

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 (1.7 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 (39 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 (1.1 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 (.6 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 (13.1 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 (5.2 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, 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 (24.2 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 (.1 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 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	70.000	69.000	69.000	70.701	1.701
Business/Operations Admin.	20.000	20.000	20.000	19.629	(.371)
Professional	10.600	10.100	9.600	10.600	1.000
Supporting Services	227.450	228.450	229.950	231.950	2.000
TOTAL POSITIONS	328.050	327.550	328.550	332.880	4.330
01 SALARIES & WAGES					
Administrative	\$9,236,916	\$9,612,841	\$9,612,841	\$9,822,177	\$209,336
Business/Operations Admin.	1,815,296	2,039,815	2,039,815	2,035,661	(4,154)
Professional	1,027,604	1,105,235	1,050,981	1,138,049	87,068
Supporting Services	16,140,465	17,060,673	17,177,654	17,260,640	82,986
TOTAL POSITION DOLLARS	28,220,281	29,818,564	29,881,291	30,256,527	375,236
OTHER SALARIES					
Administrative					
Professional	274,178	636,893	655,286	654,107	(1,179)
Supporting Services	465,919	872,612	865,492	718,691	(146,801)
TOTAL OTHER SALARIES	740,097	1,509,505	1,520,778	1,372,798	(147,980)
TOTAL SALARIES AND WAGES	28,960,378	31,328,069	31,402,069	31,629,325	227,256
02 CONTRACTUAL SERVICES	5,403,650	5,143,035	5,143,035	4,762,311	(380,724)
03 SUPPLIES & MATERIALS	667,745	601,668	601,668	631,476	29,808
04 OTHER					
Local/Other Travel	187,263	243,386	243,386	242,435	(951)
Insur & Employee Benefits	34,362				
Utilities					
Miscellaneous	191,511	272,015	272,015	265,037	(6,978)
TOTAL OTHER	413,136	515,401	515,401	507,472	(7,929)
05 EQUIPMENT	985,599	744,646	744,646	546,304	(198,342)
GRAND TOTAL AMOUNTS	\$36,430,508	\$38,332,819	\$38,406,819	\$38,076,888	(\$329,931)

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	563.000	563.000	563.000	567.500	4.500
Business/Operations Admin.	26.000	26.000	26.000	26.000	
Professional	87.100	88.500	89.500	88.500	(1.000)
Supporting Services	994.225	995.175	995.175	992.500	(2.675)
TOTAL POSITIONS	1,670.325	1,672.675	1,673.675	1,674.500	.825
01 SALARIES & WAGES					
Administrative	\$69,040,529	\$70,823,778	\$70,823,778	\$70,601,947	(\$221,831)
Business/Operations Admin.	2,234,626	2,290,217	2,290,217	2,308,927	18,710
Professional	9,067,296	9,558,758	9,670,843	9,389,695	(281,148)
Supporting Services	47,598,769	50,340,621	50,345,621	49,347,998	(997,623)
TOTAL POSITION DOLLARS	127,941,220	133,013,374	133,130,459	131,648,567	(1,481,892)
OTHER SALARIES					
Administrative	415,834	382,576	382,576	382,576	
Professional	680,344	563,011	563,011	758,200	195,189
Supporting Services	1,870,908	1,751,604	1,751,604	1,278,777	(472,827)
TOTAL OTHER SALARIES	2,967,086	2,697,191	2,697,191	2,419,553	(277,638)
TOTAL SALARIES AND WAGES	130,908,306	135,710,565	135,827,650	134,068,120	(1,759,530)
02 CONTRACTUAL SERVICES	1,226,079	1,675,819	1,675,819	1,238,533	(437,286)
03 SUPPLIES & MATERIALS	410,661	415,902	415,902	374,597	(41,305)
04 OTHER					
Local/Other Travel	232,163	318,781	318,781	417,356	98,575
Insur & Employee Benefits					
Utilities					
Miscellaneous	173,523	184,321	184,321	184,321	
TOTAL OTHER	405,686	503,102	503,102	601,677	98,575
05 EQUIPMENT	4,940	6,000	6,000		(6,000)
GRAND TOTAL AMOUNTS	\$132,955,672	\$138,311,388	\$138,428,473	\$136,282,927	(\$2,145,546)

**Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	6.000	7.000	7.000	7.000	
Business/Operations Admin.	3.000	3.000	3.000	3.000	
Professional	9,466.775	9,616.975	9,645.375	9,869.570	224.195
Supporting Services	1,208.313	1,211.438	1,197.900	1,206.900	9.000
TOTAL POSITIONS	10,684.088	10,838.413	10,853.275	11,086.470	233.195
01 SALARIES & WAGES					
Administrative	\$730,624	\$897,735	\$897,735	\$852,101	(\$45,634)
Business/Operations Admin.	307,632	306,572	306,572	311,302	4,730
Professional	710,250,234	739,630,116	741,902,179	759,477,925	17,575,746
Supporting Services	48,155,033	50,375,289	50,321,399	49,684,829	(636,570)
TOTAL POSITION DOLLARS	759,443,523	791,209,712	793,427,885	810,326,157	16,898,272
OTHER SALARIES					
Administrative					
Professional	43,111,736	43,738,538	45,450,789	47,733,196	2,282,407
Supporting Services	4,361,416	5,307,365	6,875,423	7,200,198	324,775
TOTAL OTHER SALARIES	47,473,152	49,045,903	52,326,212	54,933,394	2,607,182
TOTAL SALARIES AND WAGES	806,916,675	840,255,615	845,754,097	865,259,551	19,505,454
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$806,916,675	\$840,255,615	\$845,754,097	\$865,259,551	\$19,505,454

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	24,407,914	25,106,168	25,279,789	24,852,681	(427,108)
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$24,407,914</u>	<u>\$25,106,168</u>	<u>\$25,279,789</u>	<u>\$24,852,681</u>	<u>(\$427,108)</u>

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	7,016,609	5,946,776	5,948,276	6,446,190	497,914
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel	928,152	1,106,423	1,111,928	1,137,799	25,871
Insur & Employee Benefits	5,670				
Utilities	180,023				
Miscellaneous	3,789,942	4,983,713	4,994,165	3,646,536	(1,347,629)
TOTAL OTHER	4,903,787	6,090,136	6,106,093	4,784,335	(1,321,758)
05 EQUIPMENT	1,461,838	1,412,990	1,476,911	1,508,046	31,135
GRAND TOTAL AMOUNTS	<u>\$13,382,234</u>	<u>\$13,449,902</u>	<u>\$13,531,280</u>	<u>\$12,738,571</u>	<u>(\$792,709)</u>

**Category 6
Special Education
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	36.000	36.000	36.000	36.000	
Business/Operations Admin.	1.000	1.000	1.000	1.000	
Professional	2,114.350	2,140.500	2,140.500	2,201.400	60.900
Supporting Services	1,510.910	1,556.203	1,556.203	1,586.055	29.852
TOTAL POSITIONS	3,662.260	3,733.703	3,733.703	3,824.455	90.752
01 SALARIES & WAGES					
Administrative	\$4,551,579	\$4,706,861	\$4,706,861	\$4,580,098	(\$126,763)
Business/Operations Admin.	95,947	85,052	85,052	88,624	3,572
Professional	158,933,294	164,467,733	164,467,733	169,831,637	5,363,904
Supporting Services	54,330,014	57,717,880	57,717,880	58,480,692	762,812
TOTAL POSITION DOLLARS	217,910,834	226,977,526	226,977,526	232,981,051	6,003,525
OTHER SALARIES					
Administrative					
Professional	5,659,924	4,967,083	4,967,083	5,275,285	308,202
Supporting Services	4,112,471	3,930,203	3,930,203	6,101,683	2,171,480
TOTAL OTHER SALARIES	9,772,395	8,897,286	8,897,286	11,376,968	2,479,682
TOTAL SALARIES AND WAGES	227,683,229	235,874,812	235,874,812	244,358,019	8,483,207
02 CONTRACTUAL SERVICES	3,036,345	2,490,845	2,490,845	2,406,641	(84,204)
03 SUPPLIES & MATERIALS	2,733,688	2,234,389	2,234,389	2,386,314	151,925
04 OTHER					
Local/Other Travel	626,830	509,766	509,766	679,376	169,610
Insur & Employee Benefits					
Utilities	10,346	12,000	12,000	12,000	
Miscellaneous	36,017,365	37,301,688	37,301,688	38,924,567	1,622,879
TOTAL OTHER	36,654,541	37,823,454	37,823,454	39,615,943	1,792,489
05 EQUIPMENT	667,985	335,223	335,223	331,171	(4,052)
GRAND TOTAL AMOUNTS	\$270,775,788	\$278,758,723	\$278,758,723	\$289,098,088	\$10,339,365

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	9.000	7.000	8.000	8.000	
Business/Operations Admin.					
Professional	64.905	65.405	64.405	64.800	.395
Supporting Services	34.800	34.100	34.100	35.100	1.000
TOTAL POSITIONS	108.705	106.505	106.505	107.900	1.395
01 SALARIES & WAGES					
Administrative	\$1,148,821	\$955,880	\$1,072,480	\$1,097,574	\$25,094
Business/Operations Admin.					
Professional	7,356,019	7,604,772	7,488,172	7,558,922	70,750
Supporting Services	1,825,620	1,815,057	1,815,057	1,795,194	(19,863)
TOTAL POSITION DOLLARS	10,330,460	10,375,709	10,375,709	10,451,690	75,981
OTHER SALARIES					
Administrative					
Professional	27,111	18,565	18,565	18,565	
Supporting Services	108,534	429,400	429,400	229,171	(200,229)
TOTAL OTHER SALARIES	135,645	447,965	447,965	247,736	(200,229)
TOTAL SALARIES AND WAGES	10,466,105	10,823,674	10,823,674	10,699,426	(124,248)
02 CONTRACTUAL SERVICES	47,457	52,005	52,005	52,005	
03 SUPPLIES & MATERIALS	11,404	14,403	14,403	14,403	
04 OTHER					
Local/Other Travel	124,433	118,578	118,578	120,578	2,000
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER	124,433	118,578	118,578	120,578	2,000
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$10,649,399	\$11,008,660	\$11,008,660	\$10,886,412	(\$122,248)

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	1,872	2,000	2,000	2,000	
Supporting Services					
TOTAL OTHER SALARIES	1,872	2,000	2,000	2,000	
TOTAL SALARIES AND WAGES	1,872	2,000	2,000	2,000	
02 CONTRACTUAL SERVICES	13,849	33,812	33,812	33,812	
03 SUPPLIES & MATERIALS	1,187	1,590	1,590	1,590	
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$16,908	\$37,402	\$37,402	\$37,402	

Category 9
Student Transportation
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	1,717.400	1,717.400	1,717.340	(.060)
TOTAL POSITIONS	1,733.150	1,733.150	1,733.150	1,733.090	(.060)
01 SALARIES & WAGES					
Administrative	\$246,032	\$252,407	\$252,407	\$255,048	\$2,641
Business/Operations Admin.	1,305,185	1,340,867	1,340,867	1,351,503	10,636
Professional					
Supporting Services	58,184,575	61,693,195	61,693,195	61,816,382	123,187
TOTAL POSITION DOLLARS	59,735,792	63,286,469	63,286,469	63,422,933	136,464
OTHER SALARIES					
Administrative					
Professional	287,079	105,000	105,000	105,000	
Supporting Services	6,052,316	4,319,462	4,319,462	4,324,534	5,072
TOTAL OTHER SALARIES	6,339,395	4,424,462	4,424,462	4,429,534	5,072
TOTAL SALARIES AND WAGES	66,075,187	67,710,931	67,710,931	67,852,467	141,536
02 CONTRACTUAL SERVICES	1,549,974	1,747,294	1,747,294	1,724,711	(22,583)
03 SUPPLIES & MATERIALS	15,246,818	15,255,054	15,255,054	15,660,298	405,244
04 OTHER					
Local/Other Travel	46,464	70,002	70,002	80,002	10,000
Insur & Employee Benefits					
Utilities					
Miscellaneous	1,373,577	1,411,375	1,436,375	1,435,375	(1,000)
TOTAL OTHER	1,420,041	1,481,377	1,506,377	1,515,377	9,000
05 EQUIPMENT	9,382,955	9,491,871	9,491,871	9,576,384	84,513
GRAND TOTAL AMOUNTS	\$93,674,975	\$95,686,527	\$95,711,527	\$96,329,237	\$617,710

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	5.000	5.000	5.000	5.000	
Business/Operations Admin.	11.000	11.000	11.000	11.000	
Professional					
Supporting Services	1,413.700	1,415.200	1,416.200	1,441.200	25.000
TOTAL POSITIONS	1,429.700	1,431.200	1,432.200	1,457.200	25.000
01 SALARIES & WAGES					
Administrative	\$648,780	\$668,413	\$668,413	\$677,481	\$9,068
Business/Operations Admin.	963,455	996,704	996,704	1,015,544	18,840
Professional					
Supporting Services	57,734,096	60,182,743	60,182,743	61,209,277	1,026,534
TOTAL POSITION DOLLARS	59,346,331	61,847,860	61,847,860	62,902,302	1,054,442
OTHER SALARIES					
Administrative					
Professional	691,468	541,500	541,500	541,500	
Supporting Services	2,120,599	1,602,582	1,602,582	1,609,276	6,694
TOTAL OTHER SALARIES	2,812,067	2,144,082	2,144,082	2,150,776	6,694
TOTAL SALARIES AND WAGES	62,158,398	63,991,942	63,991,942	65,053,078	1,061,136
02 CONTRACTUAL SERVICES	1,216,472	1,119,714	1,119,714	1,980,546	860,832
03 SUPPLIES & MATERIALS	2,930,959	2,703,841	2,703,841	2,705,777	1,936
04 OTHER					
Local/Other Travel	60,687	64,073	64,073	64,073	
Insur & Employee Benefits					
Utilities	40,359,441	41,384,374	41,384,374	40,187,058	(1,197,316)
Miscellaneous	4,051,629	3,994,076	3,994,076	4,212,187	218,111
TOTAL OTHER	44,471,757	45,442,523	45,442,523	44,463,318	(979,205)
05 EQUIPMENT	289,867	222,396	222,396	215,702	(6,694)
GRAND TOTAL AMOUNTS	\$111,067,453	\$113,480,416	\$113,480,416	\$114,418,421	\$938,005

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	6,000	6,000	6,000	5,000	(1,000)
Business/Operations Admin.	6,000	6,000	6,000	6,000	
Professional					
Supporting Services	368,000	368,000	367,000	367,000	
TOTAL POSITIONS	380,000	380,000	379,000	378,000	(1,000)
01 SALARIES & WAGES					
Administrative	\$674,667	\$714,073	\$714,073	\$596,364	(\$117,709)
Business/Operations Admin.	620,952	639,136	639,136	654,120	14,984
Professional					
Supporting Services	21,350,203	22,838,521	22,759,521	22,659,304	(100,217)
TOTAL POSITION DOLLARS	22,645,822	24,191,730	24,112,730	23,909,788	(202,942)
OTHER SALARIES					
Administrative					
Professional	295,375	155,000	155,000	155,000	
Supporting Services	457,934	744,404	744,404	744,404	
TOTAL OTHER SALARIES	753,309	899,404	899,404	899,404	
TOTAL SALARIES AND WAGES	23,399,131	25,091,134	25,012,134	24,809,192	(202,942)
02 CONTRACTUAL SERVICES	2,172,977	2,458,416	2,458,416	2,505,011	46,595
03 SUPPLIES & MATERIALS	3,355,227	3,296,951	3,296,951	3,296,951	
04 OTHER					
Local/Other Travel	8,868	8,974	8,974	8,974	
Insur & Employee Benefits					
Utilities					
Miscellaneous	1,941,015	1,823,425	1,823,425	1,823,425	
TOTAL OTHER	1,949,883	1,832,399	1,832,399	1,832,399	
05 EQUIPMENT	1,069,187	1,101,473	1,101,473	1,094,558	(6,915)
GRAND TOTAL AMOUNTS	\$31,946,405	\$33,780,373	\$33,701,373	\$33,538,111	(\$163,262)

Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	471,032,914	513,442,337	514,819,709	535,878,309	21,058,600
Utilities					
Miscellaneous	679,370	683,299	683,299	558,299	(125,000)
TOTAL OTHER	471,712,284	514,125,636	515,503,008	536,436,608	20,933,600
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$471,712,284	\$514,125,636	\$515,503,008	\$536,436,608	\$20,933,600

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	42,267				
Supporting Services					
TOTAL OTHER SALARIES	42,267				
TOTAL SALARIES AND WAGES	42,267				
02 CONTRACTUAL SERVICES		158,495	158,495	408,495	250,000
03 SUPPLIES & MATERIALS	9,923				
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	\$102,190	\$208,495	\$208,495	\$458,495	\$250,000

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	11.500	11.500	11.500	11.500	
TOTAL POSITIONS	12.500	12.500	12.500	12.500	
01 SALARIES & WAGES					
Administrative	\$133,105	\$133,104	\$133,104	\$135,686	\$2,582
Business/Operations Admin.					
Professional					
Supporting Services	877,901	896,224	896,224	904,414	8,190
TOTAL POSITION DOLLARS	1,011,006	1,029,328	1,029,328	1,040,100	10,772
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	12,590	5,042	5,042	5,042	
TOTAL OTHER SALARIES	12,590	5,042	5,042	5,042	
TOTAL SALARIES AND WAGES	1,023,596	1,034,370	1,034,370	1,045,142	10,772
02 CONTRACTUAL SERVICES	15,033	17,600	17,600	17,600	
03 SUPPLIES & MATERIALS	79,112	78,670	78,670	78,670	
04 OTHER					
Local/Other Travel	1,380	2,000	2,000	2,000	
Insur & Employee Benefits	259,422	322,471	322,471	322,471	
Utilities					
Miscellaneous	1,111	1,600	1,600	1,600	
TOTAL OTHER	261,913	326,071	326,071	326,071	
05 EQUIPMENT	37,785	880	880	880	
GRAND TOTAL AMOUNTS	\$1,417,439	\$1,457,591	\$1,457,591	\$1,468,363	\$10,772

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	5.500	6.000	6.000	6.000	
TOTAL POSITIONS	6.500	7.000	7.000	7.000	
01 SALARIES & WAGES					
Administrative	\$118,677	\$120,177	\$120,177	\$122,521	\$2,344
Business/Operations Admin.					
Professional					
Supporting Services	245,440	281,121	281,121	288,580	7,459
TOTAL POSITION DOLLARS	364,117	401,298	401,298	411,101	9,803
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	35,618	153,688	153,688	153,688	
TOTAL OTHER SALARIES	35,618	153,688	153,688	153,688	
TOTAL SALARIES AND WAGES	399,735	554,986	554,986	564,789	9,803
02 CONTRACTUAL SERVICES	2,078,478	2,304,222	2,304,222	1,625,722	(678,500)
03 SUPPLIES & MATERIALS	10,618	48,304	48,304	48,304	
04 OTHER					
Local/Other Travel	1,212	3,693	3,693	3,693	
Insur & Employee Benefits	139,356	138,314	138,314	160,054	21,740
Utilities					
Miscellaneous	566,491	442,225	442,225	482,225	40,000
TOTAL OTHER	707,059	584,232	584,232	645,972	61,740
05 EQUIPMENT	17,549	28,859	28,859	28,859	
GRAND TOTAL AMOUNTS	\$3,213,439	\$3,520,603	\$3,520,603	\$2,913,646	(\$606,957)

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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	570.448	569.948	569.948	569.948	
TOTAL POSITIONS	583.448	582.948	582.948	582.948	
01 SALARIES & WAGES					
Administrative	\$217,105	\$220,566	\$220,566	\$230,144	\$9,578
Business/Operations Admin.	807,230	924,286	924,286	941,221	16,935
Professional					
Supporting Services	15,975,340	17,697,012	17,697,012	17,998,295	301,283
TOTAL POSITION DOLLARS	16,999,675	18,841,864	18,841,864	19,169,660	327,796
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	640,697	556,480	556,480	556,480	
TOTAL OTHER SALARIES	640,697	556,480	556,480	556,480	
TOTAL SALARIES AND WAGES	17,640,372	19,398,344	19,398,344	19,726,140	327,796
02 CONTRACTUAL SERVICES	1,183,021	1,192,028	1,192,028	1,242,028	50,000
03 SUPPLIES & MATERIALS	15,101,976	15,078,148	16,078,148	16,704,801	626,653
04 OTHER					
Local/Other Travel	124,171	128,385	128,385	128,385	
Insur & Employee Benefits	11,070,496	11,283,706	11,283,706	11,520,300	236,594
Utilities					
Miscellaneous	193,327	145,000	145,000	145,000	
TOTAL OTHER	11,387,994	11,557,091	11,557,091	11,793,685	236,594
05 EQUIPMENT	194,714	250,684	250,684	237,031	(13,653)
GRAND TOTAL AMOUNTS	\$45,508,077	\$47,476,295	\$48,476,295	\$49,703,685	\$1,227,390

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

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 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.	25,048	26,175	26,175	26,949	774
Professional					
Supporting Services	259,736	266,481	266,481	274,707	8,226
TOTAL POSITION DOLLARS	284,784	292,656	292,656	301,656	9,000
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	835,413	961,463	961,463	861,463	(100,000)
TOTAL OTHER SALARIES	835,413	961,463	961,463	861,463	(100,000)
TOTAL SALARIES AND WAGES	1,120,197	1,254,119	1,254,119	1,163,119	(91,000)
02 CONTRACTUAL SERVICES	41,999	49,638	49,638	49,638	
03 SUPPLIES & MATERIALS	447,163	521,666	521,666	521,666	
04 OTHER					
Local/Other Travel		138	138	138	
Insur & Employee Benefits	157,717	198,880	198,880	173,249	(25,631)
Utilities					
Miscellaneous					
TOTAL OTHER	157,717	199,018	199,018	173,387	(25,631)
05 EQUIPMENT	1,430	1,605	1,605	1,605	
GRAND TOTAL AMOUNTS	\$1,768,506	\$2,026,046	\$2,026,046	\$1,909,415	(\$116,631)

Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 CURRENT	FY 2014 BUDGET	FY 2014 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional	1.000	1.000	1.000	3.000	2.000
Supporting Services	8.000	12.000	13.600	9.600	(4.000)
TOTAL POSITIONS	9.000	13.000	14.600	12.600	(2.000)
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional	118,786	118,787	118,787	341,162	222,375
Supporting Services	415,269	596,629	620,785	538,026	(82,759)
TOTAL POSITION DOLLARS	534,055	715,416	739,572	879,188	139,616
OTHER SALARIES					
Administrative					
Professional	366,772	621,474	597,959	352,455	(245,504)
Supporting Services	54,854	69,373	69,373	44,373	(25,000)
TOTAL OTHER SALARIES	421,626	690,847	667,332	396,828	(270,504)
TOTAL SALARIES AND WAGES	955,681	1,406,263	1,406,904	1,276,016	(130,888)
02 CONTRACTUAL SERVICES	280,373	557,520	521,990	567,432	45,442
03 SUPPLIES & MATERIALS	501,990	679,308	678,908	613,515	(65,393)
04 OTHER					
Local/Other Travel	12,434	12,649	21,149	21,149	
Insur & Employee Benefits	237,706	316,216	343,005	346,063	3,058
Utilities					
Miscellaneous					
TOTAL OTHER	250,140	328,865	364,154	367,212	3,058
05 EQUIPMENT		34,980	34,980	14,980	(20,000)
GRAND TOTAL AMOUNTS	\$1,988,184	\$3,006,936	\$3,006,936	\$2,839,155	(\$167,781)