96/hr.	
Staff Development/In-Service (prior approval required)		
Attendee		\$ 110.00
Presenter		\$ 220.00
Bus Driver Field Trips and Extra Runs		
Driving time	\$ 17.00	
Substitutes:	Hourly Rate	Daily Rate
Administrator		\$ 188.79
Instructional Aide	\$ 11.07	
Instructional Aide (6.5hrs/day)		\$ 71.96
Teacher w/o Degree (7.5hrs/day)		\$ 83.00
Teacher w/ Degree (7.5hrs/day)		\$ 110.00
Teacher (long-term) (7.5hrs/day)		\$ 137.00

All other substitutes will be paid at step 0 of the appropriate classified or professional pay grade.

MONTGOMERY COUNTY PUBLIC SCHOOLS

PAY PLAN FISCAL YEAR 2021

2021 Summer Academy Pay Rates

Position	Rate
<u>Certified Principals</u>	<u>\$188.79/day</u>
<u>Certified Teachers</u>	<u>\$ 28.00/hr.</u>
<u>Program Coordinators - Before and After School Program</u>	<u>\$ 24.04/hr.</u>
<u>Administrative Assistants</u>	<u>\$ 12.46 - \$21.96 /hr.</u>
<u>Aides</u>	<u>\$ 12.46 - \$21.96/hr.</u>
<u>Support Services - New Hires</u>	<u>\$ 10.61/hr.</u>
<u>Support Services - Returning</u>	<u>\$ 10.77/hr.</u>
<u>School Nurse LPN</u>	<u>\$ 23.32 - \$37.95 /hr.</u>
<u>School Nurse RN</u>	<u>\$ 24.49 - \$39.85 /hr.</u>
<u>School Nutrition Managers</u>	<u>\$ 13.87 - \$24.45/hr.</u>
<u>School Nutrition Workers</u>	<u>\$ 10.61 - \$18.20/hr.</u>

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GLOSSARY OF ACRONYMS

A

AA – Administrative Assistant
ACAP – A Career and Academic Plan
ADM – Average Daily Membership
AES – Auburn Elementary School
AHS – Auburn High School
AMS – Auburn Middle School
AP – Advanced Placement
ASBO – Association of School Business Officials.

B

BEL/BES – Belview Elementary School
BHS – Blacksburg High School
BMS – Blacksburg Middle School
BOS – Board of Supervisors.

C

CES – Christiansburg Elementary School
CHS – Christiansburg High School
CIP – Capital Improvement Program
CMS – Christiansburg Middle School
CMP – Capital Maintenance Projects
COLA – Cost of Living Adjustment
CPS – Christiansburg Primary School
CRE – Coordinated Federal Review Effort
CSA – Comprehensive Services Act
CTE – Career and Technical Education

D

DMAS – Department of Medical Assistance Services
DSP – Differentiated Services Plan

E

EL – English Learners
EME – Eastern Montgomery Elementary School
EMH – Eastern Montgomery High School
ESEA – Elementary Secondary Educational Act
ESL – English as a Second Language
ESSA – Every Student Succeeds Act

F

FBE – Falling Branch Elementary School
FICA – Federal Insurance Contribution Act
FY – Fiscal Year
FTE – Full Time Equivalent

G

GAAP – General Accepted Accounting Principals
GASB – Government Accounting Standards Board
GB – Gigabyte
GED – General Education Development
GLE – Glibert Linkous Elementary School
GRT – Gifted Resource Teacher

H

HAE – Harding Avenue Elementary School

I

IDEA – Individuals with Disabilities Act
IEP – Individual Education Plan
ISAEP – Individual Student Alternative Education Plan
ISS – In School Suspension
ITRT – Information Technology Resource

K

KES – Kipps Elementary School

L

LCI – Local Composite Index
LEA – Local Education Agency
LEP – Limited English Proficient

M

MBA – Meritorious Budget Award
MBE – Margaret Beeks Elementary School
MC – Montgomery Central
MCEF – Montgomery County Education Foundation
MCPS – Montgomery County Public Schools
MPBS – Megabits per Second

N

NSLP – National School Lunch Program

O

OPEB – Other Postemployment Benefits

P

PALS – Phonological Awareness Literacy Screening

PBIS – Positive Behavior Interventions & Supports

PE – Physical Education

PFE – Price’s Fork Elementary School

PIO – Public Information Officer

PLE – Paid Lunch Equity

PPA – Per Pupil Amount

PTA – Parent Teacher Association

PTO – Parent Teacher Organization

R

RU – Radford University

S

SAP – Student Assistance Program

SAT – Scholastic Aptitude Test

SBP – School Breakfast Program

SMS – Shawsville Middle School

SNP – School Nutrition Program

SOLO – Structure of Observed Learning Outcomes

SOL – Standards of Learning

SOQ – Standards of Quality

STEM – Science, Technology, Engineering, &
Mathematics

T

TNG – The Nutrition Group

U

UAAL – Unfunded Accrued Actuarial Liability

USDA – United States Department of Agriculture

V

VDOE – Virginia Department of Education

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPI&SU – Virginia Polytechnic Institute and State
University

VPASA – Virginia Public School Authority

VRS – Virginia Retirement System

GLOSSARY OF TERMS

This glossary includes definitions of terms used in this budget document and other terms as seem necessary for an understanding of financial accounting procedures for Montgomery County Public Schools.

A

Accrual Basis of Accounting – The basis of accounting which indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Advanced Placement (AP) Exams – A requirement of all students enrolled in AP courses and offered through the Educational Testing Service at a fee to the student.

Allocation – The amount of funding appropriated to an agency. Types of allocations include per-pupil allocations, fixed allocations, and replacement equipment allocations.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Audit – The examination of documents and procedure to ascertain that school operations have been handled accurately, legally, and responsibly.

Average Daily Membership (ADM) – The average daily membership for grades K-12 is the enrollment figure used to distribute state per pupil funding. It includes students with disabilities ages five to 21 and students whom English is a second language who entered school for the first time after reaching their 12th birthday and who have not reached their 22nd birthday. Preschool and post-graduate students are not included in the ADM.

B

Bonds – A written promise to pay a specific amount of money (face value) and interest over a specific period of time. Bonds for school purposes are either General Obligation Bonds or Virginia Public School Authority Bonds (VPSA).

Budget – A financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.

Budget Calendar – A schedule of activities, responsibilities, and deadlines related to budget development and adoption.

Budgetary Control – The internal control procedures designed to control or manage expenditures in accordance with the authorized budget.

C

Capital Expenditures – Expenditures for land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and have initial useful lives greater than one year and have a cost of \$5,000 or more.

Capital Improvement Plan – The five-year plan for school division construction projects.

Capital Projects Budget – A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Cash Basis – The basis of accounting, which indicates transactions are recognized only when cash is increased or decreased.

Category, Administration, Attendance, and Health – The activities concerned with establishing and administering policy for the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

Category, Instruction – The programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.

Category, Operations and Maintenance – The activities concerned with keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

Category, Pupil Transportation – The activities associated with transporting students to and from school and on other trips related to school activities.

Category, Technology – This program provides classroom technology support to include hardware, software, and personal services for elementary, middle, and high schools.

Chart of Accounts – A list of all accounts in an accounting system.

D

Direct Aid – Funding appropriated for the operation of the Commonwealth’s public schools that is generally divided among categorical payments, funding for school employee benefits, funding of the Standards of Quality, incentive-based programs, allotment of sales tax and lottery revenues, and specific appropriations for programs such as Governor’s Schools and adult literacy initiatives. Both state and federal funds are appropriated in direct aid. All lottery proceeds are earmarked for public education.

E

Employee Benefits – Job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, insurance (life, health, disability income, worker’s compensation, etc.), Virginia unemployment taxes, and employee allowances.

Encumbrances – Obligations in the form of purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

F

Fiscal Year – Any twelve-month period concluded by determination of financial conditions and closing of financial records. Montgomery County Public Schools has a fiscal year of July 1 to June 30.

Fiscally Dependent School Division – A fiscally dependent school division is one that is dependent on a unit of general government for financial support. Typically, fiscally dependent school divisions do not have taxing or bonding authority.

Food Service Budget – This fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The primary funding source for this independent financial operation is the fees charged for meals.

Full Time Equivalent (FTE) – A measurement equal to one staff person working a full-time work schedule for the specific position for one fiscal year.

Function – Expenditure classification or category as defined by the Virginia Department of Education.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the school division.

Fund Balance – The excess of assets of a fund over its liabilities and reserves.

Fund Statement – A financial accounting statement that shows all the financial sources available and uses with beginning and ending balances within a fund for a given fiscal year.

L

Literary Fund – A permanent and perpetual fund established in the Constitution of Virginia (Article VIII, Section 8). The Literary Fund provides low-interest loans to school divisions for capital expenditures, such as construction of new buildings or remodeling of existing buildings.

M

Materials and Supplies – Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. This category includes bus and vehicle fuels, textbooks, vehicle and powered equipment supplies, instructional materials, and technology software.

Modified Accrual Basis – Basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

O

Object Code – The line item description that denotes the purpose of expenditure. The seven major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Material/Supplies; Capital Expenditures; and Transfers.

Operating Fund – The operating fund provides for the day-to-day operations and maintenance of the schools and is funded primarily through county, state, and federal funds.

Other Charges – Included are travel and staff development costs, dues, subscriptions and miscellaneous purchases. This category includes telecommunications, utilities (including electric, water, heat, etc.), postage, division insurance costs, and travel.

P

Personal Services – All compensation for the direct labor of persons in the employment of the division. Salaries and wages paid to employees for full and part-time work, including overtime. Also includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave, and other paid absences that are earned during the period.

Purchase Order – A document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.

Purchased Services – Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including payments to state mental health/mental retardation institutions for the education of students with disabilities and/or tuition payments to the School for the Deaf and the Blind at Staunton that are made by the Virginia Department of Education on behalf of the school division). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

S

Standards of Learning (SOL) – The minimum grade level and subject matter educational objectives that students are expected to meet in Virginia public schools as specified by the SOQ (Sections 22.1-253.13:1 of the Code of Virginia). The educational objectives describe the knowledge and skills “necessary for success in school and for preparation for life.”

Standards of Quality (SOQ) – Article VIII, § 2 of the Constitution of Virginia requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The Code of Virginia (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

State Category – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows: Administration, Health, and Attendance; Instruction; Debt Service; Maintenance and Operations; Pupil Transportation; Food Services and Other Non-Instructional Operations; and Facilities.

State Standards of Accreditation – The standards for the accreditation of public schools in Virginia are designated to ensure that an effective educational program is established and maintained in Virginia’s public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully Accredited (2) Accredited with Warning (3) Conditionally Accredited.