

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 based generally 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 (2.1 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 (5.6 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 (40.0 percent)

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

Category 4—Textbooks and Instructional Supplies (1.3 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 (0.8 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 (13.2 percent)

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

Category 7—Student Personnel Services (0.5 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 (0.1 percent)

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

Category 9—Student Transportation (4.2 percent)

Student Transportation includes activities concerned with the conveyance of students between home, school, and school activities. Included are vehicle operation services, monitoring services, vehicle servicing and maintenance services, transportation training, and other student transportation services. This category does not include vehicle operations related to other school support activities.

Category 10—Operation of Plant and Equipment (5.3 percent)

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

Category 11—Maintenance of Plant (1.5 percent)

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

Category 12—Fixed Charges (22.1 percent)

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

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

Category 13—Food Service (0 percent)

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

Category 14—Community Services (0.1 percent)

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

Category 37—MCPS Television Special Revenue Fund (0.1 percent)

Through the MCPS Television Special Revenue Fund, MCPS is receiving revenue from the Montgomery County Cable TV Fund as part of the county Cable Television Plan. The majority of the Cable TV Fund revenue comes from license fees. This revenue is used to support MCPS television services.

Category 51—Real Estate Fund (0.2 percent)

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

Category 61—Food Service Fund (2.1 percent)

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

Category 71—Field Trip Fund (0.1 percent)

The Field Trip Fund provides transportation services for school field trips and external customers on a cost-recovery basis as an enterprise activity. Revenue for the fund comes from reimbursements by students and other customers.

Category 81—Entrepreneurial Activities Fund (0.7 percent)

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

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

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	67.750	71.750	72.750	75.750	3.000
Business/Operations Admin.	19.750	18.750	18.750	19.750	1.000
Professional	13.500	13.500	13.500	13.500	
Supporting Services	253.625	258.875	259.875	263.375	3.500
TOTAL POSITIONS	354.625	362.875	364.875	372.375	7.500
01 SALARIES & WAGES					
Administrative	\$10,346,631	\$11,047,357	\$11,047,357	\$11,483,665	\$436,308
Business/Operations Admin.	1,916,138	2,082,701	2,082,701	2,177,683	94,982
Professional	1,632,397	1,670,746	1,670,746	1,670,746	
Supporting Services	19,993,296	21,475,764	21,475,764	21,750,752	274,988
TOTAL POSITION DOLLARS	33,888,462	36,276,568	36,276,568	37,082,846	806,278
OTHER SALARIES					
Administrative					
Professional	1,042,829	584,158	584,158	1,000,745	416,587
Supporting Services	578,933	1,082,113	1,082,113	1,545,761	463,648
TOTAL OTHER SALARIES	1,621,762	1,666,271	1,666,271	2,546,506	880,235
TOTAL SALARIES AND WAGES	35,510,224	37,942,839	37,942,839	39,629,352	1,686,513
02 CONTRACTUAL SERVICES	14,020,633	16,081,815	16,081,815	18,246,859	2,165,044
03 SUPPLIES & MATERIALS	800,060	986,687	986,687	1,018,753	32,066
04 OTHER					
Local/Other Travel	237,526	330,347	330,347	291,661	(38,686)
Insur & Employee Benefits					
Utilities					
Miscellaneous	240,916	262,415	262,415	452,415	190,000
TOTAL OTHER	478,442	592,762	592,762	744,076	151,314
05 EQUIPMENT	439,744	480,427	480,427	301,154	(179,273)
GRAND TOTAL AMOUNTS	\$51,249,103	\$56,084,530	\$56,084,530	\$59,940,194	\$3,855,664

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	596,500	611,000	610,000	620,000	10,000
Business/Operations Admin.	27,000	27,000	27,000	27,000	
Professional	63,000	65,000	66,000	68,900	2,900
Supporting Services	993,750	997,200	997,200	1,004,550	7,350
TOTAL POSITIONS	1,680,250	1,700,200	1,700,200	1,720,450	20,250
01 SALARIES & WAGES					
Administrative	\$81,185,566	\$85,877,663	\$85,776,500	\$87,086,120	\$1,309,620
Business/Operations Admin.	2,431,154	2,600,429	2,600,429	2,600,429	
Professional	7,139,371	8,240,964	8,342,127	8,086,560	(255,567)
Supporting Services	51,922,404	53,751,205	53,751,205	54,003,945	252,740
TOTAL POSITION DOLLARS	142,678,495	150,470,261	150,470,261	151,777,054	1,306,793
OTHER SALARIES					
Administrative	298,101	262,112	262,112	260,112	(2,000)
Professional	1,296,591	1,217,847	1,217,847	1,274,720	56,873
Supporting Services	1,334,847	1,816,930	1,816,930	2,240,382	423,452
TOTAL OTHER SALARIES	2,929,539	3,296,889	3,296,889	3,775,214	478,325
TOTAL SALARIES AND WAGES	145,608,034	153,767,150	153,767,150	155,552,268	1,785,118
02 CONTRACTUAL SERVICES	1,969,212	758,741	758,741	801,339	42,598
03 SUPPLIES & MATERIALS	160,957	188,500	188,500	181,216	(7,284)
04 OTHER					
Local/Other Travel	119,063	136,433	136,433	244,351	107,918
Insur & Employee Benefits					
Utilities					
Miscellaneous	268,634	278,547	278,547	314,547	36,000
TOTAL OTHER	387,697	414,980	414,980	558,898	143,918
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$148,125,900	\$155,129,371	\$155,129,371	\$157,093,721	\$1,964,350

Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	3,000	3,000	3,000	4,000	1,000
Business/Operations Admin.					
Professional	10,715,881	10,882,756	10,882,756	11,122,156	239,400
Supporting Services	1,070,633	1,120,133	1,120,133	1,139,840	19,707
TOTAL POSITIONS	11,789,514	12,005,889	12,005,889	12,265,996	260,107
01 SALARIES & WAGES					
Administrative	\$262,116	\$409,460	\$409,460	\$526,980	\$117,520
Business/Operations Admin.					
Professional	901,039,968	945,524,445	945,524,445	1,009,619,257	64,094,812
Supporting Services	43,031,967	45,270,612	45,184,631	45,962,870	778,239
TOTAL POSITION DOLLARS	944,334,051	991,204,517	991,118,536	1,056,109,107	64,990,571
OTHER SALARIES					
Administrative					
Professional	53,800,386	58,165,492	58,251,473	57,206,712	(1,044,761)
Supporting Services	5,291,800	7,122,447	7,122,447	7,991,694	869,247
TOTAL OTHER SALARIES	59,092,186	65,287,939	65,373,920	65,198,406	(175,514)
TOTAL SALARIES AND WAGES	1,003,426,237	1,056,492,456	1,056,492,456	1,121,307,513	64,815,057
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$1,003,426,237	\$1,056,492,456	\$1,056,492,456	\$1,121,307,513	\$64,815,057

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 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	27,218,820	30,635,413	30,635,413	35,269,146	4,633,733
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$27,218,820</u>	<u>\$30,635,413</u>	<u>\$30,635,413</u>	<u>\$35,269,146</u>	<u>\$4,633,733</u>

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 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	8,540,609	10,254,009	10,254,009	12,004,403	1,750,394
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel	953,343	1,028,633	1,028,633	1,146,164	117,531
Insur & Employee Benefits					
Utilities					
Miscellaneous	4,075,100	5,836,074	5,836,074	6,449,704	613,630
TOTAL OTHER	5,028,443	6,864,707	6,864,707	7,595,868	731,161
05 EQUIPMENT	2,694,435	2,514,173	2,514,173	2,619,109	104,936
GRAND TOTAL AMOUNTS	<u>\$16,263,487</u>	<u>\$19,632,889</u>	<u>\$19,632,889</u>	<u>\$22,219,380</u>	<u>\$2,586,491</u>

Category 6
Special Education
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	35.500	35.500	35.500	35.800	.300
Business/Operations Admin.	1.000	1.000	1.000	1.000	
Professional	2,386.700	2,460.800	2,460.800	2,507.200	46.400
Supporting Services	1,742.608	1,787.118	1,787.118	1,869.190	82.072
TOTAL POSITIONS	4,165.808	4,284.418	4,284.418	4,413.190	128.772
01 SALARIES & WAGES					
Administrative	\$4,963,300	\$5,086,446	\$5,086,446	\$5,126,665	\$40,219
Business/Operations Admin.	90,526	99,774	99,774	99,774	
Professional	200,042,403	214,384,915	214,384,915	216,932,869	2,547,954
Supporting Services	69,641,788	74,477,303	74,477,303	77,205,006	2,727,703
TOTAL POSITION DOLLARS	274,738,017	294,048,438	294,048,438	299,364,314	5,315,876
OTHER SALARIES					
Administrative					
Professional	5,866,198	5,992,918	5,992,918	7,575,266	1,582,348
Supporting Services	8,468,365	7,476,545	7,476,545	8,386,147	909,602
TOTAL OTHER SALARIES	14,334,563	13,469,463	13,469,463	15,961,413	2,491,950
TOTAL SALARIES AND WAGES	289,072,580	307,517,901	307,517,901	315,325,727	7,807,826
02 CONTRACTUAL SERVICES	3,955,500	3,286,697	3,286,697	3,825,971	539,274
03 SUPPLIES & MATERIALS	1,459,300	2,036,920	2,036,920	2,194,866	157,946
04 OTHER					
Local/Other Travel	893,489	485,617	485,617	492,495	6,878
Insur & Employee Benefits					
Utilities					
Miscellaneous	47,180,286	48,636,920	48,636,920	50,767,538	2,130,618
TOTAL OTHER	48,073,775	49,122,537	49,122,537	51,260,033	2,137,496
05 EQUIPMENT	42,853	130,112	130,112	128,874	(1,238)
GRAND TOTAL AMOUNTS	\$342,604,008	\$362,094,167	\$362,094,167	\$372,735,471	\$10,641,304

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	8.000	8.000	8.000	7.000	(1.000)
Business/Operations Admin.					
Professional	78.630	73.030	73.030	100.130	27.100
Supporting Services	36.110	37.110	37.110	39.985	2.875
TOTAL POSITIONS	122.740	118.140	118.140	147.115	28.975
01 SALARIES & WAGES					
Administrative	\$1,118,033	\$1,141,159	\$1,141,159	\$1,016,644	(\$124,515)
Business/Operations Admin.					
Professional	8,917,342	8,500,560	8,500,560	10,735,527	2,234,967
Supporting Services	1,980,077	2,142,438	2,142,438	2,252,140	109,702
TOTAL POSITION DOLLARS	12,015,452	11,784,157	11,784,157	14,004,311	2,220,154
OTHER SALARIES					
Administrative					
Professional	3,539	31,996	31,996	21,996	(10,000)
Supporting Services	209,769	327,131	327,131	642,131	315,000
TOTAL OTHER SALARIES	213,308	359,127	359,127	664,127	305,000
TOTAL SALARIES AND WAGES	12,228,760	12,143,284	12,143,284	14,668,438	2,525,154
02 CONTRACTUAL SERVICES	77,797	45,025	45,025	55,025	10,000
03 SUPPLIES & MATERIALS	22,151	29,503	29,503	38,503	9,000
04 OTHER					
Local/Other Travel	45,861	68,505	68,505	80,905	12,400
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER	45,861	68,505	68,505	80,905	12,400
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$12,374,569	\$12,286,317	\$12,286,317	\$14,842,871	\$2,556,554

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 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		1,196,914	1,196,914	1,190,728	(6,186)
03 SUPPLIES & MATERIALS	1,590	1,590	1,590	1,600	10
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$1,590</u>	<u>\$1,198,504</u>	<u>\$1,198,504</u>	<u>\$1,192,328</u>	<u>(\$6,176)</u>

Category 9
Student Transportation
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	2.000	2.000	2.000	2.000	
Business/Operations Admin.	14.750	14.750	14.750	14.750	
Professional					
Supporting Services	1,729.903	1,743.028	1,743.028	1,817.091	74.063
TOTAL POSITIONS	1,746.653	1,759.778	1,759.778	1,833.841	74.063
01 SALARIES & WAGES					
Administrative	\$303,038	\$309,060	\$309,060	\$309,060	
Business/Operations Admin.	1,603,889	1,690,932	1,690,932	1,690,932	
Professional					
Supporting Services	66,822,236	72,207,925	72,207,925	74,233,583	2,025,658
TOTAL POSITION DOLLARS	68,729,163	74,207,917	74,207,917	76,233,575	2,025,658
OTHER SALARIES					
Administrative					
Professional	2,559,072	1,612,659	1,612,659	1,612,659	
Supporting Services	8,837,415	4,703,072	4,703,072	4,844,868	141,796
TOTAL OTHER SALARIES	11,396,487	6,315,731	6,315,731	6,457,527	141,796
TOTAL SALARIES AND WAGES	80,125,650	80,523,648	80,523,648	82,691,102	2,167,454
02 CONTRACTUAL SERVICES	1,946,849	1,674,849	1,674,849	2,474,859	800,010
03 SUPPLIES & MATERIALS	10,998,410	12,044,760	12,044,760	12,429,512	384,752
04 OTHER					
Local/Other Travel	58,262	54,522	54,522	54,522	
Insur & Employee Benefits					
Utilities					
Miscellaneous	2,646,661	3,170,656	3,170,656	3,933,095	762,439
TOTAL OTHER	2,704,923	3,225,178	3,225,178	3,987,617	762,439
05 EQUIPMENT	15,249,818	15,787,673	15,787,673	16,967,492	1,179,819
GRAND TOTAL AMOUNTS	\$111,025,650	\$113,256,108	\$113,256,108	\$118,550,582	\$5,294,474

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	5.000	5.000	5.000	5.000	
Business/Operations Admin.	15.000	17.000	17.000	17.000	
Professional					
Supporting Services	1,615.700	1,631.000	1,631.000	1,671.500	40.500
TOTAL POSITIONS	1,635.700	1,653.000	1,653.000	1,693.500	40.500
01 SALARIES & WAGES					
Administrative	\$736,124	\$752,996	\$752,996	\$752,996	
Business/Operations Admin.	1,626,203	1,817,205	1,817,205	1,817,205	
Professional					
Supporting Services	78,827,918	81,248,295	81,248,295	82,716,296	1,468,001
TOTAL POSITION DOLLARS	81,190,245	83,818,496	83,818,496	85,286,497	1,468,001
OTHER SALARIES					
Administrative					
Professional	967,164	760,787	760,787	860,787	100,000
Supporting Services	3,161,140	2,361,125	2,361,125	2,371,125	10,000
TOTAL OTHER SALARIES	4,128,304	3,121,912	3,121,912	3,231,912	110,000
TOTAL SALARIES AND WAGES	85,318,549	86,940,408	86,940,408	88,518,409	1,578,001
02 CONTRACTUAL SERVICES	5,271,026	4,836,801	4,836,801	5,196,867	360,066
03 SUPPLIES & MATERIALS	3,631,572	3,403,157	3,403,157	3,588,291	185,134
04 OTHER					
Local/Other Travel	107,909	88,394	88,394	89,544	1,150
Insur & Employee Benefits					
Utilities	40,909,626	43,348,553	43,348,553	43,765,463	416,910
Miscellaneous	4,756,012	4,783,026	4,783,026	5,344,276	561,250
TOTAL OTHER	45,773,547	48,219,973	48,219,973	49,199,283	979,310
05 EQUIPMENT	1,520,716	534,214	534,214	677,435	143,221
GRAND TOTAL AMOUNTS	\$141,515,410	\$143,934,553	\$143,934,553	\$147,180,285	\$3,245,732

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	5,000	5,000	5,000	5,000	
Business/Operations Admin.	5,000	5,000	5,000	5,000	
Professional					
Supporting Services	359,000	359,000	359,000	359,000	
TOTAL POSITIONS	369,000	369,000	369,000	369,000	
01 SALARIES & WAGES					
Administrative	\$668,825	\$689,072	\$689,072	\$689,072	
Business/Operations Admin.	454,696	589,399	589,399	589,399	
Professional					
Supporting Services	21,095,712	22,803,504	22,803,504	22,801,124	(2,380)
TOTAL POSITION DOLLARS	22,219,233	24,081,975	24,081,975	24,079,595	(2,380)
OTHER SALARIES					
Administrative					
Professional	219,786	265,311	265,311	250,311	(15,000)
Supporting Services	1,591,405	1,130,939	1,130,939	1,110,939	(20,000)
TOTAL OTHER SALARIES	1,811,191	1,396,250	1,396,250	1,361,250	(35,000)
TOTAL SALARIES AND WAGES	24,030,424	25,478,225	25,478,225	25,440,845	(37,380)
02 CONTRACTUAL SERVICES	5,254,429	5,450,310	5,450,310	5,700,310	250,000
03 SUPPLIES & MATERIALS	5,256,109	4,830,311	4,830,311	4,832,691	2,380
04 OTHER					
Local/Other Travel	26	2,752	2,752	2,752	
Insur & Employee Benefits					
Utilities					
Miscellaneous	4,291,512	4,884,539	4,884,539	4,884,539	
TOTAL OTHER	4,291,538	4,887,291	4,887,291	4,887,291	
05 EQUIPMENT	1,587,456	1,546,040	1,546,040	1,546,040	
GRAND TOTAL AMOUNTS	\$40,419,956	\$42,192,177	\$42,192,177	\$42,407,177	\$215,000

Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 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	598,942,790	607,495,390	607,495,390	616,456,306	8,960,916
Utilities					
Miscellaneous	1,475,116	2,468,404	2,468,404	3,018,404	550,000
TOTAL OTHER	600,417,906	609,963,794	609,963,794	619,474,710	9,510,916
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$600,417,906	\$609,963,794	\$609,963,794	\$619,474,710	\$9,510,916

Category 14
Community Services
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional	2,000	2,000	2,000	2,000	
Supporting Services	3,250	3,750	3,750	3,750	
TOTAL POSITIONS	5,250	5,750	5,750	5,750	
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional	231,413	241,112	241,112	241,112	
Supporting Services	159,768	199,646	199,646	199,646	
TOTAL POSITION DOLLARS	391,181	440,758	440,758	440,758	
OTHER SALARIES					
Administrative					
Professional	46,311	3,274	3,274	3,274	
Supporting Services	58,576	31,448	31,448	31,448	
TOTAL OTHER SALARIES	104,887	34,722	34,722	34,722	
TOTAL SALARIES AND WAGES	496,068	475,480	475,480	475,480	
02 CONTRACTUAL SERVICES	30,914	267,925	267,925	337,925	70,000
03 SUPPLIES & MATERIALS	663	35,598	35,598	35,598	
04 OTHER					
Local/Other Travel	25,358	17,356	17,356	17,356	
Insur & Employee Benefits					
Utilities					
Miscellaneous	151,303	116,370	116,370	116,370	
TOTAL OTHER	176,661	133,726	133,726	133,726	
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$704,306	\$912,729	\$912,729	\$982,729	\$70,000

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	12.500	12.500	12.500	12.500	
TOTAL POSITIONS	13.500	13.500	13.500	13.500	
01 SALARIES & WAGES					
Administrative	\$152,693	\$154,141	\$154,141	\$154,141	
Business/Operations Admin.					
Professional					
Supporting Services	1,065,607	1,130,774	1,130,774	1,130,774	
TOTAL POSITION DOLLARS	1,218,300	1,284,915	1,284,915	1,284,915	
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	28,525	5,221	5,221	20,221	15,000
TOTAL OTHER SALARIES	28,525	5,221	5,221	20,221	15,000
TOTAL SALARIES AND WAGES	1,246,825	1,290,136	1,290,136	1,305,136	15,000
02 CONTRACTUAL SERVICES	5,178	11,180	11,180	9,180	(2,000)
03 SUPPLIES & MATERIALS	82,890	74,674	74,674	60,526	(14,148)
04 OTHER					
Local/Other Travel	1,355	1,800	1,800	1,800	
Insur & Employee Benefits	385,257	417,885	417,885	389,033	(28,852)
Utilities					
Miscellaneous	1,700	4,100	4,100	4,100	
TOTAL OTHER	388,312	423,785	423,785	394,933	(28,852)
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$1,723,205	\$1,799,775	\$1,799,775	\$1,769,775	(\$30,000)

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	1,000	1,000	1,000	1,000	
Business/Operations Admin.					
Professional					
Supporting Services	11,000	11,000	11,000	10,000	(1,000)
TOTAL POSITIONS	12,000	12,000	12,000	11,000	(1,000)
01 SALARIES & WAGES					
Administrative	\$72,214	\$128,988	\$128,988	\$128,988	
Business/Operations Admin.					
Professional					
Supporting Services	422,919	521,396	521,396	476,272	(45,124)
TOTAL POSITION DOLLARS	495,133	650,384	650,384	605,260	(45,124)
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	15,044	66,276	66,276	66,276	
TOTAL OTHER SALARIES	15,044	66,276	66,276	66,276	
TOTAL SALARIES AND WAGES	510,177	716,660	716,660	671,536	(45,124)
02 CONTRACTUAL SERVICES	2,362,640	2,232,281	2,232,281	2,247,405	15,124
03 SUPPLIES & MATERIALS	20,985	43,304	43,304	43,304	
04 OTHER					
Local/Other Travel	2,281	3,493	3,493	3,493	
Insur & Employee Benefits	202,824	264,444	264,444	264,444	
Utilities					
Miscellaneous	541,798	701,525	701,525	1,701,525	1,000,000
TOTAL OTHER	746,903	969,462	969,462	1,969,462	1,000,000
05 EQUIPMENT		4,700	4,700	4,700	
GRAND TOTAL AMOUNTS	\$3,640,705	\$3,966,407	\$3,966,407	\$4,936,407	\$970,000

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative	3.000	2.000	2.000	2.000	
Business/Operations Admin.	13.000	13.000	13.000	13.000	
Professional					
Supporting Services	582.323	589.323	589.323	592.573	3.250
TOTAL POSITIONS	598.323	604.323	604.323	607.573	3.250
01 SALARIES & WAGES					
Administrative	\$471,722	\$264,752	\$264,752	\$264,752	
Business/Operations Admin.	1,134,489	1,302,388	1,302,388	1,302,388	
Professional					
Supporting Services	20,281,837	22,600,857	22,600,857	22,796,234	195,377
TOTAL POSITION DOLLARS	21,888,048	24,167,997	24,167,997	24,363,374	195,377
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	1,073,281	775,514	775,514	871,090	95,576
TOTAL OTHER SALARIES	1,073,281	775,514	775,514	871,090	95,576
TOTAL SALARIES AND WAGES	22,961,329	24,943,511	24,943,511	25,234,464	290,953
02 CONTRACTUAL SERVICES	1,393,396	1,708,313	1,708,313	1,708,313	
03 SUPPLIES & MATERIALS	23,201,324	18,574,282	18,574,282	18,851,184	276,902
04 OTHER					
Local/Other Travel	37,632	87,097	87,097	93,897	6,800
Insur & Employee Benefits	11,064,198	12,255,271	12,255,271	12,282,750	27,479
Utilities					
Miscellaneous	149,939	179,202	179,202	182,202	3,000
TOTAL OTHER	11,251,769	12,521,570	12,521,570	12,558,849	37,279
05 EQUIPMENT	764,428	360,289	360,289	744,455	384,166
GRAND TOTAL AMOUNTS	\$59,572,246	\$58,107,965	\$58,107,965	\$59,097,265	\$989,300

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

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 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.	28,626	28,912	28,912	28,912	
Professional					
Supporting Services	308,821	310,379	310,379	310,379	
TOTAL POSITION DOLLARS	337,447	339,291	339,291	339,291	
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	1,108,675	1,350,009	1,350,009	1,385,009	35,000
TOTAL OTHER SALARIES	1,108,675	1,350,009	1,350,009	1,385,009	35,000
TOTAL SALARIES AND WAGES	1,446,122	1,689,300	1,689,300	1,724,300	35,000
02 CONTRACTUAL SERVICES	102,216	159,638	159,638	209,638	50,000
03 SUPPLIES & MATERIALS	572,533	681,666	681,666	731,666	50,000
04 OTHER					
Local/Other Travel		138	138	138	
Insur & Employee Benefits	182,929	204,602	204,602	229,602	25,000
Utilities					
Miscellaneous					
TOTAL OTHER	182,929	204,740	204,740	229,740	25,000
05 EQUIPMENT		1,605	1,605	1,605	
GRAND TOTAL AMOUNTS	\$2,303,800	\$2,736,949	\$2,736,949	\$2,896,949	\$160,000

Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 CURRENT	FY 2021 BUDGET	FY 2021 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional	1,000	1,000	1,000	1,000	
Supporting Services	11,000	11,000	11,000	11,000	
TOTAL POSITIONS	12,000	12,000	12,000	12,000	
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional	131,420	131,825	131,825	131,825	
Supporting Services	645,170	688,491	688,491	2,155,350	1,466,859
TOTAL POSITION DOLLARS	776,590	820,316	820,316	2,287,175	1,466,859
OTHER SALARIES					
Administrative					
Professional	362,556	369,404	369,404	526,036	156,632
Supporting Services	33,812	44,173	44,173	44,173	
TOTAL OTHER SALARIES	396,368	413,577	413,577	570,209	156,632
TOTAL SALARIES AND WAGES	1,172,958	1,233,893	1,233,893	2,857,384	1,623,491
02 CONTRACTUAL SERVICES	11,352,909	8,047,990	8,047,990	16,045,990	7,998,000
03 SUPPLIES & MATERIALS	434,588	522,376	522,376	576,893	54,517
04 OTHER					
Local/Other Travel	17,794	18,285	18,285	17,785	(500)
Insur & Employee Benefits	276,508	280,608	280,608	279,476	(1,132)
Utilities					
Miscellaneous					
TOTAL OTHER	294,302	298,893	298,893	297,261	(1,632)
05 EQUIPMENT	35,857	47,517	47,517	20,000	(27,517)
GRAND TOTAL AMOUNTS	\$13,290,614	\$10,150,669	\$10,150,669	\$19,797,528	\$9,646,859