



The Superintendent's Recommended
Budget in Brief

FY 2025

Operating Budget

Montgomery County Public Schools
Rockville, Maryland

Recommended to the Board of Education
December 2023

Fiscal and School Year Ending June 30, 2025

Monifa B. McKnight, Ed.D.
Superintendent of Schools

www.montgomeryschoolsmd.org/budget





VISION

We inspire learning by providing the greatest public education to each and every student.

MISSION

Every student will have the academic, creative problem solving, and social emotional skills to be successful in college and career.

CORE PURPOSE

Prepare all students to thrive in their future.

CORE VALUES

*Learning
Relationships
Respect
Excellence
Equity*

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Operating Budget in Brief**

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MONTGOMERY COUNTY PUBLIC SCHOOLS

Expanding Opportunity and Unleashing Potential

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

December 20, 2023

Dear Members of the Board of Education:

I am pleased to submit my Recommended Fiscal Year (FY) 2025 Operating Budget for Montgomery County Public Schools (MCPS) for your consideration. The Recommended FY 2025 Operating Budget continues our focus on students, classrooms, and schools. This budget focuses on supporting our students and accelerating learning and innovative responses to pandemic recovery to ensure all students are prepared to thrive in their future and to be college, career, and community-ready. The theme for this year's operating budget is "a pathway to a brighter future for our students".

This Recommended FY 2025 Operating Budget maintains and builds on the significant investments we made in our FY 2024 Operating Budget with continued investments in our staff across the district who teach and support our 160,000 students. In addition, the Recommended FY 2025 Operating Budget provides important funding to support our projected enrollment and the impact that inflation has on our teaching, learning, and operations. This budget addresses the expiration of the COVID-19 funding that we had received from the federal government, and also it meets the mandates of the landmark *Blueprint for Maryland's Future* (Blueprint) legislation. The budget continues to support the MCPS strategic plan and the Board of Education's priorities that it outlined in its meeting on July 20, 2023.

Recently, we announced that more MCPS students in kindergarten through Grade 2 are meeting or exceeding benchmarks as of fall 2023, according to the latest state assessments. In fact, the largest percent increases were in our students of color including our Black or African and our Hispanic/Latino students, as well as students receiving free and reduced-price meals and special education services. While United States President Joseph R. Biden Jr., declared that the COVID-19 national emergency itself had ended several months ago, we knew that our recovery in the classroom would not be immediate. We are pleased to see these results and will continue to monitor and report on all mathematics and literacy results from all classes moving forward. The investments in our school district are starting to show positive results. Now is not the time to pause but to continue to support our students.

My Recommended FY 2025 Operating Budget for MCPS totals \$3,322,303,371. This budget recommendation is an increase of \$157,296,220 (4.97 percent) compared to the current FY 2024 Operating Budget. The overall increase in funding for FY 2025 is needed to provide competitive salaries for our staff; respond to the Blueprint mandates; address the federal pandemic funding, Elementary and Secondary School Emergency Relief Fund (ESSER), ending in September 2024

MCPS receiving federal relief money reaching the “ESSER Cliff,” provide high quality teaching and services to students; and address the impact of inflation on our school district.

In addition, this Recommended FY 2025 Operating Budget assumes that Montgomery County will continue to fund \$27,200,000 from the county’s Consolidated Other Post-Employment Benefits Trust Fund to cover a portion of our retirees’ current health benefits costs. Furthermore, based on County Council policy, for the first time since before the turn of the century, the FY 2025 Operating Budget will not be funded, in part, from savings in FY 2024.

Each year, a superintendent’s recommended operating budget must face the uncertainty of what actual revenue will be from local, state, and federal governments. It is important to note that adjustments likely will be necessary when the final revenue amounts are known. As the superintendent, it is my responsibility to develop and present an operating budget that represents the needs of our students, staff, and the school system overall.

Approximately 93 percent of the revenue for our operating budget comes from Montgomery County and the State of Maryland. Consequently, revenue projections from both entities are critical for the funding we eventually receive for our operating budget. Revenue from Montgomery County is based on the Maintenance of Effort (MOE) law, and for FY 2025, the law provides that the minimum amount from the county is based on the higher of the eligible enrollment on September 30, 2023, or the average of September 30, 2021, 2022, and 2023 enrollments. We are grateful that Montgomery County has been very supportive of public education as MCPS has been funded more than the minimum level required by the MOE law for a number of years.

The computation of state aid each year is more complex compared to revenue from the county. Aid from the State of Maryland is based not only on our official student enrollment, but also on the wealth of Montgomery County relative to the other 23 school districts in the state. The state aid formulas provide a benefit to those counties that are less wealthy in the current year relative to other counties measured by assessed property values and net taxable income. Consequently, it is more difficult to accurately estimate the amount of state aid we will receive for the upcoming operating budget. In addition, funding provisions from the Blueprint legislation will impact the amount of funding MCPS receives from the state. We should learn what funding we can expect to receive from the state when Governor Wes Moore presents the state’s budget on January 17, 2024.

County agencies are requested to submit racial equity and social justice statements with their budget submissions each year. Starting with the Recommended FY 2024 Operating Budget and continuing with this year’s Recommended FY 2025 Operating Budget, we are including these racial equity and social justice statements by budget chapter earlier in the budget process in the detailed budget documents.

The following table reflects the revenue and expenditure details of my Recommended FY 2025 Operating Budget for MCPS compared to the current FY 2024 budget.

Montgomery County Public Schools
Superintendent's Recommended FY 2025 Operating Budget
(including budgeted grants)

| | FY 2024 <u>Current Budget</u> | FY 2025 Recommended <u>Budget</u> | FY 2025 Changes from <u>FY 2024</u> | Percent <u>Change</u> |
|-----------------------|----------------------------------|---|---|--------------------------|
| Total Expenditures | \$3,165,007,511 | \$3,322,303,731 | \$157,296,220 | 5.0% |
| Local Revenue | 1,995,489,035 | 2,161,176,133 | 165,687,098 | 8.3% |
| State Revenue | 933,263,161 | 943,263,161 | 10,000,000 | 1.1% |
| MCPS Fund Balance | 25,000,000 | 0 | -25,000,000 | -100.0% |
| Federal | 111,831,057 | 112,833,603 | 1,002,546 | 0.9% |
| Other | 12,791,137 | 13,991,137 | 1,200,000 | 9.4% |
| Enterprise/Spec. Rev. | 86,633,121 | 91,039,697 | 4,406,576 | <u>5.1%</u> |
| Total Revenue | <u>\$3,165,007,511</u> | <u>\$3,322,303,731</u> | <u>\$157,296,220</u> | 5.0% |

The following is a summary of the major changes in my Recommended FY 2025 Operating Budget for MCPS.

Budgeting for Student Enrollment

In total, we are adding 35.8 full-time equivalent (FTE) positions and a net increase of \$784,865 for projected enrollment changes for FY 2025. At the elementary and secondary school levels, we are budgeting for a decrease of 171.0 FTE and \$14,645,221 for FY 2025 compared to the budgeted amount for the current fiscal year. In addition, we are budgeting for an increase of 112.3 FTE and \$9,332,025 for services for our special education student population for Chapter 1, Schools, in the operating budget, and 16.2 FTE and \$211,841 is for Chapter 5, Office of Special Education.

For our growing population of English language learners, we are adding 37.0 FTE positions and \$3,362,745 in this FY 2025 Operating Budget. Funding of \$86,774 is included for assessments. For the MCPS Department of Transportation, we are adding 41.3 FTE positions and \$2,436,701 for bus coverage for the change in student enrollment.

Additional School Grade/Additional School Space

A total of 20.1 FTE positions and \$3,219,148 is included in the Recommended FY 2025 Operating Budget for Grade 5 being added at the Cabin Branch Elementary School at the start of the 2024–2025 school year and for additional school space being added across the district in FY 2025. Included in this total is a decrease of \$771,214 for one-time non-recurring costs from the FY 2024 Operating Budget. A total of 4.6 FTE positions and \$376,793 are added for the additional grade at Cabin Branch and 15.5 FTE positions and \$3,613,569 are added for the Office of Facilities Management for the opening of additional space across the district.

Employee Salaries and Employee Benefits Including Health Care

A net increase of \$99,484,197 is included in my Recommended FY 2025 Operating Budget for the continuing salaries and related benefits of our most valuable resource, our employees. This funding is needed for the implementation of the second year of the two-year agreements reached with our employee associations. The increase is offset by savings from lapse and turnover. This net increase amount also includes \$20,000,000 needed specifically for our Employee Benefits Plan (EBP). The cost of and number of health care claims submitted continues to increase in EBP, and this funding is needed to help with the financial condition of the plan.

Inflation/Rate Changes/Realignments/Other

Each year, in the development of the annual operating budget, staff review in detail the change in costs due to inflation, rate changes, realignments, and other types of adjustments required in the budget. Inflation continues to impact our school district as it does in our personal lives. For FY 2025, the impact of these changes is a decrease of 10.9 positions and an increase of \$15,547,763. The majority of this increase is related to the cost increase for nonpublic school tuition for students with disabilities, bus fuel, utilities for MCPS buildings, and contractual services.

Grant, Enterprise, and Other Changes

For changes due to grants, enterprise funds, and other related changes, an increase of 7.8 FTE positions and \$6,460,205 is included in the recommended budget. Major components of this change include \$2,906,326 for continuing salaries for our enterprise funds, a decrease of 4.0 FTE positions and an increase of \$792,791 for the Individuals with Disabilities Education Act Grant, an additional \$1,510,844 for the Head Start Grant, a decrease of 6.2 FTE positions and an increase of \$534,174 for the Medical Assistance Grant, an increase of 20.0 FTE positions and \$1,551,519 for food services enterprise fund, and a decrease of 2.0 FTE positions and \$941,226 for other grants such as Perkins and the National Institutes of Health.

Other small adjustments make up the difference in a net increase of \$105,777 in grants, enterprise funds, and other related changes.

Items moving from the ESSER Grant to the Operating Budget

Since the start of the COVID-19 pandemic, MCPS has received a number of grants from the federal government to respond to and recover from the impact of the pandemic on teaching, learning, the well-being of our students and staff, and operations of the school district. With the expiration of all remaining federal pandemic funding on September 30, 2024, it is necessary that certain items funded on the ESSER grant during FY 2024 be added to the base operating budget for FY 2025. This shift from ESSER to the operating budget totals 101.8 FTE positions and \$33,134,859.

These additions to the operating budget include the following:

- 5.0 FTE assistant school administrator positions and \$850,569 for elementary schools that had a single administrator. In addition, 2.0 FTE fully-released teacher positions and \$321,432 are also added to support North Chevy Chase and Monocacy elementary schools.
- 32.0 FTE social worker positions and \$3,893,555 to continue to support students in the post-pandemic recovery and 1.0 FTE supervisor position and \$173,702 for oversight of the social worker program.
- 20.0 FTE psychologist positions and \$2,022,365.
- 6.0 FTE restorative justice specialist positions and \$951,564 for Restorative Justice support.
- 19.0 FTE parent community coordinator positions and \$1,735,046.
- 12.8 FTE teacher positions and \$958,020 for the Montgomery Virtual Academy.
- \$1,600,000 for contractual services for mental health.
- \$1,400,000 for Senseware to monitor air quality at schools.
- 2.0 FTE positions and \$315,867 for support positions in the Office of the Board of Education.
- \$300,000 for development of both academic and financial dashboards to provide greater transparency.
- \$449,510 for maintaining service and upgrades for global positioning system bus tracking software.
- 1.0 FTE coordinator position and \$163,944 for support to out-of-school time, tutoring, and the Judy Centers.
- 1.0 FTE coordinator position and \$163,944 for 504 plan administrative support.
- \$1,339,782 for testing materials.
- \$3,239,260 for staff training.
- \$7,809,525 for curriculum materials.
- \$2,787,965 for contractual services including CollegeTracks, installation of school security cameras, and general maintenance.
- \$800,000 for maintenance supplies.
- \$414,716 for professional part-time salaries for stipends for restorative justice activities.
- \$340,000 for furniture equipment replacement.

- \$1,104,093 for benefits including workers compensation, social security, EBP retirement, and unemployment compensation.

Mandates from the *Blueprint for Maryland's Future* legislation

The Recommended FY 2025 Operating Budget includes a total of 100.0 FTE positions and \$8,198,742 for mandates included in the Blueprint legislation. An increase of 92.6 FTE positions and \$7,698,742 is in response to the Blueprint mandate to expand our prekindergarten program. This will expand the number of prekindergarten seats by 520. This includes 50.0 FTE positions (21.5 teachers, 24.2 paraeducators, and 4.3 speech pathologists) and \$3,804,715 for our Preschool Education Program (PEP). For prekindergarten program other than PEP, we are adding 42.6 FTE positions (15.0 teachers, 21.8 paraeducators, 3.0 instructional specialists, and 2.8 speech pathologists) and \$3,348,027 are added for FY 2025.

Funding of \$546,000 is included to purchase instructional materials for additional prekindergarten classrooms at 13 schools

For transportation services for our expanded prekindergarten program, an increase of 5.6 FTE bus operator positions, 1.8 FTE bus attendant positions, and \$500,000 are added for our Department of Transportation.

Accelerators for Key Bodies of Work

My Recommended FY 2025 Operating Budget includes a total of 11.0 FTE positions and \$4,624,516 in accelerators for key bodies of work in MCPS. These accelerators for FY 2025 include \$1,131,702 for our music program. Of this amount, \$565,851 is for purchasing instruments for economically disadvantaged students. In addition, \$565,851 is for the repair of musical instruments.

Funding of \$550,000 is for the purchase of additional Dynamic Indicator of Basic Early Literacy Skills assessments which provide a set of measurements to assess students' acquisition of early literacy skills in grants for students in kindergarten through Grade 3.

To enhance our Department of Compliance and Investigations, an increase of 4.0 FTE positions and \$523,370 is included in my operating budget recommendation. These resources are necessary to strengthen the department responsible for oversight of matters of employee conduct and discipline, promoting respectful and equitable work environments, and assisting administrators in implementing Board of Education policies and MCPS regulations. The additional positions include a 1.0 FTE coordinator position and 3.0 FTE investigation specialist positions.

To increase leadership of and support for our 211 schools, an increase of 4.0 FTE director positions and \$780,035 will be added to the Office of School Support and Well-being.

Based on current demands for interpretation services for our diverse community, a funding increase of \$406,507 is included for the MCPS Language Line.

To provide additional support for our Autism Waiver Program based on Senate Bill 636 End of Wait legislation in the State of Maryland, an increase of 2.0 FTE positions including a 1.0 instructional specialist and a 1.0 FTE secretary position and \$229,200 are included for FY 2025.

Funding of \$200,000 is added for physical disabilities mobility assistive technology equipment and 1.0 FTE supervisor position and \$173,702 is added to the operating budget for a previously funded grant position to support suspension and behavior interventions in collaboration with the Office of Special Education.

Funding of \$230,000 is included for additional program supplies for schools and \$250,000 is added for a computerized maintenance management system for our Office of Facilities Management. Finally, \$150,000 is included for the initiative of renaming MCPS schools based on Board of Education Policy FFA-RA, Naming of Schools.

Efficiency Reductions

To support the funding level of my Recommended FY 2025 Operating Budget, we are proposing offsetting efficiency reductions totaling 56.6 FTE positions and \$14,158,075. These efficiency reductions are in the MCPS central office and distributed across several chapters of the operating budget. Specific details of these reductions may be found in the detailed recommended operating budget document. The following is a summary by chapter of my recommendation:

- In Chapter 1, Schools, there is a reduction of 1.0 FTE position and \$2,451,044.
- In Chapter 2, School Support and Well-Being, there is a reduction of 12.0 FTE positions and \$1,570,063.
- In Chapter 4, Curriculum and Instructional Programs, the reductions total 10.9 FTE and \$1,181,403.
- In Chapter 6, Strategic Initiatives and Technology, the reductions total 8.0 FTE positions and \$2,471,936.
- In Chapter 7, District Operations, the reductions total 8.0 FTE positions and \$1,577,309.
- In Chapter 8, Facilities Management, the reductions total 4.0 FTE positions and \$1,493,908.
- In Chapter 9, Human Capital Management, the reductions total 5.0 FTE positions and \$716,631.
- In Chapter 10, Finance, the reductions total 5.2 FTE positions and \$2,288,241.
- In Chapter 11, Administration and Oversight, the reductions total 2.5 FTE positions and \$407,540.

These efficiency reductions will limit some functions due to the loss of staff. These expenditure reductions will help offset the funding request for FY 2025.

Collaborative Budget Development

As in the past, my Recommended FY 2025 Operating Budget has been developed in partnership with our school district stakeholders who participated in five Budget Advisory Committee meetings from August through November 2023. I would like to thank the leadership of the Montgomery County Association of Administrators and Principals, the Montgomery County Education Association, and the Service Employees International Union Local 500 for their participation on this committee in support of the development of the Recommended FY 2025 Operating Budget. I am grateful to the leaders of the Montgomery County Council of Parent Teacher Associations, Inc., and its Gifted and Talented Committee; the Black and Brown Coalition for Educational Equity and Excellence; the National Association for the Advancement of Colored People's Montgomery County Education Committee/Parents' Council; the African American Student Achievement Action Group; the Asian Pacific American Student Achievement Action Group; the Latino Student Achievement Action Group; the 1977-II Action Group; and the Black Coalition for Excellence in Education for their representation on the committee. As we had a year ago, 10 MCPS student representatives were members of the committee this year. Finally, I am grateful for the input and work of our MCPS senior leadership team and staff in the development of this operating budget recommendation.

Another opportunity that we had to interact with our community on the Recommended FY 2025 Operating Budget was at the six budget forums. Two of the six forums were in-person and four were virtual. One of the in-person forums was held with student government representatives and was very well attended. The last of the six community budget forums was held in Spanish. These forums were valuable to MCPS leadership in hearing directly from the community about our operating budget.

I look forward to working with the members of the Board of Education in the coming months on the FY 2025 Operating Budget for MCPS as we are "All Together Now, a Pathway to a Brighter Future" for our students.

Sincerely,



Monifa B. McKnight, Ed.D.
Superintendent of Schools

MBM:MBH:RR:tk

**TABLE 1
SUMMARY OF RESOURCES
BY OBJECT OF EXPENDITURE**

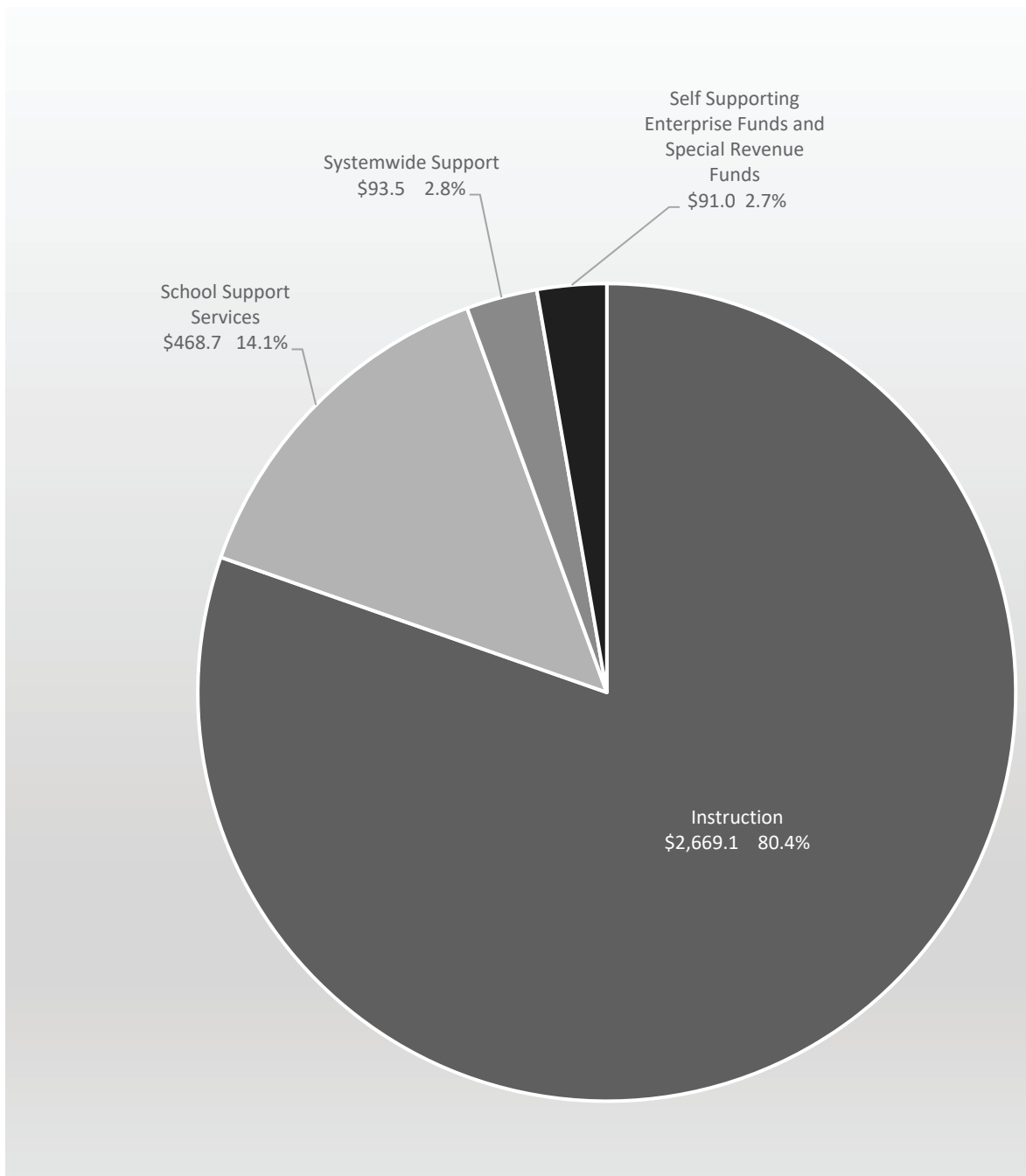
| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|------------------------|------------------------|------------------------|------------------------|----------------------|
| | ACTUAL* | BUDGET | CURRENT | BUDGET | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 805.2500 | 824.7500 | 825.7500 | 833.7500 | 8.0000 |
| Business / Operations Admin | 99.2500 | 96.5000 | 97.5000 | 99.5000 | 2.0000 |
| Professional | 13,992.7480 | 14,284.4997 | 14,301.4997 | 14,313.3872 | 11.8875 |
| Supporting Services | 9,092.3705 | 9,290.1145 | 9,291.3945 | 9,478.5563 | 187.1618 |
| TOTAL POSITIONS (FTE) | 23,989.6185 | 24,495.8642 | 24,516.1442 | 24,725.1935 | 209.0493 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 118,539,681 | 131,954,987 | 132,097,309 | 137,161,512 | 5,064,203 |
| Business / Operations Admin | 10,521,471 | 11,306,514 | 11,441,318 | 12,101,751 | 660,433 |
| Professional | 1,256,355,081 | 1,391,148,116 | 1,392,401,577 | 1,446,694,627 | 54,293,050 |
| Supporting Services | 425,267,477 | 472,202,159 | 472,312,279 | 498,482,061 | 26,169,782 |
| TOTAL POSITIONS DOLLARS | \$1,810,683,710 | \$2,006,611,776 | \$2,008,252,483 | \$2,094,439,951 | \$86,187,468 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | 8,805,725 | 10,496,086 | 10,496,086 | 10,759,969 | 263,883 |
| Other Non Position Salaries | 13,781,718 | 22,870,332 | 22,870,332 | 23,486,572 | 616,240 |
| Professional Part time | 11,535,198 | 14,611,029 | 14,619,529 | 13,070,921 | (1,548,608) |
| Supporting Services Part-time | 29,241,047 | 25,106,826 | 25,106,826 | 26,852,386 | 1,745,560 |
| Stipends | 9,463,048 | 8,861,298 | 7,130,337 | 10,142,262 | 3,011,925 |
| Substitutes | 26,229,905 | 26,912,303 | 26,934,143 | 25,821,812 | (1,112,331) |
| Summer Employment | 10,082,228 | 10,389,245 | 10,389,245 | 10,606,764 | 217,519 |
| TOTAL OTHER SALARIES | \$109,138,870 | \$119,247,119 | \$117,546,498 | \$120,740,686 | \$3,194,188 |
| TOTAL SALARIES & WAGES | \$1,919,822,580 | \$2,125,858,895 | \$2,125,798,981 | \$2,215,180,637 | \$89,381,656 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 1,025,464 | 1,302,815 | 1,327,157 | 1,222,330 | (104,827) |
| Other Contractual | 68,457,199 | 78,776,546 | 78,802,779 | 92,301,340 | 13,498,561 |
| TOTAL CONTRACTUAL SERVICES | \$69,482,664 | \$80,079,361 | \$80,129,936 | \$93,523,670 | \$13,393,734 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 20,140,698 | 21,583,883 | 21,583,883 | 19,529,589 | (2,054,294) |
| Media | 2,784,326 | 3,278,981 | 3,278,981 | 2,787,300 | (491,681) |
| Other Supplies and Materials | 66,266,522 | 54,673,118 | 54,674,118 | 66,401,093 | 11,726,975 |
| Textbooks | 1,714,521 | 4,600,349 | 4,600,349 | 3,699,856 | (900,493) |
| TOTAL SUPPLIES & MATERIALS | \$90,906,067 | \$84,136,331 | \$84,137,331 | \$92,417,838 | \$8,280,507 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 665,066,097 | 708,756,134 | 708,756,134 | 744,178,821 | 35,422,687 |
| Extracurricular Purchases | 3,772,181 | 3,821,404 | 3,821,404 | 3,086,359 | (735,045) |
| Other Systemwide Activity | 70,777,839 | 84,295,632 | 84,298,632 | 89,364,665 | 5,066,033 |
| Travel | 1,413,658 | 1,829,583 | 1,834,922 | 1,841,658 | 6,736 |
| Utilities | 48,541,087 | 48,330,892 | 48,330,892 | 53,312,667 | 4,981,775 |
| TOTAL OTHER COSTS | \$789,570,863 | \$847,033,645 | \$847,041,984 | \$891,784,170 | \$44,742,186 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 9,753,127 | 12,478,955 | 12,478,955 | 13,588,127 | 1,109,172 |
| Leased Equipment | 18,032,769 | 15,420,324 | 15,420,324 | 15,809,289 | 388,965 |
| TOTAL FURNITURE & EQUIPMENT | \$27,785,897 | \$27,899,279 | \$27,899,279 | \$29,397,416 | \$1,498,137 |
| GRAND TOTAL AMOUNTS | \$2,897,568,070 | \$3,165,007,511 | \$3,165,007,511 | \$3,322,303,731 | \$157,296,220 |

*This report does not reflect \$134,668,027 of FY 2023 actual expenditures for non-budgeted grant programs and supplemental appropriations. A non-budgeted grant is funding MCPS receives for designated purposes that are not expected to be funded on an ongoing basis or at predictable levels. Non-budgeted grant expenditures also are not reflected on the relative summary of resources documents throughout this publication.

WHERE THE MONEY GOES

Total Expenditures = \$3,322,303,731

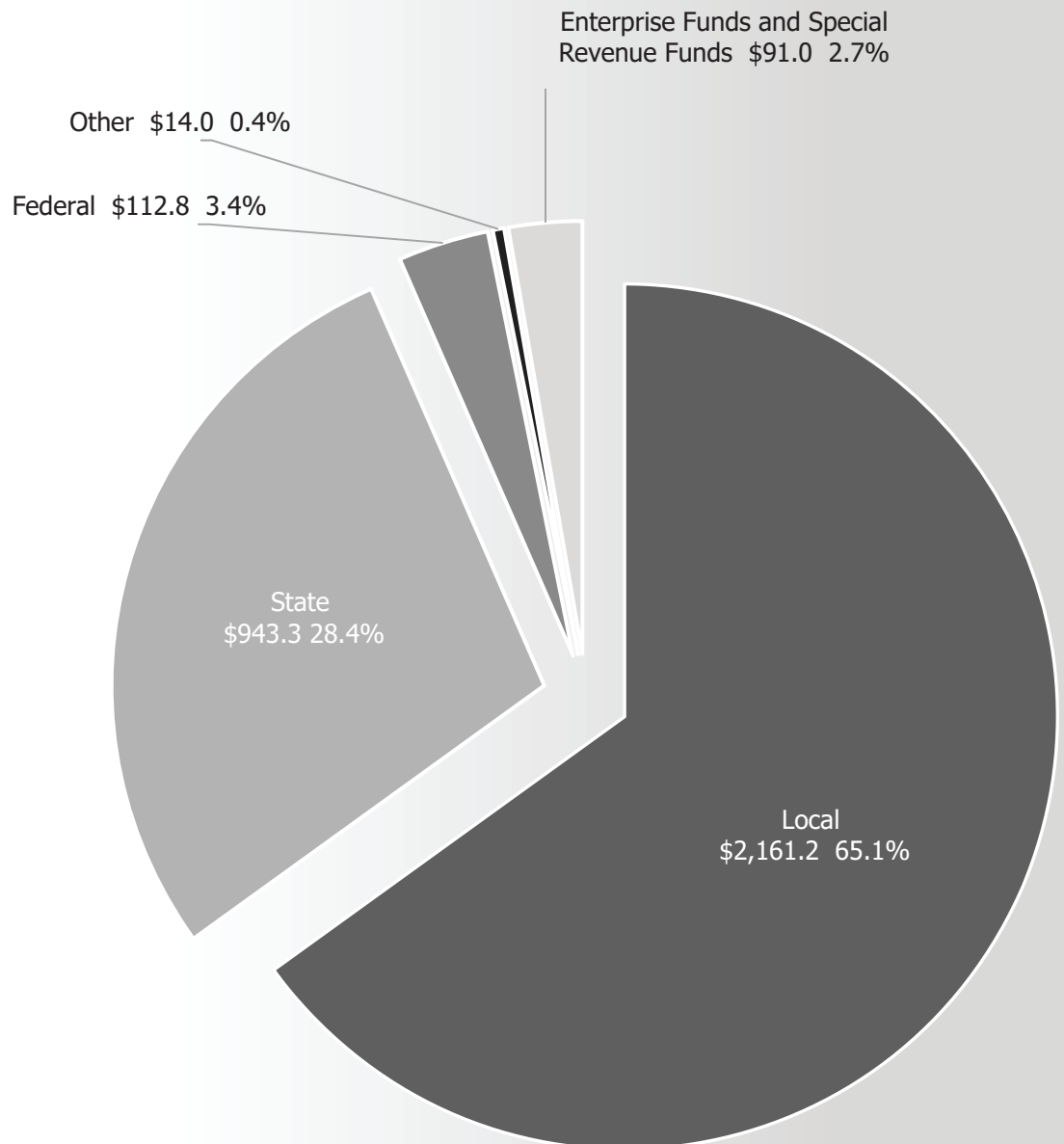
(Dollars in Millions on Chart)



WHERE THE MONEY COMES FROM

Total Revenue = \$3,322,303,731

(Dollars in Millions on Chart)



**TABLE 2
BUDGET REVENUE
BY SOURCE OF FUNDS**

| SOURCE | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 ESTIMATED |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| CURRENT FUND | | | | |
| From the County: | \$ 1,839,071,460 | \$ 1,995,489,035 | \$ 1,995,489,035 | \$ 2,161,176,133 |
| Programs financed through local Grants | | | | |
| Total from the County | \$ 1,839,071,460 | \$ 1,995,489,035 | \$ 1,995,489,035 | \$ 2,161,176,133 |
| From the State: | | | | |
| Bridge to Excellence | | | | |
| Foundation Grant | \$ 424,688,660 | \$ 415,772,353 | \$ 415,772,353 | \$ 425,772,353 |
| Geographic Cost of Education Index | 42,290,391 | | | |
| Comparable Wage Index | | 33,818,923 | 33,818,923 | 33,818,923 |
| Limited English Proficient | 94,674,168 | 104,568,200 | 104,568,200 | 104,568,200 |
| Compensatory Education | 133,783,552 | 200,618,950 | 200,618,950 | 200,618,950 |
| Students with Disabilities - Formula | 58,396,708 | 68,384,961 | 68,384,961 | 68,384,961 |
| Students with Disabilities - Reimbursement | 19,050,700 | 19,050,700 | 19,050,700 | 19,050,700 |
| Transportation | 50,978,010 | 55,568,313 | 55,568,313 | 55,568,313 |
| Miscellaneous | 180,000 | 180,000 | 180,000 | 180,000 |
| Blueprint for Maryland's Future - State Aid | 38,843,931 | 34,188,924 | 34,188,924 | 34,188,924 |
| Programs financed through State Grants | 872,456 | 1,132,456 | 1,111,837 | 1,111,837 |
| Total from the State | \$ 863,758,576 | \$ 933,283,780 | \$ 933,263,161 | \$ 943,263,161 |
| From the Federal Government: | | | | |
| Impact Aid | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Programs financed through Federal Grants | 88,547,344 | 111,710,438 | 111,731,057 | 112,733,603 |
| Total from the Federal Government | \$ 88,647,344 | \$ 111,810,438 | \$ 111,831,057 | \$ 112,833,603 |
| From Other Sources: | | | | |
| Tuition and Fees | | | | |
| D.C. Welfare | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Nonresident Pupils | 309,933 | 309,933 | 309,933 | 309,933 |
| Summer School | | | | 500,000 |
| Outdoor Education | 500,000 | 500,000 | 500,000 | 500,000 |
| Miscellaneous - Interest Income | 300,000 | 300,000 | 300,000 | 1,000,000 |
| Programs financed through Private Grants | 10,031,204 | 11,531,204 | 11,531,204 | 11,531,204 |
| Total from Other Sources | \$ 11,291,137 | \$ 12,791,137 | \$ 12,791,137 | \$ 13,991,137 |
| Fund Balance | \$ 35,000,000 | \$ 25,000,000 | \$ 25,000,000 | \$ - |
| Total Current Fund | \$ 2,837,768,517 | \$ 3,078,374,390 | \$ 3,078,374,390 | \$ 3,231,264,034 |
| ENTERPRISE & SPECIAL FUNDS | | | | |
| School Food Service Fund: | | | | |
| State | \$ 1,961,392 | \$ 1,961,392 | \$ 1,961,392 | \$ 1,961,392 |
| National School Lunch, Special Milk and Free Lunch Programs | 41,982,540 | 41,982,540 | 41,982,540 | 41,982,540 |
| Sale of Meals and other | 19,467,167 | 24,148,993 | 24,148,993 | 28,389,127 |
| Total School Food Service Fund | \$ 63,411,099 | \$ 68,092,925 | \$ 68,092,925 | \$ 72,333,059 |

**TABLE 2
BUDGET REVENUE
BY SOURCE OF FUNDS**

| SOURCE | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 ESTIMATED |
|---|---------------------------|---------------------------|----------------------------|------------------------------|
| Real Estate Management Fund: | | | | |
| Rental fees | \$ 4,957,216 | \$ 4,957,216 | \$ 4,957,216 | \$ 5,039,226 |
| Total Real Estate Management Fund | \$ 4,957,216 | \$ 4,957,216 | \$ 4,957,216 | \$ 5,039,226 |
| Field Trip Fund: | | | | |
| Fees | \$ 3,074,182 | \$ 2,854,856 | \$ 2,854,856 | \$ 2,979,154 |
| Total Field Trip Fund | \$ 3,074,182 | \$ 2,854,856 | \$ 2,854,856 | \$ 2,979,154 |
| Entrepreneurial Activities Fund: | | | | |
| Fees | \$ 9,046,838 | \$ 9,046,838 | \$ 9,046,838 | \$ 9,107,832 |
| Total Entrepreneurial Activities Fund | \$ 9,046,838 | \$ 9,046,838 | \$ 9,046,838 | \$ 9,107,832 |
| Total Enterprise Funds | \$ 80,489,335 | \$ 84,951,835 | \$ 84,951,835 | \$ 89,459,271 |
| Instructional Television Special Revenue Fund: | | | | |
| Cable Television Plan | \$ 1,769,775 | \$ 1,681,286 | \$ 1,681,286 | \$ 1,580,426 |
| Total Instructional Special Revenue Fund | \$ 1,769,775 | \$ 1,681,286 | \$ 1,681,286 | \$ 1,580,426 |
| GRAND TOTAL | \$ 2,920,027,627 | \$ 3,165,007,511 | \$ 3,165,007,511 | \$ 3,322,303,731 |
| | | | | |
| | | | | |
| Tax - Supported Budget | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 ESTIMATED |
| Grand Total | \$ 2,920,027,627 | \$ 3,165,007,511 | \$ 3,165,007,511 | \$ 3,322,303,731 |
| Less: | | | | |
| Grants | (99,451,004) | (124,374,098) | (124,374,098) | (125,376,644) |
| Enterprise Funds | (80,489,335) | (84,951,835) | (84,951,835) | (89,459,271) |
| Special Revenue Fund | (1,769,775) | (1,681,286) | (1,681,286) | (1,580,426) |
| Grand Total - Tax-Supported Budget | \$ 2,738,317,513 | \$ 2,954,000,292 | \$ 2,954,000,292 | \$ 3,105,887,390 |
| | | | | |

Enterprise Funds:

The Real Estate Management Fund was created effective July 1, 1992.

The Field Trip Fund was created effective July 1, 1993.

The Entrepreneurial Activities Fund was created effective July 1, 1998.

The Instructional Television Special Revenue Fund was created effective July 1, 2000.

**TABLE 3
REVENUE SUMMARY FOR GRANT PROGRAMS
BY SOURCE OF FUNDS**

| Program Name and Source of Funding (Budgeted) | FY 2023 ACTUAL* | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 ESTIMATED |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| FEDERAL AID: EVERY STUDENT SUCCEEDS ACT (ESSA) | | | | |
| Title I - A | \$ 33,035,796 | \$ 51,560,271 | \$ 51,560,271 | \$ 51,560,271 |
| Title I - D Neglected and Delinquent Youth | 44,506 | 44,506 | 44,506 | 11,996 |
| Title II - A Skillful Teaching and Leading Program | 3,955,757 | 3,955,757 | 3,955,757 | 3,955,757 |
| Title III English Language Acquisition | 3,080,270 | 3,080,270 | 3,080,270 | 3,080,270 |
| Title IV - A Student Support and Academic Enrichment | 2,068,305 | 2,068,305 | 2,068,305 | 2,068,305 |
| Title VI American Indian Education | 24,385 | 22,338 | 22,338 | 22,256 |
| SUBTOTAL | \$ 42,209,019 | \$ 60,731,447 | \$ 60,731,447 | \$ 60,698,855 |
| OTHER FEDERAL, STATE, AND LOCAL AID | | | | |
| Head Start Child Development Federal | \$ 4,115,900 | \$ 4,263,608 | \$ 4,263,608 | \$ 4,505,462 |
| Individuals with Disabilities Education Federal | 34,698,768 | 39,591,726 | 39,591,726 | 39,591,726 |
| Infants and Toddlers - Passthrough from Montgomery County Department of Health and Human Services Federal | 591,781 | 612,400 | 612,400 | 612,400 |
| State | 472,456 | 451,837 | 451,837 | 451,837 |
| Judith P. Hoyer Child Care Centers State | 400,000 | 660,000 | 660,000 | 660,000 |
| Medical Assistance Program Federal | 5,117,501 | 4,717,501 | 4,717,501 | 5,182,939 |
| National Institutes of Health Federal | 309,551 | 309,551 | 309,551 | 277,172 |
| Provision for Future Supported Projects Other | 10,031,204 | 11,531,204 | 11,531,204 | 11,531,204 |
| Carl D. Perkins Career & Technical Ed. Improvement Federal | 1,504,824 | 1,504,824 | 1,504,824 | 1,865,049 |
| SUBTOTAL | \$ 57,241,985 | \$ 63,642,651 | \$ 63,642,651 | \$ 64,677,789 |
| TOTAL | \$ 99,451,004 | \$ 124,374,098 | \$ 124,374,098 | \$ 125,376,644 |
| Summary of Funding Sources | | | | |
| Federal | \$ 88,547,344 | \$ 111,731,057 | \$ 111,731,057 | \$ 112,733,603 |
| State | 872,456 | 1,111,837 | 1,111,837 | 1,111,837 |
| County | | | | |
| Other | 10,031,204 | 11,531,204 | 11,531,204 | 11,531,204 |
| GRAND TOTAL | \$ 99,451,004 | \$ 124,374,098 | \$ 124,374,098 | \$ 125,376,644 |

*The actual column refers to total revenue awarded in the fiscal year. In some cases, this includes revenue that spans over multiyear funding. Additionally, this table does not represent grant programs funded by supplemental appropriation.

**TABLE 4
SUMMARY OF STUDENT ENROLLMENT
FY 2022 THROUGH FY 2025**

| DESCRIPTION | (1) | (2) | (3) | (4) | (5) | CHANGE | |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------------|-------------------------------|--------|
| | FY 2022 ACTUAL 9/30/2021 | FY 2023 ACTUAL 9/30/2022 | FY 2024 ACTUAL 9/30/2023 | FY 2024 BUDGET 9/30/2023 | FY 2025 PROJECTED* 9/30/2024 | COLUMN (5) LESS COLUMN (4) | |
| | | | | | | # | % |
| ENROLLMENT | | | | | | | |
| PRE-KINDERGARTEN | 1,787 | 2,409 | 2,261 | 2,471 | 2,270 | (201) | -8.1% |
| HEAD START | 612 | 601 | 601 | 630 | 679 | 49 | 7.8% |
| KINDERGARTEN | 10,771 | 10,592 | 10,345 | 10,604 | 10,223 | (381) | -3.6% |
| GRADES 1-5 | 56,695 | 57,493 | 57,432 | 57,986 | 57,684 | (302) | -0.5% |
| SUBTOTAL ELEMENTARY | 69,865 | 71,095 | 70,639 | 71,691 | 70,856 | (835) | -1.2% |
| GRADES 6-8 | 36,306 | 35,843 | 35,546 | 35,699 | 35,804 | 105 | |
| SUBTOTAL MIDDLE | 36,306 | 35,843 | 35,546 | 35,699 | 35,804 | 105 | 0.3% |
| GRADES 9-12 | 50,342 | 51,819 | 52,055 | 52,598 | 52,406 | (192) | |
| SUBTOTAL HIGH | 50,342 | 51,819 | 52,055 | 52,598 | 52,406 | (192) | -0.4% |
| ALTERNATIVE PROGRAMS | 48 | 93 | 42 | 82 | 69 | (13) | |
| SUBTOTAL PROGRAMS | 48 | 93 | 42 | 82 | 69 | (13) | -15.9% |
| SUBTOTAL PRE-K - GRADE 12 | 156,561 | 158,850 | 158,282 | 160,070 | 159,135 | (935) | -0.6% |
| SPECIAL EDUCATION | | | | | | | |
| PEP ITINERANT | 40 | 57 | 96 | 140 | 153 | 13 | 9.3% |
| PRE-KINDERGARTEN (PEP) | 1,200 | 1,241 | 1,477 | 1,843 | 1,903 | 60 | 3.3% |
| SPECIAL CENTERS** | 431 | 406 | 368 | 407 | 389 | (18) | -4.4% |
| SUBTOTAL SPECIAL EDUCATION | 1,671 | 1,704 | 1,941 | 2,390 | 2,445 | 55 | 2.3% |
| GRAND TOTAL | 158,232 | 160,554 | 160,223 | 162,460 | 161,580 | (880) | -0.5% |

NOTE: Grade enrollments include special education students.

*Based on initial enrollment projections

**Special centers enrollment numbers include Kindergarten through Grade 12.

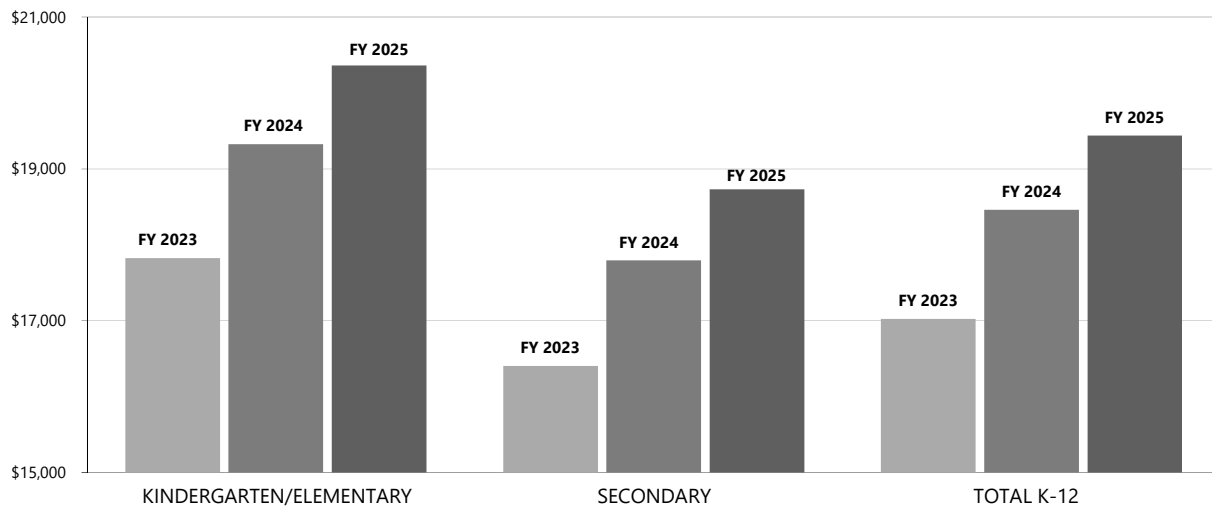
**TABLE 5
ALLOCATION OF STAFFING**

| | POSITIONS | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 REQUEST | FY 2025 CHANGE |
|----|---|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|
| 1 | Executive | 21.0000 | 23.0000 | 23.0000 | 23.0000 | - |
| 2 | Administrative (directors, supervisors, program coordinators, executive assistants) | 230.7500 | 241.7500 | 242.7500 | 243.7500 | 1.0000 |
| 3 | Business/Operations Administrator (leadership positions supervised by directors and supervisors) | 99.2500 | 96.5000 | 97.5000 | 99.5000 | 2.0000 |
| 4 | Other Professional (12-month instructional/evaluation specialists) | 215.6000 | 263.5000 | 262.5000 | 257.7000 | (4.8000) |
| 5 | Principal/Assistant Principal | 553.5000 | 560.0000 | 560.0000 | 567.0000 | 7.0000 |
| 6 | Teacher | 12,197.0140 | 12,436.9140 | 12,453.9140 | 12,410.7732 | (43.1408) |
| 7 | Special Education Specialist (speech pathologists, physical/occupational therapists) | 549.6000 | 568.9517 | 568.9517 | 575.8800 | 6.9283 |
| 8 | Media Specialist | 204.0000 | 206.0000 | 206.0000 | 206.0000 | - |
| 9 | Counselor | 580.1000 | 586.5000 | 586.5000 | 589.0000 | 2.5000 |
| 10 | Psychologist | 147.0340 | 117.2340 | 117.2340 | 137.0340 | 19.8000 |
| 11 | Social Worker | 46.5000 | 50.0000 | 50.0000 | 81.0000 | 31.0000 |
| 12 | Pupil Personnel Worker | 55.4000 | 55.4000 | 56.4000 | 56.0000 | (0.4000) |
| 13 | Instructional Support (paraeducators, media assistants, lunch-hour aides) | 3,112.0815 | 3,245.0755 | 3,245.1055 | 3,359.6123 | 114.5068 |
| 14 | Secretarial/Clerical/Data Support | 1,017.6500 | 1,011.7500 | 1,013.7500 | 1,006.5000 | (7.2500) |
| 15 | IT Systems Specialist | 128.0000 | 129.0000 | 129.0000 | 129.0000 | - |
| 16 | Security (includes all positions except those in lines 2, 3, and 14 above) | 263.6000 | 277.7250 | 277.7250 | 276.6000 | (1.1250) |
| 17 | Food Services (Includes all positions except those in lines 2, 3, 14, and 15 above) | 577.9480 | 581.0730 | 581.0730 | 598.0730 | 17.0000 |
| 18 | Building Services (includes all positions except those in lines 2, 3, and 14 above) | 1,493.0000 | 1,515.0000 | 1,515.0000 | 1,533.5000 | 18.5000 |
| 19 | Facilities Management/Maintenance (includes all positions except those in lines 2, 3, 14, and 15 above) | 331.5000 | 326.0000 | 326.0000 | 320.0000 | (6.0000) |
| 20 | Supply/Property Management (includes all positions except those in lines 2, 3, 14, and 15 above) | 56.5000 | 58.5000 | 58.5000 | 54.5000 | (4.0000) |
| 21 | Transportation (includes all positions except those in lines 2, 3, 14, and 15 above) | 1,807.3410 | 1,814.3410 | 1,813.5910 | 1,864.4210 | 50.8300 |
| 22 | Other Support Personnel (business/fiscal, technology, human resources, communications, printing, and other support staff) | 302.2500 | 331.6500 | 331.6500 | 336.3500 | 4.7000 |
| | TOTAL | 23,989.6185 | 24,495.8642 | 24,516.1442 | 24,725.1935 | 209.0493 |

**TABLE 6
COST PER STUDENT
BY GRADE SPAN**

| | KINDERGARTEN/ ELEMENTARY | SECONDARY | TOTAL K-12 | AMOUNT EXCLUDED | TOTAL BUDGET |
|-----------------------|-------------------------------------|------------------|-----------------------|----------------------------|-------------------------|
| FY 2023 BUDGET | | | | | |
| EXPENDITURES | \$ 1,221,382,689 | \$ 1,452,263,503 | \$ 2,673,646,192 | \$ 246,381,435 | \$ 2,920,027,627 |
| STUDENTS 9/30/22 | 68,524 | 88,538 | 157,062 | | |
| COST PER STUDENT | \$ 17,824 | \$ 16,403 | \$ 17,023 | | |
| FY 2024 BUDGET | | | | | |
| EXPENDITURES | \$ 1,325,450,756 | \$ 1,579,594,723 | \$ 2,905,045,479 | \$ 259,962,032 | \$ 3,165,007,511 |
| STUDENTS 9/30/23 | 68,590 | 88,786 | 157,376 | | |
| COST PER STUDENT | \$ 19,324 | \$ 17,791 | \$ 18,459 | | |
| FY 2025 BUDGET | | | | | |
| EXPENDITURES | \$ 1,382,609,030 | \$ 1,660,770,882 | \$ 3,043,379,912 | \$ 278,923,819 | \$ 3,322,303,731 |
| STUDENTS 9/30/24 | 67,907 | 88,668 | 156,575 | | |
| COST PER STUDENT | \$ 20,360 | \$ 18,730 | \$ 19,437 | | |

**COST PER STUDENT BY GRADE SPAN
FY 2022 THROUGH FY 2025**



Notes:

- 1) Enrollment figures used to calculate cost per student excludes students in Prekindergarten/Head Start.
- 2) Operating budget funds used in the calculation excludes amounts for Summer School, Community Services, Tuition for Students with Disabilities in Private Placement, Prekindergarten/Head Start, Infants and Toddlers, and Enterprise Funds.

**TABLE 7
STATE BUDGET CATEGORIES AND SPECIAL REVENUE FUNDS SUMMARY**

| STATE CATEGORIES/SPECIAL REVENUE FUNDS | FY 2023 ACTUAL | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 BUDGET | FY 2025 CHANGE |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| FTE | | | | | |
| Category 1, Administration | 420.0000 | 425.2500 | 425.2500 | 420.5000 | (4.7500) |
| Category 2, Mid-level Administration | 1,783.3000 | 1,857.2000 | 1,877.2000 | 1,871.2000 | (6.0000) |
| Category 3, Instructional Salaries | 12,446.0380 | 12,629.5355 | 12,629.5655 | 12,568.9840 | (60.5815) |
| Category 4, Textbooks & Instructional Supplies | - | - | - | - | - |
| Category 5, Other Instructional Costs | - | - | - | - | - |
| Category 6, Special Education | 4,573.8915 | 4,776.3647 | 4,776.3647 | 4,936.6155 | 160.2508 |
| Category 7, Student Personnel Services | 164.2500 | 173.2500 | 173.2500 | 213.0500 | 39.8000 |
| Category 8, Health Services | 4.0000 | 7.0000 | 7.0000 | 7.0000 | - |
| Category 9, Student Transportation | 1,855.8410 | 1,862.3410 | 1,862.5910 | 1,915.4210 | 52.8300 |
| Category 10, Operation of Plant and Equipment | 1,750.6000 | 1,780.1000 | 1,780.1000 | 1,792.6000 | 12.5000 |
| Category 11, Maintenance of Plant | 340.5000 | 332.0000 | 332.0000 | 328.0000 | (4.0000) |
| Category 12, Fixed Charges | - | - | - | - | - |
| Category 14, Community Service | 5.7500 | 5.7500 | 5.7500 | 5.7500 | - |
| Fund 5, Instructional TV Special Revenue Fund | 13.5000 | 12.5000 | 12.5000 | 11.5000 | (1.0000) |
| Fund 11, Food Services Fund | 604.4480 | 607.5730 | 607.5730 | 627.5730 | 20.0000 |
| Fund 12, Real Estate Management Fund | 10.0000 | 10.0000 | 10.0000 | 10.0000 | - |
| Fund 13, Field Trip Fund | 5.5000 | 5.0000 | 5.0000 | 5.0000 | - |
| Fund 14, Entrepreneurial Activities Fund | 12.0000 | 12.0000 | 12.0000 | 12.0000 | - |
| GRAND TOTAL, FTE | 23,989.6185 | 24,495.8642 | 24,516.1442 | 24,725.1935 | 209.0493 |
| AMOUNT | | | | | |
| Category 1, Administration | \$ 66,349,466 | \$ 74,320,714 | \$ 74,320,714 | \$ 74,744,355 | \$ 423,641 |
| Category 2, Mid-level Administration | 165,940,744 | 199,255,477 | 199,255,477 | 194,822,669 | (4,432,808) |
| Category 3, Instructional Salaries | 1,128,794,019 | 1,236,236,769 | 1,236,236,769 | 1,285,272,240 | 49,035,471 |
| Category 4, Textbooks & Instructional Supplies | 34,706,586 | 32,065,678 | 32,065,678 | 38,133,943 | 6,068,265 |
| Category 5, Other Instructional Costs | 19,222,461 | 29,188,401 | 29,188,401 | 38,691,024 | 9,502,623 |
| Category 6, Special Education | 391,228,073 | 425,546,035 | 425,546,035 | 453,883,133 | 28,337,098 |
| Category 7, Student Personnel Services | 16,441,873 | 19,300,321 | 19,300,321 | 24,444,434 | 5,144,113 |
| Category 8, Health Services | 2,341,211 | 4,129,962 | 4,129,962 | 5,741,715 | 1,611,753 |
| Category 9, Student Transportation | 132,835,442 | 142,705,481 | 142,705,481 | 146,270,133 | 3,564,652 |
| Category 10, Operation of Plant and Equipment | 161,562,038 | 173,011,383 | 173,011,383 | 184,488,308 | 11,476,925 |
| Category 11, Maintenance of Plant | 41,707,134 | 44,529,953 | 44,529,953 | 51,868,527 | 7,338,574 |
| Category 12, Fixed Charges | 651,682,635 | 696,879,362 | 696,879,362 | 731,692,661 | 34,813,299 |
| Category 14, Community Service | 820,030 | 1,204,854 | 1,204,854 | 1,210,892 | 6,038 |
| Fund 5, Instructional TV Special Revenue Fund | 1,868,512 | 1,681,286 | 1,681,286 | 1,580,426 | (100,860) |
| Fund 11, Food Services Fund | 68,514,078 | 68,092,925 | 68,092,925 | 72,333,059 | 4,240,134 |
| Fund 12, Real Estate Management Fund | 4,240,803 | 4,957,216 | 4,957,216 | 5,039,226 | 82,010 |
| Fund 13, Field Trip Fund | 1,421,044 | 2,854,856 | 2,854,856 | 2,979,154 | 124,298 |
| Fund 14, Entrepreneurial Activities Fund | 7,891,920 | 9,046,838 | 9,046,838 | 9,107,832 | 60,994 |
| GRAND TOTAL, AMOUNT | \$ 2,897,568,070 | \$ 3,165,007,511 | \$ 3,165,007,511 | \$ 3,322,303,731 | \$ 157,296,220 |

*This report does not reflect \$134,668,027 of FY 2023 actual expenditures for non-budgeted grant programs and supplemental appropriations. A non-budgeted grant is funding MCPS receives for designated purposes that are not expected to be funded on an ongoing basis or at predictable levels. Non-budgeted grant expenditures also are not reflected on the relative summary of resources documents throughout this publication.

**TABLE 8
MCPS OPERATING BUDGET BY CHAPTER**

| | FY 2023 ACTUAL | FY 2024 BUDGET | FY 2024 CURRENT | FY 2025 BUDGET | FY 2025 CHANGE |
|---|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|
| FTE | | | | | |
| Chapter 1, Schools | 17,643.4565 | 18,076.1630 | 18,076.1630 | 18,100.6208 | 24.4578 |
| Chapter 2, School Support and Well-Being | 432.8000 | 445.9000 | 445.5800 | 516.5000 | 70.9200 |
| Chapter 3, Academics | 5.0000 | 4.0000 | 4.0000 | 4.0000 | - |
| Chapter 4, Curriculum and Instructional Programs | 359.1730 | 367.6605 | 387.0105 | 420.6715 | 33.6610 |
| Chapter 5, Special Education | 521.3000 | 530.8767 | 530.8767 | 539.3072 | 8.4305 |
| Chapter 6, Strategic Initiatives and Technology | 190.2500 | 189.2500 | 189.2500 | 185.2500 | (4.0000) |
| Chapter 7, Operations | 2,580.7890 | 2,591.9140 | 2,591.1640 | 2,656.9940 | 65.8300 |
| Chapter 8, Facilities | 1,873.5000 | 1,889.0000 | 1,889.0000 | 1,901.5000 | 12.5000 |
| Chapter 9, Human Capital Management | 137.0000 | 144.0000 | 145.0000 | 148.0000 | 3.0000 |
| Chapter 10, Finance | 92.0000 | 96.7500 | 96.7500 | 91.5000 | (5.2500) |
| Chapter 11, Administration and Oversight | 154.3500 | 160.3500 | 161.3500 | 160.8500 | (0.5000) |
| GRAND TOTAL, FTE | 23,989.6185 | 24,495.8642 | 24,516.1442 | 24,725.1935 | 209.0493 |
| AMOUNT | | | | | |
| Chapter 1, Schools | \$1,578,781,741 | \$1,707,235,760 | \$1,707,235,760 | \$1,777,252,376 | \$70,016,616 |
| Chapter 2, School Support and Well-Being | 45,936,361 | 51,041,288 | 51,041,288 | 65,436,116 | 14,394,828 |
| Chapter 3, Academics | 510,311 | 570,819 | 570,819 | 631,745 | 60,926 |
| Chapter 4, Curriculum and Instructional Programs | 45,294,137 | 85,385,365 | 85,385,365 | 89,464,430 | 4,079,065 |
| Chapter 5, Special Education | 110,389,367 | 111,658,026 | 111,658,026 | 118,126,438 | 6,468,412 |
| Chapter 6, Strategic Initiatives and Technology | 46,618,962 | 52,892,776 | 52,892,776 | 52,383,020 | (509,756) |
| Chapter 7, Operations | 222,276,832 | 235,560,683 | 235,521,053 | 243,326,122 | 7,805,069 |
| Chapter 8, Facilities | 177,639,365 | 188,772,026 | 188,772,026 | 206,441,191 | 17,669,165 |
| Chapter 9, Human Capital Management | 20,959,359 | 23,963,638 | 24,003,268 | 24,233,263 | 229,995 |
| Chapter 10, Finance | 628,047,939 | 685,930,805 | 685,930,805 | 720,579,955 | 34,649,150 |
| Chapter 11, Administration and Oversight | 21,113,696 | 21,996,325 | 21,996,325 | 24,429,075 | 2,432,750 |
| GRAND TOTAL, AMOUNT | \$2,897,568,070 | \$3,165,007,511 | \$3,165,007,511 | \$3,322,303,731 | \$157,296,220 |

Recommended FY 2025 Operating Budget - Chapter by Object

| | Chapter 1 - Schools | Chapter 2 - School Support and Improvement | Chapter 3 - Academics | Chapter 4 - Curriculum and Instructional Programs | Chapter 5 - Special Education | Chapter 6 - Strategic Initiatives and Technology | Chapter 7 - Operations | Chapter 8 - Facilities | Chapter 9 - Human Capital Management | Chapter 10 - Finance | Chapter 11 - Administration and Oversight | Total All Chapters | Percent of Total |
|------------------------------------|-------------------------|--|-----------------------|---|-------------------------------|--|------------------------|------------------------|--------------------------------------|-----------------------|---|-------------------------|------------------|
| Positions | | | | | | | | | | | | | |
| Administration | 579,000 | 47,000 | 2,000 | 45,000 | 30,000 | 24,000 | 14,000 | 14,000 | 24,000 | 11,750 | 43,000 | 833,750 | 3.4% |
| Business/Operations Admin. | 25,000 | 1,000 | - | 1,000 | 1,000 | 8,000 | 38,000 | 11,000 | - | 7,750 | 6,750 | 99,500 | 0.4% |
| Professional | 13,380,221 | 321,000 | - | 212,334 | 335,832 | 24,000 | - | - | 38,000 | - | 2,000 | 14,313,382 | 57.9% |
| Supporting Services | 4,116,398 | 147,500 | 2,000 | 162,337 | 172,475 | 129,250 | 2,604,994 | 1,876,500 | 86,000 | 72,000 | 109,100 | 9,478,553 | 38.3% |
| Total Positions | 18,100,628 | 516,500 | 4,000 | 420,675 | 539,307 | 185,250 | 2,656,994 | 1,901,500 | 148,000 | 91,500 | 160,850 | 24,725,193 | 100.0% |
| 01 - Salaries and Wages | | | | | | | | | | | | | |
| Administration | 93,095,284 | 8,384,265 | 425,921 | 7,436,690 | 4,997,284 | 4,167,766 | 2,392,934 | 2,236,076 | 4,202,176 | 1,983,640 | 7,807,635 | 137,129,671 | 4.1% |
| Business/Operations Admin. | 2,984,045 | 144,616 | - | 125,783 | 116,279 | 1,109,130 | 4,380,463 | 1,386,351 | - | 941,418 | 913,666 | 12,101,751 | 0.4% |
| Professional | 1,333,448,152 | 37,321,253 | - | 25,356,064 | 42,178,402 | 3,315,557 | - | - | 4,787,058 | - | 288,141 | 1,446,694,627 | 43.5% |
| Supporting Services | 195,768,166 | 11,474,717 | 184,724 | 10,420,022 | 8,985,457 | 13,589,054 | 128,899,609 | 105,750,852 | 7,281,156 | 6,446,090 | 9,714,055 | 498,513,902 | 15.0% |
| Total Position Dollars | 1,625,295,647 | 57,324,851 | 610,645 | 43,338,559 | 56,277,422 | 22,181,507 | 135,673,006 | 109,373,279 | 16,270,390 | 9,371,148 | 18,723,497 | 2,094,439,951 | 63.0% |
| Other Salaries | | | | | | | | | | | | | |
| Extracurricular Salary | 10,759,969 | - | - | - | - | - | - | - | - | - | - | 10,759,969 | 0.3% |
| Other Non Position Salaries | 18,002,316 | - | - | - | - | - | - | - | - | 5,484,256 | - | 23,486,572 | 0.7% |
| Professional Part-time | 2,478,891 | 684,694 | 5,503 | 7,575,623 | 1,107,303 | 79,978 | 139,259 | - | 306,230 | 10,408 | 683,032 | 13,070,921 | 0.4% |
| Supporting Services Part-time | 13,110,175 | 152,270 | - | 1,489,021 | 586,464 | 489,405 | 7,681,818 | 2,589,711 | 240,141 | 275,058 | 238,323 | 26,852,386 | 0.8% |
| Stipends | 6,288,797 | 53,635 | - | 2,128,384 | 10,083 | 113,746 | 554,648 | - | 835,061 | - | 157,908 | 10,142,262 | 0.3% |
| Substitutes | 24,110,326 | - | - | 832,863 | - | 36,809 | 349,931 | 374,018 | 111,986 | - | 5,879 | 25,821,812 | 0.8% |
| Summer Employment | 8,205,941 | 59,362 | - | 241,569 | 15,049 | - | 2,084,843 | - | - | - | - | 10,606,764 | 0.3% |
| Total Other Salaries | 82,956,415 | 949,961 | 5,503 | 12,267,460 | 1,718,899 | 719,938 | 10,810,499 | 2,963,729 | 1,493,418 | 5,769,722 | 1,085,142 | 120,740,686 | 3.6% |
| Total Salaries and Wages | 1,708,252,062 | 58,274,812 | 616,148 | 55,606,019 | 57,996,321 | 22,901,445 | 146,483,505 | 112,337,008 | 17,763,808 | 15,140,870 | 19,808,639 | 2,215,180,637 | 66.7% |
| 02 - Contractual Services | | | | | | | | | | | | | |
| Contractual Services | 14,569,735 | 6,172,143 | - | 11,279,374 | 2,662,943 | 23,919,380 | 10,761,234 | 18,668,634 | 297,416 | 2,235,376 | 2,957,435 | 93,523,670 | 2.8% |
| 03 - Supplies and Materials | | | | | | | | | | | | | |
| Supplies and Materials | 31,478,181 | 555,555 | 5,000 | 4,254,018 | 360,811 | 436,332 | 42,773,373 | 10,378,491 | 218,168 | 1,490,535 | 467,374 | 92,417,838 | 2.8% |
| 04 - Other | | | | | | | | | | | | | |
| Insur and Employee Benefits | 6,555,542 | - | - | 15,652,167 | 1,782,952 | - | 14,900,631 | 261,538 | 5,542,488 | 699,126,200 | 357,303 | 744,178,821 | 22.4% |
| Extracurricular Purchases | 1,500,128 | - | - | 1,586,231 | - | - | - | - | - | - | - | 3,086,359 | 0.1% |
| Other Systemwide Activity | 12,873,217 | 219,461 | 1,500 | 2,354,117 | 55,116,932 | 997,085 | 1,324,036 | 13,524,375 | 299,617 | 2,315,463 | 338,862 | 89,364,665 | 0.1% |
| Travel | 595,303 | 188,145 | 9,097 | 245,810 | 206,479 | 26,354 | 158,629 | 68,460 | 111,766 | 156,247 | 75,368 | 1,841,658 | 1.6% |
| Utilities | - | - | - | - | - | - | 4,090,220 | 49,222,447 | - | - | - | 53,312,667 | 1.6% |
| Total Other | 21,524,190 | 407,606 | 10,597 | 18,252,094 | 57,106,363 | 5,113,659 | 17,969,527 | 63,076,820 | 5,953,871 | 701,597,910 | 771,533 | 891,784,170 | 26.8% |
| 05 - Equipment | | | | | | | | | | | | | |
| Equipment | 1,428,208 | 26,000 | - | 72,925 | - | 12,204 | 25,338,483 | 1,980,238 | - | 115,264 | 424,094 | 29,397,416 | 0.9% |
| Grand Total By Chapter | \$ 1,777,252,376 | \$ 65,436,116 | \$ 631,745 | \$ 89,464,430 | \$ 118,126,438 | \$ 52,383,020 | \$ 243,326,122 | \$ 206,441,191 | \$ 24,233,263 | \$ 720,579,955 | \$ 24,425,075 | \$ 3,322,303,731 | 100% |

MCPS Fiscal Year 2025 Recommended Operating Budget

Schools

| Chapter I - Schools | | | | | | | | |
|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|------------------------------------|---|------------------------|
| | Elementary Schools | Middle Schools | High Schools | Virtual Academy | Alternative Programs | Special Education/ Schools/Centers | English Learners and Multilingual Education | Total |
| FTE | 6,135.0380 | 2,793.1500 | 3,764.1500 | 52.2000 | 46.1250 | 4,417.5953 | 892.3625 | 18,100.6208 |
| Salaries & Wages | \$601,324,052 | \$283,549,491 | \$394,490,922 | \$4,258,415 | \$4,569,293 | \$329,800,595 | \$90,259,294 | \$1,708,252,062 |
| Contractual Services | 3,797,661 | 900,648 | 3,156,911 | - | 99,231 | 6,615,284 | - | 14,569,735 |
| Supplies & Materials | 14,241,365 | 7,289,530 | 9,330,341 | - | 48,501 | 568,444 | - | 31,478,181 |
| Other | 893,332 | 651,443 | 13,048,491 | - | 15,650 | 6,915,274 | - | 21,524,190 |
| Equipment | 564,427 | 204,176 | 417,604 | - | 4,000 | 238,001 | - | 1,428,208 |
| Total | \$620,820,837 | \$292,595,288 | \$420,444,269 | \$4,258,415 | \$4,736,675 | \$344,137,598 | \$90,259,294 | \$1,777,252,376 |



School Support and Infrastructure

| Ch. 2 - School Support and Well-Being | | |
|---------------------------------------|----------------------|---------------------|
| • School Support | FTE | 516.5000 |
| • Counseling, Psychologists | Salaries & Wages | \$58,274,812 |
| • PPWs, PCCs, Social Workers | Contractual Services | 6,172,143 |
| • Community Schools | Supplies & Materials | 555,555 |
| • International Admissions | Other | 407,606 |
| • Athletics, Student Leadership | Equipment | 26,000 |
| | Total | \$65,436,116 |

| Ch. II - Administration and Oversight | | |
|---------------------------------------|----------------------|---------------------|
| • Board of Education | FTE | 160.8500 |
| • Superintendent | Salaries & Wages | \$19,808,639 |
| • Deputy Superintendent | Contractual Services | 2,957,435 |
| • Chief Operating Officer | Supplies & Materials | 467,374 |
| • Sys.-wide Safety/ Emg.Mgt. | Other | 771,533 |
| • Chief of Staff | Equipment | 424,094 |
| • Communications/Legal | Total | \$24,429,075 |

| Ch. 7 - Operations | | |
|--------------------------------|----------------------|----------------------|
| • Labor Relations | FTE | 2,656.9940 |
| • Student Welfare & Compliance | Salaries & Wages | \$146,483,505 |
| • Appeals | Contractual Services | 10,761,234 |
| • Transportation | Supplies & Materials | 42,773,373 |
| • Materials Management | Other | 17,969,527 |
| | Equipment | 25,338,483 |
| | Total | \$243,326,122 |

| Ch. 3 - Academics | | |
|--|----------------------|------------------|
| • Office of the Chief Academic Officer | FTE | 4.0000 |
| | Salaries & Wages | \$616,148 |
| | Contractual Services | - |
| | Supplies & Materials | 5,000 |
| | Other | 10,597 |
| | Equipment | - |
| | Total | \$631,745 |

| Ch. 5 - Special Education | | |
|---------------------------------------|----------------------|----------------------|
| • K-12 Services | FTE | 539.3072 |
| • Pre-K Services | Salaries & Wages | \$57,996,321 |
| • Infants and Toddlers, and Preschool | Contractual Services | 2,662,943 |
| • Resolution & Compliance | Supplies & Materials | 360,811 |
| • Central Placement | Other | 57,106,363 |
| | Equipment | - |
| | Total | \$118,126,438 |

| Ch. 8 - Facilities | | |
|---------------------------------------|----------------------|----------------------|
| • Planning, Design, and Construction | FTE | 1,901.5000 |
| • Grounds and Athletic Infrastructure | Salaries & Wages | \$112,337,008 |
| • Maintenance and Ops. | Contractual Services | 18,668,634 |
| • Sustainability and Compliance | Supplies & Materials | 10,378,491 |
| | Other | 63,076,820 |
| | Equipment | 1,980,238 |
| | Total | \$206,441,191 |

| Ch. 4 - Curriculum and Instructional Programs | | |
|---|----------------------|---------------------|
| • Pre-K-12 Curriculum | FTE | 420.6715 |
| • College & Career Readiness | Salaries & Wages | \$55,606,019 |
| • English Learners and Multilingual Education | Contractual Services | 11,279,374 |
| • Early Childhood, Title I & Recovery Funds | Supplies & Materials | 4,254,018 |
| | Other | 18,252,094 |
| | Equipment | 72,925 |
| | Total | \$89,464,430 |

| Ch. 6 - Strat. Initiatives & Technology | | |
|---|----------------------|---------------------|
| • Equity Initiatives | FTE | 185.2500 |
| • District-wide Prof. Learning | Salaries & Wages | \$22,901,445 |
| • Digital Innovation | Contractual Services | 23,919,380 |
| • Student and Data Systems | Supplies & Materials | 436,332 |
| • Infrastructure and Ops. | Other | 5,113,659 |
| • Business Information Svcs. | Equipment | 12,204 |
| • Shared Accountability | Total | \$52,383,020 |

| Ch. 9 - Human Capital Management | | |
|----------------------------------|----------------------|---------------------|
| • Talent Acquisition | FTE | 148.0000 |
| • Professional Growth Systems | Salaries & Wages | \$17,763,808 |
| • Compliance and Investigations | Contractual Services | 297,416 |
| | Supplies & Materials | 218,168 |
| | Other | 5,953,871 |
| | Equipment | - |
| | Total | \$24,233,263 |

| Ch. 10 - Finance | | |
|----------------------------|----------------------|----------------------|
| • Mgt. and Budget | FTE | 91.5000 |
| • Financial Services | Salaries & Wages | \$15,140,870 |
| • Controller | Contractual Services | 2,235,376 |
| • School Financial Support | Supplies & Materials | 1,490,535 |
| • Emp. & Retiree Svcs. | Other | 701,597,910 |
| • Procurement | Equipment | 115,264 |
| • Investments | Total | \$720,579,955 |

Total FY 2025 Operating Budget: 24,725.1935 FTE and \$3,322,303,731

Montgomery County Public Schools
FY 2025 Operating Budget
Summary of Negotiations

The bargaining units for MCPS are the Montgomery County Education Association (MCEA), representing certificated non-administrative employees; Service Employees International Union (SEIU) Local 500, representing supporting services employees; and the Montgomery County Association of Administrators and Principals/Montgomery County Business and Operations Administrators (MCAAP/MCBOA), representing certificated and non-certificated administrators and non-certificated supervisory employees in separate units. The MCAAP and MCBOA units are covered in a single contract.

In May 2023, negotiations with the three employee associations were completed and ratified, and the contracts were approved by the Board of Education on June 6, 2023. The agreements addressed salary and wage increases for employees for Fiscal Years (FY) 2024 and 2025. The two-year agreements reflect the school system's commitment to ensuring MCPS can hire and retain a talented and highly qualified workforce.

Key highlights of the agreements for FY 2025 effective July 1, 2024, are as follows:

Agreement between MCAAP/MCBOA and MCPS:

1. Two steps will be added to the MCAAP/MCBOA salary scales
 - a. MCAAP scale will be extended to include steps 11 and 12
 - b. MCBOA scale will be extended to include steps 13 and 14
2. All eligible employees will receive scheduled step increases

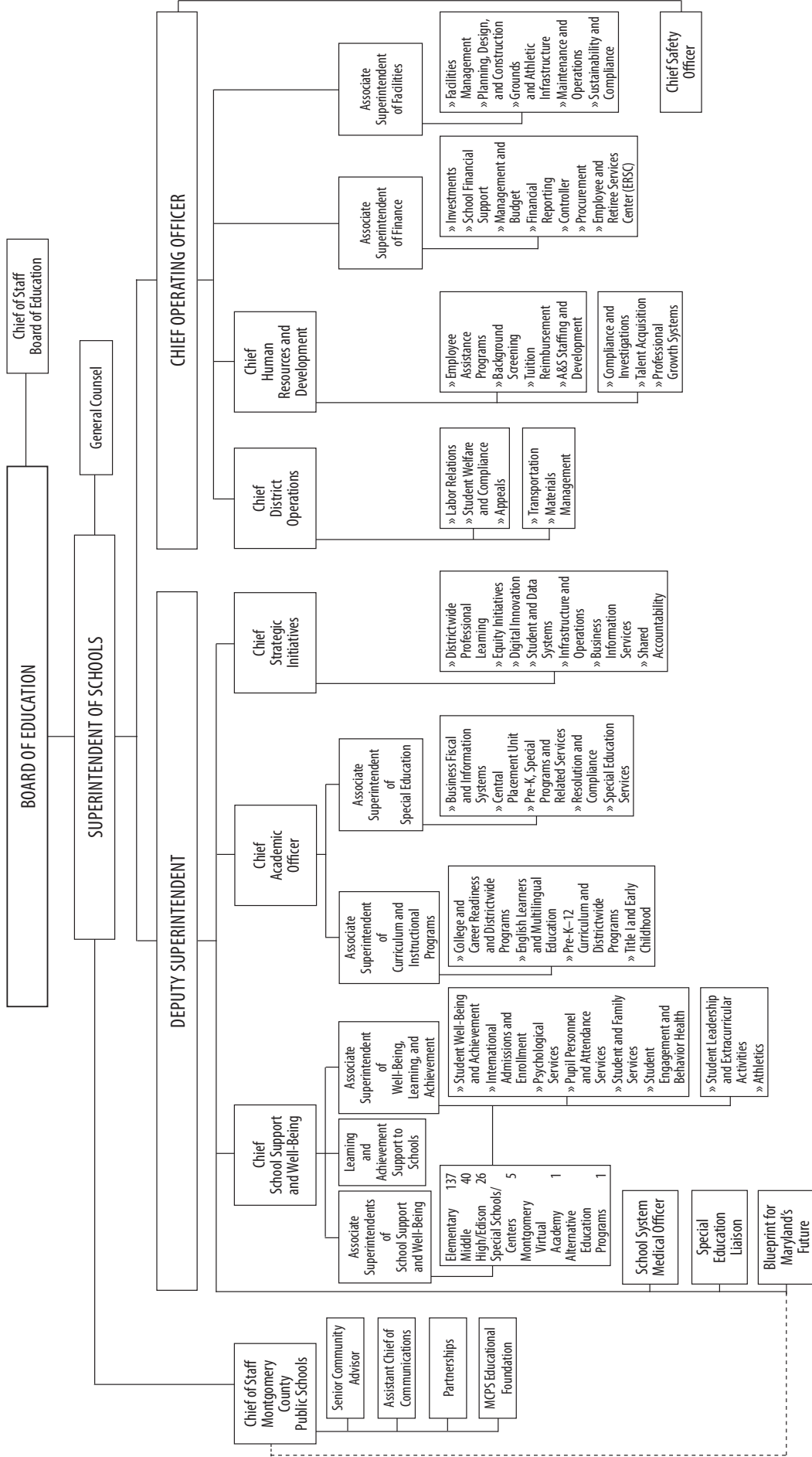
Agreement between MCEA and MCPS:

1. Salary scale for 10-month employees will increase by \$2,918
2. Salary scale for 12-month employees will increase by \$3,428; which is equal to 117.5 percent of the salary for which those employees would qualify if employed in 10-month positions
3. All eligible employees will receive scheduled step increases

Agreement between SEIU and MCPS:

1. Salary scale will increase by 3.0 percent
2. All eligible employees will receive scheduled step increases

FY 2025 MONTGOMERY COUNTY PUBLIC SCHOOLS ORGANIZATION



Note: This chart does not include every office, department, division or unit. Refer to the FY 2025 Summary Budget for a comprehensive list.

APPENDIX A

**Administrative and Supervisory
Salary Schedule Effective July 1, 2024–June 30, 2025 (Fiscal Year Basis)**

| Salary Steps | N-11* | M | N | O | P | Q |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | \$110,891 | \$112,951 | \$119,662 | \$126,779 | \$134,318 | \$142,314 |
| 2 | \$114,189 | \$116,307 | \$123,221 | \$130,551 | \$138,317 | \$146,550 |
| 3 | \$117,586 | \$119,762 | \$126,887 | \$134,432 | \$142,434 | \$150,915 |
| 4 | \$121,083 | \$123,324 | \$130,661 | \$138,434 | \$146,673 | \$155,409 |
| 5 | \$124,684 | \$126,991 | \$134,546 | \$142,554 | \$151,044 | \$160,040 |
| 6 | \$128,396 | \$130,769 | \$138,552 | \$146,798 | \$155,542 | \$164,807 |
| 7 | \$132,218 | \$134,657 | \$142,676 | \$151,170 | \$160,175 | \$169,721 |
| 8 | \$136,153 | \$138,666 | \$146,923 | \$155,672 | \$164,949 | \$174,778 |
| 9 | \$140,207 | \$142,796 | \$151,297 | \$160,308 | \$169,864 | \$179,987 |
| 10 | \$144,385 | \$147,044 | \$155,806 | \$165,086 | \$174,926 | \$185,350 |
| 11 | \$147,634 | \$150,352 | \$159,312 | \$168,800 | \$178,861 | \$189,521 |
| 12 | \$150,956 | \$153,735 | \$162,896 | \$172,598 | \$182,886 | \$193,785 |

*The salary of employees assigned to 11-month positions. All other salaries are for 12-month positions.

APPENDIX A

Business and Operations Administrators
Salary Schedule Effective July 1, 2024–June 30, 2025 (Fiscal Year Basis)

| Salary Steps | G | H | I | J | K |
|--------------|-----------|-----------|-----------|-----------|-----------|
| 1 | \$81,398 | \$86,215 | \$91,319 | \$96,738 | \$102,474 |
| 2 | \$83,806 | \$88,768 | \$94,028 | \$99,606 | \$105,516 |
| 3 | \$86,287 | \$91,398 | \$96,818 | \$102,564 | \$108,649 |
| 4 | \$88,842 | \$94,108 | \$99,689 | \$105,606 | \$111,877 |
| 5 | \$91,476 | \$96,898 | \$102,647 | \$108,743 | \$115,200 |
| 6 | \$94,188 | \$99,771 | \$105,692 | \$111,971 | \$118,624 |
| 7 | \$96,981 | \$102,735 | \$108,832 | \$115,300 | \$122,150 |
| 8 | \$99,857 | \$105,783 | \$112,066 | \$118,727 | \$125,783 |
| 9 | \$102,822 | \$108,926 | \$115,395 | \$122,256 | \$129,526 |
| 10 | \$105,874 | \$112,160 | \$118,826 | \$125,889 | \$133,377 |
| 11 | \$109,016 | \$115,492 | \$122,356 | \$129,634 | \$137,345 |
| 12 | \$112,254 | \$118,922 | \$125,995 | \$133,489 | \$141,434 |
| 13 | \$114,779 | \$121,598 | \$128,830 | \$136,492 | \$144,616 |
| 14 | \$117,362 | \$124,334 | \$131,728 | \$139,564 | \$147,870 |

APPENDIX A

**Teacher and Other Professional 10-Month
Salary Schedule** Effective July 1, 2024–June 30, 2025 (Fiscal Year Basis)

| Grade Step | BA | MA/MEQ | MA/MEQ+30 | MA/MEQ+60 |
|------------|----------|-----------|-----------|-----------|
| 1 | \$62,558 | \$67,944 | \$69,658 | \$71,210 |
| 2 | \$63,375 | \$68,923 | \$71,449 | \$73,003 |
| 3 | \$64,988 | \$71,207 | \$73,831 | \$75,444 |
| 4 | \$66,651 | \$73,578 | \$76,303 | \$77,979 |
| 5 | \$68,362 | \$76,044 | \$78,872 | \$80,614 |
| 6 | \$70,091 | \$78,065 | \$81,005 | \$82,813 |
| 7 | \$72,441 | \$80,723 | \$83,776 | \$85,654 |
| 8 | \$74,879 | \$83,483 | \$86,653 | \$88,602 |
| 9 | \$77,414 | \$86,349 | \$89,639 | \$91,664 |
| 10 | \$80,046 | \$89,323 | \$92,741 | \$94,844 |
| 11 | | \$92,414 | \$95,962 | \$98,147 |
| 12 | | \$95,624 | \$99,309 | \$101,577 |
| 13 | | \$98,957 | \$102,785 | \$105,140 |
| 14 | | \$102,418 | \$106,393 | \$108,837 |
| 15 | | \$105,217 | \$109,313 | \$111,832 |
| 16 | | \$108,104 | \$112,322 | \$114,916 |
| 17 | | \$111,074 | \$115,419 | \$118,091 |
| 18 | | \$114,134 | \$118,610 | \$121,364 |
| 19–24 | | \$117,290 | \$121,897 | \$124,732 |
| 25 | | \$119,725 | \$124,438 | \$127,334 |

The salary of employees assigned to 12-month positions represent 117.5 percent of the salary of the step/grade (B/D) for which employee would qualify if employed in a 10-month position.

APPENDIX A

**Teacher and Other Professional 12-Month
Salary Schedule** Effective July 1, 2024–June 30, 2025 (Fiscal Year Basis)

| Grade Step | BA | MA/MEQ | MA/MEQ+30 | MA/MEQ+60 |
|------------|----------|-----------|-----------|-----------|
| 1 | \$73,505 | \$79,833 | \$81,848 | \$83,672 |
| 2 | \$74,467 | \$80,985 | \$83,952 | \$85,779 |
| 3 | \$76,362 | \$83,669 | \$86,750 | \$88,647 |
| 4 | \$78,316 | \$86,455 | \$89,657 | \$91,626 |
| 5 | \$80,323 | \$89,352 | \$92,674 | \$94,720 |
| 6 | \$82,356 | \$91,726 | \$95,181 | \$97,306 |
| 7 | \$85,119 | \$94,850 | \$98,436 | \$100,644 |
| 8 | \$87,982 | \$98,093 | \$101,818 | \$104,108 |
| 9 | \$90,962 | \$101,459 | \$105,327 | \$107,706 |
| 10 | \$94,054 | \$104,957 | \$108,972 | \$111,442 |
| 11 | | \$108,587 | \$112,757 | \$115,323 |
| 12 | | \$112,357 | \$116,688 | \$119,354 |
| 13 | | \$116,277 | \$120,771 | \$123,539 |
| 14 | | \$120,340 | \$125,013 | \$127,883 |
| 15 | | \$123,631 | \$128,444 | \$131,403 |
| 16 | | \$127,022 | \$131,978 | \$135,026 |
| 17 | | \$130,512 | \$135,617 | \$138,757 |
| 18 | | \$134,110 | \$139,368 | \$142,602 |
| 19–24 | | \$137,817 | \$143,229 | \$146,560 |
| 25 | | \$140,675 | \$146,215 | \$149,618 |

The salary of employees assigned to 12-month positions represent 117.5 percent of the salary of the step/grade (B/D) for which employee would qualify if employed in a 10-month position.

APPENDIX A

**Supporting Services
Salary Schedule Effective July 1, 2024–June 30, 2025 (Fiscal Year Basis)**

| Grade Step | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10–12 | 13–16 | 17 |
|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|--------------|-----------|
| 6 | \$18.65 | \$19.10 | \$19.55 | \$19.98 | \$20.41 | \$21.19 | \$21.97 | \$22.39 | \$22.79 | \$23.23 | \$23.63 | \$24.06 |
| 7 | \$19.10 | \$19.55 | \$19.98 | \$20.41 | \$21.19 | \$21.97 | \$22.87 | \$23.23 | \$23.68 | \$24.09 | \$24.54 | \$24.98 |
| 8 | \$19.55 | \$19.98 | \$20.41 | \$21.19 | \$21.97 | \$22.87 | \$23.68 | \$24.09 | \$24.53 | \$24.98 | \$25.46 | \$25.93 |
| 9 | \$19.98 | \$20.41 | \$21.19 | \$21.97 | \$22.87 | \$23.68 | \$24.60 | \$25.04 | \$25.52 | \$25.99 | \$26.47 | \$26.96 |
| 10 | \$20.41 | \$21.19 | \$21.97 | \$22.87 | \$23.68 | \$24.60 | \$25.64 | \$26.18 | \$26.66 | \$27.13 | \$27.63 | \$28.15 |
| 11 | \$21.19 | \$21.97 | \$22.87 | \$23.68 | \$24.60 | \$25.64 | \$26.80 | \$27.37 | \$27.83 | \$28.35 | \$28.87 | \$29.41 |
| 12 | \$21.97 | \$22.87 | \$23.68 | \$24.60 | \$25.64 | \$26.80 | \$28.18 | \$28.70 | \$29.19 | \$29.72 | \$30.27 | \$30.83 |
| 13 | \$22.87 | \$23.68 | \$24.60 | \$25.64 | \$26.80 | \$28.18 | \$29.40 | \$29.91 | \$30.43 | \$31.03 | \$31.60 | \$32.20 |
| 14 | \$23.68 | \$24.60 | \$25.64 | \$26.80 | \$28.18 | \$29.40 | \$30.76 | \$31.32 | \$31.91 | \$32.49 | \$33.09 | \$33.72 |
| 15 | \$24.60 | \$25.64 | \$26.80 | \$28.18 | \$29.40 | \$30.76 | \$32.19 | \$32.84 | \$33.49 | \$34.12 | \$34.76 | \$35.42 |
| 16 | \$25.64 | \$26.80 | \$28.18 | \$29.40 | \$30.76 | \$32.19 | \$33.69 | \$34.33 | \$34.94 | \$35.59 | \$36.28 | \$36.95 |
| 17 | \$26.80 | \$28.18 | \$29.40 | \$30.76 | \$32.19 | \$33.69 | \$35.29 | \$35.98 | \$36.67 | \$37.32 | \$38.02 | \$38.74 |
| 18 | \$28.18 | \$29.40 | \$30.76 | \$32.19 | \$33.69 | \$35.29 | \$36.90 | \$37.57 | \$38.32 | \$39.06 | \$39.80 | \$40.55 |
| 19 | \$29.40 | \$30.76 | \$32.19 | \$33.69 | \$35.29 | \$36.90 | \$38.66 | \$39.36 | \$40.15 | \$40.89 | \$41.67 | \$42.48 |
| 20 | \$30.76 | \$32.19 | \$33.69 | \$35.29 | \$36.90 | \$38.66 | \$40.48 | \$41.30 | \$42.05 | \$42.86 | \$43.67 | \$44.50 |
| 21 | \$32.19 | \$33.69 | \$35.29 | \$36.90 | \$38.66 | \$40.48 | \$42.34 | \$43.15 | \$44.01 | \$44.85 | \$45.70 | \$46.56 |
| 22 | \$33.69 | \$35.29 | \$36.90 | \$38.66 | \$40.48 | \$42.34 | \$44.21 | \$45.05 | \$45.94 | \$46.82 | \$47.70 | \$48.63 |
| 23 | \$35.29 | \$36.90 | \$38.66 | \$40.48 | \$42.34 | \$44.21 | \$46.20 | \$47.10 | \$48.02 | \$48.91 | \$49.86 | \$50.81 |
| 24 | \$36.90 | \$38.66 | \$40.48 | \$42.34 | \$44.21 | \$46.20 | \$48.29 | \$49.20 | \$50.12 | \$51.16 | \$52.15 | \$53.14 |
| 25 | \$38.66 | \$40.48 | \$42.34 | \$44.21 | \$46.20 | \$48.29 | \$50.44 | \$51.43 | \$52.38 | \$53.43 | \$54.46 | \$55.49 |
| 26 | \$40.48 | \$42.34 | \$44.21 | \$46.20 | \$48.29 | \$50.44 | \$52.72 | \$53.71 | \$54.77 | \$55.78 | \$56.86 | \$57.96 |
| 27 | \$42.34 | \$44.21 | \$46.20 | \$48.29 | \$50.44 | \$52.72 | \$55.06 | \$56.21 | \$57.27 | \$58.34 | \$59.46 | \$60.62 |
| 28 | \$44.21 | \$46.20 | \$48.29 | \$50.44 | \$52.72 | \$55.06 | \$57.56 | \$58.64 | \$59.79 | \$60.95 | \$62.15 | \$63.33 |
| 29 | \$46.20 | \$48.29 | \$50.44 | \$52.72 | \$55.06 | \$57.56 | \$60.23 | \$61.42 | \$62.56 | \$63.79 | \$65.02 | \$66.28 |
| 30 | \$48.29 | \$50.44 | \$52.72 | \$55.06 | \$57.56 | \$60.23 | \$63.02 | \$64.24 | \$65.53 | \$66.83 | \$68.10 | \$69.45 |

State Budget Categories and Special Revenue Funds

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.

Additionally, there also are special revenue and enterprise funds that generate/receive outside revenue which defrays the system cost.

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 (2.2 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, 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 (5.9 percent)

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

Category 3—Instructional Salaries (38.6 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 (1.1 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 (1.1 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 (13.7 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 administrative expenditures for schools dedicated to special education and professional development activities related to special education instruction.

Category 7—Student Personnel Services (0.7 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 (0.2 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; and utilities expenditures, including telecommunications, materials management, and security services.

Category 11—Maintenance of Plant (1.6 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 (22.0 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 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.

SPECIAL REVENUE FUNDS

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

Fund 5—Instructional 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.

Fund 11—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.

Fund 12—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.

Fund 13—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.

Fund 14—Entrepreneurial Activities Fund (0.3 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 and fund.

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 90.7500 | 94.7500 | 94.7500 | 91.7500 | (3.0000) |
| Business / Operations Admin | 17.2500 | 16.5000 | 16.5000 | 16.5000 | - |
| Professional | 13.5000 | 14.0000 | 14.0000 | 13.0000 | (1.0000) |
| Supporting Services | 298.5000 | 300.0000 | 300.0000 | 299.2500 | (0.7500) |
| TOTAL POSITIONS (FTE) | 420.0000 | 425.2500 | 425.2500 | 420.5000 | (4.7500) |
| POSITIONS DOLLARS | | | | | |
| Administrative | 14,442,477 | 15,979,680 | 15,979,680 | 16,597,434 | 617,754 |
| Business / Operations Admin | 2,050,690 | 1,962,340 | 1,962,340 | 2,123,145 | 160,805 |
| Professional | 1,569,903 | 1,644,715 | 1,644,715 | 1,721,982 | 77,267 |
| Supporting Services | 24,386,386 | 27,976,067 | 28,003,875 | 28,370,392 | 366,517 |
| TOTAL POSITIONS DOLLARS | \$42,449,455 | \$47,562,802 | \$47,590,610 | \$48,812,953 | \$1,222,343 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 76,001 | 201,047 | 201,047 | 201,485 | 438 |
| Professional Part time | 572,759 | 608,788 | 608,788 | 463,220 | (145,568) |
| Supporting Services Part-time | 988,651 | 1,188,067 | 1,188,067 | 1,084,886 | (103,181) |
| Stipends | 223,821 | 660,647 | 660,647 | 374,504 | (286,143) |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$1,861,231 | \$2,658,549 | \$2,658,549 | \$2,124,095 | (\$534,454) |
| TOTAL SALARIES & WAGES | \$44,310,687 | \$50,221,351 | \$50,249,159 | \$50,937,048 | \$687,889 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 626,484 | 667,193 | 667,193 | 614,208 | (52,985) |
| Other Contractual | 19,471,204 | 21,747,001 | 21,723,354 | 21,837,647 | 114,293 |
| TOTAL CONTRACTUAL SERVICES | \$20,097,688 | \$22,414,194 | \$22,390,547 | \$22,451,855 | \$61,308 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 244 | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 1,200,734 | 831,312 | 831,312 | 736,648 | (94,664) |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$1,200,978 | \$831,312 | \$831,312 | \$736,648 | (\$94,664) |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 204,527 | 652,463 | 652,463 | 426,639 | (225,824) |
| Travel | 235,152 | 155,926 | 151,765 | 159,197 | 7,432 |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$439,679 | \$808,389 | \$804,228 | \$585,836 | (\$218,392) |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 118,852 | 45,468 | 45,468 | 32,968 | (12,500) |
| Leased Equipment | 181,583 | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | \$300,435 | \$45,468 | \$45,468 | \$32,968 | (\$12,500) |
| GRAND TOTAL AMOUNTS | \$66,349,466 | \$74,320,714 | \$74,320,714 | \$74,744,355 | \$423,641 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 635.5000 | 650.0000 | 651.0000 | 661.0000 | 10.0000 |
| Business / Operations Admin | 26.0000 | 27.0000 | 28.0000 | 27.0000 | (1.0000) |
| Professional | 73.3000 | 116.7000 | 133.7000 | 109.7000 | (24.0000) |
| Supporting Services | 1,048.5000 | 1,063.5000 | 1,064.5000 | 1,073.5000 | 9.0000 |
| TOTAL POSITIONS (FTE) | 1,783.3000 | 1,857.2000 | 1,877.2000 | 1,871.2000 | (6.0000) |
| POSITIONS DOLLARS | | | | | |
| Administrative | 92,945,011 | 103,859,411 | 104,001,733 | 107,436,668 | 3,434,935 |
| Business / Operations Admin | 2,844,523 | 3,145,998 | 3,280,802 | 3,237,323 | (43,479) |
| Professional | 8,583,952 | 15,491,878 | 16,745,339 | 15,235,077 | (1,510,262) |
| Supporting Services | 55,718,116 | 61,006,951 | 61,089,263 | 61,931,991 | 842,728 |
| TOTAL POSITIONS DOLLARS | \$160,091,603 | \$183,504,238 | \$185,117,137 | \$187,841,059 | \$2,723,922 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | 7,400 | 11,306 | 11,306 | 10,645 | (661) |
| Other Non Position Salaries | 1,458,400 | 1,464,243 | 1,464,243 | 1,625,382 | 161,139 |
| Professional Part time | 939,259 | 639,921 | 639,921 | 588,880 | (51,041) |
| Supporting Services Part-time | 1,103,503 | 1,655,407 | 1,655,407 | 1,709,806 | 54,399 |
| Stipends | 638,817 | 3,239,901 | 1,520,940 | 846,333 | (674,607) |
| Substitutes | 334,916 | 315,841 | 337,681 | 347,316 | 9,635 |
| Summer Employment | 102,697 | 56,034 | 56,034 | 84,715 | 28,681 |
| TOTAL OTHER SALARIES | \$4,584,993 | \$7,382,653 | \$5,685,532 | \$5,213,077 | (\$472,455) |
| TOTAL SALARIES & WAGES | \$164,676,595 | \$190,886,891 | \$190,802,669 | \$193,054,136 | \$2,251,467 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 24,750 | 10,500 | 34,842 | 10,000 | (24,842) |
| Other Contractual | 764,658 | 7,509,199 | 7,559,079 | 986,200 | (6,572,879) |
| TOTAL CONTRACTUAL SERVICES | \$789,408 | \$7,519,699 | \$7,593,921 | \$996,200 | (\$6,597,721) |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 4,436 | 26,562 | 26,562 | 5,000 | (21,562) |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 149,039 | 272,438 | 273,438 | 196,064 | (77,374) |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$153,475 | \$299,000 | \$300,000 | \$201,064 | (\$98,936) |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 231,158 | 407,521 | 410,521 | 446,021 | 35,500 |
| Travel | 90,108 | 142,366 | 148,366 | 125,248 | (23,118) |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$321,266 | \$549,887 | \$558,887 | \$571,269 | \$12,382 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$165,940,744 | \$199,255,477 | \$199,255,477 | \$194,822,669 | (\$4,432,808) |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|------------------------|------------------------|------------------------|------------------------|---------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 8.0000 | 3.0000 | 3.0000 | 3.0000 | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 11,204.7480 | 11,337.1480 | 11,337.1480 | 11,255.1340 | (82.0140) |
| Supporting Services | 1,233.2900 | 1,289.3875 | 1,289.4175 | 1,310.8500 | 21.4325 |
| TOTAL POSITIONS (FTE) | 12,446.0380 | 12,629.5355 | 12,629.5655 | 12,568.9840 | (60.5815) |
| POSITIONS DOLLARS | | | | | |
| Administrative | 986,683 | 475,668 | 475,668 | 475,451 | (217) |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 1,007,944,826 | 1,104,960,568 | 1,104,960,568 | 1,141,429,414 | 36,468,846 |
| Supporting Services | 50,455,455 | 56,231,025 | 56,231,025 | 64,727,447 | 8,496,422 |
| TOTAL POSITIONS DOLLARS | \$1,059,386,963 | \$1,161,667,261 | \$1,161,667,261 | \$1,206,632,312 | \$44,965,051 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | 8,793,943 | 10,476,202 | 10,476,202 | 10,740,489 | 264,287 |
| Other Non Position Salaries | 14,435,154 | 17,902,251 | 17,902,251 | 18,202,845 | 300,594 |
| Professional Part time | 8,280,434 | 11,860,403 | 11,860,403 | 10,207,386 | (1,653,017) |
| Supporting Services Part-time | 5,673,725 | 4,718,628 | 4,718,628 | 5,977,171 | 1,258,543 |
| Stipends | 6,539,096 | 3,336,336 | 3,336,336 | 7,277,034 | 3,940,698 |
| Substitutes | 22,490,511 | 21,636,811 | 21,636,811 | 21,478,694 | (158,117) |
| Summer Employment | 3,194,194 | 4,638,877 | 4,638,877 | 4,756,309 | 117,432 |
| TOTAL OTHER SALARIES | \$69,407,056 | \$74,569,508 | \$74,569,508 | \$78,639,928 | \$4,070,420 |
| TOTAL SALARIES & WAGES | \$1,128,794,019 | \$1,236,236,769 | \$1,236,236,769 | \$1,285,272,240 | \$49,035,471 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | - | - | - | - | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | - | - | - | - | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | - | - | - | - | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | - | - | - | - | - |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$1,128,794,019 | \$1,236,236,769 | \$1,236,236,769 | \$1,285,272,240 | \$49,035,471 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS (FTE) | - | - | - | - | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS DOLLARS | - | - | - | - | - |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | - | - | - | - | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | | | | | |
| | - | - | - | - | - |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | - | - | - | - | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 19,278,896 | 21,092,710 | 21,092,710 | 19,051,565 | (2,041,145) |
| Media | 2,810,295 | 3,269,131 | 3,269,131 | 2,784,437 | (484,694) |
| Other Supplies and Materials | 10,961,494 | 3,113,463 | 3,113,463 | 12,608,060 | 9,494,597 |
| Textbooks | 1,655,901 | 4,590,374 | 4,590,374 | 3,689,881 | (900,493) |
| TOTAL SUPPLIES & MATERIALS | \$34,706,586 | \$32,065,678 | \$32,065,678 | \$38,133,943 | \$6,068,265 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | - | - | - | - | - |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$34,706,586 | \$32,065,678 | \$32,065,678 | \$38,133,943 | \$6,068,265 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS (FTE) | - | - | - | - | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS DOLLARS | - | - | - | - | - |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | - | - | - | - | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | | | | | |
| | - | - | - | - | - |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 211,898 | 610,122 | 610,122 | 593,122 | (17,000) |
| Other Contractual | 9,752,191 | 11,709,996 | 11,709,996 | 21,067,412 | 9,357,416 |
| TOTAL CONTRACTUAL SERVICES | \$9,964,089 | \$12,320,118 | \$12,320,118 | \$21,660,534 | \$9,340,416 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | - | - | - | - | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | - | - | - | - | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 12,341 | 20,700 | 20,700 | 20,700 | - |
| Extracurricular Purchases | 2,146,207 | 2,295,128 | 2,295,128 | 1,500,128 | (795,000) |
| Other Systemwide Activity | 4,837,683 | 11,006,653 | 11,006,653 | 11,765,883 | 759,230 |
| Travel | 562,977 | 771,751 | 771,751 | 800,552 | 28,801 |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$7,559,208 | \$14,094,232 | \$14,094,232 | \$14,087,263 | (\$6,969) |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 956,671 | 1,695,041 | 1,695,041 | 1,764,217 | 69,176 |
| Leased Equipment | 742,494 | 1,079,010 | 1,079,010 | 1,179,010 | 100,000 |
| TOTAL FURNITURE & EQUIPMENT | \$1,699,164 | \$2,774,051 | \$2,774,051 | \$2,943,227 | \$169,176 |
| GRAND TOTAL AMOUNTS | \$19,222,461 | \$29,188,401 | \$29,188,401 | \$38,691,024 | \$9,502,623 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 42.0000 | 42.0000 | 42.0000 | 41.0000 | (1.0000) |
| Business / Operations Admin | 1.0000 | 1.0000 | 1.0000 | 1.0000 | - |
| Professional | 2,589.0000 | 2,700.4517 | 2,700.4517 | 2,783.5532 | 83.1015 |
| Supporting Services | 1,941.8915 | 2,032.9130 | 2,032.9130 | 2,111.0623 | 78.1493 |
| TOTAL POSITIONS (FTE) | 4,573.8915 | 4,776.3647 | 4,776.3647 | 4,936.6155 | 160.2508 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 5,931,205 | 6,382,739 | 6,382,739 | 6,743,612 | 360,873 |
| Business / Operations Admin | 103,332 | 113,379 | 113,379 | 116,279 | 2,900 |
| Professional | 226,221,837 | 254,846,764 | 254,846,764 | 269,730,197 | 14,883,433 |
| Supporting Services | 75,842,581 | 85,667,816 | 85,667,816 | 91,400,391 | 5,732,575 |
| TOTAL POSITIONS DOLLARS | \$308,098,956 | \$347,010,698 | \$347,010,698 | \$367,990,479 | \$20,979,781 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | 4,382 | 8,578 | 8,578 | 8,835 | 257 |
| Other Non Position Salaries | 385,323 | 1,759,786 | 1,759,786 | 1,796,332 | 36,546 |
| Professional Part time | 1,612,165 | 1,003,251 | 1,003,251 | 1,265,477 | 262,226 |
| Supporting Services Part-time | 8,550,533 | 6,447,197 | 6,447,197 | 7,748,652 | 1,301,455 |
| Stipends | 1,961,521 | 1,545,243 | 1,545,243 | 1,595,217 | 49,974 |
| Substitutes | 2,934,524 | 4,237,545 | 4,237,545 | 3,263,770 | (973,775) |
| Summer Employment | 3,540,940 | 3,580,864 | 3,580,864 | 3,588,866 | 8,002 |
| TOTAL OTHER SALARIES | \$18,989,388 | \$18,582,464 | \$18,582,464 | \$19,267,149 | \$684,685 |
| TOTAL SALARIES & WAGES | \$327,088,344 | \$365,593,162 | \$365,593,162 | \$387,257,628 | \$21,664,466 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 161,241 | - | - | - | - |
| Other Contractual | 10,638,267 | 5,015,548 | 5,015,548 | 9,370,800 | 4,355,252 |
| TOTAL CONTRACTUAL SERVICES | \$10,799,508 | \$5,015,548 | \$5,015,548 | \$9,370,800 | \$4,355,252 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 729,541 | 246,873 | 246,873 | 229,755 | (17,118) |
| Media | 6,690 | 9,850 | 9,850 | 2,863 | (6,987) |
| Other Supplies and Materials | 786,010 | 1,002,778 | 1,002,778 | 1,027,676 | 24,898 |
| Textbooks | 58,619 | 9,975 | 9,975 | 9,975 | - |
| TOTAL SUPPLIES & MATERIALS | \$1,580,861 | \$1,269,476 | \$1,269,476 | \$1,270,269 | \$793 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 30 | 1,509 | 1,509 | 1,509 | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 51,180,306 | 53,332,039 | 53,332,039 | 55,462,270 | 2,130,231 |
| Travel | 240,702 | 296,300 | 296,300 | 282,656 | (13,644) |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$51,421,038 | \$53,629,848 | \$53,629,848 | \$55,746,435 | \$2,116,587 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 338,323 | 38,001 | 38,001 | 238,001 | 200,000 |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | \$338,323 | \$38,001 | \$38,001 | \$238,001 | \$200,000 |
| GRAND TOTAL AMOUNTS | \$391,228,073 | \$425,546,035 | \$425,546,035 | \$453,883,133 | \$28,337,098 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 9.0000 | 12.0000 | 12.0000 | 15.0000 | 3.0000 |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 109.2000 | 114.2000 | 114.2000 | 150.0000 | 35.8000 |
| Supporting Services | 46.0500 | 47.0500 | 47.0500 | 48.0500 | 1.0000 |
| TOTAL POSITIONS (FTE) | 164.2500 | 173.2500 | 173.2500 | 213.0500 | 39.8000 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 1,531,412 | 1,820,902 | 1,820,902 | 2,432,543 | 611,641 |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 11,830,263 | 13,967,400 | 13,967,400 | 18,317,092 | 4,349,692 |
| Supporting Services | 2,547,519 | 2,948,535 | 2,948,535 | 2,985,439 | 36,904 |
| TOTAL POSITIONS DOLLARS | \$15,909,195 | \$18,736,837 | \$18,736,837 | \$23,735,074 | \$4,998,237 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 236,272 | 260,447 | 260,447 | 294,989 | 34,542 |
| Professional Part time | 11,104 | 3,928 | 12,428 | 51,220 | 38,792 |
| Supporting Services Part-time | 216,789 | 140,348 | 140,348 | 133,407 | (6,941) |
| Stipends | - | 16,930 | 4,930 | - | (4,930) |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | 19,748 | 19,748 | 20,340 | 592 |
| TOTAL OTHER SALARIES | \$464,165 | \$441,401 | \$437,901 | \$499,956 | \$62,055 |
| TOTAL SALARIES & WAGES | \$16,373,360 | \$19,178,238 | \$19,174,738 | \$24,235,030 | \$5,060,292 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 8,652 | 15,025 | 15,025 | 90,205 | 75,180 |
| TOTAL CONTRACTUAL SERVICES | \$8,652 | \$15,025 | \$15,025 | \$90,205 | \$75,180 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 28,104 | 43,503 | 43,503 | 44,379 | 876 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$28,104 | \$43,503 | \$43,503 | \$44,379 | \$876 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 800 | 700 | 700 | 700 | - |
| Travel | 30,957 | 62,855 | 66,355 | 74,120 | 7,765 |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$31,757 | \$63,555 | \$67,055 | \$74,820 | \$7,765 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$16,441,873 | \$19,300,321 | \$19,300,321 | \$24,444,434 | \$5,144,113 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 2.0000 | 4.0000 | 4.0000 | 4.0000 | - |
| Business / Operations Admin | 1.0000 | 1.0000 | 1.0000 | 1.0000 | - |
| Professional | - | - | - | - | - |
| Supporting Services | 1.0000 | 2.0000 | 2.0000 | 2.0000 | - |
| TOTAL POSITIONS (FTE) | 4.0000 | 7.0000 | 7.0000 | 7.0000 | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | 403,604 | 643,695 | 643,695 | 638,189 | (5,506) |
| Business / Operations Admin | 119,487 | 142,434 | 142,434 | 144,616 | 2,182 |
| Professional | - | - | - | - | - |
| Supporting Services | 71,982 | 153,622 | 153,622 | 168,699 | 15,077 |
| TOTAL POSITIONS DOLLARS | \$595,073 | \$939,751 | \$939,751 | \$951,504 | \$11,753 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | - | - | - | - | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | \$595,073 | \$939,751 | \$939,751 | \$951,504 | \$11,753 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 1,745,447 | 3,187,611 | 3,187,611 | 4,787,611 | 1,600,000 |
| TOTAL CONTRACTUAL SERVICES | \$1,745,447 | \$3,187,611 | \$3,187,611 | \$4,787,611 | \$1,600,000 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 262 | 2,600 | 2,600 | 2,600 | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$262 | \$2,600 | \$2,600 | \$2,600 | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | - | - | - | - | - |
| Travel | 429 | - | - | - | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$429 | - | - | - | - |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$2,341,211 | \$4,129,962 | \$4,129,962 | \$5,741,715 | \$1,611,753 |

**Category 9
Student Transportation
Summary of Resources
By Object of Expenditure**

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|----------------------|----------------------|----------------------|----------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 3.0000 | 3.0000 | 3.0000 | 3.0000 | - |
| Business / Operations Admin | 15.7500 | 16.0000 | 16.0000 | 16.0000 | - |
| Professional | - | - | - | - | - |
| Supporting Services | 1,837.0910 | 1,843.3410 | 1,843.5910 | 1,896.4210 | 52.8300 |
| TOTAL POSITIONS (FTE) | 1,855.8410 | 1,862.3410 | 1,862.5910 | 1,915.4210 | 52.8300 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 377,896 | 448,124 | 448,124 | 446,391 | (1,733) |
| Business / Operations Admin | 1,708,024 | 1,936,359 | 1,936,359 | 1,981,652 | 45,293 |
| Professional | - | - | - | - | - |
| Supporting Services | 83,599,933 | 91,318,450 | 91,318,450 | 93,752,404 | 2,433,954 |
| TOTAL POSITIONS DOLLARS | \$85,685,852 | \$93,702,933 | \$93,702,933 | \$96,180,447 | \$2,477,514 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | (4,307,911) | 210,114 | 210,114 | 171,781 | (38,333) |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 7,753,571 | 5,196,069 | 5,196,069 | 4,505,395 | (690,674) |
| Stipends | 765 | 3,000 | 3,000 | 3,090 | 90 |
| Substitutes | - | - | - | - | - |
| Summer Employment | 3,142,435 | 2,024,119 | 2,024,119 | 2,084,843 | 60,724 |
| TOTAL OTHER SALARIES | \$6,588,860 | \$7,433,302 | \$7,433,302 | \$6,765,109 | (\$668,193) |
| TOTAL SALARIES & WAGES | \$92,274,712 | \$101,136,235 | \$101,136,235 | \$102,945,556 | \$1,809,321 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 2,234,643 | 1,726,942 | 1,726,942 | 1,778,660 | 51,718 |
| TOTAL CONTRACTUAL SERVICES | \$2,234,643 | \$1,726,942 | \$1,726,942 | \$1,778,660 | \$51,718 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 349 | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 13,793,497 | 13,729,861 | 13,729,861 | 13,942,212 | 212,351 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$13,793,845 | \$13,729,861 | \$13,729,861 | \$13,942,212 | \$212,351 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | 1,625,974 | 1,526,276 | 1,526,276 | 1,586,231 | 59,955 |
| Other Systemwide Activity | 3,215,161 | 3,299,401 | 3,299,401 | 3,320,054 | 20,653 |
| Travel | 125,100 | 54,522 | 54,522 | 54,522 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$4,966,236 | \$4,880,199 | \$4,880,199 | \$4,960,807 | \$80,608 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 3,877,072 | 8,408,622 | 8,408,622 | 9,592,437 | 1,183,815 |
| Leased Equipment | 15,688,934 | 12,823,622 | 12,823,622 | 13,050,461 | 226,839 |
| TOTAL FURNITURE & EQUIPMENT | \$19,566,006 | \$21,232,244 | \$21,232,244 | \$22,642,898 | \$1,410,654 |
| GRAND TOTAL AMOUNTS | \$132,835,442 | \$142,705,481 | \$142,705,481 | \$146,270,133 | \$3,564,652 |

Category 10
Operation of Plant and Equipment
Summary of Resources
By Object of Expenditure

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 9.0000 | 11.0000 | 11.0000 | 10.0000 | (1.0000) |
| Business / Operations Admin | 17.0000 | 15.0000 | 15.0000 | 15.0000 | - |
| Professional | - | - | - | - | - |
| Supporting Services | 1,724.6000 | 1,754.1000 | 1,754.1000 | 1,767.6000 | 13.5000 |
| TOTAL POSITIONS (FTE) | 1,750.6000 | 1,780.1000 | 1,780.1000 | 1,792.6000 | 12.5000 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 1,025,386 | 1,590,302 | 1,590,302 | 1,571,091 | (19,211) |
| Business / Operations Admin | 1,767,392 | 1,882,725 | 1,882,725 | 1,934,489 | 51,764 |
| Professional | - | - | - | - | - |
| Supporting Services | 88,770,231 | 96,398,917 | 96,398,917 | 101,065,683 | 4,666,766 |
| TOTAL POSITIONS DOLLARS | \$91,563,009 | \$99,871,944 | \$99,871,944 | \$104,571,263 | \$4,699,319 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 1,248,711 | 801,628 | 801,628 | 917,444 | 115,816 |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 1,937,050 | 2,128,801 | 2,128,801 | 2,017,565 | (111,236) |
| Stipends | 50,000 | - | - | - | - |
| Substitutes | 258,940 | 368,832 | 368,832 | 379,897 | 11,065 |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$3,494,700 | \$3,299,261 | \$3,299,261 | \$3,314,906 | \$15,645 |
| TOTAL SALARIES & WAGES | \$95,057,709 | \$103,171,205 | \$103,171,205 | \$107,886,169 | \$4,714,964 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | 1,092 | 15,000 | 15,000 | 5,000 | (10,000) |
| Other Contractual | 7,350,835 | 10,227,561 | 10,227,561 | 11,145,201 | 917,640 |
| TOTAL CONTRACTUAL SERVICES | \$7,351,926 | \$10,242,561 | \$10,242,561 | \$11,150,201 | \$907,640 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 3,059,158 | 3,624,979 | 3,624,979 | 4,207,424 | 582,445 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$3,059,158 | \$3,624,979 | \$3,624,979 | \$4,207,424 | \$582,445 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 6,385,530 | 6,946,275 | 6,946,275 | 7,074,650 | 128,375 |
| Travel | 76,574 | 88,525 | 88,525 | 88,025 | (500) |
| Utilities | 48,541,087 | 48,330,892 | 48,330,892 | 53,312,667 | 4,981,775 |
| TOTAL OTHER COSTS | \$55,003,192 | \$55,365,692 | \$55,365,692 | \$60,475,342 | \$5,109,650 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 946,428 | 537,733 | 537,733 | 638,053 | 100,320 |
| Leased Equipment | 143,625 | 69,213 | 69,213 | 131,119 | 61,906 |
| TOTAL FURNITURE & EQUIPMENT | \$1,090,054 | \$606,946 | \$606,946 | \$769,172 | \$162,226 |
| GRAND TOTAL AMOUNTS | \$161,562,038 | \$173,011,383 | \$173,011,383 | \$184,488,308 | \$11,476,925 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 4.0000 | 4.0000 | 4.0000 | 4.0000 | - |
| Business / Operations Admin | 6.0000 | 5.0000 | 5.0000 | 6.0000 | 1.0000 |
| Professional | - | - | - | - | - |
| Supporting Services | 330.5000 | 323.0000 | 323.0000 | 318.0000 | (5.0000) |
| TOTAL POSITIONS (FTE) | 340.5000 | 332.0000 | 332.0000 | 328.0000 | (4.0000) |
| POSITIONS DOLLARS | | | | | |
| Administrative | 573,154 | 619,899 | 619,899 | 650,269 | 30,370 |
| Business / Operations Admin | 575,527 | 676,142 | 676,142 | 737,509 | 61,367 |
| Professional | - | - | - | - | - |
| Supporting Services | 19,825,142 | 23,103,554 | 23,103,554 | 23,315,647 | 212,093 |
| TOTAL POSITIONS DOLLARS | \$20,973,823 | \$24,399,595 | \$24,399,595 | \$24,703,425 | \$303,830 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 212,597 | 270,816 | 270,816 | 276,314 | 5,498 |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 1,013,027 | 1,208,979 | 1,208,979 | 1,245,248 | 36,269 |
| Stipends | - | - | - | - | - |
| Substitutes | 2,151 | - | - | - | - |
| Summer Employment | 101,963 | 69,603 | 69,603 | 71,691 | 2,088 |
| TOTAL OTHER SALARIES | \$1,329,737 | \$1,549,398 | \$1,549,398 | \$1,593,253 | \$43,855 |
| TOTAL SALARIES & WAGES | \$22,303,560 | \$25,948,993 | \$25,948,993 | \$26,296,678 | \$347,685 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 6,625,114 | 6,339,407 | 6,339,407 | 9,994,247 | 3,654,840 |
| TOTAL CONTRACTUAL SERVICES | \$6,625,114 | \$6,339,407 | \$6,339,407 | \$9,994,247 | \$3,654,840 |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | (32,659) | - | - | - | - |
| Other Supplies and Materials | 7,348,650 | 5,127,718 | 5,127,718 | 6,682,318 | 1,554,600 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$7,315,991 | \$5,127,718 | \$5,127,718 | \$6,682,318 | \$1,554,600 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 3,898,083 | 4,771,171 | 4,771,171 | 6,984,039 | 2,212,868 |
| Travel | 1,639 | 2,552 | 2,552 | 2,552 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$3,899,722 | \$4,773,723 | \$4,773,723 | \$6,986,591 | \$2,212,868 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 574,514 | 1,425,000 | 1,425,000 | 993,361 | (431,639) |
| Leased Equipment | 988,233 | 915,112 | 915,112 | 915,332 | 220 |
| TOTAL FURNITURE & EQUIPMENT | \$1,562,747 | \$2,340,112 | \$2,340,112 | \$1,908,693 | (\$431,419) |
| GRAND TOTAL AMOUNTS | \$41,707,134 | \$44,529,953 | \$44,529,953 | \$51,868,527 | \$7,338,574 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS (FTE) | - | - | - | - | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | - | - | - | - | - |
| TOTAL POSITIONS DOLLARS | - | - | - | - | - |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | - | - | - | - | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | - | - | - | - | - |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | - | - | - | - | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | - | - | - | - | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | - | - | - | - | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 651,641,774 | 694,940,958 | 694,940,958 | 729,754,257 | 34,813,299 |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 56,570 | 1,788,404 | 1,788,404 | 1,788,404 | - |
| Travel | (15,708) | 150,000 | 150,000 | 150,000 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$651,682,635 | \$696,879,362 | \$696,879,362 | \$731,692,661 | \$34,813,299 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$651,682,635 | \$696,879,362 | \$696,879,362 | \$731,692,661 | \$34,813,299 |

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

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|------------------|--------------------|--------------------|--------------------|-------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 2.0000 | 2.0000 | 2.0000 | 2.0000 | - |
| Supporting Services | 3.7500 | 3.7500 | 3.7500 | 3.7500 | - |
| TOTAL POSITIONS (FTE) | 5.7500 | 5.7500 | 5.7500 | 5.7500 | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 204,300 | 236,791 | 236,791 | 260,865 | 24,074 |
| Supporting Services | 214,857 | 263,331 | 263,331 | 271,544 | 8,213 |
| TOTAL POSITIONS DOLLARS | \$419,157 | \$500,122 | \$500,122 | \$532,409 | \$32,287 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 70,487 | 54,620 | 54,620 | 61,546 | 6,926 |
| Stipends | - | 5,000 | 5,000 | - | (5,000) |
| Substitutes | 409 | 3,343 | 3,343 | 2,204 | (1,139) |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$70,896 | \$62,963 | \$62,963 | \$63,750 | \$787 |
| TOTAL SALARIES & WAGES | \$490,054 | \$563,085 | \$563,085 | \$596,159 | \$33,074 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 69,556 | 388,411 | 388,411 | 333,710 | (54,701) |
| TOTAL CONTRACTUAL SERVICES | \$69,556 | \$388,411 | \$388,411 | \$333,710 | (\$54,701) |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 115,819 | - | - | 17,000 | 17,000 |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 7,319 | 75,878 | 75,878 | 81,543 | 5,665 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$123,137 | \$75,878 | \$75,878 | \$98,543 | \$22,665 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | - | - | - | - | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 133,897 | 174,880 | 174,880 | 179,880 | 5,000 |
| Travel | 3,386 | 2,600 | 2,600 | 2,600 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$137,283 | \$177,480 | \$177,480 | \$182,480 | \$5,000 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$820,030 | \$1,204,854 | \$1,204,854 | \$1,210,892 | \$6,038 |

Fund 5
Instructional Television Special Revenue Fund
Summary of Resources
By Object of Expenditure

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 1.0000 | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 12.5000 | 12.5000 | 12.5000 | 11.5000 | (1.0000) |
| TOTAL POSITIONS (FTE) | 13.5000 | 12.5000 | 12.5000 | 11.5000 | (1.0000) |
| POSITIONS DOLLARS | | | | | |
| Administrative | 166,017 | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 1,088,975 | 1,208,839 | 1,208,839 | 1,089,557 | (119,282) |
| TOTAL POSITIONS DOLLARS | \$1,254,992 | \$1,208,839 | \$1,208,839 | \$1,089,557 | (\$119,282) |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | - | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 56,144 | 25,982 | 25,982 | 25,982 | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$56,144 | \$25,982 | \$25,982 | \$25,982 | - |
| TOTAL SALARIES & WAGES | \$1,311,136 | \$1,234,821 | \$1,234,821 | \$1,115,539 | (\$119,282) |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | - | 2,180 | 2,180 | 2,180 | - |
| TOTAL CONTRACTUAL SERVICES | - | \$2,180 | \$2,180 | \$2,180 | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 63,994 | 72,923 | 72,923 | 96,504 | 23,581 |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$63,994 | \$72,923 | \$72,923 | \$96,504 | \$23,581 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 399,680 | 362,462 | 362,462 | 357,303 | (5,159) |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 1,590 | 8,100 | 8,100 | 8,100 | - |
| Travel | 2,559 | 800 | 800 | 800 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$403,830 | \$371,362 | \$371,362 | \$366,203 | (\$5,159) |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 89,553 | - | - | - | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | \$89,553 | - | - | - | - |
| GRAND TOTAL AMOUNTS | \$1,868,512 | \$1,681,286 | \$1,681,286 | \$1,580,426 | (\$100,860) |

Fund 11
Food Services Fund
Summary of Resources
By Object of Expenditure

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | 1.0000 | 1.0000 | 1.0000 | 1.0000 | - |
| Business / Operations Admin | 15.0000 | 15.0000 | 15.0000 | 17.0000 | 2.0000 |
| Professional | - | - | - | - | - |
| Supporting Services | 588.4480 | 591.5730 | 591.5730 | 609.5730 | 18.0000 |
| TOTAL POSITIONS (FTE) | 604.4480 | 607.5730 | 607.5730 | 627.5730 | 20.0000 |
| POSITIONS DOLLARS | | | | | |
| Administrative | 156,836 | 134,567 | 134,567 | 169,864 | 35,297 |
| Business / Operations Admin | 1,341,552 | 1,447,137 | 1,447,137 | 1,826,738 | 379,601 |
| Professional | - | - | - | - | - |
| Supporting Services | 21,147,016 | 24,165,971 | 24,165,971 | 27,391,481 | 3,225,510 |
| TOTAL POSITIONS DOLLARS | \$22,645,404 | \$25,747,675 | \$25,747,675 | \$29,388,083 | \$3,640,408 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 131,167 | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 952,424 | 842,801 | 842,801 | 842,801 | - |
| Stipends | - | - | - | - | - |
| Substitutes | 208,455 | 349,931 | 349,931 | 349,931 | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$1,292,046 | \$1,192,732 | \$1,192,732 | \$1,192,732 | - |
| TOTAL SALARIES & WAGES | \$23,937,450 | \$26,940,407 | \$26,940,407 | \$30,580,815 | \$3,640,408 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 1,523,601 | 1,717,847 | 1,717,847 | 1,717,847 | - |
| TOTAL CONTRACTUAL SERVICES | \$1,523,601 | \$1,717,847 | \$1,717,847 | \$1,717,847 | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 28,447,147 | 25,616,140 | 25,616,140 | 25,616,140 | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$28,447,147 | \$25,616,140 | \$25,616,140 | \$25,616,140 | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 12,397,254 | 12,645,909 | 12,645,909 | 13,245,635 | 599,726 |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 190,866 | 245,000 | 245,000 | 245,000 | - |
| Travel | 58,795 | 92,255 | 92,255 | 92,255 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$12,646,916 | \$12,983,164 | \$12,983,164 | \$13,582,890 | \$599,726 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 1,671,065 | 302,000 | 302,000 | 302,000 | - |
| Leased Equipment | 287,900 | 533,367 | 533,367 | 533,367 | - |
| TOTAL FURNITURE & EQUIPMENT | \$1,958,965 | \$835,367 | \$835,367 | \$835,367 | - |
| GRAND TOTAL AMOUNTS | \$68,514,078 | \$68,092,925 | \$68,092,925 | \$72,333,059 | \$4,240,134 |

Fund 12
Real Estate Management Fund
Summary of Resources
By Object of Expenditure

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|--------------------|--------------------|--------------------|--------------------|-----------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 10.0000 | 10.0000 | 10.0000 | 10.0000 | - |
| TOTAL POSITIONS (FTE) | 10.0000 | 10.0000 | 10.0000 | 10.0000 | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 461,539 | 582,399 | 582,399 | 649,412 | 67,013 |
| TOTAL POSITIONS DOLLARS | \$461,539 | \$582,399 | \$582,399 | \$649,412 | \$67,013 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | 2,658 | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 15,908 | 67,601 | 67,601 | 67,601 | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$18,566 | \$67,601 | \$67,601 | \$67,601 | - |
| TOTAL SALARIES & WAGES | \$480,105 | \$650,000 | \$650,000 | \$717,013 | \$67,013 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 1,985,669 | 2,287,405 | 2,287,405 | 2,287,405 | - |
| TOTAL CONTRACTUAL SERVICES | \$1,985,669 | \$2,287,405 | \$2,287,405 | \$2,287,405 | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 6,467 | 103,552 | 103,552 | 103,552 | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$6,467 | \$103,552 | \$103,552 | \$103,552 | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 176,024 | 246,541 | 246,541 | 261,538 | 14,997 |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | 441,667 | 1,663,025 | 1,663,025 | 1,663,025 | - |
| Travel | 444 | 1,993 | 1,993 | 1,993 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$618,135 | \$1,911,559 | \$1,911,559 | \$1,926,556 | \$14,997 |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 1,150,426 | 4,700 | 4,700 | 4,700 | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | \$1,150,426 | \$4,700 | \$4,700 | \$4,700 | - |
| GRAND TOTAL AMOUNTS | \$4,240,803 | \$4,957,216 | \$4,957,216 | \$5,039,226 | \$82,010 |

**Fund 13
Field Trip Fund
Summary of Resources
By Object of Expenditure**

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|--------------------|--------------------|--------------------|--------------------|------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | 0.2500 | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 5.2500 | 5.0000 | 5.0000 | 5.0000 | - |
| TOTAL POSITIONS (FTE) | 5.5000 | 5.0000 | 5.0000 | 5.0000 | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | 10,944 | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 378,401 | 323,998 | 323,998 | 448,296 | 124,298 |
| TOTAL POSITIONS DOLLARS | \$389,345 | \$323,998 | \$323,998 | \$448,296 | \$124,298 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | (16,097) | - | - | - | - |
| Professional Part time | - | - | - | - | - |
| Supporting Services Part-time | 865,831 | 1,387,270 | 1,387,270 | 1,387,270 | - |
| Stipends | - | - | - | - | - |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$849,734 | \$1,387,270 | \$1,387,270 | \$1,387,270 | - |
| TOTAL SALARIES & WAGES | \$1,239,079 | \$1,711,268 | \$1,711,268 | \$1,835,566 | \$124,298 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | - | 259,638 | 259,638 | 259,638 | - |
| TOTAL CONTRACTUAL SERVICES | - | \$259,638 | \$259,638 | \$259,638 | - |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | - | - | - | - | - |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 48 | 625,876 | 625,876 | 625,876 | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$48 | \$625,876 | \$625,876 | \$625,876 | - |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 181,917 | 256,331 | 256,331 | 256,331 | - |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | - | - | - | - | - |
| Travel | - | 138 | 138 | 138 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$181,917 | \$256,469 | \$256,469 | \$256,469 | - |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | - | 1,605 | 1,605 | 1,605 | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | - | \$1,605 | \$1,605 | \$1,605 | - |
| GRAND TOTAL AMOUNTS | \$1,421,044 | \$2,854,856 | \$2,854,856 | \$2,979,154 | \$124,298 |

Fund 14
Entrepreneurial Activities Fund
Summary of Resources
By Object of Expenditure

| OBJECT OF EXPENDITURE | FY 2023 | FY 2024 | FY 2024 | FY 2025 | FY 2025 |
|--|--------------------|--------------------|--------------------|--------------------|------------------|
| | ACTUAL | BUDGET | CURRENT | REQUEST | CHANGE |
| POSITIONS (FTE) | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | 1.0000 | - | - | - | - |
| Supporting Services | 11.0000 | 12.0000 | 12.0000 | 12.0000 | - |
| TOTAL POSITIONS (FTE) | 12.0000 | 12.0000 | 12.0000 | 12.0000 | - |
| POSITIONS DOLLARS | | | | | |
| Administrative | - | - | - | - | - |
| Business / Operations Admin | - | - | - | - | - |
| Professional | - | - | - | - | - |
| Supporting Services | 759,344 | 852,684 | 852,684 | 913,678 | 60,994 |
| TOTAL POSITIONS DOLLARS | \$759,344 | \$852,684 | \$852,684 | \$913,678 | \$60,994 |
| OTHER SALARIES | | | | | |
| Extracurricular Salary | - | - | - | - | - |
| Other Non Position Salaries | (80,556) | - | - | - | - |
| Professional Part time | 119,477 | 494,738 | 494,738 | 494,738 | - |
| Supporting Services Part-time | 43,404 | 45,056 | 45,056 | 45,056 | - |
| Stipends | 49,029 | 54,241 | 54,241 | 46,084 | (8,157) |
| Substitutes | - | - | - | - | - |
| Summer Employment | - | - | - | - | - |
| TOTAL OTHER SALARIES | \$131,353 | \$594,035 | \$594,035 | \$585,878 | (\$8,157) |
| TOTAL SALARIES & WAGES | \$890,698 | \$1,446,719 | \$1,446,719 | \$1,499,556 | \$52,837 |
| CONTRACTUAL SERVICES | | | | | |
| Consultants | - | - | - | - | - |
| Other Contractual | 6,287,364 | 6,642,775 | 6,642,775 | 6,642,577 | (198) |
| TOTAL CONTRACTUAL SERVICES | \$6,287,364 | \$6,642,775 | \$6,642,775 | \$6,642,577 | (\$198) |
| SUPPLIES & MATERIALS | | | | | |
| Instructional Materials | 11,414 | 217,738 | 217,738 | 226,269 | 8,531 |
| Media | - | - | - | - | - |
| Other Supplies and Materials | 414,600 | 430,097 | 430,097 | 430,097 | - |
| Textbooks | - | - | - | - | - |
| TOTAL SUPPLIES & MATERIALS | \$426,013 | \$647,835 | \$647,835 | \$656,366 | \$8,531 |
| OTHER COSTS | | | | | |
| Insurance and Employee Benefits | 257,077 | 281,724 | 281,724 | 281,548 | (176) |
| Extracurricular Purchases | - | - | - | - | - |
| Other Systemwide Activity | - | - | - | - | - |
| Travel | 544 | 7,000 | 7,000 | 7,000 | - |
| Utilities | - | - | - | - | - |
| TOTAL OTHER COSTS | \$257,622 | \$288,724 | \$288,724 | \$288,548 | (\$176) |
| FURNITURE & EQUIPMENT | | | | | |
| Equipment | 30,224 | 20,785 | 20,785 | 20,785 | - |
| Leased Equipment | - | - | - | - | - |
| TOTAL FURNITURE & EQUIPMENT | \$30,224 | \$20,785 | \$20,785 | \$20,785 | - |
| GRAND TOTAL AMOUNTS | \$7,891,920 | \$9,046,838 | \$9,046,838 | \$9,107,832 | \$60,994 |

APPENDIX C

Pre-K-12 Budget Staffing Guidelines for Professional Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|--------------------------------------|---|--|---|
| Principal | 1.0 FTE per school 1.0 FTE per focus and Title I schools or 1.0 FTE per school with sustained enrollment > 350 and future growth or 1.0 FTE for a school with enrollment > 330 and significant program impact. Every effort is made not to remove an assistant principal one year and have to restore it the next year and maintain administrative stability. | 1.0 FTE per school Assistant principal positions are allocated to schools based on projected enrollment as follows: ≥ 1,200 = 3.0 FTE 650-1,199 = 2.0 FTE < 650 = 1.0 FTE If a school has a coordinator, subtract 1.0 FTE from this allocation. | 1.0 FTE per school Assistant principal positions are allocated to schools based on projected enrollment as follows: ≥ 3,000 = 6.0 FTE 2,550-2,999 = 5.0 FTE 2,130-2,549 = 4.0 FTE 1,600-2,129 = 3.0 FTE < 1,600 = 2.0 FTE If a school has a coordinator, subtract 1.0 FTE from this allocation, except at Seneca Valley HS. |
| Assistant School Administrator | 1.0 FTE is allocated to the largest and most impacted elementary schools. | Assistant school administrator positions are allocated to schools based on projected enrollment as follows: ≥950 = 1.0 FTE 600-649 = 1.0 FTE Schools with FARMs > 30% will have this position converted to an assistant principal. | 1.0 FTE per school. Schools with FARMs > 20% will have this position converted to an assistant principal. |
| Coordinator (Magnet/Special Program) | | 1.0 FTE for each for cluster magnet and middle school consortium school. | 1.0 FTE each for countywide magnet programs at Montgomery Blair and Poolesville high schools and the International Baccalaureate (IB) Programme at Richard Montgomery High School. |
| School Business Administrator | | | 1.0 FTE per school |
| Athletics Specialist | | | 1.0 FTE per school (fully released) |
| Classroom Teacher | Classroom teacher positions for Grades K-5 are allocated based on enrollment projections to Kindergarten using a class size guideline of 24, to Grades 1-2 using a class size guideline of 25, to Grade 3 using a class size guideline of 26, and to Grades 4-5 using a class size guideline of 28. Additional classroom teacher positions are provided to focus and Title I schools to Grades K-2 using a class size guideline of 18, to Grade 3 using a class size guideline of 24, and to Grades 4-5 using a class size guideline of 26. | Classroom teacher positions are provided by formula [Enrollment x 7 / (class size x 5)]. For schools with higher FARMs rates, 0.8 FTE is subtracted from the class size divisor. For each resource teacher (RT), content specialist, and team leader position, 0.8 FTE of this calculation is removed. In addition, 0.8 FTE is added for reading and a 1.0 FTE is added for mathematics support. The class size guideline for required English is 29 students. The class size guideline for other courses is 32. | Classroom teacher positions are provided by formula [Enrollment x 7 / (class size x 5)]. For schools with higher FARMs rates, a 1.0 FTE is subtracted from the class size divisor. An additional 0.4 FTE is allocated to each school for release time for RTs. A 0.8 FTE of this calculation is removed for each RT allocation. The class size guideline for required English is 29 students. The class size guideline for other courses is 32. |
| Academic Intervention Teacher | Academic intervention teacher positions are allocated based on percent of FARMs. | Academic intervention teacher positions are allocated based on percent of FARMs. | Academic intervention teacher positions are allocated based on percent of FARMs. |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Professional Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|--|---|--|---|
| Special Program Teacher | Special program teacher positions are allocated to support special programs in schools including dual language, immersion, magnet, Primary Years Programme (PYP), and world languages programs. | Special program teacher positions are allocated to support home school and special program classes at schools with magnet programs and the Middle Years Programmes. | Special program teacher positions are allocated to support home school and special program classes at schools with regional programs, magnet programs, Middle Years Programmes, and International Baccalaureate Diploma Programmes. |
| Staff Development Teacher | 1.0 FTE per school | 1.0 FTE per school Accelerated and Enriched Instruction Support Teacher (AEIST) work should not be assigned to an employee in this position. | 1.0 FTE per school |
| English Language Development (ELD) Teacher | ELD teacher positions are allocated to schools based on non-METS enrollment as follows: ELP 1: FTE = Students/8*0.2 (non-focus); Students/7*0.2 (focus, Title I) ELP 2: FTE = Students/8*0.2 (non-focus); Students/7*0.18 (focus, Title I) ELP 3: FTE = Students/9*0.16 (non-focus); Students/7*0.16 (focus, Title I) ELP 4: FTE = Students/11*0.2 (non-focus); Students/9*0.14 (focus); Students/8*0.14 (Title I) Minimally Compliant (≤ 20 students overall) = 0.4 FTE | ELD teacher positions are allocated to schools based on non-METS enrollment as follows: ELP 1: FTE = Students/18*0.7 ELP 2: FTE = Students/18*0.5 ELP 3: FTE = Students/20*0.3 ELP 4: FTE = Students/20*0.3 Minimally Compliant (≤ 35 students overall) = 0.4 FTE ELD teacher positions are allocated to schools based on METS enrollment as follows: > 24 = 1.2 FTE 5-24 = 1.0 FTE < 5 = 0.4 FTE | ELD teacher positions are allocated to schools based on non-METS enrollment as follows: ELP 1: FTE = Students/17*0.7 ELP 2: FTE = Students/17*0.5 ELP 3: FTE = Students/22*0.3 ELP 4: FTE = Students/22*0.3 Minimally Compliant (≤ 40 students overall) = 0.8 FTE ELD teacher positions are allocated to schools based on METS enrollment as follows: ≥ 52 = 2.4 FTE 45-51 = 2.0 FTE 38-44 = 1.6 FTE 32-37 = 1.2 FTE 25-31 = 1.0 FTE 18-24 = 0.8 FTE 11-17 = 0.6 FTE 4-10 = 0.4 FTE |
| Media Specialist | Media specialist positions are allocated to schools based on enrollment and percent of FAPMS. Position is staffed at a 0.5 FTE or a 1.0 FTE. | 1.0 FTE per school AEIST work should not be assigned to an employee in this position. | 1.0 FTE per school |
| Counselor | 1.0 FTE per school. An additional 0.5 FTE counselor is allocated to non-focus schools with projected Grades K-5 enrollment > 700, to focus schools with projected Grades K-5 enrollment > 600, and to Title I schools with projected Grades K-5 enrollment > 510 and ≤ 650. An additional 1.0 FTE counselor is allocated to Title I schools with projected Grade K-5 enrollment > 650. | Counselor positions are allocated to schools based on projected enrollment and student to staff ratios using guideline of 250:1 ratio. AEIST work should not be assigned to an employee in this position. | Counselor positions are allocated to schools based on projected enrollment and student to staff ratios using guideline of 250:1 ratio. |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Professional Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|----------------------------|---|--|---|
| Focus Teacher | Focus teachers are locally funded and Title I federally funded. Locally funded focus teacher positions are allocated to schools based on enrollment and percent FARMS. Title I schools use supplemental school-based allocations to fund additional focus teachers. | Focus teacher positions are allocated to schools based on enrollment and percent FARMS to lower class size in English and mathematics. | Focus teacher positions are allocated to schools based on enrollment and percent FARMS to lower class size in English and mathematics. |
| Reading Initiative Teacher | Reading initiative teacher positions are allocated at a 21:1 ratio. For schools receiving additional staffing for class-size reduction in Grades 1 and 2, no additional allocations are authorized for the program. | | |
| Prekindergarten Teacher | Prekindergarten teacher positions are allocated with a 0.5 FTE teacher per 2.5 hour class and a 1.0 FTE teacher per 6 hour class. | | |
| Head Start Teacher | Head Start teacher positions are allocated with a 0.6 FTE teacher per 3.15 hour class and a 1.0 FTE teacher per 6 hour class. | | |
| Instrumental Music Teacher | Instrumental music teacher positions are allocated to schools based on the projected enrollment in instrumental music programs in Grades 4-5. | | |
| Reading Support Teachers | Reading support teacher positions provide support to identified Title I schools to implement reading intervention programs. | | |
| Reading Specialist | 1.0 FTE per school. | | |
| Content Specialist | | 6.0 FTE per school; all content specialists must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments). | |
| Team Leader | | 4.0 FTE per school ≥ 1000 receive an additional 2.0 FTE 650-999 receive an additional 1.0 FTE ≥ 20% FARMS rate receive an additional 1.0 FTE, but not to exceed 6.0 FTE | |
| Resource Teacher | | | Resource teacher positions are allocated based on enrollment and individual school needs; must teach 4 classes in a 7 period schedule. Position must be assigned as a 1.0 FTE for each employee (no partial FTE assignments). |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Professional Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|------------------------------|------------------------------|---|---|
| Resource Counselor | | Schools with four or more counselors are provided a resource counselor to coordinate programs. | Schools with four or more counselors are provided a resource counselor to coordinate programs. |
| Alternative Programs Teacher | | Alternative programs teacher positions are allocated based on projected enrollment in the school, academic ineligibility, suspension rate, and poverty. | Alternative programs teacher positions are allocated based on projected enrollment in the school, Grade 9 retention rate, academic ineligibility, suspension rate, and poverty. |
| Career Support Teacher | | | Career support teacher positions are allocated based on size of school programs. |
| Career Preparation Teacher | | | Career preparation teacher positions are allocated based on size of the internship program. |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Supporting Services Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|--|--|---|--|
| Administrative Secretary | 1.0 FTE per school | 1.0 FTE per school | 1.0 FTE per school |
| Secretary I (10-month) | 1.0 FTE per school for schools with enrollment > 250 students 0.5 FTE per school for schools with enrollment ≤ 250 students A school with a principal, an assistant principal, and an assistant school administrator receives an additional 1.0 FTE for a maximum of 2.0 FTE | 1.0 FTE per school ≥ 1,300 receive an additional 0.5 FTE 700-1,299 receive an additional 0.25 FTE | Secretary positions (I and II 10-month) are allocated to schools based on projected student enrollment as follows: ≥ 3,000 = 8.0 FTE 2,700-2,999 = 7.0 FTE 2,400-2,699 = 6.0 FTE 2,050-2,399 = 5.0 FTE 1,650-2,049 = 4.0 FTE 1,350-1,649 = 3.0 FTE < 1,350 = 2.0 FTE These guidelines provide the total number of positions to be divided between Secretary I and Secretary II 10-month positions. |
| Secretary II (10-month) | | Secretary II (10-month) positions are allocated to schools based on projected enrollment as follows: ≥ 1,000 = 1.0 FTE 725-999 = 0.5 FTE 600-724 = 0.25 FTE If a 12-month Secretary II position is allocated, subtract 0.5 FTE from the 10-month Secretary II allocation. | |
| Secretary II (12-month) | | 1.0 FTE each for programs at Roberto W. Clemente, Eastern, Dr. Martin Luther King, Jr. and Takoma Park middle schools | 1.0 FTE for programs at Montgomery Blair, Poolesville, and Richard Montgomery high schools |
| Counseling Secretary (Secretary II 12-month) | | 1.0 FTE per school | 1.0 FTE per school |
| Registrar | | | |
| College and Career Information Coordinator | | | |
| Financial Specialist | | 1.0 FTE per school | 1.0 FTE per school |
| Media Assistant | Media assistant positions are allocated to schools based on projected grades K-5 enrollment as follows: ≥ 670 = 0.75 FTE < 670 = 0.5 FTE | Media assistant positions are allocated to schools based on projected enrollment as follows: ≥ 1,200 = 0.875 FTE 650-1,199 = 0.625 FTE 300-649 = 0.5 FTE | Media assistant positions are allocated to schools based on projected student enrollment as follows: ≥ 2,000 = 1.5 FTE 1,750-1,999 = 1.0 FTE 1,350-1,749 = 0.75 FTE 1,200-1,349 = 0.625 FTE < 1,200 = 0.5 FTE |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Supporting Services Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|---|--|---|---|
| Paraeducator | <p>Paraeducator positions are allocated to schools based on projected grades K-5 enrollment as follows:</p> <ul style="list-style-type: none"> ≥ 850 = 2.0 FTE 800-849 = 1.875 FTE 750-799 = 1.75 FTE 700-749 = 1.625 FTE 650-699 = 1.5 FTE 600-649 = 1.375 FTE 550-599 = 1.25 FTE 500-549 = 1.125 FTE 450-499 = 1.0 FTE 400-449 = 0.875 FTE 350-399 = 0.75 FTE < 350 = 0.625 FTE | <p>Paraeducator positions are allocated to schools based on projected enrollment as follows:</p> <ul style="list-style-type: none"> ≥ 1,600 = 1.0 FTE 1,350-1,599 = 0.875 FTE 1,100-1,349 = 0.75 FTE 850-1,099 = 0.625 FTE 600-849 = 0.5 FTE < 600 = 0.375 FTE | <p>Paraeducator positions are allocated to schools based on projected enrollment as follows:</p> <ul style="list-style-type: none"> ≥ 3,400 = 4.0 FTE 3,300-3,399 = 3.875 FTE 3,200-3,299 = 3.75 FTE 3,100-3,199 = 3.625 FTE 3,000-3,099 = 3.5 FTE 2,900-2,999 = 3.375 FTE 2,800-2,899 = 3.25 FTE 2,700-2,799 = 3.125 FTE 2,600-2,699 = 3.0 FTE 2,500-2,599 = 2.875 FTE 2,400-2,499 = 2.75 FTE 2,300-2,399 = 2.625 FTE 2,200-2,299 = 2.5 FTE 2,100-2,199 = 2.375 FTE 2,000-2,099 = 2.25 FTE 1,900-1,999 = 2.125 FTE 1,800-1,899 = 2.0 FTE 1,700-1,799 = 1.875 FTE 1,600-1,699 = 1.75 FTE 1,500-1,599 = 1.625 FTE 1,400-1,499 = 1.5 FTE 1,300-1,399 = 1.375 FTE 1,200-1,299 = 1.25 FTE 1,100-1,199 = 1.125 FTE < 1,100 = 1.0 FTE |
| English Language Development (ELD) Paraeducator | | <p>ELD paraeducator positions are allocated to schools based on METS enrollment as follows:</p> <ul style="list-style-type: none"> > 24 = 1.0 FTE 15-24 = 0.75 FTE | <p>ELD paraeducator positions are allocated to schools based on METS enrollment as follows:</p> <ul style="list-style-type: none"> ≥ 52 = 1.5 FTE 32-51 = 1.0 FTE 0-31 = 0.5 FTE |
| Prekindergarten, Paraeducator | <p>Prekindergarten paraeducator positions are allocated with a 0.375 FTE per 2.5 hour class and a 1.125 FTE per 6 hour class.</p> | | |
| Head Start, Paraeducator | <p>Head Start paraeducator positions are allocated with a 0.6 FTE per 3.25 hour class and a 1.125 FTE per 6 hour class.</p> | | |

APPENDIX C (continued)

Pre-K-12 Budget Staffing Guidelines for Supporting Services Staff—FY 2025

| Position | Elementary School Guidelines | Middle School Guidelines | High School Guidelines |
|-------------------------------|---|--|--|
| Focus Paraeducator | Title I schools are provided resources for paraeducator allocations. Locally funded focus paraeducators are allocated to schools with high educational loads. | | |
| Lunch Hour Aide (LHA) | LHA positions are allocated to schools based on the following calculation: FTE = 1 hour and 10 minutes (.146) per 50 projected students | LHA positions are allocated to schools based on projected enrollment as follows: ≥ 400 = 0.375 FTE < 400 = 0.25 FTE Schools with extraordinary needs are allocated an additional 0.125 FTE. | |
| Security Team Leader | | | 1.0 FTE per school |
| Security Assistant | | 2.0 FTE per school, unless school factors warrant a lower or higher allocation. Additionally, each school is supported by a cluster security coordinator. School type, student enrollment, and square footage are the primary quantifiable factors in determining the allocation. In addition, serious incident data and special programs will be considered when allocating outside of the standard. | 4.0 FTE per school, unless school factors warrant a lower or higher allocation. Additionally, each school is supported by a cluster security coordinator. School type, student enrollment, and square footage are the primary quantifiable factors in determining the allocation. In addition, serious incident data and special programs will be considered when allocating outside of the standard. |
| IT System Specialist | | | 1.0 FTE per school |
| English Composition Assistant | | | English composition assistant positions are allocated to schools based on the following formula: [(Projected Enrollment ÷ 60) x .375] x 0.125 = Total FTE |

Montgomery County Public Schools Fiscal Year 2025 Operating Budget

Audits

Audits of financial operations and programs of Montgomery County Public Schools (MCPS) ensure financial and operational accountability to the public. Below are details of some of the audits.

Board of Education Oversight

- According to State of Maryland law, Section 5-109 of the Education Article requires all school districts to commission an annual external audit of financial transactions by an independent, certified public accountant. MCPS uses the firm of SB & Company.
- MCPS issues an annual financial report, the Annual Comprehensive Financial Report, for the previous fiscal year. This report has repeatedly received an Excellence in Financial Reporting Award from the Government Financial Officers Association of the United States and Canada, and from the Association of School Business Officials International.
- Board of Education Policy DAA, *Fiscal Responsibility and Control*, requires the superintendent of schools to ensure that adequate fiscal responsibility and control are maintained for funds entrusted to MCPS that conform to the laws and regulations of the State of Maryland and to applicable provisions of the charter and laws of Montgomery County. In accordance with MCPS Regulation DAA-RB, *External Audits Requiring Board of Education Approval*, the Board of Education authorizes external agency performance audits that focus on processes and their inherent efficiencies.
- The Board of Education's Fiscal Management Committee meets regularly with staff to review audit findings and provide financial oversight of MCPS. The Fiscal Management Committee reviews the reports of the system's actuary and external auditor.

County Audits

- The county's Office of Legislative Oversight has conducted comprehensive reviews of MCPS programs and procedures, including food services; student transportation; special education; school plant operations; compliance with environmental regulations; organizational development programs; recycling; Northeast and Downcounty high school consortia; demographic and performance changes of 25 MCPS high schools; employee benefits, administration, resources, and staffing among MCPS schools, the MCPS revitalization and expansion program; the local pension plan and supplement; safe routes to school program; and new school construction costs, pre-K, and strategies to address public school capacity constraints.
- The county Office of Inspector General has conducted analyses of MCPS capital improvement program projects, the MCPS budget and related financial information,

acquisition of promethean interactive classroom technology systems, and purchase card policies and procedures.

State of Maryland Audits

- The Maryland State Department of Education (MSDE) conducts audits every two years to ascertain the proper amounts or uses of funds for designated purposes. The audit of State Aid to Education Programs for MCPS examines financial records and statistical data. Financial records examined include grants for Bridge to Excellence, student transportation, students with disabilities, and stabilization funds. Statistical data examined includes student enrollment for calculating the Foundation Program, the number of disabled students transported, English Learners, Compensatory and Special Education Programs, Student Transportation, Concentration of Poverty and Prekindergarten. MSDE auditors began the fieldwork for their audit of MCPS for Fiscal Years (FY) 2020 and 2021 in April 2023. On May 26, 2023, a draft report was issued and the preliminary findings included minor discrepancies in student enrollment, special education and transportation. The report also includes major discrepancies which were out of the control of MCPS. The MSDE auditors were working to see if these findings could be eliminated. MCPS staff has proposed revisions to draft audit and are awaiting the state's response to those revisions. Also, noted was the lack of proper documentation of compliance with the *Code of Maryland Regulations* (COMAR) for training and safety requirements for FY 2020 and 2021.
- MSDE conducts an audit of the MCPS meal benefit process (Free and Reduced-price Meal System applications) every three years. It is an audit of the verification and financial processes, as well as site reviews in 18 schools. If one of the schools were to fail to demonstrate compliance with U.S. Department of Agriculture and the MSDE regulations, then the auditors return and audit 18 more schools. In its May 25, 2018 audit report, MSDE commended MCPS for exceeding standards in several areas. Due to Covid-19 this audit was not conducted and was incorporated in the MSDE audit described above.
- In accordance with the requirements of the State Government Article, Section 2-1220 (e) of the Annotated Code of Maryland, the State's Office of Legislative Audit (OLA) shall conduct an audit of each local school system at least once every six years to evaluate the effectiveness and efficiency of the financial management practices of the local school system. The first audit report published in January 15, 2009, found that MCPS has "procedures and controls in place to ensure the safeguarding of assets and the efficient use of financial resources." The report made useful recommendations for process improvements in business operations, including accounting, internal controls, technology, and facilities operations. The second audit report published in May 19, 2016, consisted of 16 recommendations for improvement. The most current audit report published in September 28, 2022, consisted of 13 recommendations for improvement.

Federal Audits

- The federal government regularly provides mandated federal Office of Management and Budget Compliance Supplement audits of federal grant programs that have greatly increased in recent years. Upon completion, this audit is submitted to the Federal Audit Clearinghouse for public record. MCPS also receives a triennial review of its special education early childhood services programs for compliance with *Individuals with Disabilities Education Act* (IDEA) and Medicaid requirements. Federal audit results of MCPS grants have not identified any material weaknesses in internal control over major federal programs.

Internal Audits

- The MCPS Internal Audit Unit (IAU) conducts financial and program audits of MCPS programs and school independent activity funds. In addition, IAU conducts payroll audits and purchase card audits of MCPS schools and offices. The IAU also monitors the external audit contract and is responsible for ensuring implementation of external audit recommendations.

MCPS NONDISCRIMINATION STATEMENT

Montgomery County Public Schools (MCPS) prohibits illegal discrimination based on race, ethnicity, color, ancestry, national origin, nationality, religion, immigration status, sex, gender, gender identity, gender expression, sexual orientation, family structure/parental status, marital status, age, ability (cognitive, social/emotional, and physical), poverty and socioeconomic status, language, or other legally or constitutionally protected attributes or affiliations. Discrimination undermines our community's long-standing efforts to create, foster, and promote equity, inclusion, and acceptance for all. The Board prohibits the use of language and/or the display of images and symbols that promote hate and can be reasonably expected to cause substantial disruption to school or district operations or activities. For more information, please review Montgomery County Board of Education Policy ACA, *Nondiscrimination, Equity, and Cultural Proficiency*. This Policy affirms the Board's belief that each and every student matters, and in particular, that educational outcomes should never be predictable by any individual's actual or perceived personal characteristics. The Policy also recognizes that equity requires proactive steps to identify and redress implicit biases, practices that have an unjustified disparate impact, and structural and institutional barriers that impede equality of educational or employment opportunities. MCPS also provides equal access to the Boy/Girl Scouts and other designated youth groups.**

| | |
|---|--|
| For inquiries or complaints about discrimination against MCPS students* | For inquiries or complaints about discrimination against MCPS staff* |
| Director of Student Welfare and Compliance Office of District Operations Student Welfare and Compliance 850 Hungerford Drive, Room 55, Rockville, MD 20850 240-740-3215 SWC@mcpsmd.org | Human Resource Compliance Officer Office of Human Resources and Development Department of Compliance and Investigations 45 West Gude Drive, Suite 2500, Rockville, MD 20850 240-740-2888 DCI@mcpsmd.org |
| For student requests for accommodations under Section 504 of the Rehabilitation Act of 1973 | For staff requests for accommodations under the Americans with Disabilities Act |
| Section 504 Coordinator Office of School Support and Well-being Office of Well-being, Learning and Achievement 850 Hungerford Drive, Room 257, Rockville, MD 20850 240-740-5630 504@mcpsmd.org | ADA Compliance Coordinator Office of Human Resources and Development Department of Compliance and Investigations 45 West Gude Drive, Suite 2500, Rockville, MD 20850 240-740-2888 DCI@mcpsmd.org |
| For inquiries or complaints about sex discrimination under Title IX, including sexual harassment, against students or staff* | |
| Title IX Coordinator Office of District Operations Student Welfare and Compliance 850 Hungerford Drive, Room 55, Rockville, MD 20850 240-740-3215 TitleIX@mcpsmd.org | |

**Discrimination complaints may be filed with other agencies, such as the following: U.S. Equal Employment Opportunity Commission (EEOC), Baltimore Field Office, GH Fallon Federal Building, 31 Hopkins Plaza, Suite 1432, Baltimore, MD 21201, 1-800-669-4000, 1-800-669-6820 (TTY); Maryland Commission on Civil Rights (MCCR), William Donald Schaefer Tower, 6 Saint Paul Street, Suite 900, Baltimore, MD 21202, 410-767-8600, 1-800-637-6247, mCCR@maryland.gov; or U.S. Department of Education, Office for Civil Rights (OCR), The Wanamaker Building, 100 Penn Square East, Suite 515, Philadelphia, PA 19107, 1-800-421-3481, 1-800-877-8339 (TDD), OCR@ed.gov, or www2.ed.gov/about/offices/list/ocr/complaintintro.html.*

***This notification complies with the federal Elementary and Secondary Education Act, as amended.*

This document is available, upon request, in languages other than English and in an alternate format under the *Americans with Disabilities Act*, by contacting the MCPS Office of Communications at 240-740-2837, 1-800-735-2258 (Maryland Relay), or PIO@mcpsmd.org. Individuals who need sign language interpretation or cued speech transliteration may contact the MCPS Office of Interpreting Services at 240-740-1800, 301-637-2958 (VP) mcpsinterpretingservices@mcpsmd.org, or MCPSInterpretingServices@mcpsmd.org.

Maryland's Largest School District

MONTGOMERY COUNTY PUBLIC SCHOOLS

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