

FY 2025 Operating Budget

Montgomery County Public Schools
Rockville, Maryland

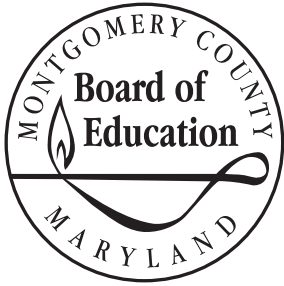
Tentatively Adopted by the Board of Education
February 2024

Fiscal and School Year Ending June 30, 2025

Monique T. Felder, Ph.D.
Interim 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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MONTGOMERY COUNTY BOARD OF EDUCATION

Expanding Opportunity and Unleashing Potential

15 West Gude Drive ♦ Suite 100 ♦ Rockville, Maryland 20850

March 1, 2024

The Honorable Marc Elrich
Montgomery County Executive
Executive Office Building
101 Monroe Street, 2nd Floor
Rockville, Maryland 20850

The Honorable Andrew Friedson, President
and Members of the Montgomery County Council
Stella B. Werner Council Office Building
100 Maryland Avenue, 6th Floor
Rockville, Maryland 20850

Dear Mr. Elrich, Mr. Friedson, and Councilmembers:

We are pleased to submit the Board of Education's (Board) Fiscal Year (FY) 2025 Operating Budget Request for Montgomery County Public Schools (MCPS). This budget is the result of internal and external feedback coupled with extensive analysis of our programs and our expected outcomes.

This budget supports the Board's priorities for the next fiscal year. These include: (1) improving math and literacy rates; (2) building a safe and inclusive school climate; (3) supporting two-way communication between schools and families; and (4) improving the recruitment, retention, and distribution of a high-quality and diverse workforce.

This budget requests resources to provide a high-quality education experience for our diverse student population. The FY 2025 budget request adds important resources to the operating budget due to the expiration of federal funding provided as a result of the pandemic. This budget provides competitive salaries and benefits to recruit and retain a high-quality diverse workforce. It augments our Employee Health Benefits Trust Fund to address the increased utilization and medical claims costs. Finally, it adds funding for inflationary increases in the cost of goods and services in our school district.

The Board of Education reviewed the proposed budget and has endeavored to balance the difficult economic climate and the ending of the federal funding we received for the pandemic with feedback from our families and staff. The result is an FY 2025 budget request that focuses on future accountability and the maintenance of positions and programs essential to student success in the next school year. It is particularly important this year that MCPS is a fiscally responsible partner with the county, and we look forward to collaborating with you on the next steps.

The Board is requesting for FY 2025 an operating budget of \$3,352,898,821 for MCPS. This is an increase of \$187,891,310, or 5.9 percent, compared to the current FY 2024 operating budget. This budget continues our focus on students, classrooms, and schools and helps preserve the excellence that makes our public schools the crown jewel of Montgomery County, ensuring that the county is a great place to live, work, and raise a family.

The MCPS tax-supported operating budget (excluding grants and enterprise funds) for FY 2025 is \$3,132,082,480, an increase of \$178,082,188, or 6.0 percent, compared to the current FY 2024 tax-supported budget. As in previous years, this budget assumes Montgomery County will continue to fund \$27,200,000 of MCPS retiree health benefits costs from the county's Consolidated Other Post-employment Benefits Trust Fund.

State law requires the county to provide, at a minimum, \$1,973,901,389 in local funding for MCPS based on the state's Maintenance of Effort law. However, the extraordinary needs we face as the largest district in Maryland continue to be great for FY 2025, and the Board's budget request seeks \$184,167,006 more than the minimum funding level required by state law.

In this FY 2025 Operating Budget request, the local contribution increases by \$162,579,360 compared to FY 2024. In addition, state aid increases by \$38,117,139. Funding from the federal government increases by \$1,002,546. Funding from various other sources including a legal settlement increases by \$2,385,689. Our enterprise and special revenue funds increase by \$8,806,576, which includes an increase of \$4,400,000 for bus camera revenue. Finally, a decrease of \$25,000,000 is reflected for the fact that the MCPS fund balance will no longer be used to fund the following year's budget. These changes total \$187,891,310 and will allow us to provide our students and families with what they need and continue to address the opportunity and access gaps that have been exacerbated by the pandemic. We must ensure that all of our students are college, career, and community ready.

While the considerable enrollment growth we experienced in the decade prior to the pandemic has not continued, the MCPS students needing specialized services continue to grow. These services include our emerging multilingual learners and special education students. The FY 2025 budget includes 35.8 full-time equivalent (FTE) positions and \$784,865 for our enrollment changes.

MCPS is adding additional space due to renovations across the district, as well as adding Grade 5 at Cabin Branch Elementary School. As a result, an increase of 20.1 FTE positions and \$3,219,148 is needed primarily for facilities maintenance and school plant operations personnel, and a small number of school-based positions.

FY 2025 will represent the second year of the two-year agreements we reached with our employee associations. The second year of the compensation changes are effective on July 1, 2024. The FY 2025 Operating Budget includes \$119,484,197 for the second year of the agreements

with our associations. This amount includes \$79,484,197 for compensation-related costs of the agreements and \$40,000,000 for our Employee Benefits Trust Fund.

MCPS is experiencing cost increases for goods and services in support of our school district similar to the inflation impacts we are experiencing in our homes and daily lives. An increase of \$15,547,763 is added to the FY 2025 Operating Budget for the impact of inflation that we continue to experience across our system.

With the end of federal funding for the pandemic on September 30, 2024, it is important that we add a portion of those resources totaling 101.8 FTE positions and \$33,134,859 to the FY 2025 Operating Budget for the continuation of essential activities previously funded on the federal grants. This includes social workers, psychologists, restorative justice specialists, parent community coordinators, and other resources that support the social-emotional well-being of our students and other system requirements.

For changes due to grants, enterprise funds, and other related changes, an increase of 14.8 FTE positions and \$12,045,894 is added to the FY 2025 Operating Budget. Two changes in these resources since the Recommended Operating Budget was presented in December 2023 include \$4,400,000 in additional bus camera revenue that is passed through to the county, and 7.0 FTE positions and \$1,185,689 from the legal settlement with Juul Labs that will be used for education and prevention measures and enhanced security in our schools.

The FY 2025 Operating Budget request includes 11.0 FTE positions and \$4,624,516 in accelerators for key bodies of work in MCPS. This includes funding for purchasing and repairing musical equipment for our economically disadvantaged students, funding for literacy assessments, and additional staff for the Department of Compliance and Investigations and for the Office of School Support and Well-Being.

In response to mandates from the *Blueprint for Maryland's Future* legislation, this budget adds 100.0 FTE positions and \$8,198,742 to expand our prekindergarten program and our Preschool Education Program with additional full-day seats. These resources include the cost of instructional materials and student transportation.

Finally, to keep this budget fiscally responsible, the FY 2025 Operating Budget request includes net reductions of 67.7 FTE positions and \$13,049,261 in central services in MCPS. In addition, following both program analysis and community input, the Board has decided to return the school year calendar of Roscoe R. Nix Elementary School to a traditional school year in place of an extended school year. This change will result in reallocation of \$997,077 beginning in FY 2025.

As in the past, this FY 2025 operating budget request was developed through a variety of collaborations. The Board held three public operating budget hearings on January 18, 25, and February 20, 2024, and heard testimony from more than 130 individuals. The Board held three

The Honorable Marc Elrich
The Honorable Andrew Friedson and
Members of the County Council

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March 1, 2024

work sessions on the operating budget on January 16, 23, and 30, 2024. Additionally, five Budget Advisory Committee meetings and five Community Forums, including one with members of student government, were held on the MCPS operating budget. Board members spent a great number of hours analyzing the budget and submitted a number of formal questions to MCPS staff which led to the Board's tentatively adopted budget request on February 22, 2024.

The Board of Education looks forward to working with you in the coming weeks and months to fund an operating budget for MCPS for FY 2025 that meets the needs of all our students.

Sincerely,



Karla Silvestre, President
Board of Education



Monique T. Felder, Ph.D.
Interim Superintendent of Schools

KS:MTF:MBH:RR:tk

Enclosure

MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

February 22, 2024

MEMORANDUM

To: Members of the Board of Education
From: Karla Silvestre, President
Subject: Tentative Adoption of the Recommended Fiscal Year 2025 Operating Budget

After hearing from the community and reviewing the information provided by staff, Board members have shared their belief that amendments should be made to the Recommended Fiscal Year (FY) 2025 Operating Budget. The reductions are for the Innovative School Year Calendar program at Roscoe Nix Elementary School. The Board will continue to examine the recommendations in the budget to ensure that they are aligned to the projected needs of our students. Therefore, on behalf of Board members, I offer the following resolution as an amendment to the Superintendent's Recommended FY 2025 Operating Budget as amended.

WHEREAS, On December 14, 2023, the superintendent of schools presented the Recommended FY 2025 Operating Budget of \$3,322,303,171 to the Board of Education; and

WHEREAS, On February 22, 2024, the superintendent of schools presented the Recommended FY 2025 Operating Budget as amended of \$3,352,945,678; and

WHEREAS, The Board of Education reviewed the budget and supports the Superintendent's Recommended FY 2025 Operating Budget as amended which includes funding for continued enrollment growth, increases in the cost of goods and services, funding to include an instructional specialist position for Emergent Multilingual Learners (EML); and

WHEREAS, The Board of Education fully supports the recommended budget as amended by the superintendent of schools presented on December 14, 2023, but believes additional resources are needed for student 504 plans, career pathways, counseling, and a Classification Coordinator in the Office of Human Resources and Development; now therefore be it

Resolved, That the Board of Education amends the Superintendent's Recommended FY 2025 Operating Budget as amended by eliminating the Innovative School Year Calendar program at Roscoe Nix Elementary School which amounts to a reduction of \$997,077.00; adding a 1.0 Full-time Equivalent Classification Coordinator position, a 1.0 Full-time Equivalent Consulting Teacher in the Office of Human Resources and Development, a 1.0 Full-time Equivalent Instructional Specialist (504) position, a 1.0 Full-time Equivalent Counseling Coordinator in the

Office of School Support and Wellbeing, a 1.0 Full-time Equivalent Career Pathways Manager, a 1.0 Full-time Equivalent Career Pathways Specialist, in the Office of Strategic Initiatives and a 1.0 Full-time Equivalent Media Services Technician position at A. Mario Loiederman Middle School, for a total of \$950,420.

Category	Recommended FY 2025 Operating Budget	Amended FY 2025 Operating Budget	Board Amendment to the FY 2025	Board's Tentatively
			Operating Budget as Amended	Adopted FY 2025 Operating Budget
1 Administration	\$74,744,355	\$74,822,769	\$100,830	\$74,923,599
2 Mid-level Administration	194,822,669	195,661,770	\$334,020	195,995,790
3 Instructional Salaries	1,285,272,240	1,286,550,174	(\$503,624)	1,286,046,550
4 Textbooks and Instructional Supplies	38,133,943	38,383,270	(\$20,000)	38,363,270
5 Other Instructional Costs	38,691,024	39,428,507	\$0	39,428,507
6 Special Education	453,883,133	453,926,434	(\$74,553)	453,851,881
7 Student Personnel Services	24,444,434	24,051,161	\$0	24,051,161
8 Health Services	\$5,741,715	\$6,654,104	\$0	6,654,104
9 Student Transportation	146,270,133	146,316,567	\$0	146,316,567
10 Operation of Plant and Equipment	184,488,308	185,098,448	\$0	185,098,448
11 Maintenance of Plant	51,868,527	51,880,255	(\$15,000)	51,865,255
12 Fixed Charges	731,692,661	753,521,630	\$131,470	753,653,100
14 Community Services	1,210,892	1,210,892	\$0	1,210,892
Fund 5 Instructional Television Special Revenue Fund	1,580,426	1,580,426	\$0	1,580,426
Fund 11 Food Services Fund	72,333,059	72,333,059	\$0	72,333,059
Fund 12 Real Estate Fund	5,039,226	5,039,226	\$0	5,039,226
Fund 13 Field Trip Fund	2,979,154	2,979,154	\$0	2,979,154
Fund 14 Entrepreneurial Activities Fund	9,107,832	13,507,832	\$0	13,507,832
Total	\$3,322,303,731	\$3,352,945,678	(\$46,857)	\$3,352,898,821

KS:cp

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

February 22, 2024

AMENDED

MEMORANDUM

To: Members of the Board of Education

From: Monique T. Felder, Interim Superintendent of Schools

Subject: Tentative Adoption of the Fiscal Year 2025 Operating Budget

Executive Summary

On January 18 and January 25, 2024, the Board of Education (Board) held two public hearings on the Superintendent's Recommended Fiscal Year (FY) 2025 Operating Budget. In addition, on February 20, 2024, the Board held a public hearing on three programs being considered for modification or elimination: Montgomery Virtual Academy, Innovative Schools Initiative, and the Leader in Me program. On January 16, 23, and 30, 2024, the Board held three work sessions on the recommended Operating Budget for Montgomery County Public Schools (MCPS). Today, I am submitting to the Board an amended Recommended FY 2025 Operating Budget totaling \$3,352,945,678 for MCPS. This is an increase of \$187,938,167 or 5.9 percent, compared to the current FY 2024 budget. The FY 2025 tax-supported budget (excluding grants and enterprise funds) is \$3,132,129,337, an increase of \$178,129,045 or 6.0 percent compared to the current FY 2024 tax-supported budget. The amended FY 2025 Operating Budget of \$3,352,945,678 is an increase of \$30,641,947 compared to the \$3,322,303,731 funding level for FY 2025 that was recommended to the Board on December 20, 2023.

When the Recommended FY 2025 Operating Budget for MCPS was presented to the community on December 14, 2023, we were uncertain of the funding that would be included in the governor's FY 2025 state budget for MCPS. This Recommended FY 2025 Operating Budget, as amended, includes a revenue adjustment of an additional \$30,641,947 compared to what was included in the initial recommended budget. Most of this revenue increase is the result of Governor Wes Moore's inclusion of a 5.3 percent increase statewide for Grades K–12 education in his state budget.

On the expenditure side of the budget, my amended Recommended FY 2025 Operating Budget reflects an increase of \$30,641,947 in funding (the same as the revenue increase) and 32.3 full-time equivalent (FTE) positions compared to the original recommended budget.

Following is a summary chart that reflects the revisions to the Recommended FY 2025 Operating Budget as amended.

Montgomery County Public Schools
FY 2025 Operating Budget

	FY 2024 <u>Current Budget</u>	FY 2025 <u>Recmd. Budget</u>	FY 2025 <u>Amended Budget</u>	FY 2025 Amended Changes from <u>FY 2025 Recmd.</u>	FY 2025 Amended Changes from <u>FY 2024</u>
Total Expenditures	\$3,165,007,511	\$3,322,303,731	\$3,352,945,678	\$30,641,947	\$187,938,167
Local Revenue	1,995,489,035	2,161,176,133	2,158,115,252	(3,060,881)	162,626,217
State Revenue	933,263,161	943,263,161	971,380,300	28,117,139	38,117,139
MCPS Fund Balance	25,000,000	0	0	0	(25,000,000)
Federal	111,831,057	112,833,603	112,833,603	0	1,002,546
Other	12,791,137	13,991,137	15,176,826	1,185,689	2,385,689
Enterprise/Spec. Rev.	86,633,121	91,039,697	95,439,697	4,400,000	8,806,576
Total Revenue	<u>3,165,007,511</u>	<u>3,322,303,731</u>	<u>3,352,945,678</u>	<u>30,641,947</u>	<u>\$187,938,167</u>

The details of the revisions to the Recommended FY 2025 Operating Budget submitted to the Board on December 20, 2023, follow:

Revenue

State Revenue

On January 17, 2024, Governor Wes Moore submitted his FY 2025 state budget to the Maryland General Assembly, and we received preliminary state aid amounts by category from the Maryland State Department of Education. A total of \$971,380,300 in state revenue is anticipated for MCPS in FY 2025. This is an increase of \$38,117,139 (4.1 percent) compared to the current FY 2024 budget. The recommended FY 2025 budget had included an estimate of \$943,263,161 in state revenue, an increase of \$10,000,000.

It is always difficult to predict in advance with much accuracy in the recommended budget the amount of state aid MCPS will receive because the formulas are not only based on governor initiatives but also on our student enrollment compared to other local education agencies (LEAs) in the state and our county's wealth relative to the rest of the counties in the state along with the City of Baltimore.

The MCPS eligible student enrollment used to calculate state aid for public schools reflected a decrease of 0.7 percent as of September 30, 2023. This placed MCPS 19th of 24 districts in terms of the change in student enrollment.

The following is a summary of the major state revenue amounts by category of aid in FY 2025 for MCPS.

Foundation Grant: The FY 2025 state aid allocations provide \$426,200,692 for the Foundation Grant, an increase of \$10,428,339 compared to the amount in the current FY 2024 budget. This grant is distributed on the basis of enrollment and wealth relative to the rest of the state and a per-pupil amount established in law. The Foundation Grant is the largest source of state aid for LEAs. The amount for

the Foundation Grant for MCPS increased by 2.5 percent from FY 2024 to FY 2025. Comparable Wage Index (CWI): The FY 2025 state aid allocations provide \$34,667,164 for the CWI, the replacement for the Geographic Cost of Education Index. This is an increase of \$848,241 compared to the amount in the current FY 2024 budget. The CWI is designed to provide additional funding to school districts for dealing with the high cost of educating students in certain counties like Montgomery County. This is an increase of 2.5 percent for MCPS compared to FY 2025.

English Learners: The FY 2025 state aid allocations provide \$113,697,716, an increase of \$9,129,516 compared to the current FY 2024 budget based on the number of students receiving English learner services. This is an 8.7 percent increase for MCPS compared to FY 2024.

Compensatory Education: The FY 2025 state aid allocations provide \$202,027,881, an increase of \$1,408,931 compared to the current FY 2024 budget for compensatory education revenue related to the number of students who are economically disadvantaged in the district. This is a 0.7 percent increase for MCPS compared to FY 2024.

Students with Disabilities-Formula: The FY 2025 state aid allocations provide \$79,043,364, an increase of \$10,658,403 compared to the amount in the current FY 2024 budget to support students with disabilities. This is an increase of 15.6 percent for MCPS compared to FY 2024.

Students with Disabilities-Reimbursement: Working with the MCPS Office of Special Education, the recommended FY 2025 operating budget included estimated revenue totaling \$19,050,700 for funding that MCPS receives from the state for supporting students placed in nonpublic special education schools. This is the same amount as FY 2024.

Transportation: The FY 2025 state aid allocations provide \$56,359,656, an increase of \$791,343 compared to the amount in the current FY 2024 budget, for the transportation of students to and from school as well as aid for transporting students with disabilities. This is an increase of 1.4 percent for MCPS compared to FY 2024.

The Blueprint for Maryland's Future: The FY 2025 state aid allocations include \$39,041,290 in both restricted and unrestricted state aid in support of programs funded from the *Blueprint for Maryland's Future* (Blueprint) legislation. This is an increase of \$4,852,366 compared to the \$34,188,924 that MCPS has been allocated in the current FY 2024 budget for these Blueprint programs. In the governor's FY 2025 state budget, MCPS is slated to receive \$253 per student in Blueprint funding placing MCPS 20th of the 24 LEAs in terms of Blueprint funding per student. Last year, MCPS was ranked 19th in Blueprint funding per student.

This \$39,041,290 in Blueprint funding for FY 2025 includes the following: Concentration of Poverty, \$17,894,482 (increase of \$7,203,980); National Board-Certified teacher salaries, \$1,797,504 (decrease of \$138,804); prekindergarten, \$7,340,157 (increase of \$1,744,453); transitional supplemental instruction, \$3,253,462 (decrease of \$1,763,619); college and career readiness, \$2,199,852 (decrease of \$1,036,732); and transition grant, \$6,555,833 (decrease of \$1,156,912).

Local Revenue

Based on revenue and expenditure adjustments, a decrease of \$3,060,881 in the local contribution is reflected in this amended budget compared to the December 2023 budget recommendation. The total amount in the amended budget for FY 2025 from local revenue is \$2,158,115,252, an increase of \$162,626,217 compared to the current FY 2024 budget. The amount of local funding for FY 2025 over the minimum amount required by the state's Maintenance of Effort law is \$184,213,863.

MCPS Fund Balance

The Recommended FY 2025 Operating Budget in December 2023 reflected no use of fund balance from FY 2024 to fund the FY 2025 Operating Budget. This approach is being used for the first time in more than two decades and is consistent with County Council policy that agencies, such as MCPS, should not budget for carryover funding in their operating budgets.

Revenue from Other Sources

The budgeted revenue from other sources is being increased by \$1,185,689 for FY 2025 due to the legal settlement with Juul Labs, the e-cigarette manufacturer. Education and prevention measures and enhanced security in schools related to this additional revenue are reflected in the following expenditure adjustments section.

Entrepreneurial Activities Fund

The anticipated revenue for this fund is \$4,400,000 more than the December 2023 budget. This is because the county has increased its estimate for bus camera revenue during FY 2025 by this amount. It is important to note that this funding is a pass through to the county and does not impact MCPS operations.

Expenditure Adjustments

This Recommended FY 2025 Operating Budget as amended includes an expenditure increase of \$30,641,947, the same amount as the revenue increase described earlier. This increase in expenditures is the result of the following changes.

Additional Funding Added to the Employee Benefits Trust Fund

The Recommended FY 2025 Operating Budget had included an increase of \$20,000,000 for the Employee Benefits Trust Fund as the cost of and number of health care claims submitted continues to increase. This funding is needed to bolster the financial condition of the plan, i.e., the bottom line of revenue and expenditures. We knew at the time that this was an initial down payment on supporting the financial condition of the trust fund. Since the recommended budget was submitted in December 2023, and following discussion with our health care consultant, Aon, as well as our analysis, an additional \$20,000,000 needs to be added to the trust fund for FY 2025, bringing the total increase to \$40,000,000 for the next fiscal year. This funding increase will improve the financial condition of the trust fund.

Blueprint for Maryland's Future/Concentration of Poverty Grant for Community Schools

Since FY 2020, MCPS has received a Concentration of Poverty grant from the state to support personnel and wrap around services at Community Schools. A net increase of \$4,897,664 is being added in expenditures for FY 2025, mostly attributed to the restricted Concentration of Poverty grant in response to the Blueprint legislation. This restricted grant provides funding to support our Community Schools. A total of 32.5 FTEs will be added in FY 2025 from this additional grant funding. This increase in positions includes 19 community school liaison specialists, 6 (10-month) parent community coordinators, 3.5 wellness trainers, 3 instructional specialists, and 1 administrative support position.

Education and Prevention Efforts Against Vaping

A total of \$1,185,689 is being added to the amended FY 2025 Operating Budget to support education and prevention on the use of e-cigarettes and increased security in middle and high schools. This includes \$100,000 for educational efforts towards prevention, \$250,000 for recurring and maintenance costs of vape detectors, \$445,652 for the hiring of seven security assistants including four at high schools, three at middle schools, and \$390,037 for temporary part-time security costs.

Restoration of Position that Was Eliminated in the Recommended FY 2025 Operating Budget

One instructional specialist position and \$158,594 is being added in this FY 2025 amended budget for Emerging Multilingual Learners. Following public testimony on the Recommended FY 2025 Operating Budget, it was determined that this position should be restored.

Bus Camera Revenue Passed Through to Montgomery County

Revenue is received for violations related to drivers illegally passing MCPS school buses when stopped to pick up or discharge students. The county recently has increased this estimate for FY 2025 by an additional \$4,400,000. Because these cameras are on MCPS school buses, the revenue is reflected in the MCPS Operating Budget. Passing this revenue onto the county results in a corresponding expenditure for the MCPS Operating Budget. It should be noted that MCPS receives no direct benefit from this revenue/expenditure pass through with the county.

Conclusion

The amended FY 2025 Operating Budget that I am recommending to the Board of Education for its tentative adoption is the result of extensive internal and external feedback on the operating budget, both before and after the budget was submitted on December 20, 2023. This budget continues to be centered on our core purpose of preparing all students to thrive in their future and graduate with deep academic knowledge and preparation for the complex world and workplace of tomorrow. This overall increase in funding is needed to provide a high-quality education for our diverse student population, continuing our recovery from the impact of the COVID-19 health pandemic, preparing for the end of the COVID-19 health pandemic funding from the federal government, providing competitive salaries and benefits for our employees, augmenting our health benefits trust fund, and adding funding for inflationary cost increases. I look forward to working with the Board members on this FY 2025 Operating Budget for MCPS to improve equitable teaching and learning for each and every one of our students.

Recommended Resolution

WHEREAS, The superintendent of schools submitted the Recommended Fiscal Year 2025 Operating Budget of \$3,322,303,731 to the Board of Education on December 20, 2023; and

WHEREAS, The Recommended Fiscal Year 2025 Operating Budget includes the Fiscal Year 2025 Special Education Staffing Plan; and

WHEREAS, The Recommended Fiscal Year 2025 Operating Budget as amended by the interim superintendent of schools includes a local contribution request of \$2,158,115,252, a decrease of \$3,060,881 to the amount requested in the initial Recommended Fiscal Year 2025 Operating Budget; and

WHEREAS, The Governor's Fiscal Year 2025 operating budget presented to the Maryland General Assembly on January 17, 2024, reflects an increase of \$28,117,139 in state aid to the \$10,000,000 increase estimated in the Recommended Fiscal Year 2025 Operating Budget from December 2023; and

WHEREAS, The Governor's Fiscal Year 2025 state budget earmarks a net increase of \$4,897,664 leaving \$23,219,475 of the increase in state aid for general purposes of the school district;

WHEREAS, A legal settlement resulted in additional \$1,185,689 of revenue for Fiscal Year 2025;

WHEREAS, Additional bus camera revenue of \$4,400,000 is added for Fiscal Year 2025 to be passed through to Montgomery County;

WHEREAS, Adjustments to the recommended operating budget result in an increase of 32.3 full-time equivalent positions and \$30,641,947 in expenditures; now therefore be it

Resolved, That the Montgomery County Board of Education approve the Fiscal Year 2025 Special Education Staffing Plan as outlined in the Fiscal Year 2025 Operating Budget; and be it further

Resolved, That upon final approval of the Fiscal Year 2025 Operating Budget in June 2024, the Special Education Staffing Plan will be submitted to the Maryland State Department of Education; and be it further

WHEREAS, On February 22, 2024, the interim superintendent of schools presented the Recommended Fiscal Year 2025 Operating Budget as amended of \$3,352,945,678; and

WHEREAS, The Board of Education reviewed the budget and supports the interim superintendent of schools' Recommended Fiscal Year 2025 Operating Budget as amended which includes funding for continued enrollment growth, increases in the cost of goods and services, and funding to include an instructional specialist position for emergent multilingual learners; and

WHEREAS, The Board of Education fully supports the recommended budget as amended by the superintendent of schools presented on December 14, 2023, but believes additional resources are needed for 504 plans, career pathways, counseling, and a classification coordinator in the Office of Human Resources and Development; now therefore be it

Resolved, That the Board of Education amends the interim superintendent’s Recommended Fiscal Year 2025 Operating Budget as amended by eliminating the Innovative School Year Calendar program at Roscoe R. Nix Elementary School, which amounts to a reduction of \$997,077.00; adding a 1.0 full-time equivalent classification coordinator, a 1.0 full-time equivalent consulting teacher in the Office of Human Resources and Development, a 1.0 full-time equivalent instructional specialist for 504 plans, a 1.0 full-time equivalent counseling coordinator in the Office of School Support and Well-Being, a 1.0 full-time equivalent career pathways manager, a 1.0 full-time equivalent career pathways specialist in the Office of Strategic Initiatives, and a 1.0 full-time equivalent media services technician at A. Mario Loiederman Middle School, for a total of \$950,420.

Resolved, That the Montgomery County Board of Education tentatively adopts the interim superintendent of schools’ Fiscal Year 2025 Operating Budget, as amended by the Board of Education, totaling \$3,352,898,821, as follows:

Montgomery County Public Schools
 FY 2025 Recommended Budget as Amended
 February 22, 2024

Category	Recommended FY 2025 Operating Budget	Amended FY 2025 Operating Budget	Board Amendment	
			to the FY 2025 Operating Budget as Amended	Board's Tentatively Adopted FY 2025 Operating Budget
1 Administration	\$74,744,355	\$74,822,769	\$100,830	\$74,923,599
2 Mid-level Administration	194,822,669	195,661,770	334,020	195,995,790
3 Instructional Salaries	1,285,272,240	1,286,550,174	(503,624)	1,286,046,550
4 Textbooks and Instructional Supplies	38,133,943	38,383,270	(20,000)	38,363,270
5 Other Instructional Costs	38,691,024	39,428,507	0	39,428,507
6 Special Education	453,883,133	453,926,434	(74,553)	453,851,881
7 Student Personnel Services	24,444,434	24,051,161	0	24,051,161
8 Health Services	\$5,741,715	\$6,654,104	0	6,654,104
9 Student Transportation	146,270,133	146,316,567	0	146,316,567
10 Operation of Plant and Equipment	184,488,308	185,098,448	0	185,098,448
11 Maintenance of Plant	51,868,527	51,880,255	(15,000)	51,865,255
12 Fixed Charges	731,692,661	753,521,630	131,470	753,653,100
14 Community Services	1,210,892	1,210,892	0	1,210,892
Fund 5 Instructional Television Special Revenue Fund	1,580,426	1,580,426	0	1,580,426
Fund 11 Food Services Fund	72,333,059	72,333,059	0	72,333,059
Fund 12 Real Estate Fund	5,039,226	5,039,226	0	5,039,226
Fund 13 Field Trip Fund	2,979,154	2,979,154	0	2,979,154
Fund 14 Entrepreneurial Activities Fund	9,107,832	13,507,832	0	13,507,832
Total	\$3,322,303,731	\$3,352,945,678	(\$46,857)	\$3,352,898,821

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FY 2025 Operating Budget Tentatively Adopted by the Board of Education on February 22, 2024

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**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	843.7500	18.0000
Business / Operations Admin	99.2500	96.5000	97.5000	99.5000	2.0000
Professional	13,992.7480	14,284.4997	14,301.4997	14,343.4022	41.9025
Supporting Services	9,092.3705	9,290.1145	9,291.3945	9,477.8813	186.4868
TOTAL POSITIONS (FTE)	23,989.6185	24,495.8642	24,516.1442	24,764.5335	248.3893
POSITIONS DOLLARS					
Administrative	118,539,681	131,954,987	132,097,309	138,480,046	6,382,737
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	1,447,644,256	55,242,679
Supporting Services	425,267,477	472,202,159	472,312,279	498,383,997	26,071,718
TOTAL POSITIONS DOLLARS	\$1,810,683,710	\$2,006,611,776	\$2,008,252,483	\$2,096,610,050	\$88,357,567
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	13,081,914	(1,537,615)
Supporting Services Part-time	29,241,047	25,106,826	25,106,826	27,535,845	2,429,019
Stipends	9,463,048	8,861,298	7,130,337	9,650,839	2,520,502
Substitutes	26,229,905	26,912,303	26,934,143	25,980,877	(953,266)
Summer Employment	10,082,228	10,389,245	10,389,245	8,602,168	(1,787,077)
TOTAL OTHER SALARIES	\$109,138,870	\$119,247,119	\$117,546,498	\$119,098,184	\$1,551,686
TOTAL SALARIES & WAGES	\$1,919,822,580	\$2,125,858,895	\$2,125,798,981	\$2,215,708,234	\$89,909,253
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	99,068,953	20,266,174
TOTAL CONTRACTUAL SERVICES	\$69,482,664	\$80,079,361	\$80,129,936	\$100,291,283	\$20,161,347
SUPPLIES & MATERIALS					
Instructional Materials	20,140,698	21,583,883	21,583,883	19,840,812	(1,743,071)
Media	2,784,326	3,278,981	3,278,981	2,793,729	(485,252)
Other Supplies and Materials	66,266,522	54,673,118	54,674,118	66,754,156	12,080,038
Textbooks	1,714,521	4,600,349	4,600,349	3,733,696	(866,653)
TOTAL SUPPLIES & MATERIALS	\$90,906,067	\$84,136,331	\$84,137,331	\$93,122,393	\$8,985,062
OTHER COSTS					
Insurance and Employee Benefits	665,066,097	708,756,134	708,756,134	766,124,564	57,368,430
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	89,712,105	5,413,473
Travel	1,413,658	1,829,583	1,834,922	2,111,128	276,206
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	\$914,346,823	\$67,304,839
FURNITURE & EQUIPMENT					
Equipment	9,753,127	12,478,955	12,478,955	13,620,799	1,141,844
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	\$29,430,088	\$1,530,809
GRAND TOTAL AMOUNTS	\$2,897,568,070	\$3,165,007,511	\$3,165,007,511	\$3,352,898,821	\$187,891,310

*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 1A
SUMMARY OF BUDGET CHANGES FY 2024– FY 2025
(\$ in millions)

ITEM	FTE	AMOUNT
FY 2024 CURRENT OPERATING BUDGET	24,516.1	\$ 3,165.0
ENROLLMENT CHANGES		
Elementary/Secondary	(171.0)	\$ (14.6)
Special Education	128.5	9.5
English Learners and Multilingual Education	37.0	3.5
Transportation	41.3	2.4
Subtotal	35.8	\$ 0.8
NEW SCHOOL/ADDITIONAL SPACE		
Cabin Branch ES (Grade 5 Addition and Nonrecurring Costs)	4.6	\$ (0.4)
Facilities/School Plant Operations	15.5	3.6
Subtotal	20.1	\$ 3.2
EMPLOYEE SALARIES - CONTINUING AND NEGOTIATED		
SALARIES FOR CURRENT EMPLOYEES (including benefits)		\$ 79.5
INFLATION/RATE CHANGE AND OTHER		
Instructional supplies		\$ 0.3
Special Education		3.9
Operations (Transportation, Maintenance, Facilities, Finance)		4.4
Technology		1.2
Utilities		3.9
Employee Benefit Plan/Retirement		41.8
Realignments	(17.2)	-
Grants and Enterprise Funds	6.1	10.9
Subtotal	(11.2)	\$ 66.4
EFFICIENCIES & REDUCTIONS		
Central Services	(44.7)	\$ (10.7)
Support Operations	(12.0)	(3.4)
School-Based	-	(0.9)
Subtotal	(56.7)	\$ (15.0)
STRATEGIC PRIORITY ENHANCEMENTS		
Supervisor, Social Workers and Other Mental Health Supports	33.0	\$ 5.4
Psychologists	20.0	2.2
Parent Community Coordinators	19.0	2.2
Restorative Justice Supports	8.0	1.3
Montgomery Virtual Academy	12.8	1.0
Assistant School Administrators and Fully-released Teachers	7.0	1.1
Board of Education Supports	2.0	0.3
Support for 504 Plan Administration	1.0	0.1
Support for Out-of-School Time, Tutoring, and Judy Centers	1.0	0.1
Curriculum Materials		7.8

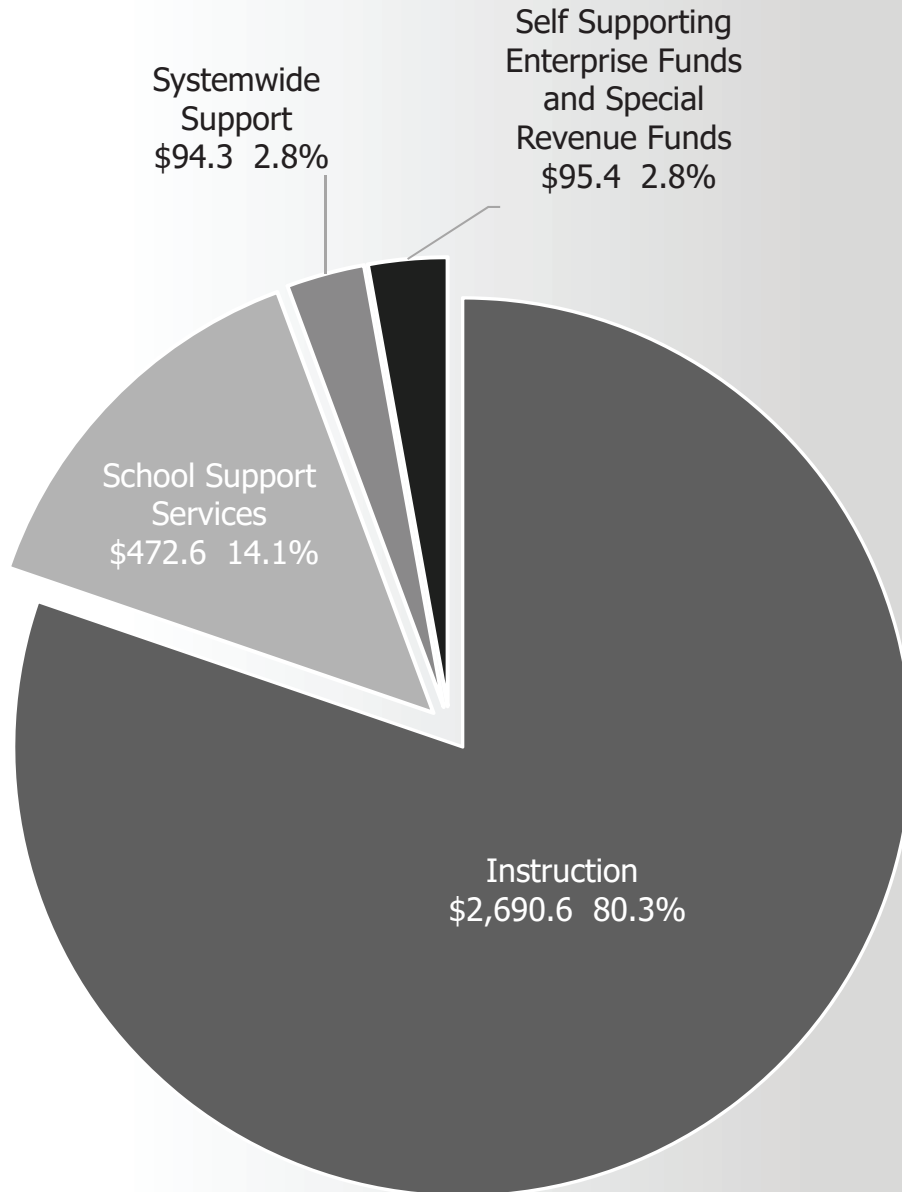
ITEM	FTE	AMOUNT
STRATEGIC PRIORITY ENHANCEMENTS (Continued)		
Professional Development/Staff Training		3.5
Early College Support		0.3
Mental Health Supports		1.6
Senseware to Monitor School Air Quality		1.4
Chromebook Repair Funds		1.3
Maintenance Needs such Filters and Repairs		2.7
Computerized Maintenance Management System		0.2
Bus Tracking Software Maintenance		0.4
School Security Cameras Installation and Repairs		0.7
Academic and Financial Dashboards		0.3
Prekindergarten Expansion	97.0	7.6
Department of Compliance and Investigations	4.0	0.6
English Learners and Multilingual Education Support	1.0	0.1
Media Services Technician for Loiederman Middle School	1.0	0.1
Classification Coordinator	1.0	0.1
Additional Supervision and Support to Schools	4.0	0.8
Autism Waiver Program	2.0	0.2
Behavioral Interventions Support	1.0	0.1
Repair/Purchase Music Instruments for Economically Disadvantaged Students		1.0
Reading Interventions and Work-based Learning Support	3.0	0.4
Restoration of Career Pathways and Consulting Teacher Positions	3.0	0.4
DIBELS Assessments		0.6
Language Line Support		0.4
Physical Disabilities Mobility Assistive Technology Equipment		0.2
Equity Fund		0.2
Additional Community Schools	32.5	4.9
Security Enhancements and Educational Supports	7.0	1.2
Funds to Support Renaming of Schools		0.2
Subtotal	260.3	\$ 53.0
FY 2025 OPERATING BUDGET		
	24,764.5	\$ 3,352.9
FY 2024 - FY 2025 CHANGE		
	248.3	\$ 187.9
Less Grants		\$ (125.4)
Less Enterprise Funds/Special Revenue Fund		(95.5)
TAX-SUPPORTED BUDGET		\$ 3,132.0
REVENUE CHANGE BY SOURCE		
Local		\$ 162.6
State		38.1
Federal		1.0
Other		2.4
Fund Balance		(25.0)
Enterprise/Special Revenue Funds		8.8
TOTAL REVENUE CHANGE		\$ 187.9

Numbers may not add due to rounding.

WHERE THE MONEY GOES

Total Expenditures = \$3,352,898,821

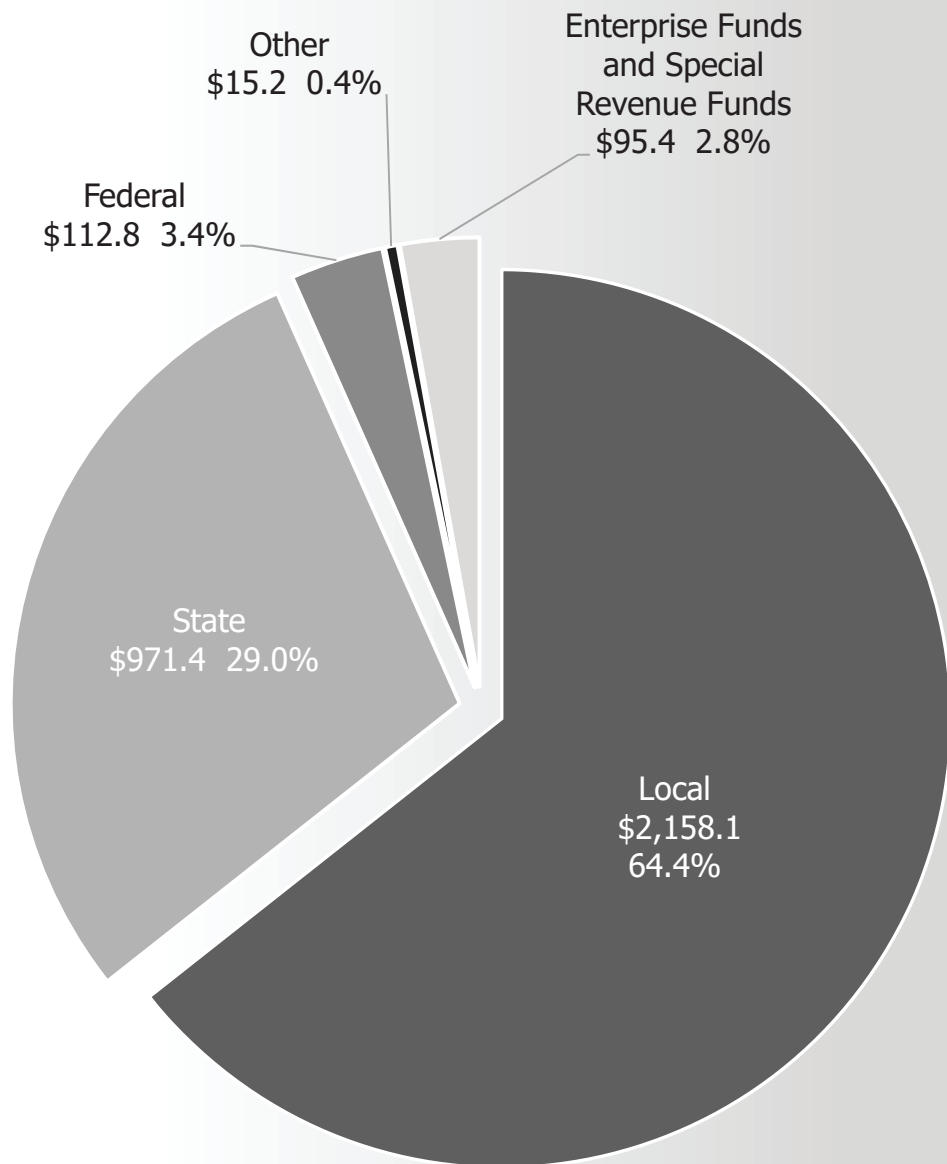
(Dollars in Millions on Chart)



WHERE THE MONEY COMES FROM

Total Revenue = \$3,352,898,821

(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	\$ 2,158,068,395
Programs financed through local Grants				
Total from the County	\$ 1,839,071,460	\$ 1,995,489,035	\$ 1,995,489,035	\$ 2,158,068,395
From the State:				
Bridge to Excellence				
Foundation Grant	\$ 424,688,660	\$ 415,772,353	\$ 415,772,353	\$ 426,200,692
Geographic Cost of Education Index	42,290,391			
Comparable Wage Index		33,818,923	33,818,923	34,667,164
Limited English Proficient	94,674,168	104,568,200	104,568,200	113,697,716
Compensatory Education	133,783,552	200,618,950	200,618,950	202,027,881
Students with Disabilities - Formula	58,396,708	68,384,961	68,384,961	79,043,364
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	56,359,656
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	39,041,290
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	\$ 971,380,300
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
Miscellaneous - JUUL/Atrial Settlement				1,185,689
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	\$ 15,176,826
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	\$ 3,257,459,124
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	\$ 13,507,832
Total Entrepreneurial Activities Fund	\$ 9,046,838	\$ 9,046,838	\$ 9,046,838	\$ 13,507,832
Total Enterprise Funds	\$ 80,489,335	\$ 84,951,835	\$ 84,951,835	\$ 93,859,271
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	\$ 3,352,898,821
Tax - Supported Budget				
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	\$ 3,352,898,821
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)	(93,859,271)
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	\$ 3,132,082,480

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
<u>Summary of Funding Sources</u>				
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) FY 2022 ACTUAL 9/30/2021	(2) FY 2023 ACTUAL 9/30/2022	(3) FY 2024 ACTUAL 9/30/2023	(4) FY 2024 BUDGET 9/30/2023	(5) FY 2025 PROJECTED* 9/30/2024	CHANGE COLUMN (5) LESS COLUMN (4)	
						#	%
ENROLLMENT							
PRE-KINDERGARTEN	1,787	2,409	2,261	2,471	2,452	(19)	-0.8%
HEADSTART	612	601	601	630	648	18	2.9%
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	57,286	(700)	-1.2%
SUBTOTAL ELEMENTARY	69,865	71,095	70,639	71,691	70,609	(1,082)	-1.5%
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	52,277	(321)	
SUBTOTAL HIGH	50,342	51,819	52,055	52,598	52,277	(321)	-0.6%
ALTERNATIVE PROGRAMS	48	93	42	82	69	(13)	
SUBTOTAL ALTERNATIVE PROGRAMS	48	93	42	82	69	(13)	-15.9%
SUBTOTAL PRE-K - GRADE 12	156,561	158,850	158,282	160,070	158,759	(1,311)	-0.8%
SPECIAL EDUCATION							
PEP ITINERANT	40	57	96	140	153	13	9.3%
PRE-KINDERGARTEN (PEP)	1,200	1,241	1,477	1,843	2,279	436	23.7%
SPECIAL CENTERS**	431	406	368	407	389	(18)	-4.4%
SUBTOTAL SPECIAL EDUCATION	1,671	1,704	1,941	2,390	2,821	431	18.0%
GRAND TOTAL	158,232	160,554	160,223	162,460	161,580	(880)	-0.5%

NOTE: Grade enrollments include special education students.
*Based on revised enrollment projections between grade levels.
**Special centers enrollment numbers include Kindergarten through Grade 12.

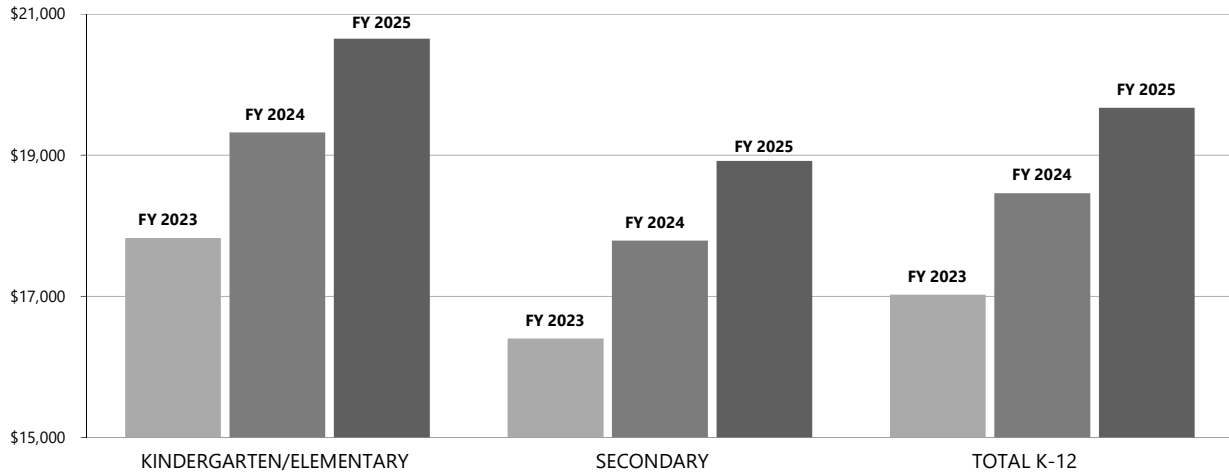
**TABLE 5
ALLOCATION OF STAFFING**

	POSITIONS	FY 2023 BUDGET	FY 2024 BUDGET	FY 2024 CURRENT	FY 2025 BUDGET	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	251.7500	9.0000
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	264.7000	2.2000
5	Principal/Assistant Principal	553.5000	560.0000	560.0000	569.0000	9.0000
6	Teacher	12,197.0140	12,436.9140	12,453.9140	12,424.8682	(29.0458)
7	Special Education Specialist (speech pathologists, physical/occupational therapists)	549.6000	568.9517	568.9517	585.3000	16.3483
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	136.5340	19.3000
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	3,353.3873	108.2818
14	Secretarial/Clerical/Data Support	1,017.6500	1,011.7500	1,013.7500	1,012.2500	(1.5000)
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	283.6000	5.8750
17	Food Services (includes all positions except those in lines 2, 3, 14, and 15 above)	577.9480	581.0730	581.0730	597.0730	16.0000
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	330.1500	(1.5000)
	TOTAL	23,989.6185	24,495.8642	24,516.1442	24,764.5335	248.3893

**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	\$ 1,394,185,163	\$ 1,675,213,883	\$ 3,069,399,046	\$ 283,499,775	\$ 3,352,898,821
STUDENTS 9/30/24	67,509	88,539	156,048		
COST PER STUDENT	\$ 20,652	\$ 18,921	\$ 19,670		

**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	418.5000	(6.7500)
Category 2, Mid-level Administration	1,783.3000	1,857.2000	1,877.2000	1,886.9500	9.7500
Category 3, Instructional Salaries	12,446.0380	12,629.5355	12,629.5655	12,590.6340	(38.9315)
Category 4, Textbooks & Instructional Supplies	-	-	-	-	-
Category 5, Other Instructional Costs	-	-	-	-	-
Category 6, Special Education	4,573.8915	4,776.3647	4,776.3647	4,941.0555	164.6908
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	11.0000	(1.5000)
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	24,764.5335	248.3893
AMOUNT					
Category 1, Administration	\$ 66,349,466	\$ 74,320,714	\$ 74,320,714	\$ 74,923,599	\$ 602,885
Category 2, Mid-level Administration	165,940,744	199,255,477	199,255,477	195,995,790	(3,259,687)
Category 3, Instructional Salaries	1,128,794,019	1,236,236,769	1,236,236,769	1,286,046,550	49,809,781
Category 4, Textbooks & Instructional Supplies	34,706,586	32,065,678	32,065,678	38,363,270	6,297,592
Category 5, Other Instructional Costs	19,222,461	29,188,401	29,188,401	39,428,507	10,240,106
Category 6, Special Education	391,228,073	425,546,035	425,546,035	453,851,881	28,305,846
Category 7, Student Personnel Services	16,441,873	19,300,321	19,300,321	24,051,161	4,750,840
Category 8, Health Services	2,341,211	4,129,962	4,129,962	6,654,104	2,524,142
Category 9, Student Transportation	132,835,442	142,705,481	142,705,481	146,316,567	3,611,086
Category 10, Operation of Plant and Equipment	161,562,038	173,011,383	173,011,383	185,098,448	12,087,065
Category 11, Maintenance of Plant	41,707,134	44,529,953	44,529,953	51,865,255	7,335,302
Category 12, Fixed Charges	651,682,635	696,879,362	696,879,362	753,653,100	56,773,738
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	13,507,832	4,460,994
GRAND TOTAL, AMOUNT	\$ 2,897,568,070	\$ 3,165,007,511	\$ 3,165,007,511	\$ 3,352,898,821	\$ 187,891,310

*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.

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

Special Education Staffing Plan Resolution

The Code of Maryland Regulations (COMAR) requires each local school system to submit an annual special education staffing plan to the Maryland State Department of Education (MSDE). The plan must demonstrate public input and be approved by the local Board of Education prior to its submission to MSDE. The locally approved staffing plan is submitted to MSDE annually by July 1 with the local application for federal funds. MSDE reviews the staffing plan and advises the local agency if there is a need for additional information or revisions. If revisions are required, the local agency must submit the revised staffing plan by September 30. The required elements of the staffing plan include the following:

- Evidence of public input
- Evidence of maintenance of effort within the meaning of 34 CFR §300.231, Maintenance of Effort, and COMAR 13A.02.05, Maintenance of Effort
- Staffing patterns of service providers of special education and related services
- The number and type of service providers needed to provide a free, appropriate public education (FAPE) for each student in the least restrictive environment (LRE)
- Local accountability and monitoring
- Evaluation of the local staffing plan for effectiveness
- Strategies to resolve concerns over staffing plans
- Evaluation of the local staffing plan for effectiveness
- Steps to secure public input in the development of the staffing plan
- Information on how the public agency will use the staffing plan to monitor the assignment of staff to ensure that personnel and other resources are available to provide FAPE to each student with a disability in the LRE.

The following resolution is recommended for your consideration:

WHEREAS, The Maryland State Department of Education (MSDE) requires each local school system to submit an annual staffing plan; and

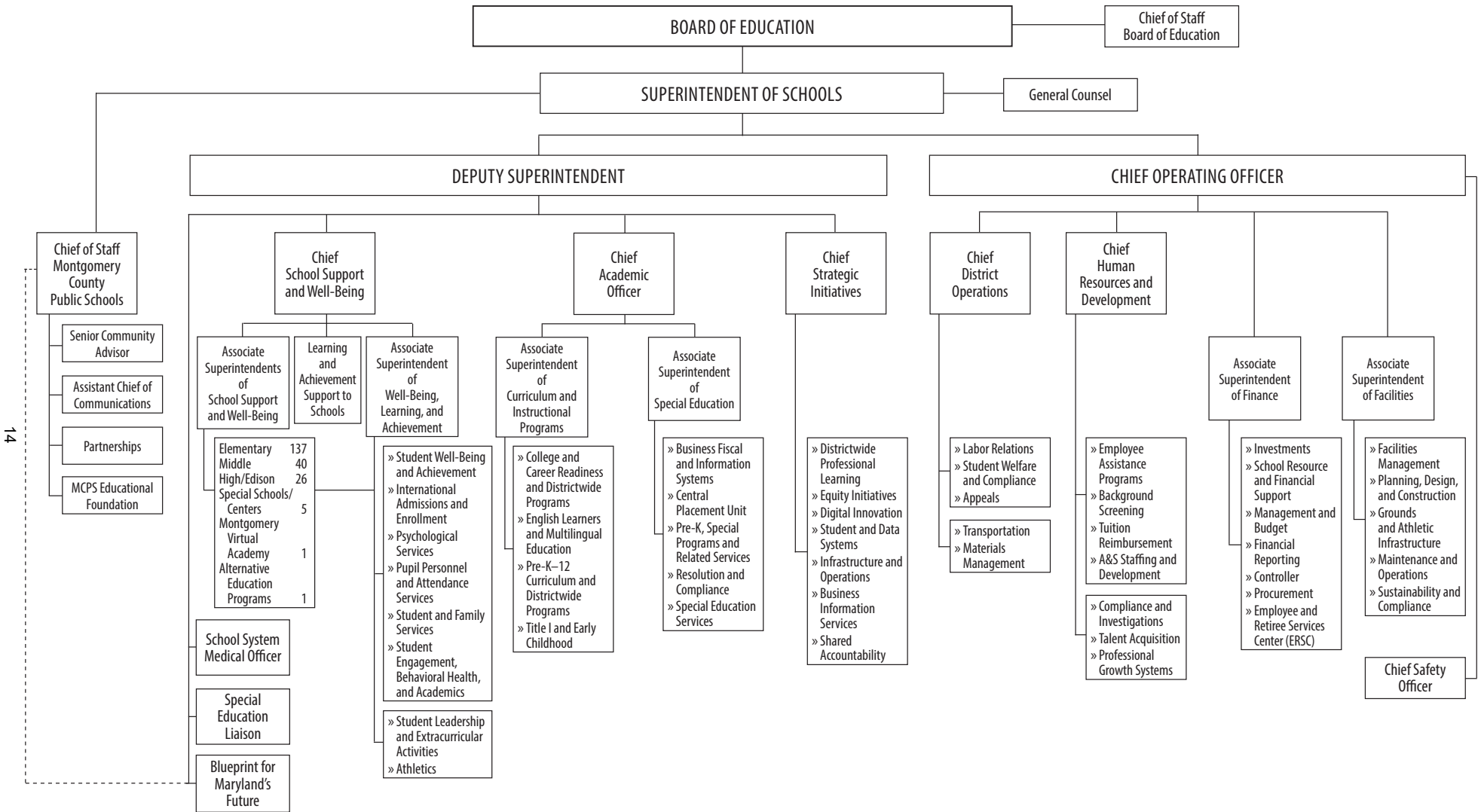
WHEREAS, The Special Education Staffing Committee composed of parents, teachers, principals, special education staff, and special education advocates held one meeting in July of 2023 and one meeting January of 2024 with recommendations submitted to the Department of Special Education; and

WHEREAS, The FY 2025 Recommended Operating Budget includes all of the staffing plan elements required by the Maryland State Department of Education; now therefore be it

Resolved, That the Board of Education approve the FY 2025 Special Education Staffing Plan as included in the FY 2025 Recommended Operating Budget; and be it further

Resolved, That upon final approval of the FY 2025 Operating Budget in June 2024, the Special Education Staffing Plan will be submitted to MSDE.

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 (5.8 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 (38.3 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 (1.2 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 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 (5.5 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 (1.5 percent)

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

Category 12—Fixed Charges (22.5 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 (0.2 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.

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 (0.4 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	BUDGET	CHANGE
POSITIONS (FTE)					
Administrative	90.7500	94.7500	94.7500	98.7500	4.0000
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	290.2500	(9.7500)
TOTAL POSITIONS (FTE)	420.0000	425.2500	425.2500	418.5000	(6.7500)
POSITIONS DOLLARS					
Administrative	14,442,477	15,979,680	15,979,680	17,543,780	1,564,100
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	27,695,198	(308,677)
TOTAL POSITIONS DOLLARS	\$42,449,455	\$47,562,802	\$47,590,610	\$49,084,105	\$1,493,495
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	461,526	(147,262)
Supporting Services Part-time	988,651	1,188,067	1,188,067	1,065,277	(122,790)
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	\$2,102,792	(\$555,757)
TOTAL SALARIES & WAGES	\$44,310,687	\$50,221,351	\$50,249,159	\$51,186,897	\$937,738
CONTRACTUAL SERVICES					
Consultants	626,484	667,193	667,193	614,208	(52,985)
Other Contractual	19,471,204	21,747,001	21,723,354	21,772,042	48,688
TOTAL CONTRACTUAL SERVICES	\$20,097,688	\$22,414,194	\$22,390,547	\$22,386,250	(\$4,297)
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	421,639	(230,824)
Travel	235,152	155,926	151,765	159,197	7,432
Utilities	-	-	-	-	-
TOTAL OTHER COSTS	\$439,679	\$808,389	\$804,228	\$580,836	(\$223,392)
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	\$74,923,599	\$602,885

**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	BUDGET	CHANGE
POSITIONS (FTE)					
Administrative	635.5000	650.0000	651.0000	664.0000	13.0000
Business / Operations Admin	26.0000	27.0000	28.0000	27.0000	(1.0000)
Professional	73.3000	116.7000	133.7000	112.7000	(21.0000)
Supporting Services	1,048.5000	1,063.5000	1,064.5000	1,083.2500	18.7500
TOTAL POSITIONS (FTE)	1,783.3000	1,857.2000	1,877.2000	1,886.9500	9.7500
POSITIONS DOLLARS					
Administrative	92,945,011	103,859,411	104,001,733	107,808,856	3,807,123
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	15,616,885	(1,128,454)
Supporting Services	55,718,116	61,006,951	61,089,263	62,377,057	1,287,794
TOTAL POSITIONS DOLLARS	\$160,091,603	\$183,504,238	\$185,117,137	\$189,040,121	\$3,922,984
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	587,893	(52,028)
Supporting Services Part-time	1,103,503	1,655,407	1,655,407	1,709,452	54,045
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	60,115	4,081
TOTAL OTHER SALARIES	\$4,584,993	\$7,382,653	\$5,685,532	\$5,187,136	(\$498,396)
TOTAL SALARIES & WAGES	\$164,676,595	\$190,886,891	\$190,802,669	\$194,227,257	\$3,424,588
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	\$195,995,790	(\$3,259,687)

**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	BUDGET	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	11,271.3340	(65.8140)
Supporting Services	1,233.2900	1,289.3875	1,289.4175	1,316.3000	26.8825
TOTAL POSITIONS (FTE)	12,446.0380	12,629.5355	12,629.5655	12,590.6340	(38.9315)
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	1,142,611,838	37,651,270
Supporting Services	50,455,455	56,231,025	56,231,025	65,210,159	8,979,134
TOTAL POSITIONS DOLLARS	\$1,059,386,963	\$1,161,667,261	\$1,161,667,261	\$1,208,297,448	\$46,630,187
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	10,221,060	(1,639,343)
Supporting Services Part-time	5,673,725	4,718,628	4,718,628	5,976,183	1,257,555
Stipends	6,539,096	3,336,336	3,336,336	7,126,663	3,790,327
Substitutes	22,490,511	21,636,811	21,636,811	21,477,527	(159,284)
Summer Employment	3,194,194	4,638,877	4,638,877	4,004,335	(634,542)
TOTAL OTHER SALARIES	\$69,407,056	\$74,569,508	\$74,569,508	\$77,749,102	\$3,179,594
TOTAL SALARIES & WAGES	\$1,128,794,019	\$1,236,236,769	\$1,236,236,769	\$1,286,046,550	\$49,809,781
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	\$1,286,046,550	\$49,809,781

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	BUDGET	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	19,045,565	(2,047,145)
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	12,846,274	9,732,811
Textbooks	1,655,901	4,590,374	4,590,374	3,686,994	(903,380)
TOTAL SUPPLIES & MATERIALS	\$34,706,586	\$32,065,678	\$32,065,678	\$38,363,270	\$6,297,592
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	\$38,363,270	\$6,297,592

**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	BUDGET	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	21,432,766	9,722,770
TOTAL CONTRACTUAL SERVICES	\$9,964,089	\$12,320,118	\$12,320,118	\$22,025,888	\$9,705,770
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	11,864,542	857,889
Travel	562,977	771,751	771,751	1,070,022	298,271
Utilities	-	-	-	-	-
TOTAL OTHER COSTS	\$7,559,208	\$14,094,232	\$14,094,232	\$14,455,392	\$361,160
FURNITURE & EQUIPMENT					
Equipment	956,671	1,695,041	1,695,041	1,768,217	73,176
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	\$2,947,227	\$173,176
GRAND TOTAL AMOUNTS	\$19,222,461	\$29,188,401	\$29,188,401	\$39,428,507	\$10,240,106

**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	BUDGET	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	2,794.3682	93.9165
Supporting Services	1,941.8915	2,032.9130	2,032.9130	2,104.6873	71.7743
TOTAL POSITIONS (FTE)	4,573.8915	4,776.3647	4,776.3647	4,941.0555	164.6908
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	269,508,867	14,662,103
Supporting Services	75,842,581	85,667,816	85,667,816	91,115,112	5,447,296
TOTAL POSITIONS DOLLARS	\$308,098,956	\$347,010,698	\$347,010,698	\$367,483,870	\$20,473,172
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	8,067,922	1,620,725
Stipends	1,961,521	1,545,243	1,545,243	1,254,165	(291,078)
Substitutes	2,934,524	4,237,545	4,237,545	3,424,002	(813,543)
Summer Employment	3,540,940	3,580,864	3,580,864	2,375,844	(1,205,020)
TOTAL OTHER SALARIES	\$18,989,388	\$18,582,464	\$18,582,464	\$18,192,577	(\$389,887)
TOTAL SALARIES & WAGES	\$327,088,344	\$365,593,162	\$365,593,162	\$385,676,447	\$20,083,285
CONTRACTUAL SERVICES					
Consultants	161,241	-	-	-	-
Other Contractual	10,638,267	5,015,548	5,015,548	10,376,275	5,360,727
TOTAL CONTRACTUAL SERVICES	\$10,799,508	\$5,015,548	\$5,015,548	\$10,376,275	\$5,360,727
SUPPLIES & MATERIALS					
Instructional Materials	729,541	246,873	246,873	546,978	300,105
Media	6,690	9,850	9,850	9,292	(558)
Other Supplies and Materials	786,010	1,002,778	1,002,778	975,732	(27,046)
Textbooks	58,619	9,975	9,975	46,702	36,727
TOTAL SUPPLIES & MATERIALS	\$1,580,861	\$1,269,476	\$1,269,476	\$1,578,704	\$309,228
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	55,669,617	2,337,578
Travel	240,702	296,300	296,300	282,656	(13,644)
Utilities	-	-	-	-	-
TOTAL OTHER COSTS	\$51,421,038	\$53,629,848	\$53,629,848	\$55,953,782	\$2,323,934
FURNITURE & EQUIPMENT					
Equipment	338,323	38,001	38,001	266,673	228,672
Leased Equipment	-	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	\$338,323	\$38,001	\$38,001	\$266,673	\$228,672
GRAND TOTAL AMOUNTS	\$391,228,073	\$425,546,035	\$425,546,035	\$453,851,881	\$28,305,846

**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	BUDGET	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	17,923,819	3,956,419
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	\$23,341,801	\$4,604,964
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	\$23,841,757	\$4,667,019
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	\$24,051,161	\$4,750,840

**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	BUDGET	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	5,600,000	2,412,389
TOTAL CONTRACTUAL SERVICES	\$1,745,447	\$3,187,611	\$3,187,611	\$5,600,000	\$2,412,389
SUPPLIES & MATERIALS					
Instructional Materials	-	-	-	-	-
Media	-	-	-	-	-
Other Supplies and Materials	262	2,600	2,600	102,600	100,000
Textbooks	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$262	\$2,600	\$2,600	\$102,600	\$100,000
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	\$6,654,104	\$2,524,142

**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	BUDGET	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	3,366,488	67,087
Travel	125,100	54,522	54,522	54,522	-
Utilities	-	-	-	-	-
TOTAL OTHER COSTS	\$4,966,236	\$4,880,199	\$4,880,199	\$5,007,241	\$127,042
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	\$146,316,567	\$3,611,086

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	BUDGET	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	2,377,705	248,904
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	\$3,675,046	\$375,785
TOTAL SALARIES & WAGES	\$95,057,709	\$103,171,205	\$103,171,205	\$108,246,309	\$5,075,104
CONTRACTUAL SERVICES					
Consultants	1,092	15,000	15,000	5,000	(10,000)
Other Contractual	7,350,835	10,227,561	10,227,561	11,395,201	1,167,640
TOTAL CONTRACTUAL SERVICES	\$7,351,926	\$10,242,561	\$10,242,561	\$11,400,201	\$1,157,640
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	\$185,098,448	\$12,087,065

**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	BUDGET	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	23,288,592	185,038
TOTAL POSITIONS DOLLARS	\$20,973,823	\$24,399,595	\$24,399,595	\$24,676,370	\$276,775
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	56,691	(12,912)
TOTAL OTHER SALARIES	\$1,329,737	\$1,549,398	\$1,549,398	\$1,578,253	\$28,855
TOTAL SALARIES & WAGES	\$22,303,560	\$25,948,993	\$25,948,993	\$26,254,623	\$305,630
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	6,721,101	1,593,383
Textbooks	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$7,315,991	\$5,127,718	\$5,127,718	\$6,721,101	\$1,593,383
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	\$51,865,255	\$7,335,302

**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	BUDGET	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	751,714,696	56,773,738
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	\$753,653,100	\$56,773,738
FURNITURE & EQUIPMENT					
Equipment	-	-	-	-	-
Leased Equipment	-	-	-	-	-
TOTAL FURNITURE & EQUIPMENT	-	-	-	-	-
GRAND TOTAL AMOUNTS	\$651,682,635	\$696,879,362	\$696,879,362	\$753,653,100	\$56,773,738

**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	BUDGET	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	BUDGET	CHANGE
POSITIONS (FTE)					
Administrative	1.0000	-	-	-	-
Business / Operations Admin	-	-	-	-	-
Professional	-	-	-	-	-
Supporting Services	12.5000	12.5000	12.5000	11.0000	(1.5000)
TOTAL POSITIONS (FTE)	13.5000	12.5000	12.5000	11.0000	(1.5000)
POSITIONS DOLLARS					
Administrative	166,017	-	-	-	-
Business / Operations Admin	-	-	-	-	-
Professional	-	-	-	-	-
Supporting Services	1,088,975	1,208,839	1,208,839	1,051,243	(157,596)
TOTAL POSITIONS DOLLARS	\$1,254,992	\$1,208,839	\$1,208,839	\$1,051,243	(\$157,596)
OTHER SALARIES					
Extracurricular Salary	-	-	-	-	-
Other Non Position Salaries	-	-	-	-	-
Professional Part time	-	-	-	-	-
Supporting Services Part-time	56,144	25,982	25,982	50,982	25,000
Stipends	-	-	-	-	-
Substitutes	-	-	-	-	-
Summer Employment	-	-	-	-	-
TOTAL OTHER SALARIES	\$56,144	\$25,982	\$25,982	\$50,982	\$25,000
TOTAL SALARIES & WAGES	\$1,311,136	\$1,234,821	\$1,234,821	\$1,102,225	(\$132,596)
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	124,514	51,591
Textbooks	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	\$63,994	\$72,923	\$72,923	\$124,514	\$51,591
OTHER COSTS					
Insurance and Employee Benefits	399,680	362,462	362,462	342,607	(19,855)
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	\$351,507	(\$19,855)
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	BUDGET	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	BUDGET	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	BUDGET	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	BUDGET	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	11,042,577	4,399,802
TOTAL CONTRACTUAL SERVICES	\$6,287,364	\$6,642,775	\$6,642,775	\$11,042,577	\$4,399,802
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	\$13,507,832	\$4,460,994

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.*

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Maryland's Largest School District

MONTGOMERY COUNTY PUBLIC SCHOOLS

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