

State Budget Categories

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

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

Category 1—Administration (2.2 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, and central information systems and supporting each of the other instructional and supporting services programs. Administration includes expenditures for the Board of Education, executive staff units, evaluation and supporting services, administrators, supervisors, and human resources. These expenditures affect the district as a whole and are not confined to a single school building.

Category 2—Mid-level Administration (5.7 percent)

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

Category 3—Instructional Salaries (39.2 percent)

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

Category 4—Textbooks and Instructional Supplies (1.3 percent)

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

Category 5—Other Instructional Costs (1.0 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 (13.5 percent)

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

Category 7—Student Personnel Services (0.6 percent)

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

Category 8—Student Health Services (0.1 percent)

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

Category 9—Student Transportation (4.4 percent)

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

Category 10—Operation of Plant and Equipment (5.4 percent)

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

Category 11—Maintenance of Plant (1.4 percent)

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

Category 12—Fixed Charges (22.1 percent)

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

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

Category 13—Food Service (0 percent)

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

Category 14—Community Services (0.1 percent)

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

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

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

Category 51—Real Estate Fund (0.2 percent)

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

Category 61—Food Service Fund (2.2 percent)

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

Category 71—Field Trip Fund (0.1 percent)

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

Category 81—Entrepreneurial Activities Fund (0.5 percent)

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

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

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	72.750	74.750	74.750	75.750	80.750	6.000
Business/Operations Admin.	18.750	19.750	19.750	19.750	19.500	(.250)
Professional	13.500	13.500	13.500	13.500	13.500	
Supporting Services	259.875	262.375	262.375	273.250	288.375	26.000
TOTAL POSITIONS	364.875	370.375	370.375	382.250	402.125	31.750
01 SALARIES & WAGES						
Administrative	\$10,864,866	\$11,076,182	\$11,076,182	\$11,221,147	\$12,578,761	\$1,502,579
Business/Operations Admin.	2,079,456	2,177,683	2,177,683	2,112,047	2,112,047	(65,636)
Professional	1,664,164	1,670,746	1,670,746	1,670,746	1,672,870	2,124
Supporting Services	20,687,615	21,763,631	21,763,631	23,043,907	24,339,615	2,575,984
TOTAL POSITION DOLLARS	35,296,101	36,688,242	36,688,242	38,047,847	40,703,293	4,015,051
OTHER SALARIES						
Administrative						
Professional	663,355	1,234,400	1,214,400	989,508	1,148,902	(65,498)
Supporting Services	830,021	1,545,761	1,565,761	1,639,191	1,658,730	92,969
TOTAL OTHER SALARIES	1,493,376	2,780,161	2,780,161	2,628,699	2,807,632	27,471
TOTAL SALARIES AND WAGES	36,789,477	39,468,403	39,468,403	40,676,546	43,510,925	4,042,522
02 CONTRACTUAL SERVICES	16,872,594	15,615,259	15,615,259	15,646,703	15,634,999	19,740
03 SUPPLIES & MATERIALS	1,459,714	1,018,753	1,018,753	1,010,050	1,047,550	28,797
04 OTHER						
Local/Other Travel	180,168	291,661	291,961	271,561	271,861	(20,100)
Insur & Employee Benefits						
Utilities						
Miscellaneous	142,993	452,415	452,115	446,171	445,871	(6,244)
TOTAL OTHER	323,161	744,076	744,076	717,732	717,732	(26,344)
05 EQUIPMENT	557,509	301,154	301,154	172,397	172,397	(128,757)
GRAND TOTAL AMOUNTS	\$56,002,455	\$57,147,645	\$57,147,645	\$58,223,428	\$61,083,603	\$3,935,958

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	610,000	619,000	617,000	619,500	626,500	9,500
Business/Operations Admin.	27,000	27,000	27,000	27,000	27,000	
Professional	66,000	66,900	67,900	69,100	68,100	.200
Supporting Services	997,200	1,003,550	1,004,550	1,010,550	1,012,550	8,000
TOTAL POSITIONS	1,700,200	1,716,450	1,716,450	1,726,150	1,734,150	17,700
01 SALARIES & WAGES						
Administrative	\$84,518,793	\$86,864,904	\$86,672,374	\$86,970,150	\$88,264,241	\$1,591,867
Business/Operations Admin.	2,639,435	2,600,429	2,600,429	2,600,429	2,600,429	
Professional	7,632,330	7,890,985	8,008,557	8,108,679	8,085,998	77,441
Supporting Services	53,478,039	53,918,768	53,993,726	55,882,230	54,979,080	985,354
TOTAL POSITION DOLLARS	148,268,597	151,275,086	151,275,086	153,561,488	153,929,748	2,654,662
OTHER SALARIES						
Administrative	521,522	260,112	260,112	375,112	375,112	115,000
Professional	1,550,286	1,243,616	1,243,616	1,356,590	1,356,590	112,974
Supporting Services	1,358,360	2,088,426	2,088,426	1,979,800	1,979,800	(108,626)
TOTAL OTHER SALARIES	3,430,168	3,592,154	3,592,154	3,711,502	3,711,502	119,348
TOTAL SALARIES AND WAGES	151,698,765	154,867,240	154,867,240	157,272,990	157,641,250	2,774,010
02 CONTRACTUAL SERVICES	1,563,166	946,339	946,339	1,275,881	1,275,881	329,542
03 SUPPLIES & MATERIALS	592,846	181,216	181,216	180,155	180,155	(1,061)
04 OTHER						
Local/Other Travel	91,079	144,163	144,163	139,312	139,312	(4,851)
Insur & Employee Benefits						
Utilities						
Miscellaneous	240,445	314,547	314,547	314,547	314,547	
TOTAL OTHER	331,524	458,710	458,710	453,859	453,859	(4,851)
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$154,186,301	\$156,453,505	\$156,453,505	\$159,182,885	\$159,551,145	\$3,097,640

Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	3.000	4.000	4.000	4.000	7.000	3.000
Business/Operations Admin.						
Professional	10,882.756	11,071.756	11,071.756	11,145.348	11,229.748	157.992
Supporting Services	1,120.133	1,139.840	1,139.840	1,143.165	1,186.815	46.975
TOTAL POSITIONS	12,005.889	12,215.596	12,215.596	12,292.513	12,423.563	207.967
01 SALARIES & WAGES						
Administrative	\$263,170	\$526,980	\$526,980	\$526,980	\$886,591	\$359,611
Business/Operations Admin.						
Professional	935,182,305	949,215,526	949,215,526	977,390,579	970,815,754	21,600,228
Supporting Services	45,086,875	45,963,527	45,963,527	46,146,978	48,994,464	3,030,937
TOTAL POSITION DOLLARS	980,532,350	995,706,033	995,706,033	1,024,064,537	1,020,696,809	24,990,776
OTHER SALARIES						
Administrative						
Professional	49,149,822	106,295,636	106,295,636	55,065,313	60,927,927	(45,367,709)
Supporting Services	6,565,735	7,984,781	7,984,781	8,089,145	9,153,402	1,168,621
TOTAL OTHER SALARIES	55,715,557	114,280,417	114,280,417	63,154,458	70,081,329	(44,199,088)
TOTAL SALARIES AND WAGES	1,036,247,907	1,109,986,450	1,109,986,450	1,087,218,995	1,090,778,138	(19,208,312)
02 CONTRACTUAL SERVICES						
03 SUPPLIES & MATERIALS						
04 OTHER						
Local/Other Travel						
Insur & Employee Benefits						
Utilities						
Miscellaneous						
TOTAL OTHER						
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$1,036,247,907	\$1,109,986,450	\$1,109,986,450	\$1,087,218,995	\$1,090,778,138	(\$19,208,312)

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITIONS						
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITION DOLLARS						
OTHER SALARIES						
Administrative						
Professional						
Supporting Services						
TOTAL OTHER SALARIES						
TOTAL SALARIES AND WAGES						
02 CONTRACTUAL SERVICES						
03 SUPPLIES & MATERIALS	31,591,476	31,817,982	31,817,982	36,890,480	36,833,752	5,015,770
04 OTHER						
Local/Other Travel						
Insur & Employee Benefits						
Utilities						
Miscellaneous						
TOTAL OTHER						
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	<u>\$31,591,476</u>	<u>\$31,817,982</u>	<u>\$31,817,982</u>	<u>\$36,890,480</u>	<u>\$36,833,752</u>	<u>\$5,015,770</u>

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITIONS						
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITION DOLLARS						
OTHER SALARIES						
Administrative						
Professional						
Supporting Services						
TOTAL OTHER SALARIES						
TOTAL SALARIES AND WAGES						
02 CONTRACTUAL SERVICES	11,082,985	10,905,427	10,905,427	15,596,330	17,401,094	6,495,667
03 SUPPLIES & MATERIALS						
04 OTHER						
Local/Other Travel	890,558	1,135,229	1,135,229	1,136,205	1,138,911	3,682
Insur & Employee Benefits						
Utilities						
Miscellaneous	4,604,153	6,432,704	6,432,704	6,440,999	6,440,999	8,295
TOTAL OTHER	5,494,711	7,567,933	7,567,933	7,577,204	7,579,910	11,977
05 EQUIPMENT	4,251,719	2,578,859	2,578,859	2,534,859	2,412,919	(165,940)
GRAND TOTAL AMOUNTS	\$20,829,415	\$21,052,219	\$21,052,219	\$25,708,393	\$27,393,923	\$6,341,704

Category 6
Special Education
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	35.500	36.800	36.800	35.800	35.800	(1.000)
Business/Operations Admin.	1.000	1.000	1.000	1.000	1.000	
Professional	2,460.800	2,507.300	2,507.300	2,545.650	2,545.650	38.350
Supporting Services	1,787.118	1,869.190	1,869.190	1,940.204	1,940.204	71.014
TOTAL POSITIONS	4,284.418	4,414.290	4,414.290	4,522.654	4,522.654	108.364
01 SALARIES & WAGES						
Administrative	\$5,029,194	\$5,244,039	\$5,244,039	\$5,133,514	\$5,117,434	(\$126,605)
Business/Operations Admin.	98,048	99,774	99,774	99,774	99,774	
Professional	210,649,102	219,148,064	219,148,064	219,288,772	218,450,475	(697,589)
Supporting Services	71,502,633	77,201,616	77,201,616	82,161,228	78,040,843	839,227
TOTAL POSITION DOLLARS	287,278,977	301,693,493	301,693,493	306,683,288	301,708,526	15,033
OTHER SALARIES						
Administrative						
Professional	5,941,937	6,159,085	6,159,085	5,644,454	6,474,454	315,369
Supporting Services	8,088,213	10,068,338	10,068,338	11,773,881	10,143,253	74,915
TOTAL OTHER SALARIES	14,030,150	16,227,423	16,227,423	17,418,335	16,617,707	390,284
TOTAL SALARIES AND WAGES	301,309,127	317,920,916	317,920,916	324,101,623	318,326,233	405,317
02 CONTRACTUAL SERVICES	7,492,786	3,748,621	3,748,621	3,035,030	3,035,030	(713,591)
03 SUPPLIES & MATERIALS	3,870,841	2,212,141	2,212,141	2,074,223	2,074,223	(137,918)
04 OTHER						
Local/Other Travel	385,838	493,759	493,759	467,283	467,283	(26,476)
Insur & Employee Benefits						
Utilities						
Miscellaneous	47,353,337	50,767,538	50,767,538	51,969,735	51,969,735	1,202,197
TOTAL OTHER	47,739,175	51,261,297	51,261,297	52,437,018	52,437,018	1,175,721
05 EQUIPMENT	58,426	128,874	128,874	126,374	126,374	(2,500)
GRAND TOTAL AMOUNTS	\$360,470,355	\$375,271,849	\$375,271,849	\$381,774,268	\$375,998,878	\$727,029

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	8.000	8.000	8.000	8.000	9.000	1.000
Business/Operations Admin.						
Professional	73.030	101.130	101.130	114.100	115.600	14.470
Supporting Services	37.110	41.985	41.985	43.175	43.175	1.190
TOTAL POSITIONS	118.140	151.115	151.115	165.275	167.775	16.660
01 SALARIES & WAGES						
Administrative	\$1,139,711	\$1,171,573	\$1,171,573	\$1,171,573	\$1,334,637	\$163,064
Business/Operations Admin.						
Professional	8,541,951	11,304,744	11,304,744	11,551,905	12,003,731	698,987
Supporting Services	2,088,666	2,404,532	2,404,532	4,479,580	2,434,822	30,290
TOTAL POSITION DOLLARS	11,770,328	14,880,849	14,880,849	17,203,058	15,773,190	892,341
OTHER SALARIES						
Administrative						
Professional	65,119	152,256	848,958	718,698	718,698	(130,260)
Supporting Services	338,425	642,131	642,131	622,131	622,131	(20,000)
TOTAL OTHER SALARIES	403,544	794,387	1,491,089	1,340,829	1,340,829	(150,260)
TOTAL SALARIES AND WAGES	12,173,872	15,675,236	16,371,938	18,543,887	17,114,019	742,081
02 CONTRACTUAL SERVICES	42,572	15,025	15,025	55,025	15,025	
03 SUPPLIES & MATERIALS	18,035	38,503	38,503	438,503	438,503	400,000
04 OTHER						
Local/Other Travel	36,428	80,905	80,905	91,055	91,055	10,150
Insur & Employee Benefits						
Utilities						
Miscellaneous						
TOTAL OTHER	36,428	80,905	80,905	91,055	91,055	10,150
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$12,270,907	\$15,809,669	\$16,506,371	\$19,128,470	\$17,658,602	\$1,152,231

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITIONS						
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITION DOLLARS						
OTHER SALARIES						
Administrative						
Professional						
Supporting Services						
TOTAL OTHER SALARIES						
TOTAL SALARIES AND WAGES						
02 CONTRACTUAL SERVICES		2,381,456	2,381,456	1,000,000	1,060,000	(1,321,456)
03 SUPPLIES & MATERIALS	624			1,600	1,600	1,600
04 OTHER						
Local/Other Travel						
Insur & Employee Benefits						
Utilities						
Miscellaneous						
TOTAL OTHER						
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	<u>\$624</u>	<u>\$2,381,456</u>	<u>\$2,381,456</u>	<u>\$1,001,600</u>	<u>\$1,061,600</u>	<u>(\$1,319,856)</u>

Category 9
Student Transportation
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	2.000	2.000	2.000	2.000	3.000	1.000
Business/Operations Admin.	14.750	14.750	14.750	14.750	14.750	
Professional						
Supporting Services	1,743.028	1,817.091	1,817.091	1,817.091	1,831.091	14.000
TOTAL POSITIONS	1,759.778	1,833.841	1,833.841	1,833.841	1,848.841	15.000
01 SALARIES & WAGES						
Administrative	\$309,008	\$309,060	\$309,060	\$309,060	\$419,981	\$110,921
Business/Operations Admin.	1,648,885	1,690,932	1,690,932	1,690,932	1,690,932	
Professional						
Supporting Services	68,492,570	74,233,583	74,233,583	75,012,688	77,525,722	3,292,139
TOTAL POSITION DOLLARS	70,450,463	76,233,575	76,233,575	77,012,680	79,636,635	3,403,060
OTHER SALARIES						
Administrative						
Professional	382,230	1,612,659	1,612,659	1,572,659	1,578,639	(34,020)
Supporting Services	9,951,634	6,435,257	6,435,257	4,844,868	4,791,576	(1,643,681)
TOTAL OTHER SALARIES	10,333,864	8,047,916	8,047,916	6,417,527	6,370,215	(1,677,701)
TOTAL SALARIES AND WAGES	80,784,327	84,281,491	84,281,491	83,430,207	86,006,850	1,725,359
02 CONTRACTUAL SERVICES	1,414,075	1,724,859	1,724,859	1,724,859	1,724,859	
03 SUPPLIES & MATERIALS	7,952,706	11,509,512	11,509,512	11,509,512	11,509,512	
04 OTHER						
Local/Other Travel	51,383	54,522	54,522	54,522	54,522	
Insur & Employee Benefits						
Utilities						
Miscellaneous	2,351,119	3,745,121	3,745,121	4,378,108	5,353,140	1,608,019
TOTAL OTHER	2,402,502	3,799,643	3,799,643	4,432,630	5,407,662	1,608,019
05 EQUIPMENT	16,245,263	16,399,779	16,399,779	17,687,300	17,687,300	1,287,521
GRAND TOTAL AMOUNTS	\$108,798,873	\$117,715,284	\$117,715,284	\$118,784,508	\$122,336,183	\$4,620,899

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	5,000	5,000	5,000	7,000	9,000	4,000
Business/Operations Admin.	17,000	17,000	17,000	16,000	15,000	(2,000)
Professional						
Supporting Services	1,631,000	1,659,500	1,659,500	1,677,600	1,686,100	26,600
TOTAL POSITIONS	1,653,000	1,681,500	1,681,500	1,700,600	1,710,100	28,600
01 SALARIES & WAGES						
Administrative	\$629,856	\$752,996	\$752,996	\$992,905	\$1,256,095	\$503,099
Business/Operations Admin.	1,798,373	1,817,205	1,817,205	1,708,769	1,613,787	(203,418)
Professional						
Supporting Services	82,205,718	81,948,320	81,948,320	86,311,863	83,924,089	1,975,769
TOTAL POSITION DOLLARS	84,633,947	84,518,521	84,518,521	89,013,537	86,793,971	2,275,450
OTHER SALARIES						
Administrative						
Professional	798,792	1,437,520	1,437,520	860,787	901,576	(535,944)
Supporting Services	2,968,577	2,439,125	2,439,125	2,283,834	2,287,134	(151,991)
TOTAL OTHER SALARIES	3,767,369	3,876,645	3,876,645	3,144,621	3,188,710	(687,935)
TOTAL SALARIES AND WAGES	88,401,316	88,395,166	88,395,166	92,158,158	89,982,681	1,587,515
02 CONTRACTUAL SERVICES	4,961,617	4,778,267	4,778,267	5,855,204	5,885,214	1,106,947
03 SUPPLIES & MATERIALS	3,538,978	3,538,291	3,538,291	3,538,291	3,383,967	(154,324)
04 OTHER						
Local/Other Travel	88,685	89,544	89,544	89,744	89,944	400
Insur & Employee Benefits						
Utilities	37,323,333	43,065,463	43,065,463	42,890,810	42,890,810	(174,653)
Miscellaneous	4,653,521	5,344,276	5,344,276	6,462,924	6,464,649	1,120,373
TOTAL OTHER	42,065,539	48,499,283	48,499,283	49,443,478	49,445,403	946,120
05 EQUIPMENT	1,275,258	582,922	582,922	575,535	633,003	50,081
GRAND TOTAL AMOUNTS	\$140,242,708	\$145,793,929	\$145,793,929	\$151,570,666	\$149,330,268	\$3,536,339

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	5,000	5,000	5,000	5,000	4,000	(1,000)
Business/Operations Admin.	5,000	5,000	5,000	6,000	6,000	1,000
Professional						
Supporting Services	359,000	349,000	349,000	348,000	332,000	(17,000)
TOTAL POSITIONS	369,000	359,000	359,000	359,000	342,000	(17,000)
01 SALARIES & WAGES						
Administrative	\$612,388	\$689,072	\$689,072	\$665,336	\$554,415	(\$134,657)
Business/Operations Admin.	454,869	589,399	589,399	684,381	684,381	94,982
Professional						
Supporting Services	21,708,603	22,801,124	22,801,124	23,534,157	21,033,050	(1,768,074)
TOTAL POSITION DOLLARS	22,775,860	24,079,595	24,079,595	24,883,874	22,271,846	(1,807,749)
OTHER SALARIES						
Administrative						
Professional	235,334	250,311	250,311	240,311	245,751	(4,560)
Supporting Services	1,080,614	1,643,431	1,643,431	1,109,939	1,106,639	(536,792)
TOTAL OTHER SALARIES	1,315,948	1,893,742	1,893,742	1,350,250	1,352,390	(541,352)
TOTAL SALARIES AND WAGES	24,091,808	25,973,337	25,973,337	26,234,124	23,624,236	(2,349,101)
02 CONTRACTUAL SERVICES	5,462,886	5,450,310	5,450,310	5,470,310	5,378,679	(71,631)
03 SUPPLIES & MATERIALS	4,152,709	4,832,691	4,832,691	4,832,691	4,991,341	158,650
04 OTHER						
Local/Other Travel	20	2,752	2,752	2,752	2,552	(200)
Insur & Employee Benefits						
Utilities						
Miscellaneous	4,464,427	4,884,539	4,884,539	4,884,539	3,868,488	(1,016,051)
TOTAL OTHER	4,464,447	4,887,291	4,887,291	4,887,291	3,871,040	(1,016,251)
05 EQUIPMENT	1,923,071	1,546,040	1,546,040	1,546,040	1,488,572	(57,468)
GRAND TOTAL AMOUNTS	\$40,094,921	\$42,689,669	\$42,689,669	\$42,970,456	\$39,353,868	(\$3,335,801)

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITIONS						
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional						
Supporting Services						
TOTAL POSITION DOLLARS						
OTHER SALARIES						
Administrative						
Professional						
Supporting Services						
TOTAL OTHER SALARIES						
TOTAL SALARIES AND WAGES						
02 CONTRACTUAL SERVICES						
03 SUPPLIES & MATERIALS						
04 OTHER						
Local/Other Travel						
Insur & Employee Benefits	607,804,054	592,688,345	592,741,643	609,708,917	610,793,492	18,051,849
Utilities						
Miscellaneous	2,093,325	3,018,404	3,018,404	3,018,404	3,018,404	
TOTAL OTHER	609,897,379	595,706,749	595,760,047	612,727,321	613,811,896	18,051,849
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$609,897,379	\$595,706,749	\$595,760,047	\$612,727,321	\$613,811,896	\$18,051,849

Category 14
Community Services
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional	2,000	2,000	2,000	2,000	2,000	
Supporting Services	3,750	3,750	3,750	3,750	3,750	
TOTAL POSITIONS	5,750	5,750	5,750	5,750	5,750	
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional	237,916	241,112	241,112	241,112	230,726	(10,386)
Supporting Services	189,722	199,646	199,646	199,646	199,646	
TOTAL POSITION DOLLARS	427,638	440,758	440,758	440,758	430,372	(10,386)
OTHER SALARIES						
Administrative						
Professional	1,257	3,274	3,274	3,274	3,274	
Supporting Services	23,092	31,448	31,448	31,448	31,448	
TOTAL OTHER SALARIES	24,349	34,722	34,722	34,722	34,722	
TOTAL SALARIES AND WAGES	451,987	475,480	475,480	475,480	465,094	(10,386)
02 CONTRACTUAL SERVICES	224,095	337,925	337,925	337,925	337,925	
03 SUPPLIES & MATERIALS	35,598	35,598	35,598	35,598	35,598	
04 OTHER						
Local/Other Travel	7,254	17,356	17,356	17,356	17,356	
Insur & Employee Benefits						
Utilities						
Miscellaneous	105,650	116,370	116,370	116,370	116,370	
TOTAL OTHER	112,904	133,726	133,726	133,726	133,726	
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$824,584	\$982,729	\$982,729	\$982,729	\$972,343	(\$10,386)

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	1,000	1,000	1,000	1,000	1,000	
Business/Operations Admin.						
Professional						
Supporting Services	12,500	12,500	12,500	12,500	12,500	
TOTAL POSITIONS	13,500	13,500	13,500	13,500	13,500	
01 SALARIES & WAGES						
Administrative	\$155,088	\$154,141	\$154,141	\$154,141	\$154,141	
Business/Operations Admin.						
Professional						
Supporting Services	1,046,367	1,130,774	1,130,774	1,130,774	1,130,774	
TOTAL POSITION DOLLARS	1,201,455	1,284,915	1,284,915	1,284,915	1,284,915	
OTHER SALARIES						
Administrative						
Professional						
Supporting Services	27,732	20,221	20,221	20,221	20,221	
TOTAL OTHER SALARIES	27,732	20,221	20,221	20,221	20,221	
TOTAL SALARIES AND WAGES	1,229,187	1,305,136	1,305,136	1,305,136	1,305,136	
02 CONTRACTUAL SERVICES	7,590	9,180	9,180	9,180	9,180	
03 SUPPLIES & MATERIALS	102,057	60,526	60,526	60,526	60,526	
04 OTHER						
Local/Other Travel	638	1,800	1,800	1,800	1,800	
Insur & Employee Benefits	384,705	389,033	389,033	389,033	389,033	
Utilities						
Miscellaneous	1,625	4,100	4,100	4,100	4,100	
TOTAL OTHER	386,968	394,933	394,933	394,933	394,933	
05 EQUIPMENT						
GRAND TOTAL AMOUNTS	\$1,725,802	\$1,769,775	\$1,769,775	\$1,769,775	\$1,769,775	

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	1,000	1,000	1,000			(1,000)
Business/Operations Admin.						
Professional						
Supporting Services	11,000	10,000	10,000	11,000	11,000	1,000
TOTAL POSITIONS	12,000	11,000	11,000	11,000	11,000	
01 SALARIES & WAGES						
Administrative		\$128,988	\$128,988			(\$128,988)
Business/Operations Admin.						
Professional						
Supporting Services	458,349	507,014	507,014	626,069	626,069	119,055
TOTAL POSITION DOLLARS	458,349	636,002	636,002	626,069	626,069	(9,933)
OTHER SALARIES						
Administrative						
Professional						
Supporting Services	14,663	66,276	66,276	66,276	66,276	
TOTAL OTHER SALARIES	14,663	66,276	66,276	66,276	66,276	
TOTAL SALARIES AND WAGES	473,012	702,278	702,278	692,345	692,345	(9,933)
02 CONTRACTUAL SERVICES	2,452,603	2,247,405	2,247,405	2,247,405	2,247,405	
03 SUPPLIES & MATERIALS	11,541	43,304	43,304	43,304	43,304	
04 OTHER						
Local/Other Travel	433	3,493	3,493	3,493	3,493	
Insur & Employee Benefits	189,344	264,444	264,444	264,444	264,444	
Utilities						
Miscellaneous	547,399	1,701,525	1,701,525	1,701,525	1,701,525	
TOTAL OTHER	737,176	1,969,462	1,969,462	1,969,462	1,969,462	
05 EQUIPMENT		4,700	4,700	4,700	4,700	
GRAND TOTAL AMOUNTS	\$3,674,332	\$4,967,149	\$4,967,149	\$4,957,216	\$4,957,216	(\$9,933)

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative	2.000	2.000	2.000	2.000	2.000	
Business/Operations Admin.	13.000	12.000	13.000	12.000	14.000	1.000
Professional						
Supporting Services	589.323	593.573	592.573	593.573	591.573	(1.000)
TOTAL POSITIONS	604.323	607.573	607.573	607.573	607.573	
01 SALARIES & WAGES						
Administrative	\$390,450	\$264,752	\$264,752	\$264,752	\$264,752	
Business/Operations Admin.	1,232,119	1,193,879	1,193,879	1,193,879	1,302,388	108,509
Professional						
Supporting Services	21,428,619	24,207,458	24,207,458	24,207,458	24,098,949	(108,509)
TOTAL POSITION DOLLARS	23,051,188	25,666,089	25,666,089	25,666,089	25,666,089	
OTHER SALARIES						
Administrative						
Professional						
Supporting Services	1,059,274	871,090	871,090	871,090	871,090	
TOTAL OTHER SALARIES	1,059,274	871,090	871,090	871,090	871,090	
TOTAL SALARIES AND WAGES	24,110,462	26,537,179	26,537,179	26,537,179	26,537,179	
02 CONTRACTUAL SERVICES	974,313	1,708,313	1,708,313	1,708,313	1,708,313	
03 SUPPLIES & MATERIALS	22,030,556	18,851,184	18,851,184	20,151,184	20,151,184	1,300,000
04 OTHER						
Local/Other Travel	5,806	93,897	93,897	93,897	93,897	
Insur & Employee Benefits	11,808,418	12,282,750	12,282,750	12,482,750	12,482,750	200,000
Utilities						
Miscellaneous	94,336	182,202	182,202	182,202	182,202	
TOTAL OTHER	11,908,560	12,558,849	12,558,849	12,758,849	12,758,849	200,000
05 EQUIPMENT	327,744	744,455	744,455	744,455	744,455	
GRAND TOTAL AMOUNTS	\$59,351,635	\$60,399,980	\$60,399,980	\$61,899,980	\$61,899,980	\$1,500,000

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

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.	.250	.250	.250	.250	.250	
Professional						
Supporting Services	4.250	4.250	4.250	4.250	4.250	
TOTAL POSITIONS	4.500	4.500	4.500	4.500	4.500	
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.	24,858	28,912	28,912	28,912	28,912	
Professional						
Supporting Services	339,165	327,612	327,612	327,612	327,612	
TOTAL POSITION DOLLARS	364,023	356,524	356,524	356,524	356,524	
OTHER SALARIES						
Administrative						
Professional						
Supporting Services	665,389	1,385,009	1,385,009	1,420,009	1,420,009	35,000
TOTAL OTHER SALARIES	665,389	1,385,009	1,385,009	1,420,009	1,420,009	35,000
TOTAL SALARIES AND WAGES	1,029,412	1,741,533	1,741,533	1,776,533	1,776,533	35,000
02 CONTRACTUAL SERVICES	35,730	209,638	209,638	259,638	259,638	50,000
03 SUPPLIES & MATERIALS	306,767	731,666	731,666	781,666	781,666	50,000
04 OTHER						
Local/Other Travel		138	138	138	138	
Insur & Employee Benefits	155,960	229,602	229,602	254,602	254,602	25,000
Utilities						
Miscellaneous						
TOTAL OTHER	155,960	229,740	229,740	254,740	254,740	25,000
05 EQUIPMENT		1,605	1,605	1,605	1,605	
GRAND TOTAL AMOUNTS	\$1,527,869	\$2,914,182	\$2,914,182	\$3,074,182	\$3,074,182	\$160,000

**Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 CURRENT	FY 2022 REQUEST	FY 2022 APPROVED	FY 2022 CHANGE
POSITIONS						
Administrative						
Business/Operations Admin.						
Professional	1,000	1,000	1,000	1,000	1,000	
Supporting Services	11,000	11,000	11,000	11,000	11,000	
TOTAL POSITIONS	12,000	12,000	12,000	12,000	12,000	
01 SALARIES & WAGES						
Administrative						
Business/Operations Admin.						
Professional	90,248	131,825	131,825	131,825	131,825	
Supporting Services	677,083	804,660	804,660	804,660	804,660	
TOTAL POSITION DOLLARS	767,331	936,485	936,485	936,485	936,485	
OTHER SALARIES						
Administrative						
Professional	604,025	526,036	526,036	523,827	523,827	(2,209)
Supporting Services	88,069	44,173	44,173	44,173	44,173	
TOTAL OTHER SALARIES	692,094	570,209	570,209	568,000	568,000	(2,209)
TOTAL SALARIES AND WAGES	1,459,425	1,506,694	1,506,694	1,504,485	1,504,485	(2,209)
02 CONTRACTUAL SERVICES	5,872,983	10,249,765	10,249,765	10,246,775	10,246,775	(2,990)
03 SUPPLIES & MATERIALS	315,627	571,993	571,993	571,393	571,393	(600)
04 OTHER						
Local/Other Travel	15,650	17,785	17,785	23,584	23,584	5,799
Insur & Employee Benefits	300,292	280,601	280,601	280,601	280,601	
Utilities						
Miscellaneous						
TOTAL OTHER	315,942	298,386	298,386	304,185	304,185	5,799
05 EQUIPMENT	109,167	20,000	20,000	20,000	20,000	
GRAND TOTAL AMOUNTS	\$8,073,144	\$12,646,838	\$12,646,838	\$12,646,838	\$12,646,838	

