

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 (1.8 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 (39.1 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 (1.2 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 (0.5 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 (13.4 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 (4.4 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, 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 (23.2 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 (0.1 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 (2.2 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 (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 (0.1 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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	73.700	71.700	72.700	71.600	(1.100)
Business/Operations Admin.	19.650	19.650	18.650	17.650	(1.000)
Professional	12.100	11.600	11.600	11.600	
Supporting Services	241.050	238.250	238.250	236.250	(2.000)
TOTAL POSITIONS	346.500	341.200	341.200	337.100	(4.100)
01 SALARIES & WAGES					
Administrative	\$10,218,669	\$10,844,751	\$10,948,041	\$10,662,397	(\$285,644)
Business/Operations Admin.	1,732,594	2,124,078	2,020,788	1,974,068	(46,720)
Professional	1,345,110	1,401,786	1,401,786	1,395,344	(6,442)
Supporting Services	17,974,764	19,372,845	19,372,845	19,619,393	246,548
TOTAL POSITION DOLLARS	31,271,137	33,743,460	33,743,460	33,651,202	(92,258)
OTHER SALARIES					
Administrative					
Professional	394,619	752,371	752,371	803,882	51,511
Supporting Services	1,600,224	441,194	441,194	804,609	363,415
TOTAL OTHER SALARIES	1,994,843	1,193,565	1,193,565	1,608,491	414,926
TOTAL SALARIES AND WAGES	33,265,980	34,937,025	34,937,025	35,259,693	322,668
02 CONTRACTUAL SERVICES	7,609,730	7,174,746	7,174,746	7,271,461	96,715
03 SUPPLIES & MATERIALS	616,512	594,628	594,628	561,142	(33,486)
04 OTHER					
Local/Other Travel	186,468	240,642	256,080	224,930	(31,150)
Insur & Employee Benefits					
Utilities					
Miscellaneous	120,848	234,666	219,228	215,646	(3,582)
TOTAL OTHER	307,316	475,308	475,308	440,576	(34,732)
05 EQUIPMENT	643,954	740,330	740,330	643,876	(96,454)
GRAND TOTAL AMOUNTS	\$42,443,492	\$43,922,037	\$43,922,037	\$44,176,748	\$254,711

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	579.000	569.500	569.500	579.500	10.000
Business/Operations Admin.	25.000	25.000	25.000	25.000	
Professional	81.800	79.800	80.800	80.000	(.800)
Supporting Services	992.125	980.500	979.500	986.000	6.500
TOTAL POSITIONS	1,677.925	1,654.800	1,654.800	1,670.500	15.700
01 SALARIES & WAGES					
Administrative	\$73,562,017	\$76,025,847	\$76,025,847	\$78,817,292	\$2,791,445
Business/Operations Admin.	2,216,331	2,334,941	2,334,941	2,301,400	(33,541)
Professional	8,250,041	9,027,999	9,139,506	8,962,808	(176,698)
Supporting Services	49,691,103	51,999,502	51,927,995	52,826,214	898,219
TOTAL POSITION DOLLARS	133,719,492	139,388,289	139,428,289	142,907,714	3,479,425
OTHER SALARIES					
Administrative	331,121	397,576	397,576	405,528	7,952
Professional	461,346	797,304	797,304	755,054	(42,250)
Supporting Services	892,370	1,172,508	1,172,508	1,160,678	(11,830)
TOTAL OTHER SALARIES	1,684,837	2,367,388	2,367,388	2,321,260	(46,128)
TOTAL SALARIES AND WAGES	135,404,329	141,755,677	141,795,677	145,228,974	3,433,297
02 CONTRACTUAL SERVICES	748,144	796,565	756,565	710,442	(46,123)
03 SUPPLIES & MATERIALS	223,066	276,641	276,641	220,311	(56,330)
04 OTHER					
Local/Other Travel	182,610	168,511	168,511	142,348	(26,163)
Insur & Employee Benefits					
Utilities					
Miscellaneous	172,172	196,570	196,570	202,070	5,500
TOTAL OTHER	354,782	365,081	365,081	344,418	(20,663)
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$136,730,321	\$143,193,964	\$143,193,964	\$146,504,145	\$3,310,181

Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	4.000	4.000	4.000	2.000	(2.000)
Business/Operations Admin.					
Professional	10,108.626	10,029.546	10,029.046	10,195.956	166.910
Supporting Services	1,101.868	1,054.326	1,055.026	1,063.221	8.195
TOTAL POSITIONS	11,214.494	11,087.872	11,088.072	11,261.177	173.105
01 SALARIES & WAGES					
Administrative	\$526,904	\$537,242	\$537,242	\$272,057	(\$265,185)
Business/Operations Admin.					
Professional	789,657,574	819,951,944	819,899,857	861,931,548	42,031,691
Supporting Services	43,494,288	42,413,275	42,465,362	43,379,919	914,557
TOTAL POSITION DOLLARS	833,678,766	862,902,461	862,902,461	905,583,524	42,681,063
OTHER SALARIES					
Administrative					
Professional	51,380,471	48,885,006	48,885,006	50,088,387	1,203,381
Supporting Services	2,871,580	6,052,161	6,052,161	6,019,687	(32,474)
TOTAL OTHER SALARIES	54,252,051	54,937,167	54,937,167	56,108,074	1,170,907
TOTAL SALARIES AND WAGES	887,930,817	917,839,628	917,839,628	961,691,598	43,851,970
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$887,930,817	\$917,839,628	\$917,839,628	\$961,691,598	\$43,851,970

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	23,112,288	23,439,707	23,439,707	24,984,639	1,544,932
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$23,112,288</u>	<u>\$23,439,707</u>	<u>\$23,439,707</u>	<u>\$24,984,639</u>	<u>\$1,544,932</u>

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	4,263,285	5,525,276	5,525,276	5,646,013	120,737
03 SUPPLIES & MATERIALS					
04 OTHER					
Local/Other Travel	1,032,298	1,234,578	1,234,578	1,165,854	(68,724)
Insur & Employee Benefits		84,004	84,004	84,004	
Utilities					
Miscellaneous	3,491,264	3,839,092	3,839,092	3,890,292	51,200
TOTAL OTHER	4,523,562	5,157,674	5,157,674	5,140,150	(17,524)
05 EQUIPMENT	1,380,552	1,762,334	1,762,334	1,803,718	41,384
GRAND TOTAL AMOUNTS	<u>\$10,167,399</u>	<u>\$12,445,284</u>	<u>\$12,445,284</u>	<u>\$12,589,881</u>	<u>\$144,597</u>

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	36.000	36.000	36.000	37.000	1.000
Business/Operations Admin.	1.000	1.000	1.000	1.000	
Professional	2,241.126	2,271.900	2,271.900	2,288.700	16.800
Supporting Services	1,626.966	1,658.636	1,658.636	1,680.133	21.497
TOTAL POSITIONS	3,905.092	3,967.536	3,967.536	4,006.833	39.297
01 SALARIES & WAGES					
Administrative	\$4,709,243	\$4,810,429	\$4,810,429	\$5,093,496	\$283,067
Business/Operations Admin.	93,441	96,237	96,237	99,034	2,797
Professional	177,069,863	185,779,417	185,779,417	193,431,059	7,651,642
Supporting Services	61,900,832	66,551,185	66,551,185	68,886,651	2,335,466
TOTAL POSITION DOLLARS	243,773,379	257,237,268	257,237,268	267,510,240	10,272,972
OTHER SALARIES					
Administrative					
Professional	5,186,222	5,540,251	5,540,251	5,728,707	188,456
Supporting Services	5,456,069	6,835,800	6,835,800	6,873,206	37,406
TOTAL OTHER SALARIES	10,642,291	12,376,051	12,376,051	12,601,913	225,862
TOTAL SALARIES AND WAGES	254,415,670	269,613,319	269,613,319	280,112,153	10,498,834
02 CONTRACTUAL SERVICES	2,490,600	2,957,745	2,957,745	3,062,430	104,685
03 SUPPLIES & MATERIALS	1,603,300	2,346,906	2,346,906	2,363,347	16,441
04 OTHER					
Local/Other Travel	510,201	613,953	613,953	586,058	(27,895)
Insur & Employee Benefits					
Utilities	11,483				
Miscellaneous	39,221,401	41,175,590	41,175,590	42,981,409	1,805,819
TOTAL OTHER	39,743,085	41,789,543	41,789,543	43,567,467	1,777,924
05 EQUIPMENT	276,221	285,595	285,595	276,261	(9,334)
GRAND TOTAL AMOUNTS	\$298,528,876	\$316,993,108	\$316,993,108	\$329,381,658	\$12,388,550

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	8.000	8.000	8.000	6.000	(2.000)
Business/Operations Admin.					
Professional	70.830	70.430	70.430	71.430	1.000
Supporting Services	33.310	33.310	33.310	33.310	
TOTAL POSITIONS	112.140	111.740	111.740	110.740	(1.000)
01 SALARIES & WAGES					
Administrative	\$1,066,492	\$1,100,827	\$1,100,827	\$844,244	(\$256,583)
Business/Operations Admin.					
Professional	8,146,744	8,527,157	8,527,157	8,704,359	177,202
Supporting Services	1,664,597	1,774,356	1,774,356	1,845,958	71,602
TOTAL POSITION DOLLARS	10,877,833	11,402,340	11,402,340	11,394,561	(7,779)
OTHER SALARIES					
Administrative					
Professional	16,285	49,315	49,315	50,301	986
Supporting Services	153,836	235,598	235,598	238,350	2,752
TOTAL OTHER SALARIES	170,121	284,913	284,913	288,651	3,738
TOTAL SALARIES AND WAGES	11,047,954	11,687,253	11,687,253	11,683,212	(4,041)
02 CONTRACTUAL SERVICES	25,813	43,526	43,526	43,526	
03 SUPPLIES & MATERIALS	15,841	14,403	14,403	14,403	
04 OTHER					
Local/Other Travel	96,595	110,578	110,578	103,455	(7,123)
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER	96,595	110,578	110,578	103,455	(7,123)
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$11,186,203	\$11,855,760	\$11,855,760	\$11,844,596	(\$11,164)

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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		2,000	2,000	2,040	40
Supporting Services					
TOTAL OTHER SALARIES		2,000	2,000	2,040	40
TOTAL SALARIES AND WAGES		2,000	2,000	2,040	40
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS	1,594	1,590	1,590	1,590	
04 OTHER					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$1,594</u>	<u>\$3,590</u>	<u>\$3,590</u>	<u>\$3,630</u>	<u>\$40</u>

Category 9
Student Transportation
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	1,717.340	1,704.903	1,704.903	1,724.903	20.000
TOTAL POSITIONS	1,733.090	1,720.653	1,720.653	1,740.653	20.000
01 SALARIES & WAGES					
Administrative	\$269,016	\$277,511	\$277,511	\$289,148	\$11,637
Business/Operations Admin.	1,381,638	1,432,403	1,432,403	1,503,688	71,285
Professional					
Supporting Services	63,072,645	67,879,548	67,879,548	69,730,322	1,850,774
TOTAL POSITION DOLLARS	64,723,299	69,589,462	69,589,462	71,523,158	1,933,696
OTHER SALARIES					
Administrative					
Professional	352,705	157,625	157,625	160,778	3,153
Supporting Services	8,616,986	4,452,460	4,452,460	5,041,508	589,048
TOTAL OTHER SALARIES	8,969,691	4,610,085	4,610,085	5,202,286	592,201
TOTAL SALARIES AND WAGES	73,692,990	74,199,547	74,199,547	76,725,444	2,525,897
02 CONTRACTUAL SERVICES	1,711,544	1,645,079	1,645,079	1,648,741	3,662
03 SUPPLIES & MATERIALS	12,377,978	14,226,843	14,226,843	13,038,756	(1,188,087)
04 OTHER					
Local/Other Travel	58,678	58,002	58,002	58,002	
Insur & Employee Benefits					
Utilities					
Miscellaneous	908,535	1,437,880	1,437,880	1,449,140	11,260
TOTAL OTHER	967,213	1,495,882	1,495,882	1,507,142	11,260
05 EQUIPMENT	10,812,180	13,027,442	13,027,442	13,319,598	292,156
GRAND TOTAL AMOUNTS	\$99,561,905	\$104,594,793	\$104,594,793	\$106,239,681	\$1,644,888

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	6.000	6.000	6.000	6.000	
Business/Operations Admin.	16.000	15.000	15.000	15.000	
Professional					
Supporting Services	1,593.700	1,557.700	1,557.700	1,571.200	13.500
TOTAL POSITIONS	1,615.700	1,578.700	1,578.700	1,592.200	13.500
01 SALARIES & WAGES					
Administrative	\$797,006	\$820,120	\$820,120	\$847,461	\$27,341
Business/Operations Admin.	1,378,202	1,473,486	1,473,486	1,557,530	84,044
Professional					
Supporting Services	73,187,462	75,455,651	75,455,651	77,591,076	2,135,425
TOTAL POSITION DOLLARS	75,362,670	77,749,257	77,749,257	79,996,067	2,246,810
OTHER SALARIES					
Administrative					
Professional	626,894	650,066	650,066	649,215	(851)
Supporting Services	2,596,290	1,651,283	1,651,283	1,563,569	(87,714)
TOTAL OTHER SALARIES	3,223,184	2,301,349	2,301,349	2,212,784	(88,565)
TOTAL SALARIES AND WAGES	78,585,854	80,050,606	80,050,606	82,208,851	2,158,245
02 CONTRACTUAL SERVICES	2,153,388	2,141,686	2,141,686	2,441,250	299,564
03 SUPPLIES & MATERIALS	2,793,363	3,411,527	3,411,527	3,344,247	(67,280)
04 OTHER					
Local/Other Travel	68,121	84,316	84,316	82,766	(1,550)
Insur & Employee Benefits					
Utilities	39,491,388	40,510,945	40,510,945	41,564,244	1,053,299
Miscellaneous	3,978,022	5,071,779	5,071,779	4,401,165	(670,614)
TOTAL OTHER	43,537,531	45,667,040	45,667,040	46,048,175	381,135
05 EQUIPMENT	411,496	430,050	430,050	403,037	(27,013)
GRAND TOTAL AMOUNTS	\$127,481,632	\$131,700,909	\$131,700,909	\$134,445,560	\$2,744,651

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	5.000	5.000	5.000	5.000	
Business/Operations Admin.	4.000	4.000	4.000	4.000	
Professional					
Supporting Services	351.000	347.000	347.000	345.000	(2.000)
TOTAL POSITIONS	360.000	356.000	356.000	354.000	(2.000)
01 SALARIES & WAGES					
Administrative	\$605,295	\$627,525	\$627,525	\$633,054	\$5,529
Business/Operations Admin.	418,502	439,545	439,545	452,236	12,691
Professional					
Supporting Services	20,122,695	22,334,777	22,334,777	22,265,090	(69,687)
TOTAL POSITION DOLLARS	21,146,492	23,401,847	23,401,847	23,350,380	(51,467)
OTHER SALARIES					
Administrative					
Professional	244,389	158,875	158,875	162,053	3,178
Supporting Services	947,597	732,549	732,549	758,947	26,398
TOTAL OTHER SALARIES	1,191,986	891,424	891,424	921,000	29,576
TOTAL SALARIES AND WAGES	22,338,478	24,293,271	24,293,271	24,271,380	(21,891)
02 CONTRACTUAL SERVICES	2,425,292	2,314,414	2,314,414	2,294,414	(20,000)
03 SUPPLIES & MATERIALS	3,867,015	3,226,480	3,226,480	3,181,954	(44,526)
04 OTHER					
Local/Other Travel	1,002	2,889	2,889	2,889	
Insur & Employee Benefits					
Utilities					
Miscellaneous	2,461,533	3,164,909	3,164,909	3,342,049	177,140
TOTAL OTHER	2,462,535	3,167,798	3,167,798	3,344,938	177,140
05 EQUIPMENT	987,500	1,362,021	1,362,021	1,362,021	
GRAND TOTAL AMOUNTS	\$32,080,820	\$34,363,984	\$34,363,984	\$34,454,707	\$90,723

**Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	511,640,575	513,727,915	513,727,915	581,787,534	68,059,619
Utilities					
Miscellaneous	335,977	638,404	638,404	638,404	
TOTAL OTHER	511,976,552	514,366,319	514,366,319	582,425,938	68,059,619
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>511,976,552</u>	<u>514,366,319</u>	<u>514,366,319</u>	<u>582,425,938</u>	<u>68,059,619</u>

Category 14
Community Services
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional		2,000	2,000	2,000	
Supporting Services		1,000	1,000	2,250	1,250
TOTAL POSITIONS		3,000	3,000	4,250	1,250
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional		150,170	150,170	167,000	16,830
Supporting Services		51,316	51,316	105,059	53,743
TOTAL POSITION DOLLARS		201,486	201,486	272,059	70,573
OTHER SALARIES					
Administrative					
Professional		17,568	17,568	13,912	(3,656)
Supporting Services		34,608	34,608	41,970	7,362
TOTAL OTHER SALARIES		52,176	52,176	55,882	3,706
TOTAL SALARIES AND WAGES		253,662	253,662	327,941	74,279
02 CONTRACTUAL SERVICES	744,063	459,448	459,448	355,775	(103,673)
03 SUPPLIES & MATERIALS		75,681	75,681	42,515	(33,166)
04 OTHER					
Local/Other Travel		19,671	19,671	17,747	(1,924)
Insur & Employee Benefits					
Utilities					
Miscellaneous	50,000	90,558	90,558	69,111	(21,447)
TOTAL OTHER	50,000	110,229	110,229	86,858	(23,371)
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$794,063	\$899,020	\$899,020	\$813,089	(\$85,931)

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	\$141,993	\$144,854	\$144,854	\$147,853	\$2,999
Business/Operations Admin.					
Professional					
Supporting Services	988,013	1,044,932	1,044,932	1,059,187	14,255
TOTAL POSITION DOLLARS	1,130,006	1,189,786	1,189,786	1,207,040	17,254
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	18,378	5,169	5,169	5,169	
TOTAL OTHER SALARIES	18,378	5,169	5,169	5,169	
TOTAL SALARIES AND WAGES	1,148,384	1,194,955	1,194,955	1,212,209	17,254
02 CONTRACTUAL SERVICES	4,240	17,600	17,600	43,364	25,764
03 SUPPLIES & MATERIALS	83,813	83,670	83,670	86,550	2,880
04 OTHER					
Local/Other Travel	1,599	2,000	2,000	4,000	2,000
Insur & Employee Benefits	395,367	353,504	353,504	394,068	40,564
Utilities					
Miscellaneous	1,399	1,600	1,600	2,600	1,000
TOTAL OTHER	398,365	357,104	357,104	400,668	43,564
05 EQUIPMENT		880	880		(880)
GRAND TOTAL AMOUNTS	\$1,634,802	\$1,654,209	\$1,654,209	\$1,742,791	\$88,582

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	6.000	6.000	7.500	10.500	3.000
TOTAL POSITIONS	7.000	7.000	8.500	11.500	3.000
01 SALARIES & WAGES					
Administrative	\$116,776	\$120,696	\$120,696	\$123,313	\$2,617
Business/Operations Admin.					
Professional					
Supporting Services	273,638	274,304	274,304	549,711	275,407
TOTAL POSITION DOLLARS	390,414	395,000	395,000	673,024	278,024
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	22,284	65,620	65,620	65,620	
TOTAL OTHER SALARIES	22,284	65,620	65,620	65,620	
TOTAL SALARIES AND WAGES	412,698	460,620	460,620	738,644	278,024
02 CONTRACTUAL SERVICES	2,012,847	2,049,281	2,049,281	2,064,281	15,000
03 SUPPLIES & MATERIALS	15,786	38,304	38,304	38,304	
04 OTHER					
Local/Other Travel	1,221	5,193	5,193	5,193	
Insur & Employee Benefits	173,046	166,780	166,780	262,244	95,464
Utilities					
Miscellaneous	484,966	527,825	527,825	567,825	40,000
TOTAL OTHER	659,233	699,798	699,798	835,262	135,464
05 EQUIPMENT	17,207	9,700	9,700	9,700	
GRAND TOTAL AMOUNTS	\$3,117,771	\$3,257,703	\$3,257,703	\$3,686,191	\$428,488

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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	572.448	572.448	572.448	575.323	2.875
TOTAL POSITIONS	585.448	585.448	585.448	588.323	2.875
01 SALARIES & WAGES					
Administrative	\$244,778	\$259,756	\$259,756	\$272,609	\$12,853
Business/Operations Admin.	986,039	1,026,604	1,026,604	1,069,774	43,170
Professional					
Supporting Services	17,738,851	19,851,713	19,851,713	20,596,080	744,367
TOTAL POSITION DOLLARS	18,969,668	21,138,073	21,138,073	21,938,463	800,390
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	1,175,789	852,834	852,834	732,834	(120,000)
TOTAL OTHER SALARIES	1,175,789	852,834	852,834	732,834	(120,000)
TOTAL SALARIES AND WAGES	20,145,457	21,990,907	21,990,907	22,671,297	680,390
02 CONTRACTUAL SERVICES	1,563,445	1,352,313	1,352,313	1,472,313	120,000
03 SUPPLIES & MATERIALS	19,035,693	17,345,497	17,345,497	17,345,497	
04 OTHER					
Local/Other Travel	65,565	81,897	81,897	81,897	
Insur & Employee Benefits	11,242,381	11,876,995	11,876,995	11,876,995	
Utilities					
Miscellaneous	166,085	185,202	185,202	185,202	
TOTAL OTHER	11,474,031	12,144,094	12,144,094	12,144,094	
05 EQUIPMENT	447,501	334,068	334,068	334,068	
GRAND TOTAL AMOUNTS	\$52,666,127	\$53,166,879	\$53,166,879	\$53,967,269	\$800,390

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

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 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.	20,552	20,822	20,822	24,238	3,416
Professional					
Supporting Services	281,005	285,677	285,677	297,089	11,412
TOTAL POSITION DOLLARS	301,557	306,499	306,499	321,327	14,828
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	921,501	932,385	932,385	932,385	
TOTAL OTHER SALARIES	921,501	932,385	932,385	932,385	
TOTAL SALARIES AND WAGES	1,223,058	1,238,884	1,238,884	1,253,712	14,828
02 CONTRACTUAL SERVICES	42,912	49,638	49,638	49,638	
03 SUPPLIES & MATERIALS	447,865	521,666	521,666	521,666	
04 OTHER					
Local/Other Travel	16	138	138	138	
Insur & Employee Benefits	174,553	179,602	179,602	179,602	
Utilities					
Miscellaneous					
TOTAL OTHER	174,569	179,740	179,740	179,740	
05 EQUIPMENT		1,605	1,605	1,605	
GRAND TOTAL AMOUNTS	\$1,888,404	\$1,991,533	\$1,991,533	\$2,006,361	\$14,828

Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 CURRENT	FY 2017 BUDGET	FY 2017 CHANGE
POSITIONS					
Administrative					
Business/Operations Admin.					
Professional	3,000	3,000	3,000	1,000	(2,000)
Supporting Services	9,600	10,600	10,600	10,600	
TOTAL POSITIONS	12,600	13,600	13,600	11,600	(2,000)
01 SALARIES & WAGES					
Administrative					
Business/Operations Admin.					
Professional	359,599	387,185	387,185	130,056	(257,129)
Supporting Services	516,346	644,716	644,716	626,714	(18,002)
TOTAL POSITION DOLLARS	875,945	1,031,901	1,031,901	756,770	(275,131)
OTHER SALARIES					
Administrative					
Professional	267,835	267,266	267,266	277,266	10,000
Supporting Services	14,048	22,037	22,037	22,037	
TOTAL OTHER SALARIES	281,883	289,303	289,303	299,303	10,000
TOTAL SALARIES AND WAGES	1,157,828	1,321,204	1,321,204	1,056,073	(265,131)
02 CONTRACTUAL SERVICES	585,041	560,432	560,432	557,432	(3,000)
03 SUPPLIES & MATERIALS	334,314	404,386	404,386	387,386	(17,000)
04 OTHER					
Local/Other Travel	277	18,785	18,785	18,785	
Insur & Employee Benefits	319,895	358,722	358,722	308,146	(50,576)
Utilities					
Miscellaneous					
TOTAL OTHER	320,172	377,507	377,507	326,931	(50,576)
05 EQUIPMENT	141,106	36,980	36,980	36,980	
GRAND TOTAL AMOUNTS	\$2,538,461	\$2,700,509	\$2,700,509	\$2,364,802	(\$335,707)