

State Budget Categories

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

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

Category 1—Administration (1.9 percent)

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

Category 2—Mid-level Administration (6.1 percent)

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

Category 3—Instructional Salaries (38.5 percent)

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

Category 4—Textbooks and Instructional Supplies (1.3 percent)

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

Category 5—Other Instructional Costs (.5 percent)

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

Category 6—Special Education (13.3 percent)

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

Category 7—Student Personnel Services (.5 percent)

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

Category 8—Student Health Services (0 percent)

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

Category 9—Student Transportation (4.3 percent)

Student Transportation includes activities concerned with the conveyance of students between home, school, and school activities. Included are vehicle operation services,

monitoring services, vehicle servicing and maintenance services, transportation training, and other student transportation services. This category does not include vehicle operations related to other school support activities.

Category 10—Operation of Plant and Equipment (5.6 percent)

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

Category 11—Maintenance of Plant (1.4 percent)

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

Category 12—Fixed Charges (24 percent)

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

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

Category 13—Food Service (0 percent)

Food Service includes activities concerned with providing food to students and staff in school or a Senior Feeding Program. For budgetary purposes, MCPS chooses to allocate food service expenditures to the Food Service Fund (Category 61).

Category 14—Community Services (0 percent)

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

Category 37—MCPS Television Special Revenue Fund (.1 percent)

The MCPS Television Special Revenue Fund was created in FY 2001 to segregate revenue received by MCPS from the Montgomery County Cable TV Fund as part of the county Cable Television Plan. The majority of the Cable Fund revenue comes from license fees.

Category 51—Real Estate Fund (.1 percent)

The Real Estate Fund was created in FY 1993 to manage real estate lease revenues and expenditures as an enterprise activity. Revenue for the fund comes from real estate lease rentals, mainly from former schools.

Category 61—Food Service Fund (2.2 percent)

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

Category 71—Field Trip Fund (.1 percent)

The Field Trip Fund was created in FY 1994 to provide transportation services for school field trips and external customers on a cost recovery basis as an enterprise activity. Revenue for the fund comes from reimbursements by students and other customers.

Category 81—Entrepreneurial Activities Fund (.1 percent)

The Entrepreneurial Activities Fund was created in FY 1999 to provide entrepreneurial activities to earn outside revenue to help defray system costs. Revenue for the fund comes from sales of goods and services to external customers, including other government agencies and non-profit organizations. Entrepreneurial activities do not compete with commercial firms or engage in any activities unrelated to the instructional program. Entrepreneurial activities include warehouse services, printing, sales of curriculum materials, sales of science kits, and other entrepreneurial development activities.

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

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	69.000	71.701	72.700	72.700	
Business/Operations Admin.	20.000	19.629	19.650	19.650	
Professional	9.600	9.600	8.600	12.100	3.500
Supporting Services	229.950	232.450	232.550	244.050	11.500
TOTAL POSITIONS	328.550	333.380	333.500	348.500	15.000
01 SALARIES & WAGES					
Administrative	\$9,492,409	\$10,074,188	\$10,152,165	\$10,422,909	\$270,744
Business/Operations Admin.	1,806,428	2,075,980	2,075,980	2,112,310	36,330
Professional	1,005,323	1,040,843	956,114	1,375,921	419,807
Supporting Services	16,472,105	17,486,427	17,493,179	18,822,579	1,329,400
TOTAL POSITION DOLLARS	28,776,265	30,677,438	30,677,438	32,733,719	2,056,281
OTHER SALARIES					
Administrative					
Professional	241,971	653,607	653,607	685,358	31,751
Supporting Services	697,499	775,111	775,111	514,820	(260,291)
TOTAL OTHER SALARIES	939,470	1,428,718	1,428,718	1,200,178	(228,540)
TOTAL SALARIES AND WAGES	29,715,735	32,106,156	32,106,156	33,933,897	1,827,741
02 CONTRACTUAL SERVICES	6,799,998	4,762,311	4,762,311	7,475,345	2,713,034
03 SUPPLIES & MATERIALS	578,506	637,326	637,326	601,034	(36,292)
04 OTHER					
Local/Other Travel	191,833	235,985	235,985	222,735	(13,250)
Insur & Employee Benefits					
Utilities					
Miscellaneous	157,270	145,141	145,141	156,493	11,352
TOTAL OTHER	349,103	381,126	381,126	379,228	(1,898)
05 EQUIPMENT	727,596	546,304	546,304	691,365	145,061
GRAND TOTAL AMOUNTS	\$38,170,938	\$38,433,223	\$38,433,223	\$43,080,869	\$4,647,646

Category 2
Mid-Level Administration
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	563.000	569.500	569.500	576.000	6.500
Business/Operations Admin.	26.000	26.000	26.000	25.000	(1.000)
Professional	89.500	86.500	86.500	86.800	.300
Supporting Services	995.175	993.000	993.000	990.625	(2.375)
TOTAL POSITIONS	1,673.675	1,675.000	1,675.000	1,678.425	3.425
01 SALARIES & WAGES					
Administrative	\$69,857,008	\$71,479,737	\$71,401,737	\$73,072,912	\$1,671,175
Business/Operations Admin.	2,255,870	2,373,647	2,373,647	2,219,251	(154,396)
Professional	9,076,976	9,314,175	9,314,175	9,133,076	(181,099)
Supporting Services	48,752,314	50,058,855	50,058,855	49,538,564	(520,291)
TOTAL POSITION DOLLARS	129,942,168	133,226,414	133,148,414	133,963,803	815,389
OTHER SALARIES					
Administrative	406,417	382,576	382,576	397,576	15,000
Professional	590,938	758,200	756,700	691,451	(65,249)
Supporting Services	1,998,062	1,290,101	1,287,779	1,250,357	(37,422)
TOTAL OTHER SALARIES	2,995,417	2,430,877	2,427,055	2,339,384	(87,671)
TOTAL SALARIES AND WAGES	132,937,585	135,657,291	135,575,469	136,303,187	727,718
02 CONTRACTUAL SERVICES	1,885,414	1,315,380	1,460,702	990,957	(469,745)
03 SUPPLIES & MATERIALS	397,763	374,597	309,597	307,523	(2,074)
04 OTHER					
Local/Other Travel	135,326	420,831	422,331	376,684	(45,647)
Insur & Employee Benefits					
Utilities					
Miscellaneous	181,180	184,321	184,321	196,321	12,000
TOTAL OTHER	316,506	605,152	606,652	573,005	(33,647)
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$135,537,268	\$137,952,420	\$137,952,420	\$138,174,672	\$222,252

Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	7.000	7.000	7.000	4.000	(3.000)
Business/Operations Admin.	3.000	3.000	3.000		(3.000)
Professional	9,645.375	9,886.670	9,893.670	10,120.270	226.600
Supporting Services	1,197.900	1,205.400	1,198.400	1,086.018	(112.382)
TOTAL POSITIONS	10,853.275	11,102.070	11,102.070	11,210.288	108.218
01 SALARIES & WAGES					
Administrative	\$787,070	\$856,210	\$856,210	\$522,364	(\$333,846)
Business/Operations Admin.	296,813	318,095	318,095		(318,095)
Professional	731,762,833	768,579,390	768,854,835	778,139,424	9,284,589
Supporting Services	50,374,839	50,212,149	49,936,704	41,697,963	(8,238,741)
TOTAL POSITION DOLLARS	783,221,555	819,965,844	819,965,844	820,359,751	393,907
OTHER SALARIES					
Administrative					
Professional	42,353,740	49,781,484	49,747,074	50,072,604	325,530
Supporting Services	4,897,629	7,190,398	7,224,808	6,910,061	(314,747)
TOTAL OTHER SALARIES	47,251,369	56,971,882	56,971,882	56,982,665	10,783
TOTAL SALARIES AND WAGES	830,472,924	876,937,726	876,937,726	877,342,416	404,690
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$830,472,924	\$876,937,726	\$876,937,726	\$877,342,416	\$404,690

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS	24,850,483	24,513,760	24,513,760	28,940,634	4,426,874
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$24,850,483</u>	<u>\$24,513,760</u>	<u>\$24,513,760</u>	<u>\$28,940,634</u>	<u>\$4,426,874</u>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES	6,374,952	6,513,724	6,513,724	4,912,135	(1,601,589)
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel	983,809	1,220,128	1,220,128	1,226,884	6,756
Insur & Employee Benefits					
Utilities					
Miscellaneous	3,429,700	3,631,634	3,631,634	3,728,937	97,303
TOTAL OTHER	4,413,509	4,851,762	4,851,762	4,955,821	104,059
05 EQUIPMENT	2,222,005	1,488,766	1,488,766	1,839,035	350,269
GRAND TOTAL AMOUNTS	\$13,010,466	\$12,854,252	\$12,854,252	\$11,706,991	(\$1,147,261)

Category 6
Special Education
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	36.000	36.000	36.000	36.200	.200
Business/Operations Admin.	1.000	1.000	1.000	1.000	
Professional	2,140,500	2,201,400	2,201,400	2,240,101	38,701
Supporting Services	1,556,203	1,590,655	1,590,655	1,626,466	35,811
TOTAL POSITIONS	3,733,703	3,829,055	3,829,055	3,903,767	74,712
01 SALARIES & WAGES					
Administrative	\$4,632,932	\$4,611,699	\$4,611,699	\$4,667,584	\$55,885
Business/Operations Admin.	85,282	94,141	94,141	91,148	(2,993)
Professional	164,840,222	171,825,718	171,825,718	176,722,383	4,896,665
Supporting Services	56,993,079	59,381,260	59,381,260	61,810,828	2,429,568
TOTAL POSITION DOLLARS	226,551,515	235,912,818	235,912,818	243,291,943	7,379,125
OTHER SALARIES					
Administrative					
Professional	4,906,624	5,275,285	5,275,285	5,338,697	63,412
Supporting Services	4,205,164	6,254,978	6,254,978	7,235,705	980,727
TOTAL OTHER SALARIES	9,111,788	11,530,263	11,530,263	12,574,402	1,044,139
TOTAL SALARIES AND WAGES	235,663,303	247,443,081	247,443,081	255,866,345	8,423,264
02 CONTRACTUAL SERVICES	2,469,824	2,500,667	2,500,667	2,550,356	49,689
03 SUPPLIES & MATERIALS	2,219,396	2,367,211	2,365,571	2,716,664	351,093
04 OTHER					
Local/Other Travel	537,498	693,684	695,324	687,992	(7,332)
Insur & Employee Benefits					
Utilities	9,276	12,000	12,000	12,000	
Miscellaneous	34,404,564	38,301,827	38,301,827	40,321,225	2,019,398
TOTAL OTHER	34,951,338	39,007,511	39,009,151	41,021,217	2,012,066
05 EQUIPMENT	319,870	331,171	331,171	331,171	
GRAND TOTAL AMOUNTS	\$275,623,731	\$291,649,641	\$291,649,641	\$302,485,753	\$10,836,112

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	8.000	9.000	8.000	8.000	
Business/Operations Admin.					
Professional	64.405	63.800	64.800	67.800	3.000
Supporting Services	34.100	35.100	35.100	35.100	
TOTAL POSITIONS	106.505	107.900	107.900	110.900	3.000
01 SALARIES & WAGES					
Administrative	\$1,019,964	\$1,227,381	\$1,087,886	\$1,116,452	\$28,566
Business/Operations Admin.					
Professional	7,405,177	7,491,136	7,630,631	7,760,939	130,308
Supporting Services	1,749,581	1,808,621	1,808,621	1,850,184	41,563
TOTAL POSITION DOLLARS	10,174,722	10,527,138	10,527,138	10,727,575	200,437
OTHER SALARIES					
Administrative					
Professional	90,580	18,565	18,565	48,565	30,000
Supporting Services	144,292	229,171	229,171	234,007	4,836
TOTAL OTHER SALARIES	234,872	247,736	247,736	282,572	34,836
TOTAL SALARIES AND WAGES	10,409,594	10,774,874	10,774,874	11,010,147	235,273
02 CONTRACTUAL SERVICES	37,669	52,005	52,005	52,005	
03 SUPPLIES & MATERIALS	18,557	14,403	14,403	14,403	
04 OTHER					
Local/Other Travel	106,449	120,578	120,578	120,578	
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER	106,449	120,578	120,578	120,578	
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$10,572,269	\$10,961,860	\$10,961,860	\$11,197,133	\$235,273

Category 8
Health Services
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional	2,064	2,000	2,000	2,000	
Supporting Services					
TOTAL OTHER SALARIES	2,064	2,000	2,000	2,000	
TOTAL SALARIES AND WAGES	2,064	2,000	2,000	2,000	
02 CONTRACTUAL SERVICES	15,404	33,812	33,812	16,000	(17,812)
03 SUPPLIES & MATERIALS	1,526	1,590	1,590	1,590	
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$18,994	\$37,402	\$37,402	\$19,590	(\$17,812)

Category 9
Student Transportation
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	2.000	2.000	2.000	2.000	
Business/Operations Admin.	13.750	13.750	13.750	13.750	
Professional					
Supporting Services	1,717.400	1,717.340	1,717.340	1,717.340	
TOTAL POSITIONS	1,733.150	1,733.090	1,733.090	1,733.090	
01 SALARIES & WAGES					
Administrative	\$252,409	\$257,121	\$257,121	\$262,690	\$5,569
Business/Operations Admin.	1,339,488	1,379,908	1,379,908	1,353,327	(26,581)
Professional					
Supporting Services	60,027,801	63,149,292	63,149,292	63,636,635	487,343
TOTAL POSITION DOLLARS	61,619,698	64,786,321	64,786,321	65,252,652	466,331
OTHER SALARIES					
Administrative					
Professional	223,884	105,000	105,000	105,000	
Supporting Services	6,051,736	4,324,534	4,324,534	4,335,923	11,389
TOTAL OTHER SALARIES	6,275,620	4,429,534	4,429,534	4,440,923	11,389
TOTAL SALARIES AND WAGES	67,895,318	69,215,855	69,215,855	69,693,575	477,720
02 CONTRACTUAL SERVICES	1,557,239	1,724,711	1,724,711	1,669,757	(54,954)
03 SUPPLIES & MATERIALS	14,990,247	15,660,298	15,660,298	15,726,081	65,783
04 OTHER					
Local/Other Travel	44,504	80,002	78,002	58,002	(20,000)
Insur & Employee Benefits					
Utilities					
Miscellaneous	1,222,755	1,435,375	1,437,375	1,417,057	(20,318)
TOTAL OTHER	1,267,259	1,515,377	1,515,377	1,475,059	(40,318)
05 EQUIPMENT	9,395,684	9,576,384	9,576,384	10,989,231	1,412,847
GRAND TOTAL AMOUNTS	\$95,105,747	\$97,692,625	\$97,692,625	\$99,553,703	\$1,861,078

Category 10
Operation Of Plant And Equipment
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	5.000	5.000	5.000	6.000	1.000
Business/Operations Admin.	11.000	11.000	11.000	15.000	4.000
Professional					
Supporting Services	1,416.200	1,441.575	1,441.575	1,594.075	152.500
TOTAL POSITIONS	1,432.200	1,457.575	1,457.575	1,615.075	157.500
01 SALARIES & WAGES					
Administrative	\$642,704	\$681,807	\$681,807	\$783,915	\$102,108
Business/Operations Admin.	997,473	1,039,983	1,039,983	1,496,583	456,600
Professional					
Supporting Services	60,075,690	61,886,064	61,886,064	73,832,248	11,946,184
TOTAL POSITION DOLLARS	61,715,867	63,607,854	63,607,854	76,112,746	12,504,892
OTHER SALARIES					
Administrative					
Professional	731,514	541,500	541,500	541,500	
Supporting Services	2,043,710	1,609,276	1,609,276	1,633,397	24,121
TOTAL OTHER SALARIES	2,775,224	2,150,776	2,150,776	2,174,897	24,121
TOTAL SALARIES AND WAGES	64,491,091	65,758,630	65,758,630	78,287,643	12,529,013
02 CONTRACTUAL SERVICES	1,215,405	1,980,546	1,980,546	2,066,810	86,264
03 SUPPLIES & MATERIALS	3,558,798	2,710,830	2,710,830	3,063,381	352,551
04 OTHER					
Local/Other Travel	54,722	64,073	64,073	71,441	7,368
Insur & Employee Benefits					
Utilities	38,857,074	39,787,058	39,787,058	38,621,435	(1,165,623)
Miscellaneous	4,001,449	4,212,187	4,212,187	4,238,411	26,224
TOTAL OTHER	42,913,245	44,063,318	44,063,318	42,931,287	(1,132,031)
05 EQUIPMENT	250,548	215,702	215,702	474,640	258,938
GRAND TOTAL AMOUNTS	\$112,429,087	\$114,729,026	\$114,729,026	\$126,823,761	\$12,094,735

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	6,000	5,000	5,000	5,000	
Business/Operations Admin.	6,000	6,000	6,000	4,000	(2,000)
Professional					
Supporting Services	367,000	375,000	375,000	351,000	(24,000)
TOTAL POSITIONS	379,000	386,000	386,000	360,000	(26,000)
01 SALARIES & WAGES					
Administrative	\$619,499	\$602,803	\$602,803	\$587,009	(\$15,794)
Business/Operations Admin.	656,822	673,059	673,059	439,669	(233,390)
Professional					
Supporting Services	21,844,729	23,156,733	23,156,733	21,366,157	(1,790,576)
TOTAL POSITION DOLLARS	23,121,050	24,432,595	24,432,595	22,392,835	(2,039,760)
OTHER SALARIES					
Administrative					
Professional	228,932	155,000	155,000	155,000	
Supporting Services	619,067	744,404	744,404	727,660	(16,744)
TOTAL OTHER SALARIES	847,999	899,404	899,404	882,660	(16,744)
TOTAL SALARIES AND WAGES	23,969,049	25,331,999	25,331,999	23,275,495	(2,056,504)
02 CONTRACTUAL SERVICES	2,572,519	2,505,011	2,505,011	2,348,414	(156,597)
03 SUPPLIES & MATERIALS	3,580,266	3,296,951	3,296,951	3,230,480	(66,471)
04 OTHER					
Local/Other Travel	7,197	8,974	8,974	2,889	(6,085)
Insur & Employee Benefits					
Utilities					
Miscellaneous	2,096,796	1,823,425	1,823,425	2,646,425	823,000
TOTAL OTHER	2,103,993	1,832,399	1,832,399	2,649,314	816,915
05 EQUIPMENT	1,215,000	1,094,558	1,094,558	1,222,021	127,463
GRAND TOTAL AMOUNTS	\$33,440,827	\$34,060,918	\$34,060,918	\$32,725,724	(\$1,335,194)

Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits	514,751,934	524,227,863	524,227,863	547,455,432	23,227,569
Utilities					
Miscellaneous	692,504	558,299	558,299	988,299	430,000
TOTAL OTHER	515,444,438	524,786,162	524,786,162	548,443,731	23,657,569
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$515,444,438	\$524,786,162	\$524,786,162	\$548,443,731	\$23,657,569

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES	458,512	408,495	408,495	473,495	65,000
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous	50,000	50,000	50,000	50,000	
TOTAL OTHER	50,000	50,000	50,000	50,000	
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$508,512</u>	<u>\$458,495</u>	<u>\$458,495</u>	<u>\$523,495</u>	<u>\$65,000</u>

Category 37
MCPS Television Special Revenue Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	11.500	11.500	11.500	12.500	1.000
TOTAL POSITIONS	12.500	12.500	12.500	13.500	1.000
01 SALARIES & WAGES					
Administrative	\$132,588	\$136,400	\$136,400	\$138,320	\$1,920
Business/Operations Admin.					
Professional					
Supporting Services	822,124	911,547	911,547	993,008	81,461
TOTAL POSITION DOLLARS	954,712	1,047,947	1,047,947	1,131,328	83,381
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	13,317	5,042	5,042	5,042	
TOTAL OTHER SALARIES	13,317	5,042	5,042	5,042	
TOTAL SALARIES AND WAGES	968,029	1,052,989	1,052,989	1,136,370	83,381
02 CONTRACTUAL SERVICES	12,772	17,600	17,600	17,600	
03 SUPPLIES & MATERIALS	73,386	78,670	78,670	83,670	5,000
04 OTHER					
Local/Other Travel	1,590	2,000	2,000	2,000	
Insur & Employee Benefits	322,075	323,522	323,522	353,504	29,982
Utilities					
Miscellaneous	999	1,600	1,600	1,600	
TOTAL OTHER	324,664	327,122	327,122	357,104	29,982
05 EQUIPMENT	880	880	880	880	
GRAND TOTAL AMOUNTS	\$1,379,731	\$1,477,261	\$1,477,261	\$1,595,624	\$118,363

Category 51
Real Estate Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	6.000	6.000	6.000	6.000	
TOTAL POSITIONS	7.000	7.000	7.000	7.000	
01 SALARIES & WAGES					
Administrative	\$90,766	\$123,158	\$123,158	\$117,177	(\$5,981)
Business/Operations Admin.					
Professional					
Supporting Services	270,561	293,899	293,899	295,928	2,029
TOTAL POSITION DOLLARS	361,327	417,057	417,057	413,105	(3,952)
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	32,057	153,688	153,688	153,288	(400)
TOTAL OTHER SALARIES	32,057	153,688	153,688	153,288	(400)
TOTAL SALARIES AND WAGES	393,384	570,745	570,745	566,393	(4,352)
02 CONTRACTUAL SERVICES	1,986,275	1,625,722	1,625,722	1,875,722	250,000
03 SUPPLIES & MATERIALS	16,247	48,304	48,304	48,304	
04 OTHER					
Local/Other Travel	508	3,693	3,693	3,693	
Insur & Employee Benefits	142,784	160,851	160,851	160,851	
Utilities					
Miscellaneous	489,653	482,225	482,225	482,225	
TOTAL OTHER	632,945	646,769	646,769	646,769	
05 EQUIPMENT	25,715	28,859	28,859	28,859	
GRAND TOTAL AMOUNTS	\$3,054,566	\$2,920,399	\$2,920,399	\$3,166,047	\$245,648

Category 61
Food Service Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative	2,000	2,000	2,000	2,000	
Business/Operations Admin.	11,000	11,000	11,000	11,000	
Professional					
Supporting Services	569,948	569,948	569,948	572,448	2,500
TOTAL POSITIONS	582,948	582,948	582,948	585,448	2,500
01 SALARIES & WAGES					
Administrative	\$224,545	\$232,889	\$232,889	\$236,958	\$4,069
Business/Operations Admin.	881,318	979,664	979,664	966,573	(13,091)
Professional					
Supporting Services	16,422,773	18,287,810	18,287,810	18,395,306	107,496
TOTAL POSITION DOLLARS	17,528,636	19,500,363	19,500,363	19,598,837	98,474
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	796,665	556,480	556,480	823,156	266,676
TOTAL OTHER SALARIES	796,665	556,480	556,480	823,156	266,676
TOTAL SALARIES AND WAGES	18,325,301	20,056,843	20,056,843	20,421,993	365,150
02 CONTRACTUAL SERVICES	1,477,513	1,242,028	1,242,028	1,242,028	
03 SUPPLIES & MATERIALS	18,503,451	17,815,801	17,815,801	17,416,238	(399,563)
04 OTHER					
Local/Other Travel	83,153	128,385	128,385	81,897	(46,488)
Insur & Employee Benefits	11,033,728	11,564,582	11,564,582	11,653,428	88,846
Utilities					
Miscellaneous	163,202	145,000	145,000	185,202	40,202
TOTAL OTHER	11,280,083	11,837,967	11,837,967	11,920,527	82,560
05 EQUIPMENT	155,695	237,031	237,031	221,620	(15,411)
GRAND TOTAL AMOUNTS	\$49,742,043	\$51,189,670	\$51,189,670	\$51,222,406	\$32,736

Category 71
Field Trip Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.	.250	.250	.250	.250	
Professional					
Supporting Services	4,250	4,250	4,250	4,250	
TOTAL POSITIONS	4,500	4,500	4,500	4,500	
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.	25,977	27,884	27,884	22,923	(4,961)
Professional					
Supporting Services	265,174	281,054	281,054	264,903	(16,151)
TOTAL POSITION DOLLARS	291,151	308,938	308,938	287,826	(21,112)
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	769,967	861,463	861,463	860,863	(600)
TOTAL OTHER SALARIES	769,967	861,463	861,463	860,863	(600)
TOTAL SALARIES AND WAGES	1,061,118	1,170,401	1,170,401	1,148,689	(21,712)
02 CONTRACTUAL SERVICES	38,136	49,638	49,638	49,638	
03 SUPPLIES & MATERIALS	406,243	521,666	521,666	521,666	
04 OTHER					
Local/Other Travel	45	138	138	138	
Insur & Employee Benefits	152,560	174,224	174,224	174,224	
Utilities					
Miscellaneous					
TOTAL OTHER	152,605	174,362	174,362	174,362	
05 EQUIPMENT		1,605	1,605	1,605	
GRAND TOTAL AMOUNTS	\$1,658,102	\$1,917,672	\$1,917,672	\$1,895,960	(\$21,712)

Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional	1.000	3.000	3.000	3.000	
Supporting Services	13.600	9.600	9.600	9.600	
TOTAL POSITIONS	14.600	12.600	12.600	12.600	
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional	121,163	341,852	341,852	354,561	12,709
Supporting Services	545,575	545,612	545,612	545,175	(437)
TOTAL POSITION DOLLARS	666,738	887,464	887,464	899,736	12,272
OTHER SALARIES					
Administrative					
Professional	329,244	342,455	342,455	357,347	14,892
Supporting Services	50,679	44,373	44,373	44,173	(200)
TOTAL OTHER SALARIES	379,923	386,828	386,828	401,520	14,692
TOTAL SALARIES AND WAGES	1,046,661	1,274,292	1,274,292	1,301,256	26,964
02 CONTRACTUAL SERVICES	808,661	567,432	567,432	667,432	100,000
03 SUPPLIES & MATERIALS	370,561	613,515	613,515	568,941	(44,574)
04 OTHER					
Local/Other Travel	9,648	21,149	21,149	21,149	
Insur & Employee Benefits	311,543	347,172	347,172	326,854	(20,318)
Utilities					
Miscellaneous					
TOTAL OTHER	321,191	368,321	368,321	348,003	(20,318)
05 EQUIPMENT	46,367	24,980	24,980	24,980	
GRAND TOTAL AMOUNTS	\$2,593,441	\$2,848,540	\$2,848,540	\$2,910,612	\$62,072