

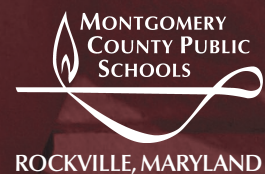
MONTGOMERY COUNTY PUBLIC SCHOOLS, ROCKVILLE, MARYLAND

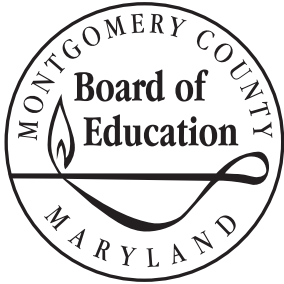
# FY 2015 OPERATING BUDGET

Adopted by the Board of Education  
February 2014

Fiscal and School Year Ending  
June 30, 2015

Dr. Joshua P. Starr  
Superintendent of Schools





## **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*



**[montgomeryschoolsmd.org](http://montgomeryschoolsmd.org)**

Check out the MCPS website for more detailed information about the FY 2015 Recommended Operating Budget.

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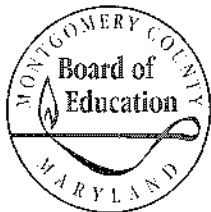
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850 Hungerford Drive  
Rockville, Maryland 20850  
[www.montgomeryschoolsmd.org](http://www.montgomeryschoolsmd.org)



## MONTGOMERY COUNTY BOARD OF EDUCATION

850 Hungerford Drive • Rockville, Maryland 20850

February 28, 2014

The Honorable Isiah Leggett, County Executive  
The Honorable Craig Rice, President,  
Montgomery County Council  
Members of the Montgomery County Council  
Montgomery County Government  
Rockville, Maryland 20850

Dear Mr. Leggett, Mr. Rice, and Councilmembers:

I am pleased to submit the Montgomery County Board of Education's Fiscal Year (FY) 2015 Operating Budget Request for Montgomery County Public Schools (MCPS).

The Board of Education (Board) is requesting a budget of \$2,317,295,116 for MCPS in FY 2015. This represents an increase of \$91,874,064, or 4.1 percent, more than the current FY 2014 budget. This budget is \$51,731,132 more than the \$1,476,855,309 that the county is required to provide under Maintenance of Effort.

There are four major areas of focus in the Board's FY 2015 Operating Budget. They include: (1) managing the district's continued growth and investing in the future; (2) providing district-wide investments; (3) focusing on important needs in our elementary, middle, and high schools; and (4) building community partnerships and engagement.

### **Managing Growth, Investing in the Future**

Enrollment in MCPS in the 2013–2014 school year is 151,289, an increase of 2,510 students compared with the last school year and nearly 11,000 more students than five years ago. Enrollment growth is expected to increase by 2,889 more students in FY 2015, for a total of 154,178 students. By 2020, MCPS is projected to have 162,255 students enrolled, 10,966 more than the current fiscal year. At the same time, a greater number of these students need specific supports and services to ensure their success. More than one-third of MCPS students now receive Free and Reduced-price Meals System services, a number that has grown by 37.5 percent in the past five years. We also are seeing an increase in the number of students receiving English for Speakers of Other Languages (ESOL) services. Currently, 13.3 percent of our students receive ESOL services; however, in our elementary schools, that number nearly doubles.

The Board's FY 2015 Operating Budget includes funding for 157 elementary and secondary teachers to serve additional students; 8 positions to serve additional ESOL students; 75 positions for increased services for special education students; and 27.6 positions for transportation, food

services, and building services employees for the additional students and space being added in FY 2015. The budget also includes \$6.8 million for continuing salary costs (not including the newly negotiated compensation increases) and \$17.3 million for the increased costs of benefits for current and retired employees.

The FY 2015 Operating Budget also supports strategic enhancements that are part of a multiyear strategy aligned to the district's Strategic Planning Framework—*Building our Future Together: Students, Staff, and Community*. The Framework identifies three competencies students will need to thrive in their future: academic excellence, creative problem solving, and social emotional learning.

### **Districtwide Investments**

Funding is included in the Board's FY 2015 Operating Budget aimed at fostering innovation and improving instruction and support for students in all grade levels. This includes funding for the Career Lattice, which will work to encourage veteran, exemplary teachers to transfer to, or remain in, high-needs schools. Supplements will be provided for as many as 250 teachers who will provide instruction and leadership in these schools. The funding also includes grants for schools, with the funds to be used for strategies to improve teaching and learning. In addition, funding is included for the purchase of technology, primarily tablets, to enhance instruction and properly deliver new state assessments in the schools. To improve the student services model throughout MCPS, 5.5 elementary school counselor, 5 school psychologist, and 6 pupil personnel worker positions are added in order to reduce caseloads with the intent to increase positions in future years.

### **Elementary Schools**

For our youngest students, funding is included to create additional team leader positions in some elementary schools that serve high special education and ESOL populations. Also, eight positions are added for elementary schools that previously had position reductions in staff development teacher, reading specialist, media specialist, and counselor positions in the past. To support students enrolled in the compacted Grade 5/6 mathematics curriculum in FY 2015, seven additional teacher positions are needed.

### **Middle Schools**

Some of the significant achievement gaps in MCPS are in our middle schools. The current FY 2014 Operating Budget provides 30 middle school focus teachers to lower student-teacher ratios in mathematics and English classes in schools where there are significant gaps in achievement between White and Asian students and African American and Latino students. The FY 2015 Operating Budget adds 10.5 teacher positions to address the performance of English language learners to ensure that these students attain and progress in English competency and score proficient in reading and mathematics. Other enhancements include additional teacher positions to continue the implementation of separate team leaders and content leaders for departments in our middle schools.

## **High Schools**

In order to support improvement in our high schools, the Board's FY 2015 Operating Budget provides for 15 high school focus teacher positions that, in combination with 23.5 existing positions, will reduce English and mathematics class sizes in our most impacted high schools. Also, a total of 15 teacher positions are included to increase release periods for high school resource teachers and to restore a .2 position to all 25 high schools for staff development teachers who provide focused support and assistance to school teams and individual teachers.

## **Building Community Partnerships and Engagement**

The Board's FY 2015 Operating Budget invests in the expansion of community partnerships that support student success. Five positions are added in the Office of Community Engagement and Partnerships as part of a multiyear effort to develop business and community connections and provide support to our parents. Additional funding also is included to expand the Kennedy Cluster Project, a multiagency partnership, into the Watkins Mill Cluster, and to expand transportation for students in the Excel Beyond the Bell program.

## **Negotiations with Employee Associations**

Tentative agreements have been reached with the three employee associations—the Montgomery County Education Association, the Montgomery County Association of Administrators and Principals, and the Service Employees International Union Local 500—and as a result, funds are included in the FY 2015 Operating Budget for the economic items that were agreed to. This includes a general wage adjustment of 1.5 percent for employees, as well as a step and longevity increase for eligible employees on November 29, 2014. The cost of these adjustments in FY 2015 is \$37,382,073. Additional economic items were negotiated that increase the budget by \$3,400,000. There also are negotiated changes in employee benefits that will result in savings of \$5,000,000 in FY 2015. As a result, the net increase in expenditures for the Board's FY 2015 Operating Budget is \$35,782,073.

## **Budget Reductions**

Each year, MCPS reviews the base budget to determine where reductions and efficiencies may be made. The FY 2015 Operating Budget includes \$3,289,070 and 22.6 positions in budget reductions as a result of the annual effort to identify reductions, known as the Program Efficiency, Abandonment, and Redirection process. These reductions include \$2,225,712 and 9.5 positions from Central Services.

## **Development of the FY 2015 Operating Budget**

The FY 2015 Operating Budget request was developed through continued collaboration with MCPS employees, parents, students, and community members. The budget development process was modified this year to achieve even broader stakeholder involvement. In spring 2013, staff met with focus groups of teachers, support staff, administrators, parents, students, and

community members to gather input on the priorities that should guide the MCPS operating budget in future years. Also, small teams were formed to discuss the work of elementary, middle, and high schools to identify structures, resources, and processes that should be in place for MCPS to continue to provide our students with a world-class education. Through this modified process, we received input from more than 200 individuals, many of whom may not otherwise have participated in the budget process.


The development of the FY 2015 Operating Budget continued in September 2013 when the Board's budget interests were formulated with Dr. Joshua P. Starr, superintendent of schools. On December 12, 2013, Dr. Starr presented the Superintendent's Recommended FY 2015 Operating Budget, which was developed in partnership with the three employee associations, as well as the Montgomery County Council of Parent-Teacher Associations.

The Board held public hearings on Dr. Starr's recommendation on January 9 and 16, 2014, and then held two work sessions on the budget on January 23 and 28, 2014. Board members spent numerous hours analyzing the budget and posing questions to staff, which eventually led to the amended Superintendent's Recommended FY 2015 Operating Budget. The Board adopted its final budget request on February 11, 2014.

Our work together in support of the students of Montgomery County continues to show positive results. Overall, graduation rates in Montgomery County rose to 88.3 percent for the Class of 2013. This reflects an increase of 1 percent overall compared with the previous class. Our graduation rate also is 3.3 percent higher than that for the state of Maryland. It is important to note that the graduation rate for African American students increased by 1.6 percent, and the graduation rate for Hispanic students increased by 0.8 percent. Moreover, two-year graduation rates for these two groups demonstrated even greater increases. While these graduation rates show progress in narrowing the achievement gap, we must continue our concerted effort to support academic success for all our students with this FY 2015 Operating Budget.

The Board thanks you for your continued commitment to the students and citizens of this county.

Sincerely,



Philip Kauffman  
President

PK:lh

**Contents**  

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**FY 2015 Operating Budget**

**Superintendent's Recommended FY 2015 Operating Budget As Amended**

**Schedule of Board of Education Amendments**

<b>Table 1—Summary of Resources by Object of Expenditure .....</b>	<b>i-1</b>
<b>Table 1A—Summary of Budget Changes FY 2014–FY 2015 .....</b>	<b>i-2</b>
<b>Where the Money Goes .....</b>	<b>i-3</b>
<b>Where the Money Comes From .....</b>	<b>i-4</b>
<b>Table 2—Budget Revenue by Source .....</b>	<b>ii-1</b>
<b>Table 3—Revenue Summary for Grant Programs by Source of Funds.....</b>	<b>iii-1</b>
<b>Table 4—Summary of Student Enrollment FY 2012–FY 2015 .....</b>	<b>iv-1</b>
<b>Table 5—Allocation of Staffing .....</b>	<b>v-1</b>
<b>Table 6—Cost per Student by Grade Span .....</b>	<b>vi-1</b>
<b>Summary of Negotiations .....</b>	<b>vii-1</b>
<b>Special Education Staffing Plan Resolution .....</b>	<b>viii-1</b>
<b>MCPS Organization Chart.....</b>	<b>ix-1</b>
<b>2014–2015 Operational Calendar.....</b>	<b>A-1</b>
<b>Administrative and Supervisory Salary Schedule.....</b>	<b>B-1</b>
<b>Business and Operations Administrators Salary Schedule.....</b>	<b>B-2</b>
<b>Teacher and Other Professional Salary Schedule.....</b>	<b>B-3</b>
<b>Supporting Services Hourly Rate Schedule.....</b>	<b>B-4</b>
<b>State Budget Category Summaries (Categories 1–81).....</b>	<b>C-1</b>





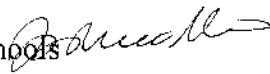
Office of the Superintendent of Schools  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

**REVISED**

February 11, 2014

MEMORANDUM

To: Members of the Board of Education

From: Joshua P. Starr, Superintendent of Schools 

Subject: Adoption of the Fiscal Year 2015 Operating Budget

**Executive Summary**

I am submitting to the Board of Education my amended Fiscal Year (FY) 2015 Recommended Operating Budget totaling \$2,316,535,304 for Montgomery County Public Schools (MCPS). This is an increase of \$91,114,252, or 4.1 percent, compared to the current FY 2014 budget. The tax-supported budget (excluding grants and enterprise funds) is \$2,177,840,721, an increase of \$93,502,353, or 4.5 percent compared to the current FY 2014 tax supported budget. My amended budget exceeds the amount that the county is required to provide under Maintenance of Effort (MOE) of \$1,476,855,309 by \$50,971,320. The amended budget of \$2,316,535,304 is an increase of \$34,726,183 compared to the \$2,281,809,121 that I recommended to the Board of Education on December 12, 2013.

The reasons for the revision to the budget I submitted to the Board in December include a shift of \$217,054 from state revenue to the local contribution due to a decrease in state aid that is reflected in Governor Martin O'Malley's FY 2015 budget. In addition, I am recommending a revenue shift of \$1,491,936 from the local contribution to the federal grant for the *Individuals with Disabilities Education Act* based on the federal FY 2014 appropriation that recently was enacted. The closing of the Community Montessori Charter School at the end of the 2013–2014 school year results in a revenue decrease of \$100,000.

On the expenditure side of the budget, my amended budget includes \$35,782,073 for employee compensation as a result of negotiations with our employee associations. Although we have not yet reached agreement on three-year contracts with all three employee associations, I believe we are far enough along in our negotiations to approve funding for FY 2015. In addition, there is a decrease of \$955,890 related to the closing of the charter school, and there is a decrease of \$100,000 in the previous expenditure estimate for students who are dually enrolled in MCPS and

local colleges. Following is a summary chart that reflects the revisions to the FY 2015 Recommended Operating Budget.

### FY 2015 OPERATING BUDGET

	FY 2014 <u>BUDGET</u>	FY 2015 <u>DEC. REC</u>	FY 2015 <u>REVISED</u>	FY 14-15 <u>CHANGE</u>
Total Expenditures	\$2,225,421,052	\$2,281,809,121	\$2,316,535,304	\$91,114,252
<u>Revenue</u>				
Local Revenue	1,448,250,594	1,494,275,328	1,527,826,629	79,576,035
State Revenue	604,989,615	618,982,987	618,765,933	13,776,318
Fed/Other Revenue	<u>172,180,843</u>	<u>168,550,806</u>	<u>169,942,742</u>	<u>(2,238,101)</u>
Total Revenue	\$2,225,421,052	\$2,281,809,121	\$2,316,535,304	\$91,114,252

On January 9 and January 16, 2014, the Board of Education held public hearings on the Superintendent's Recommended FY 2015 Operating Budget. In addition, on January 23 and January 28, 2014, the Board of Education held work sessions on the budget. The details of the revisions to the FY 2015 Recommended Operating Budget submitted to the Board of Education on December 12, 2013, follow.

#### **Revenue**

##### *State Aid*

On January 15, 2014, Governor O'Malley released his FY 2015 budget, which reflects an increase in state aid for MCPS of \$13,776,318 more than FY 2014, for a total of \$618,765,933 in state aid. This amount is \$217,054 less than the \$618,982,987 of state aid included in my Recommended FY 2015 Operating Budget. The change in projected state aid results from several factors.

There is a net increase in the basic Foundation Program Aid of \$4,617,010 more than FY 2014 for a total of \$310,456,913. The calculation includes a 0.46 percent increase in the Target per Pupil Foundation Amount to a total of \$6,860 per pupil in FY 2015. Also, total state wealth for calculating Foundation Program Aid increased by 0.8 percent from the previous year. The total wealth of Montgomery County increased by 2.1 percent when the September Net Taxable Income data is used. However, Montgomery County's wealth relative to the state's wealth increased from 24.2 percent to 24.5 percent using the same data.

The FY 2014 state aid estimate for MCPS also includes \$34,394,095 for full funding of the Geographic Cost of Education Index, an increase of \$757,541 more than the FY 2014 Operating Budget.

Additionally, there is an increase of \$6,779,952 in Compensatory aid compared to FY 2014 due to an increase of 2,339 students (for a total of 48,319) eligible to participate in the Free and Reduced-price Meals System (FARMS) Program. There is a decrease of \$2,174,339 in Limited English Proficiency aid compared to FY 2014 due in part to a decrease of 901 students eligible for English for Speakers of Other Languages services (for a total of 20,466 students). In addition, there is an increase of \$1,162,198 in Transportation aid, and an increase of \$640,584 in the Special Education formula aid. Finally, reimbursement for special education students in nonpublic placements is expected to increase by \$1,993,372 more than the budgeted amount for FY 2014.

#### *Federal Revenue*

The FY 2015 Recommended Operating Budget submitted to the Board of Education on December 12, 2013, included a reduction of \$1,491,936 as a result of another round of federal sequestration that was anticipated impacting funding received from the federal government in support of the *Individuals with Disabilities Education Act*. Since the time my FY 2015 budget was submitted, Congress and the President reached a budget agreement that eliminates the need for sequestration in federal FY 2014 and FY 2015. This allows us to shift \$1,491,936 from the local contribution to the federal grant.

#### *Community Montessori Charter School*

The closure of Community Montessori Charter School at the end of the 2013–2014 school year results in a decrease of \$100,000 in revenue anticipated for FY 2015. Related to this is a reduction of \$855,890 in local contribution that was expected for the charter school in FY 2015.

#### *Dual Enrollment of Students*

My FY 2015 Recommended Operating Budget included an increase of \$230,000 in local contribution for tuition for students dually enrolled in MCPS and local colleges. In April 2012, the state legislation passed and the Governor signed State Bill 740, which directs the partnership between school districts and local colleges in enrolling students. The new rules require colleges to discount their tuition and school systems to pay the tuition for the first four courses of FARMS eligible students. The intent of the law is to make college enrollment more accessible, and enhance the training of new members of the Maryland workforce. The FY 2014 end-of-year expenditure projection for the program is less than originally anticipated. Therefore, it is proposed that a reduction of \$100,000 from the original amount of \$230,000 be made.

*Local Contribution*

The amount of local contribution that is requested to fund my amended budget is \$1,527,826,629, or \$50,971,320 more than the local contribution required under MOE. The amount of local contribution needed to meet the MOE requirement is \$1,476,855,309, which is \$28,604,715 higher than the local contribution budgeted for FY 2014. This represents an increase of \$25,306,853 based on the per-pupil amount of \$9,759 and an increase in the number of students. The per-pupil amount is the same amount as FY 2014. The increase in the local contribution required to meet MOE also includes an increase of \$3,297,862 more than the \$34,511,689 budgeted in FY 2014 for the shift of the cost for teacher pensions from the state to the county.

**Expenditure Reductions***Community Montessori Charter School*

The FY 2015 Superintendent's Recommended Operating Budget included \$1,182,647 to support the Community Montessori Charter School. The closure of the charter school at the end of this school year will result in a reduction to the FY 2015 Operating Budget of \$955,890 in expenditures. This funding supports administrative, clerical, and building services position salaries, as well as consultant services, contractual services, supplies and materials, furniture and equipment, and related employee benefits. The remaining budget of \$226,757 will be required for continued support of these students. This amount will provide for teacher and paraeducator positions, substitutes, and related employee benefits.

*Dual Enrollment of Students*

As mentioned previously, my amended budget proposes a reduction of \$100,000 in expenditures from the original budget of \$230,000 for students dually enrolled in MCPS and local colleges. This is based on a revised projection of the cost of the program.

**Expenditure Increase***Negotiations with Employee Associations*

When my FY 2015 Recommended Operating Budget was submitted to the Board on December 12, 2013, negotiations were ongoing with our three employee associations. Although negotiations are not yet completed, I believe we are far enough along in the process to include funds in the FY 2015 operating budget for the economic items that have been discussed. This includes a general wage adjustment of 1.5 percent for employees as well as a step and longevity increase for eligible employees on November 29, 2014. The cost of these adjustments in FY 2015 are \$37,382,073. In addition, there are other economic items that are being negotiated that will increase the budget by \$3,400,000. There also are negotiated changes in employee

benefits that will result in savings of \$5,000,000 in FY 2015. As a result, the net increase in expenditures for the FY 2015 Operating Budget is \$35,782,073.

### **Conclusion**

The amended FY 2015 Operating Budget that I am recommending to the Board of Education reflects the culmination of extensive internal and external feedback including the expanded input from stakeholders this spring and summer. The FY 2015 Operating Budget also reflects the interests of the Board of Education. This budget is part of a multiyear effort to address the needs of our students. This budget addresses our continued enrollment growth, builds on our efforts to eliminate the achievement gap, and invests in our dedicated and capable staff. This budget provides the necessary funding for MCPS in FY 2015 to continue the academic excellence that our parents and community expect and support.

### **Recommended Resolution**

WHEREAS, The superintendent of schools presented the Recommended Fiscal Year 2015 Operating Budget of \$2,281,809,121 to the Board of Education on December 12, 2013; and

WHEREAS, The Recommended Fiscal Year 2015 Operating Budget includes the Fiscal Year 2015 Special Education Staffing Plan; and

WHEREAS, Increases of state aid for Montgomery County Public Schools as recommended in the Governor's budget on January 15, 2014, total \$13,776,318, which is \$217,054 less than estimated in the budget presented to the Board on December 10, 2013; and

WHEREAS, The county's local contribution required under Maintenance of Effort is \$1,476,855,309; and

WHEREAS, The Superintendent's Recommended Fiscal Year 2015 Operating Budget as amended includes a local contribution request of \$1,527,826,629, which is \$50,971,320 more than the required local contribution under Maintenance of Effort; and

WHEREAS, Fund Balance of \$26,972,451 is available for appropriation in Fiscal Year 2015; and

WHEREAS, Closure of Community Montessori Charter School at the end of the 2013–2014 school year results in a budget reduction in Fiscal Year 2015 of \$955,890; and

WHEREAS, Lower projected costs for students who are dually enrolled in Montgomery County Public Schools and local colleges results in a budget reduction of \$100,000; and

WHEREAS, The enactment by Congress of the federal Fiscal Year 2014 appropriation eliminates the need for sequestration of federal funding for the *Individuals with Disabilities*

*Education Act*, allowing a shift of \$1,491,936 in FY 2015 from local contribution to federal revenue; and

WHEREAS, Funds have been included in the amended Fiscal Year 2015 Operating Budget to reflect negotiations with the three employee associations in the amount of \$35,782,073 in Fiscal Year 2015; now therefore be it

Resolved, That the Montgomery County Board of Education approves the Fiscal Year 2015 Special Education Staffing Plan as outlined in the Superintendent’s Recommended Fiscal Year 2015 Operating Budget; and be it further

Resolved, That upon final approval of the Fiscal Year 2015 Operating Budget in June 2014, the Special Education Staffing Plan will be submitted to the Maryland State Department of Education; and be it further

Resolved, That the Montgomery County Board of Education adopts the Superintendent’s Recommended Fiscal Year 2015 Operating Budget as amended totaling \$2,316,535,304 as follows:

<u>Category</u>	<u>Superintendent’s Amended Operating Budget</u>
1 Administration	\$ 43,807,821
2 Mid-level Administration	140,764,439
3 Instructional Salaries	898,870,422
4 Textbooks and Instructional Supplies	28,865,794
5 Other Instructional Costs	11,508,623
6 Special Education	308,387,538
7 Student Personnel Services	11,462,436
8 Health Services	19,590
9 Student Transportation	101,322,695
10 Operation of Plant and Equipment	128,760,341
11 Maintenance of Plant	33,388,100
12 Fixed Charges	548,063,361
14 Community Services	523,495
37 MCPS Television Special Revenue Fund	1,595,624
51 Real Estate Fund	3,166,047
61 Food Service Fund	51,222,406
71 Field Trip Fund	1,895,960
81 Entrepreneurial Activities	<u>2,910,612</u>
Total	<u>\$2,316,535,304</u>

**SCHEDULE OF BOARD OF EDUCATION AMENDMENTS TO THE  
SUPERINTENDENT'S RECOMMENDED FY 2015 OPERATING BUDGET**

DESCRIPTION	Board Amendments	
	Pos.	Amount
<b>CATEGORY 1 - ADMINISTRATION</b>		
Office of Shared Accountability: Special Education Programs and Services Review		\$ 150,000
<b>Total Category 1</b>		<b>150,000</b>
<b>CATEGORY 3 - INSTRUCTIONAL SALARIES</b>		
K-12 Instruction: Add STEM-Related Club to Extracurricular Activities		36,250
Office of the Deputy Superintendent for School Support and Improvement: Professional Development in Cultural Competency		97,222
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes	2.106	96,877
Office of Special Education and Student Services: Add 3.0 Pupil Personnel Workers and 1.0 Psychologist	1.000	55,944
<b>Total Category 3</b>	<b>3.106</b>	<b>286,293</b>
<b>CATEGORY 4 - TEXTBOOKS AND INSTRUCTIONAL SUPPLIES</b>		
Office of the Deputy Superintendent for School Support and Improvement Professional Development in Cultural Competency		5,000
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes		1,355
<b>Total Category 4</b>		<b>6,355</b>
<b>CATEGORY 5 - OTHER INSTRUCTIONAL COSTS</b>		
Office of the Deputy Superintendent for School Support and Improvement: Professional Development in Cultural Competency		15,000
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes		388
<b>Total Category 5</b>		<b>15,388</b>
<b>CATEGORY 7- STUDENT PERSONNEL SERVICES</b>		
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes	0.240	12,452
Office of Special Education and Student Services: Add 3.0 Pupil Personnel Workers and 1.0 Psychologist	3.000	179,286
<b>Total Category 7</b>	<b>3.240</b>	<b>191,738</b>

**SCHEDULE OF BOARD OF EDUCATION AMENDMENTS TO THE  
SUPERINTENDENT'S RECOMMENDED FY 2015 OPERATING BUDGET**

DESCRIPTION	Board Amendments	
	Pos.	Amount
<b>CATEGORY 9 - STUDENT TRANSPORTATION</b>		
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes		348
<b>Total Category 9</b>		<b>348</b>
<b>CATEGORY 12 - FIXED CHARGES</b>		
K-12 Instruction: Add STEM-Related Club to Extracurricular Activities		2,900
Office of the Deputy Superintendent for School Support and Improvement: Professional Development in Cultural Competency		7,778
Office of Curriculum and Instructional Programs: Add Two Additional Prekindergarten Classes		29,021
Office of Special Education and Student Services: Add 3.0 Pupil Personnel Workers and 1.0 Psychologist		69,991
<b>Total Category 12</b>		<b>109,690</b>
<b>GRAND TOTAL</b>	<b>6,346</b>	<b>S 759,812</b>



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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	700,000	709,201	709,200	712,900	3,700
Business/Operations Admin.	92,000	91,629	91,650	89,650	(2,000)
Professional	11,950,380	12,250,970	12,257,970	12,531,782	273,812
Supporting Services	8,119,226	8,191,818	8,184,918	8,245,557	60,639
<b>TOTAL POSITIONS</b>	<b>20,861,606</b>	<b>21,243,618</b>	<b>21,243,738</b>	<b>21,579,889</b>	<b>336,151</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$87,751,894	\$90,283,393	\$90,143,875	\$93,349,018	\$3,205,143
Business/Operations Admin.	8,345,471	8,962,361	8,962,361	8,853,688	(108,673)
Professional	914,211,694	958,593,114	958,923,325	998,495,883	39,572,558
Supporting Services	334,616,345	347,459,323	347,190,630	361,519,866	14,329,236
<b>TOTAL POSITION DOLLARS</b>	<b>1,344,925,404</b>	<b>1,405,298,191</b>	<b>1,405,220,191</b>	<b>1,462,218,455</b>	<b>56,998,264</b>
<b>OTHER SALARIES</b>					
Administrative	406,417	382,576	382,576	397,576	15,000
Professional	49,699,491	57,633,096	57,597,186	58,557,190	960,004
Supporting Services	22,319,844	24,039,019	24,071,107	25,004,030	932,923
<b>TOTAL OTHER SALARIES</b>	<b>72,425,752</b>	<b>82,054,691</b>	<b>82,050,869</b>	<b>83,958,796</b>	<b>1,907,927</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>1,417,351,156</b>	<b>1,487,352,882</b>	<b>1,487,271,060</b>	<b>1,546,177,251</b>	<b>58,906,191</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>27,710,293</b>	<b>25,299,082</b>	<b>25,444,404</b>	<b>26,488,687</b>	<b>1,044,283</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>69,565,430</b>	<b>68,654,922</b>	<b>68,588,282</b>	<b>73,167,071</b>	<b>4,578,789</b>
<b>04 OTHER</b>					
Local/Other Travel	2,156,282	2,999,620	3,000,760	2,881,082	(119,678)
Insur & Employee Benefits	526,714,624	536,798,214	536,798,214	560,083,613	23,285,399
Utilities	38,866,350	39,799,058	39,799,058	38,633,435	(1,165,623)
Miscellaneous	46,890,072	50,971,034	50,973,034	54,107,987	3,134,953
<b>TOTAL OTHER</b>	<b>614,627,328</b>	<b>630,567,926</b>	<b>630,571,066</b>	<b>655,706,117</b>	<b>25,135,051</b>
<b>05 EQUIPMENT</b>	<b>14,359,360</b>	<b>13,546,240</b>	<b>13,546,240</b>	<b>15,755,990</b>	<b>2,209,750</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$2,143,613,567</b>	<b>\$2,225,421,052</b>	<b>\$2,225,421,052</b>	<b>\$2,317,295,116</b>	<b>\$91,874,064</b>

**TABLE 1A**  
**SUMMARY OF BUDGET CHANGES FY 2014 - FY 2015**  
(\$ in millions)

ITEM	FTE	AMOUNT
<b>FY 2014 CURRENT OPERATING BUDGET</b>	<b>21,243.738</b>	<b>\$2,225.4</b>
<b>ENROLLMENT CHANGES</b>		
Elementary/Secondary	146.625	9.9
Special Education	74.911	6.6
ESOL	7.700	0.5
Transportation/Food Services/School Plant Operations	15.626	1.0
<b>Subtotal</b>	<b>244.862</b>	<b>\$18.0</b>
<b>NEW SCHOOLS/ADDITIONAL SPACE</b>	<b>21.750</b>	<b>\$2.9</b>
<b>EMPLOYEE SALARIES - CONTINUING SALARIES FOR CURRENT EMPLOYEES (including benefits)</b>		
		<b>\$6.8</b>
<b>EMPLOYEE SALARIES - NEGOTIATED (including benefits)</b>		
		<b>\$40.8</b>
<b>EMPLOYEE BENEFITS AND INSURANCE</b>		
Employee Benefits Plan (active) - Including Negotiated Changes		5.2
Employee Benefits Plan (retired)		1.7
Retirement		(0.4)
FICA/Self-Insurance/Workers' Compensation, Fire Insurance		1.8
Tuition Reimbursement		0.7
Pension Shift from State of Maryland		3.3
<b>Subtotal</b>		<b>\$12.3</b>
<b>INFLATION AND OTHER</b>		
Textbooks, Instructional Materials, Building/Maintenance Supplies		0.7
Utilities		(2.0)
Special Education	0.700	1.3
Transportation		1.3
Facilities Management		1.5
Technology		0.9
Grants and Enterprise Funds	(3.700)	(2.7)
Other	4.118	0.7
<b>Subtotal</b>	<b>1.118</b>	<b>\$1.7</b>
<b>EFFICIENCIES &amp; REDUCTIONS</b>		
Central Services	(9.500)	(2.2)
Support Operations (Buses/Bus Operators, Bus Supplies)	(13.125)	(1.0)
School-Based		-
<b>Subtotal</b>	<b>(22.625)</b>	<b>(\$3.2)</b>

ITEM	FTE	AMOUNT
<b>STRATEGIC PRIORITY ENHANCEMENTS</b>		
Psychologists, Pupil Personnel Workers, Elementary Counselors	16.500	1.2
Provide Support to English Language Learners in Middle Schools	10.500	1.5
Middle School Leadership - Content Specialists and Team Leaders	8.200	0.7
Middle School Improvement		0.1
Support for High Needs High Schools - English & Math Focus Teachers	15.000	1.0
Increase Allocation of High School Staff Development Teachers	5.000	0.3
Provide Support for Project-Based Learning at Wheaton High School		0.1
Expand the High School Minority Achievement Initiative		0.1
Release High School Resource Teachers One Additional Period Per Day	10.000	0.7
Alternative Programs Redesign	1.200	0.1
Expand the Office of Community Engagement and Partnerships	5.000	0.5
Expand the Kennedy Cluster Project	1.300	0.1
Provide Transportation for Students Attending Excel Beyond the Bell		0.1
Elementary Team Leaders		0.3
Grade 5/6 Compacted Math Teachers	7.000	0.5
Restore Key Positions in Small Elementary Schools -Staff Development Teachers, Reading Specialists, Counselors, Media Specialists	8.000	0.5
Implement the Career Lattice to Improve Student Achievement		0.8
Expansion of Innovation Schools		0.1
Increase Support for the Interventions Network	1.000	0.2
Expand the Use of Technology for Teaching, Learning, and PARCC		3.0
Review Special, Choice, and Signature Programs		0.2
Two Additional PreKindergarten Classes	2.346	0.1
Professional Development - Cultural Competency		0.1
Provide a STEM-Related Club for High School Students		0.1
Special Education Programs and Services Review		0.2
<b>Subtotal</b>	<b>91.046</b>	<b>12.6</b>
<b>FY 2015 OPERATING BUDGET</b>	<b>21,579.889</b>	<b>2,317.3</b>
<b>FY 2014 - FY 2015 CHANGE</b>	<b>336.151</b>	<b>\$91.9</b>
Less Enterprise funds	3.500	(60.8)
Less Grants	(25.200)	(77.9)
<b>SPENDING AFFORDABILITY BUDGET</b>	<b>21,558.189</b>	<b>\$2,178.6</b>
<b>REVENUE INCREASE BY SOURCE</b>		
Local (1)		80.4
State		13.8
Federal		(2.8)
Other		0.1
Fund Balance		-
Enterprise/Special Revenue Fund		0.4
<b>TOTAL REVENUE INCREASE</b>		<b>\$91.9</b>

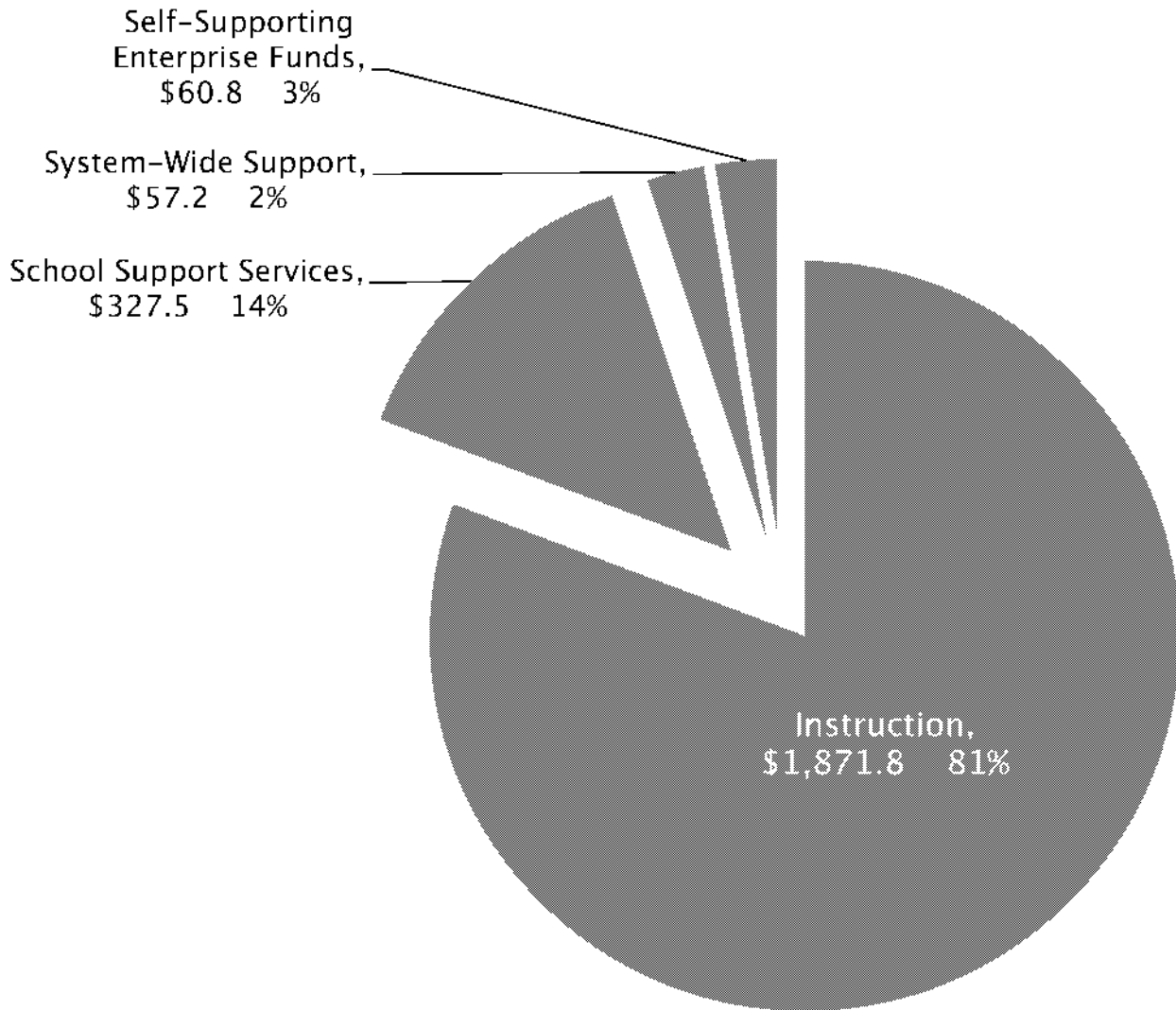
(1) The increase in the required local contribution is \$28,604,715 (\$25,306,853 for MOE and \$3,297,862 for the pension shift from the state)

# WHERE THE MONEY GOES

## FY 2015 OPERATING BUDGET

Total Expenditures = \$2,317,295,116

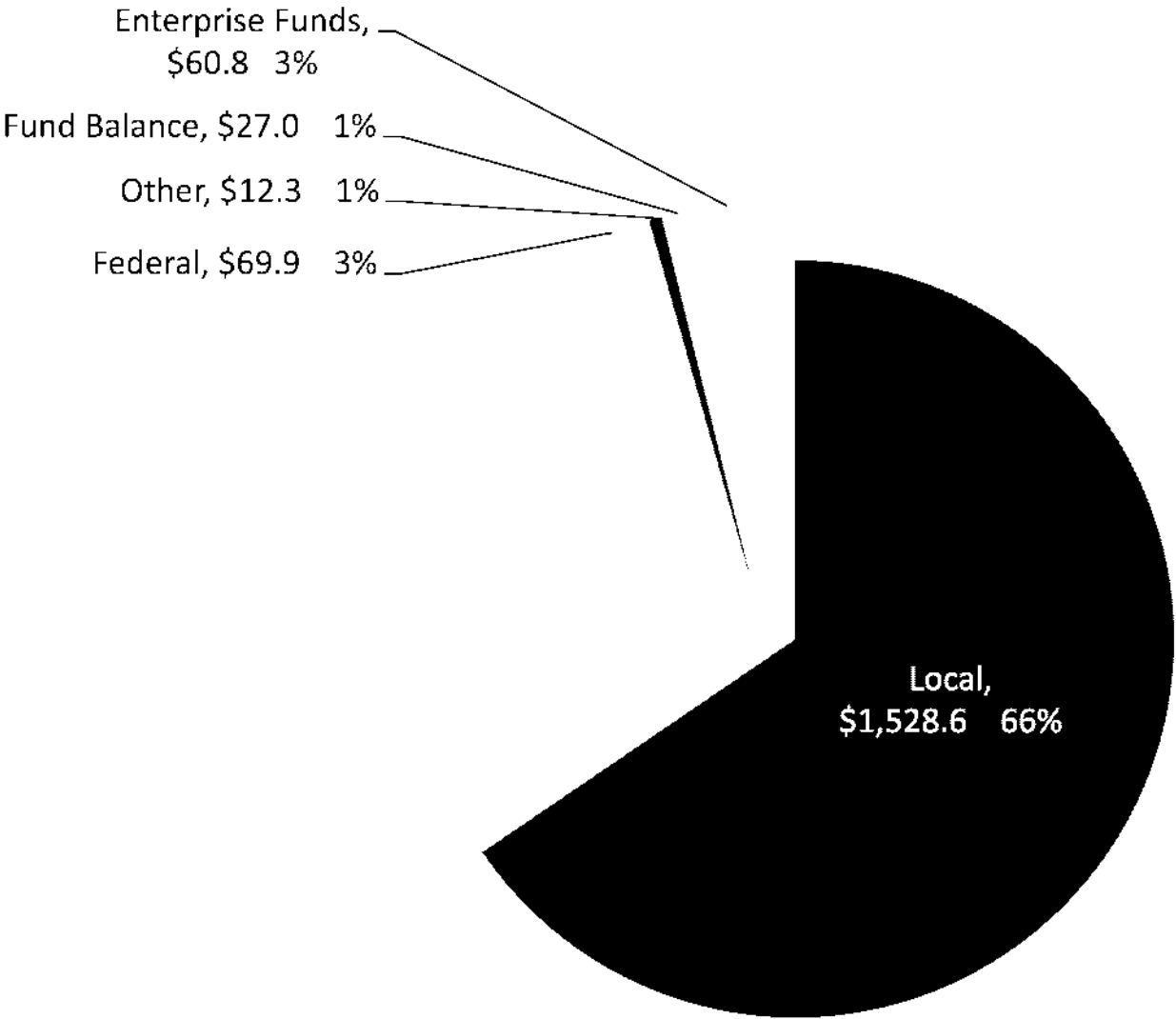
(Dollars in Millions on Chart)



# WHERE THE MONEY COMES FROM

## FY 2015 OPERATING BUDGET

Total Revenue = \$2,317,295,116  
(Dollars in Millions on Chart)



**TABLE 2  
BUDGET REVENUE BY SOURCE**

<b>SOURCE</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 CURRENT</b>	<b>FY 2015 ESTIMATED</b>
<b>CURRENT FUND</b>				
<b>From the County:</b>	\$1,392,286,148	\$1,413,738,905	\$1,413,738,905	\$1,490,776,890
Local Contribution for State Retirement	\$27,227,553	34,511,689	34,511,689	37,809,551
Total from the County	1,419,513,701	1,448,250,594	1,448,250,594	1,528,586,441
<b>From the State:</b>				
Bridge to Excellence				
Foundation Grant	302,187,876	305,782,989	305,782,989	310,456,913
Geographic Cost of Education Index	32,796,296	33,636,554	33,636,554	34,394,095
Limited English Proficient	55,107,686	57,776,368	57,776,368	55,602,029
Compensatory Education	115,208,321	121,839,206	121,839,206	128,619,158
Students with Disabilities - Formula	34,967,841	35,214,250	35,214,250	35,854,834
Students with Disabilities - Reimbursement	14,905,288	13,354,565	13,354,565	15,347,937
Transportation	36,100,856	36,985,683	36,985,683	38,090,967
Miscellaneous	281,377	400,000	400,000	400,000
Programs financed through State Grants	2,859,930			
Total from the State	594,415,471	604,989,615	604,989,615	618,765,933
<b>From the Federal Government:</b>				
Impact Aid	504,490	400,000	400,000	400,000
Programs financed through Federal Grants	72,775,609	72,280,788	72,280,788	69,455,580
Total from the Federal Government	73,280,099	72,680,788	72,680,788	69,855,580
<b>From Other Sources:</b>				
Tuition and Fees				
D.C. Welfare	219,115	200,000	200,000	200,000
Nonresident Pupils	792,291	725,000	725,000	780,000
Summer School	1,506,343	1,305,000	1,305,000	1,400,000
Outdoor Education	487,564	525,000	525,000	525,000
Student Activities Fee	727,276	725,000	725,000	725,000
Miscellaneous	451,955	245,708	245,708	245,708
Programs financed through Private Grants	901,113	8,448,354	8,448,354	8,448,354
Total from Other Sources	5,085,657	12,174,062	12,174,062	12,324,062
Fund Balance	17,000,000	26,972,451	26,972,451	26,972,451
Total Current Fund	2,109,294,928	2,165,067,510	2,165,067,510	2,256,504,467
<b>ENTERPRISE &amp; SPECIAL FUNDS</b>				
<b>School Food Service Fund:</b>				
State	1,097,324	2,236,607	2,236,607	2,236,607
National School Lunch, Special Milk and Free Lunch Programs	30,354,187	28,797,309	28,797,309	28,821,508
Child Care Food Program	1,393,322	1,334,335	1,334,335	1,334,335
Sale of Meals and other	17,942,534	18,821,419	18,821,419	18,829,956
Total School Food Service Fund	50,787,367	51,189,670	51,189,670	51,222,406
<b>Real Estate Management Fund:</b>				
Rental fees	3,026,997	2,920,399	2,920,399	3,166,047
Total Real Estate Management Fund	3,026,997	2,920,399	2,920,399	3,166,047

**TABLE 2  
BUDGET REVENUE BY SOURCE**

<b>SOURCE</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 CURRENT</b>	<b>FY 2015 ESTIMATED</b>
<b>Field Trip Fund:</b>				
Fees	1,735,962	1,917,672	1,917,672	1,895,960
Total Field Trip Fund	1,735,962	1,917,672	1,917,672	1,895,960
<b>Entrepreneurial Activities Fund:</b>				
Fees	2,235,250	2,848,540	2,848,540	2,910,612
Total Entrepreneurial Activities Fund	2,235,250	2,848,540	2,848,540	2,910,612
<b>Total Enterprise Funds</b>	<b>57,785,576</b>	<b>58,876,281</b>	<b>58,876,281</b>	<b>59,195,025</b>
<b>Instructional Television Special Revenue Fund:</b>				
Cable Television Plan	1,457,591	1,477,261	1,477,261	1,595,624
Total Instructional Special Revenue Fund	1,457,591	1,477,261	1,477,261	1,595,624
<b>GRAND TOTAL</b>	<b>\$2,168,538,095</b>	<b>\$2,225,421,052</b>	<b>\$2,225,421,052</b>	<b>\$2,317,295,116</b>

<b>Tax - Supported Budget</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 CURRENT</b>	<b>FY 2015 ESTIMATED</b>
Grand Total	\$2,168,538,095	\$2,225,421,052	\$2,225,421,052	\$2,317,295,116
<b>Less:</b>				
Grants	(76,536,652)	(80,729,142)	(80,729,142)	(77,903,934)
Enterprise Funds	(57,785,576)	(58,876,281)	(58,876,281)	(59,195,025)
Special Revenue Fund	(1,457,591)	(1,477,261)	(1,477,261)	(1,595,624)
<b>Grand Total - Tax-Supported Budget</b>	<b>\$2,032,758,276</b>	<b>\$2,084,338,368</b>	<b>\$2,084,338,368</b>	<b>\$2,178,600,533</b>

The Adult Education Fund was created July 1, 1991, but was discontinued effective July 1, 2006, because the program was transferred to Montgomery College and the Montgomery County Department of Recreation. The Real Estate Management Fund was created 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 July 1, 2000.

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

<b>Program Name and Source of Funding</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 CURRENT</b>	<b>FY 2015 ESTIMATED</b>
<u>Budgeted</u>				
<b>FEDERAL AID: NO CHILD LEFT BEHIND (NCLB)</b>				
Title I - A (941/949)	\$ 20,999,778	\$ 23,957,144	\$ 23,957,144	\$ 22,355,254
Subtotal	20,999,778	23,957,144	23,957,144	22,355,254
<b>Title I - D</b>				
Neglected and Delinquent Youth (937)	194,970	131,896	131,896	131,896
Total Title I	21,194,748	24,089,040	24,089,040	22,487,150
<b>Title II - A</b>				
Skillful Teaching and Leading Program (915)	405,691	355,443	355,443	355,443
Teacher Mentoring (917)	139,672	249,480	249,480	249,480
Consulting Teachers (961)	3,383,537	3,205,176	3,205,176	2,910,100
Total Title II	3,928,900	3,810,099	3,810,099	3,515,023
<b>Title III</b>				
English Language Acquisition (927)	3,776,800	3,699,880	3,699,880	3,354,765
<b>Title VII</b>				
American Indian Education (903)	24,225	29,028	29,028	25,440
<b>SUBTOTAL</b>	<b>28,924,673</b>	<b>31,628,047</b>	<b>31,628,047</b>	<b>29,382,378</b>
<b>OTHER FEDERAL, STATE, AND LOCAL AID</b>				
Head Start Child Development (932)				
Federal	3,549,379	3,535,742	3,535,742	3,371,910
Individuals with Disabilities Education (907/913/963/964/ 965/966/967)				
Federal	29,533,256	30,314,319	30,314,319	29,634,218
Infants and Toddlers (930)				
Federal	793,028	823,695	823,695	797,345
Passthrough from Montgomery County Department of Health and Human Services	232,394	226,393	226,393	226,393
Education Jobs Fund (935)				
Federal*	343,626	-	-	-
Medical Assistance Program (939)				
Federal	4,348,530	4,412,832	4,412,832	4,705,938
National Institutes of Health (NIH) (908)				
Federal	245,487	254,733	254,733	265,252
Provision for Future Supported Projects (999)				
Other	7,365,655	8,448,354	8,448,354	8,448,354
Carl D. Perkins Career & Technical Ed. Improvement (951)				
Federal	1,200,624	1,085,027	1,085,027	1,072,146
<b>SUBTOTAL</b>	<b>47,611,979</b>	<b>49,101,095</b>	<b>49,101,095</b>	<b>48,521,556</b>

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

<b>Program Name and Source of Funding</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 CURRENT</b>	<b>FY 2015 ESTIMATED</b>
<b>TOTAL</b>	<b>\$ 76,536,652</b>	<b>\$ 80,729,142</b>	<b>\$ 80,729,142</b>	<b>\$ 77,903,934</b>
<b><u>Summary of Funding Sources</u></b>				
Federal	\$ 69,170,997	\$ 72,280,788	\$ 72,280,788	\$ 69,455,580
State				
County				
Other	7,365,655	8,448,354	8,448,354	8,448,354
<b>GRAND TOTAL</b>	<b>\$ 76,536,652</b>	<b>\$ 80,729,142</b>	<b>\$ 80,729,142</b>	<b>\$ 77,903,934</b>

**FOR INFORMATION ONLY**

**Additional grant appropriation through the Provision for Future Supported Projects as of November 19, 2013**

DHHS Alternative Education Grant			\$ 64,000
DHHS Alternative Education Grant - Special Education Portion			61,750
Carl D. Perkins Biomedical Sciences			24,276
Carl D. Perkins CTE Connect to the Future			8,000
Carl D. Perkins CTE Computer Sciences Program			7,992
National Institutes of Health - Research Experience for Teachers			16,000
National Institutes of Health - Summer Institute			6,000
Medical Assistance			293,106
Head Start - Extended Year			101,256
Healthy Hunger Free Kids Act			8,500
<b>SUBTOTAL FEDERAL FUNDING</b>			<b>590,880</b>
Educator Effectiveness Academy			422,807
Maryland Model for School Readiness (MMSR) Program			69,301
Judith B. Hoyer Childcare & Education (Judy Centers)			644,000
<b>SUBTOTAL STATE FUNDING</b>			<b>1,136,108</b>
<b>TOTAL</b>			<b>\$ 1,726,988</b>



**TABLE 4  
SUMMARY OF STUDENT ENROLLMENT - FY 2012 THROUGH FY 2015**

DESCRIPTION	(1)	(2)	(3)	(4)	(5)	CHANGE	
	FY 2012 ACTUAL 9/30/2011	FY 2013 ACTUAL 9/30/2012	FY 2014 ACTUAL 9/30/2013	FY 2014 BUDGET 9/30/2013	FY 2015 Projected 9/30/2014	COLUMN (5) LESS COLUMN (4)	
						#	%
<b>ENROLLMENT</b>							
PRE-KINDERGARTEN	2,060	1,989	1,899	2,145	2,145		
HEAD START	618	618	628	628	628		
KINDERGARTEN	11,380	11,620	11,858	11,466	11,944	478	4.0
GRADES 1-5 / 6 *	54,994	56,768	58,121	58,360	59,453	1,093	1.9
<b>SUBTOTAL ELEMENTARY</b>	<b>69,052</b>	<b>70,995</b>	<b>72,506</b>	<b>72,599</b>	<b>74,170</b>	<b>1,571</b>	<b>2.2</b>
GRADES 6-8 **	30,972	31,228	32,125	32,037	33,012	975	3.0
<b>SUBTOTAL MIDDLE</b>	<b>30,972</b>	<b>31,228</b>	<b>32,125</b>	<b>32,037</b>	<b>33,012</b>	<b>975</b>	<b>3.0</b>
GRADES 9-12	44,764	44,707	44,759	44,505	44,680	175	0.4
<b>SUBTOTAL HIGH</b>	<b>44,764</b>	<b>44,707</b>	<b>44,759</b>	<b>44,505</b>	<b>44,680</b>	<b>175</b>	<b>0.4</b>
<b>SUBTOTAL PRE-K - GRADE 12</b>	<b>144,788</b>	<b>146,930</b>	<b>149,390</b>	<b>149,141</b>	<b>151,862</b>	<b>2,721</b>	<b>1.8</b>
<b>SPECIAL EDUCATION</b>							
PRE-KINDERGARTEN	951	1,030	1,112	1,213	1,364	151	13.6
SPECIAL CENTERS	444	485	486	540	522	(18)	(3.7)
<b>SUBTOTAL SPECIAL EDUCATION</b>	<b>1,395</b>	<b>1,515</b>	<b>1,598</b>	<b>1,753</b>	<b>1,886</b>	<b>133</b>	<b>8.3</b>
<b>MONTESSORI CHARTER SCHOOL</b>		68	99	101	130	29	29.3
<b>ALTERNATIVE PROGRAMS</b>	185	137	155	225	225		
<b>GATEWAY TO COLLEGE</b>	129	129	47	134	75	(59)	(125.5)
<b>GRAND TOTAL</b>	<b>146,497</b>	<b>148,779</b>	<b>151,289</b>	<b>151,354</b>	<b>154,178</b>	<b>2,824</b>	<b>1.9</b>

SOURCE: Division of Long-range Planning

NOTE: Grade enrollments include special education students

\* The Elementary enrollment figures include enrollment numbers for Chevy Chase and North Chevy Chase Grade 6.

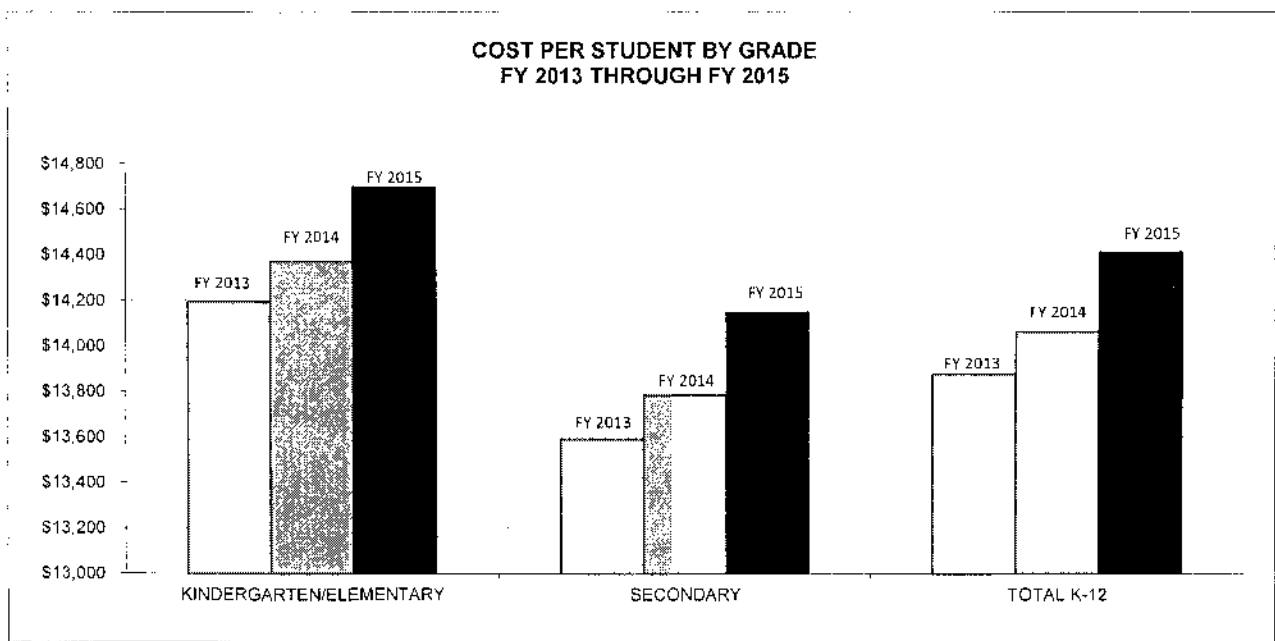
\*\* Excludes enrollment numbers for Chevy Chase and North Chevy Chase Grade 6 that are budgeted in the elementary schools' enrollment figures.

**TABLE 5  
ALLOCATION OF STAFFING**

	<b>POSITIONS</b>	<b>BUDGET FY 2010</b>	<b>BUDGET FY 2011</b>	<b>BUDGET FY 2012</b>	<b>BUDGET FY 2013</b>	<b>CURRENT FY 2014</b>	<b>BUDGET FY 2015</b>	<b>FY 14-FY 15 CHANGE</b>
1	<b>Executive</b>	19,000	17,000	17,000	19,000	21,000	21,000	-
2	<b>Administrative</b> - (directors, supervisors, program coordinators, executive assistants)	213,000	200,200	199,000	195,000	196,700	197,900	1,200
3	<b>Business/Operations Administrator</b> - (leadership positions supervised by directors and supervisors)	94,000	94,000	92,000	92,000	91,650	89,650	(2,000)
4	<b>Other Professional</b> - (12-month instructional/evaluation specialists)	210,800	198,500	186,900	182,300	183,500	191,500	8,000
5	<b>Principal/Assistant Principal</b>	485,000	484,000	484,000	485,000	491,500	494,000	2,500
6	<b>Teacher</b>	10,408,500	10,239,670	10,281,220	10,475,070	10,759,420	10,995,460	236,040
7	<b>Special Education Specialist</b> (speech pathologists, physical/occupational therapists)	469,500	479,600	482,400	495,200	506,750	508,958	2,208
8	<b>Media Specialist</b>	201,500	197,500	189,200	190,200	192,200	195,500	3,300
9	<b>Counselor</b>	467,000	461,000	451,300	453,300	456,300	468,500	12,200
10	<b>Psychologist</b>	97,100	96,205	94,805	94,905	100,000	106,034	6,034
11	<b>Social Worker</b>	14,100	14,805	13,905	14,405	14,800	14,830	0,030
12	<b>Pupil Personnel Worker</b>	47,000	45,000	45,000	45,000	45,000	51,000	6,000
13	<b>Instructional Aide and Assistant</b> (paraeducators, media assistants, lunch-hour aides, parent assistants, instructional data assistants)	2,614,880	2,627,980	2,519,048	2,560,253	2,596,605	2,644,494	47,889
14	<b>Secretarial/Clerical/Data Support</b> (secretarial, clerical, personnel/transportation/fiscal/other lower grade program/data assistants)	1,020,837	1,000,025	997,250	988,100	986,625	983,250	(3,375)
15	<b>IT Systems Specialist</b>	144,500	143,000	131,000	131,000	131,000	132,500	1,500
16	<b>Security</b> - (includes all positions except those in lines 2,3,14 above)	229,000	227,000	227,000	227,000	227,000	228,000	1,000
17	<b>Cafeteria</b> - (includes all positions except those in lines 2,3,14,15 above)	557,448	557,488	556,448	557,948	558,948	561,448	2,500
18	<b>Building Services</b> - (includes all positions except those in lines 2,3,14 above)	1,309,700	1,319,200	1,335,200	1,342,700	1,365,075	1,376,700	11,625
19	<b>Facilities Management/Maintenance</b> - (includes all positions except those in lines 2,3,14,15 above)	349,000	347,000	344,500	345,000	354,000	354,000	-
20	<b>Supply/Property Management</b> - (includes all positions except those in lines 2, 3,14,15 above)	54,500	53,500	53,000	47,000	50,000	50,500	0,500
21	<b>Transportation</b> - (includes all positions except those in lines 2,3 14,15 above)	1,694,750	1,695,750	1,687,650	1,685,650	1,685,590	1,685,590	-
22	<b>Other Support Personnel</b> - (business, technology human resources, communications, printing, and other support staff)	248,800	245,260	224,400	234,575	230,075	229,075	(1,000)
	<b>TOTAL</b>	<b>20,949,915</b>	<b>20,743,683</b>	<b>20,812,226</b>	<b>20,861,606</b>	<b>21,243,738</b>	<b>21,579,889</b>	<b>336,151</b>

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

	KINDERGARTEN/ ELEMENTARY	SECONDARY	TOTAL K-12*	AMOUNT EXCLUDED*	TOTAL BUDGET**
<b>FY 2013 BUDGET</b>					
EXPENDITURES	\$970,827,703	\$1,039,120,060	\$2,009,947,763	150,081,832	\$2,160,029,595
STUDENTS 9/30/12	68,393	76,452	144,845		
COST PER STUDENT	\$14,195	\$13,592	\$13,877		
<b>FY 2014 BUDGET</b>					
EXPENDITURES	\$1,008,872,900	\$1,062,018,494	\$2,070,891,394	\$154,529,658	\$2,225,421,052
STUDENTS 9/30/13	70,197	77,037	147,234		
COST PER STUDENT	\$14,372	\$13,786	\$14,065		
<b>FY 2015 BUDGET</b>					
EXPENDITURES	\$1,050,413,798	\$1,110,835,520	\$2,161,249,318	\$156,045,798	\$2,317,295,116
STUDENTS 9/30/14	71,451	78,491	149,942		
COST PER STUDENT	\$14,701	\$14,152	\$14,414		



**Notes:**

Enrollment figures used to calculate cost per student excludes students in Gateway to College and PreK/Head Start.  
 Operating budget funds used in the calculation excludes amounts for Summer School, Community Services, Tuition for Students with Disabilities in Private Placement, and Enterprise Funds.  
 FY 2014 Figures Reflect Current Approved Budget.

**Montgomery County Public Schools  
FY 2015 Operating Budget**

**Summary of Negotiations**

The Board of Education has reached tentative agreement on a three-year contract with each of its three employee associations that includes salary increases and increases the share that employees pay for health insurance. Before taking effect beginning with Fiscal Year (FY) 2015, the contracts must be ratified by the employee membership of all three associations.

The negotiated contracts include a general wage adjustment of 1.5 percent for employees as well as a step and longevity increase for eligible employees on November 29, 2014. The cost of these adjustments in FY 2015 is \$37,382,073. In addition, there are other economic items that were negotiated that increase the budget by \$3,400,000. There also are negotiated changes in employee benefits that will result in savings of \$5,000,000 in FY 2015. As a result, the net increase in expenditures for the FY 2015 Operating Budget is \$35,782,073.

For FY 2016 and FY 2017, the general wage increase will be 2 percent. Eligible employees will also move up a step on the salary scale in each of these two years as well. The effective dates for FY 2016 and FY 2017 are October 3, 2015, and September 3, 2016. On March 4, 2017, all eligible employees will receive a deferred FY 2012 make-up step, and two new steps will be added to the current salary schedule.

The contracts call for employees to pay a greater share of their health insurance premiums. Over the next two years, the amount each employee pays will increase by 7 percentage points. Beginning in 2016, employees will be able to lower their benefit costs if they participate in a voluntary health risk assessment and/or submit the results of a routine blood test. The contract calls for employees who smoke to pay 3 percent more for their health benefits beginning in FY 2016. The benefit changes are expected to save about \$5 million in FY 2015 and \$18.5 million in FY 2016 and each year thereafter.

## Special Education Staffing Plan

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 two meetings in June and December of 2013 and recommendations were submitted to the Department of Special Education; and

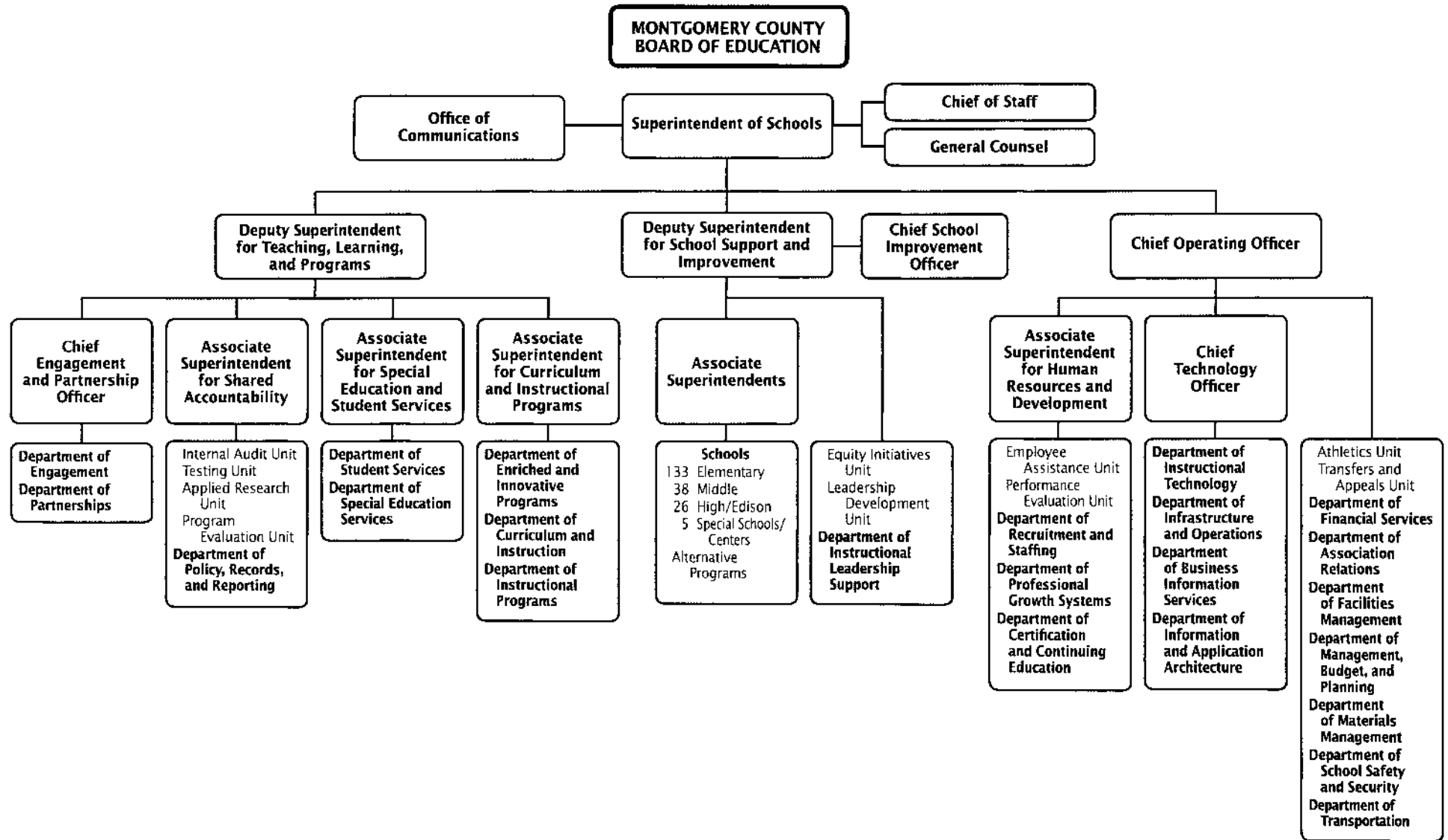
WHEREAS, The FY 2015 Recommended Operating Budget includes all of the staffing plan elements required by the Maryland State Department of Education,

now therefore be it

Resolved, That the Board of Education approve the FY 2015 Special Education Staffing Plan as included in the FY 2015 Recommended Operating Budget, and be it further

Resolved, That upon final approval of the FY 2015 Operating Budget in June 2014, the Special Education Staffing Plan will be submitted to MSDE.

# MONTGOMERY COUNTY PUBLIC SCHOOLS ORGANIZATION—FY 2015



## APPENDIX A

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### 2014–2015 Operational Calendar

#### 2014

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July 4	Holiday*, Independence Day
August 18–22	Professional days for teachers
August 25	First day of school for students
September 1	Holiday*, Labor Day
September 24	<b>Tentative</b> early release for all students—planning/grading/interims
September 25	Rosh Hashanah, no school for students and teachers (Note: Yom Kippur is Saturday, October 4, 2014)
October 17	MSEA Conference, no school for students and teachers
October 31	Professional day for teachers, (no school for students)— planning/report card preparation and duty day for designated 10-month employees for professional development activities
November 4	Holiday*, Maryland State Gubernatorial Election Day
November 10–11	Early Release—K–8 (parent conferences)
November 26	Early Release K–12, prior to Thanksgiving Holiday
November 27–28	Holidays*, Thanksgiving
December 24–25	Holidays*, Christmas
December 26, 29, 30, 31	Winter Break, no school for students and teachers

#### 2015

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January 1	Holiday*, New Year's Day
January 2	Winter Break, no school for students and teachers
January 19	Holiday*, Dr. Martin Luther King, Jr. Birthday
January 20	Professional day for teachers, (specified 10-month employees work)— no school for students
February 16	Holiday*, Presidents' Day
February 27	<b>Tentative</b> early release for all students—planning/grading
March 27	Professional day for teachers, no school for students
April 3 and April 6	Holidays*, Good Friday and Easter Monday
April 7–10	Spring Break, no school for students and teachers
May 25	Holiday*, Memorial Day
June 12	Last day of school for students, early release, K–12
June 15	Professional day for teachers

\*All administrative offices and schools are closed.

Appendix B

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**Administrative & Supervisory  
Salary Schedule**

Effective July 1, 2014 - June 30, 2015

**The salary schedule is currently being revised to reflect the  
FY 2015 negotiated agreements.**



Appendix B

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**Business and Operations Administrators  
Salary Schedule**

Effective July 1, 2014 - June 30, 2015

**The salary schedule is currently being revised to reflect the  
FY 2015 negotiated agreements.**

Appendix B

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**Teacher and Other Professional  
Salary Schedule \***

Effective July 1, 2014 - June 30, 2015

**The salary schedule is currently being revised to reflect the  
FY 2015 negotiated agreements.**

Appendix B

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**Supporting Services**

**Hourly Rate Schedule**

Effective July 1, 2014 - June 30, 2015

**The salary schedule is currently being revised to reflect the  
FY 2015 negotiated agreements.**

## State Budget Categories

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

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

### Category 1—Administration (1.9 percent)

Administration includes activities associated with the general direction and control of the school district and includes such activities as establishing and administering policy, providing fiscal and business services, and central information systems and supporting each of the other instructional and supporting services programs. Administration includes expenditures for the Board of Education, executive staff units, evaluation and supporting services, administrators, supervisors and human resources. These expenditures affect the district as a whole and are not confined to a single school building.

### Category 2—Mid-level Administration (6.1 percent)

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

### Category 3—Instructional Salaries (38.5 percent)

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

### Category 4—Textbooks and Instructional Supplies (1.3 percent)

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

### Category 5—Other Instructional Costs (.5 percent)

Other Instructional Costs includes all other expenditures for Instruction, including contractual services, contractual copier maintenance, reimbursement for out-of-county tuition, consultants, equipment, school furniture, local travel, facilities rental, and miscellaneous expenditures related to instruction.

### Category 6—Special Education (13.3 percent)

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

### Category 7—Student Personnel Services (.5 percent)

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

### Category 8—Student Health Services (0 percent)

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

### Category 9—Student Transportation (4.3 percent)

Student Transportation includes activities concerned with the conveyance of students between home, school, and school activities. Included are vehicle operation services,

monitoring services, vehicle servicing and maintenance services, transportation training, and other student transportation services. This category does not include vehicle operations related to other school support activities.

**Category 10—Operation of Plant and Equipment (5.6 percent)**

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

**Category 11—Maintenance of Plant (1.4 percent)**

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

**Category 12—Fixed Charges (24 percent)**

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

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

**Category 13—Food Service (0 percent)**

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

**Category 14—Community Services (0 percent)**

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

**Category 37—MCPS Television Special Revenue Fund (.1 percent)**

The MCPS Television Special Revenue Fund was created in FY 2001 to segregate revenue received by MCPS from the Montgomery County Cable TV Fund as part of the county Cable Television Plan. The majority of the Cable Fund revenue comes from license fees.

**Category 51—Real Estate Fund (.1 percent)**

The Real Estate Fund was created in FY 1993 to manage real estate lease revenues and expenditures as an enterprise activity. Revenue for the fund comes from real estate lease rentals, mainly from former schools.

**Category 61—Food Service Fund (2.2 percent)**

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

**Category 71—Field Trip Fund (.1 percent)**

The Field Trip Fund was created in FY 1994 to provide transportation services for school field trips and external customers on a cost recovery basis as an enterprise activity. Revenue for the fund comes from reimbursements by students and other customers.

**Category 81—Entrepreneurial Activities Fund (.1 percent)**

The Entrepreneurial Activities Fund was created in FY 1999 to provide entrepreneurial activities to earn outside revenue to help defray system costs. Revenue for the fund comes from sales of goods and services to external customers, including other government agencies and non-profit organizations. Entrepreneurial activities do not compete with commercial firms or engage in any activities unrelated to the instructional program. Entrepreneurial activities include warehouse services, printing, sales of curriculum materials, sales of science kits, and other entrepreneurial development activities.

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

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	69,000	71,701	72,700	72,700	
Business/Operations Admin.	20,000	19,629	19,650	19,650	
Professional	9,600	9,600	8,600	12,100	3,500
Supporting Services	229,950	232,450	232,550	244,050	11,500
<b>TOTAL POSITIONS</b>	<b>328,550</b>	<b>333,380</b>	<b>333,500</b>	<b>348,500</b>	<b>15,000</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$9,492,409	\$10,074,188	\$10,152,165	\$10,537,079	\$384,914
Business/Operations Admin.	1,806,428	2,075,980	2,075,980	2,152,085	76,105
Professional	1,005,323	1,040,843	956,114	1,405,554	449,440
Supporting Services	16,472,105	17,486,427	17,493,179	19,356,268	1,863,089
<b>TOTAL POSITION DOLLARS</b>	<b>28,776,265</b>	<b>30,677,438</b>	<b>30,677,438</b>	<b>33,450,986</b>	<b>2,773,548</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	241,971	653,607	653,607	685,858	32,251
Supporting Services	697,499	775,111	775,111	524,005	(251,106)
<b>TOTAL OTHER SALARIES</b>	<b>939,470</b>	<b>1,428,718</b>	<b>1,428,718</b>	<b>1,209,863</b>	<b>(218,855)</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>29,715,735</b>	<b>32,106,156</b>	<b>32,106,156</b>	<b>34,660,849</b>	<b>2,554,693</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>6,799,998</b>	<b>4,762,311</b>	<b>4,762,311</b>	<b>7,625,345</b>	<b>2,863,034</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>578,506</b>	<b>637,326</b>	<b>637,326</b>	<b>601,034</b>	<b>(36,292)</b>
<b>04 OTHER</b>					
Local/Other Travel	191,833	235,985	235,985	222,735	(13,250)
Insur & Employee Benefits					
Utilities					
Miscellaneous	157,270	145,141	145,141	156,493	11,352
<b>TOTAL OTHER</b>	<b>349,103</b>	<b>381,126</b>	<b>381,126</b>	<b>379,228</b>	<b>(1,898)</b>
<b>05 EQUIPMENT</b>	<b>727,596</b>	<b>546,304</b>	<b>546,304</b>	<b>691,365</b>	<b>145,061</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$38,170,938</b>	<b>\$38,433,223</b>	<b>\$38,433,223</b>	<b>\$43,957,821</b>	<b>\$5,524,598</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	563,000	569,500	569,500	575,000	5,500
Business/Operations Admin.	26,000	26,000	26,000	25,000	(1,000)
Professional	89,500	86,500	86,500	86,800	300
Supporting Services	995,175	993,000	993,000	989,125	(3,875)
<b>TOTAL POSITIONS</b>	<b>1,673,675</b>	<b>1,675,000</b>	<b>1,675,000</b>	<b>1,675,925</b>	<b>.925</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$69,857,008	\$71,479,737	\$71,401,737	\$74,260,406	\$2,858,669
Business/Operations Admin.	2,255,870	2,373,647	2,373,647	2,266,562	(107,085)
Professional	9,076,976	9,314,175	9,314,175	9,313,995	(180)
Supporting Services	48,752,314	50,058,855	50,058,855	50,679,787	620,932
<b>TOTAL POSITION DOLLARS</b>	<b>129,942,168</b>	<b>133,226,414</b>	<b>133,148,414</b>	<b>136,520,750</b>	<b>3,372,336</b>
<b>OTHER SALARIES</b>					
Administrative	406,417	382,576	382,576	397,576	15,000
Professional	590,938	758,200	756,700	694,539	(62,161)
Supporting Services	1,998,062	1,290,101	1,287,779	1,280,089	(7,690)
<b>TOTAL OTHER SALARIES</b>	<b>2,995,417</b>	<b>2,430,877</b>	<b>2,427,055</b>	<b>2,372,204</b>	<b>(54,851)</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>132,937,585</b>	<b>135,657,291</b>	<b>135,575,469</b>	<b>138,892,954</b>	<b>3,317,485</b>
<b>02 CONTRACTUAL SERVICES</b>	1,885,414	1,315,380	1,460,702	990,957	(469,745)
<b>03 SUPPLIES &amp; MATERIALS</b>	397,763	374,597	309,597	307,523	(2,074)
<b>04 OTHER</b>					
Local/Other Travel	135,326	420,831	422,331	376,684	(45,647)
Insur & Employee Benefits					
Utilities					
Miscellaneous	181,180	184,321	184,321	196,321	12,000
<b>TOTAL OTHER</b>	<b>316,506</b>	<b>605,152</b>	<b>606,652</b>	<b>573,005</b>	<b>(33,647)</b>
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$135,537,268</b>	<b>\$137,952,420</b>	<b>\$137,952,420</b>	<b>\$140,764,439</b>	<b>\$2,812,019</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	7,000	7,000	7,000	4,000	(3,000)
Business/Operations Admin.	3,000	3,000	3,000		(3,000)
Professional	9,645,375	9,886,670	9,893,670	10,118,626	224,956
Supporting Services	1,197,900	1,205,400	1,198,400	1,082,768	(115,632)
<b>TOTAL POSITIONS</b>	<b>10,853,275</b>	<b>11,102,070</b>	<b>11,102,070</b>	<b>11,205,394</b>	<b>103,324</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$787,070	\$856,210	\$856,210	\$542,048	(\$314,162)
Business/Operations Admin.	296,813	318,095	318,095	3,349	(314,746)
Professional	731,762,833	768,579,390	768,854,835	798,437,617	29,582,782
Supporting Services	50,374,839	50,212,149	49,936,704	42,670,184	(7,266,520)
<b>TOTAL POSITION DOLLARS</b>	<b>783,221,555</b>	<b>819,965,844</b>	<b>819,965,844</b>	<b>841,653,198</b>	<b>21,687,354</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	42,353,740	49,781,484	49,747,074	50,546,897	799,823
Supporting Services	4,897,629	7,190,398	7,224,808	6,956,620	(268,188)
<b>TOTAL OTHER SALARIES</b>	<b>47,251,369</b>	<b>56,971,882</b>	<b>56,971,882</b>	<b>57,503,517</b>	<b>531,635</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>830,472,924</b>	<b>876,937,726</b>	<b>876,937,726</b>	<b>899,156,715</b>	<b>22,218,989</b>
<b>02 CONTRACTUAL SERVICES</b>					
<b>03 SUPPLIES &amp; MATERIALS</b>					
<b>04 OTHER</b>					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>					
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$830,472,924</b>	<b>\$876,937,726</b>	<b>\$876,937,726</b>	<b>\$899,156,715</b>	<b>\$22,218,989</b>



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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITIONS</b>					
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITION DOLLARS</b>					
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services					
<b>TOTAL OTHER SALARIES</b>					
<b>TOTAL SALARIES AND WAGES</b>					
<b>02 CONTRACTUAL SERVICES</b>					
<b>03 SUPPLIES &amp; MATERIALS</b>	24,850,483	24,513,760	24,513,760	28,872,149	4,358,389
<b>04 OTHER</b>					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>					
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<u>\$24,850,483</u>	<u>\$24,513,760</u>	<u>\$24,513,760</u>	<u>\$28,872,149</u>	<u>\$4,358,389</u>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITIONS</b>					
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITION DOLLARS</b>					
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services					
<b>TOTAL OTHER SALARIES</b>					
<b>TOTAL SALARIES AND WAGES</b>					
<b>02 CONTRACTUAL SERVICES</b>	6,374,952	6,513,724	6,513,724	4,868,128	(1,645,596)
<b>03 SUPPLIES &amp; MATERIALS</b>					
<b>04 OTHER</b>					
Local/Other Travel	983,809	1,220,128	1,220,128	1,231,884	11,756
Insur & Employee Benefits					
Utilities					
Miscellaneous	3,429,700	3,631,634	3,631,634	3,654,381	22,747
<b>TOTAL OTHER</b>	4,413,509	4,851,762	4,851,762	4,886,265	34,503
<b>05 EQUIPMENT</b>	2,222,005	1,488,766	1,488,766	1,769,618	280,852
<b>GRAND TOTAL AMOUNTS</b>	<b>\$13,010,466</b>	<b>\$12,854,252</b>	<b>\$12,854,252</b>	<b>\$11,524,011</b>	<b>(\$1,330,241)</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	36.000	36.000	36.000	36.200	.200
Business/Operations Admin.	1.000	1.000	1.000	1.000	
Professional	2,140.500	2,201.400	2,201.400	2,240.426	39.026
Supporting Services	1,556.203	1,590.655	1,590.655	1,626.466	35.811
<b>TOTAL POSITIONS</b>	<b>3,733.703</b>	<b>3,829.055</b>	<b>3,829.055</b>	<b>3,904.092</b>	<b>75.037</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$4,632,932	\$4,611,699	\$4,611,699	\$4,721,637	\$109,938
Business/Operations Admin.	85,282	94,141	94,141	94,048	(93)
Professional	164,840,222	171,825,718	171,825,718	180,850,556	9,024,838
Supporting Services	56,993,079	59,381,260	59,381,260	63,413,052	4,031,792
<b>TOTAL POSITION DOLLARS</b>	<b>226,551,515</b>	<b>235,912,818</b>	<b>235,912,818</b>	<b>249,079,293</b>	<b>13,166,475</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	4,906,624	5,275,285	5,275,285	5,418,986	143,701
Supporting Services	4,205,164	6,254,978	6,254,978	7,294,851	1,039,873
<b>TOTAL OTHER SALARIES</b>	<b>9,111,788</b>	<b>11,530,263</b>	<b>11,530,263</b>	<b>12,713,837</b>	<b>1,183,574</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>235,663,303</b>	<b>247,443,081</b>	<b>247,443,081</b>	<b>261,793,130</b>	<b>14,350,049</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>2,469,824</b>	<b>2,500,667</b>	<b>2,500,667</b>	<b>2,525,356</b>	<b>24,689</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>2,219,396</b>	<b>2,367,211</b>	<b>2,365,571</b>	<b>2,716,664</b>	<b>351,093</b>
<b>04 OTHER</b>					
Local/Other Travel	537,498	693,684	695,324	687,992	(7,332)
Insur & Employee Benefits					
Utilities	9,276	12,000	12,000	12,000	
Miscellaneous	34,404,564	38,301,827	38,301,827	40,321,225	2,019,398
<b>TOTAL OTHER</b>	<b>34,951,338</b>	<b>39,007,511</b>	<b>39,009,151</b>	<b>41,021,217</b>	<b>2,012,066</b>
<b>05 EQUIPMENT</b>	<b>319,870</b>	<b>331,171</b>	<b>331,171</b>	<b>331,171</b>	
<b>GRAND TOTAL AMOUNTS</b>	<b>\$275,623,731</b>	<b>\$291,649,641</b>	<b>\$291,649,641</b>	<b>\$308,387,538</b>	<b>\$16,737,897</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	8.000	9.000	8.000	8.000	
Business/Operations Admin.					
Professional	64.405	63.800	64.800	70.830	6.030
Supporting Services	34.100	35.100	35.100	35.310	.210
<b>TOTAL POSITIONS</b>	<b>106.505</b>	<b>107.900</b>	<b>107.900</b>	<b>114.140</b>	<b>6.240</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$1,019,964	\$1,227,381	\$1,087,886	\$1,132,625	\$44,739
Business/Operations Admin.					
Professional	7,405,177	7,491,136	7,630,631	8,133,600	502,969
Supporting Services	1,749,581	1,808,621	1,808,621	1,916,058	107,437
<b>TOTAL POSITION DOLLARS</b>	<b>10,174,722</b>	<b>10,527,138</b>	<b>10,527,138</b>	<b>11,182,283</b>	<b>655,145</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	90,580	18,565	18,565	50,063	31,498
Supporting Services	144,292	229,171	229,171	234,842	5,671
<b>TOTAL OTHER SALARIES</b>	<b>234,872</b>	<b>247,736</b>	<b>247,736</b>	<b>284,905</b>	<b>37,169</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>10,409,594</b>	<b>10,774,874</b>	<b>10,774,874</b>	<b>11,467,188</b>	<b>692,314</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>37,669</b>	<b>52,005</b>	<b>52,005</b>	<b>52,005</b>	
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>18,557</b>	<b>14,403</b>	<b>14,403</b>	<b>14,403</b>	
<b>04 OTHER</b>					
Local/Other Travel	106,449	120,578	120,578	120,578	
Insur & Employee Benefits					
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>	<b>106,449</b>	<b>120,578</b>	<b>120,578</b>	<b>120,578</b>	
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$10,572,269</b>	<b>\$10,961,860</b>	<b>\$10,961,860</b>	<b>\$11,654,174</b>	<b>\$692,314</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITIONS</b>					
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITION DOLLARS</b>					
<b>OTHER SALARIES</b>					
Administrative					
Professional	2,064	2,000	2,000	2,000	
Supporting Services					
<b>TOTAL OTHER SALARIES</b>	<b>2,064</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>TOTAL SALARIES AND WAGES</b>	<b>2,064</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>02 CONTRACTUAL SERVICES</b>	<b>15,404</b>	<b>33,812</b>	<b>33,812</b>	<b>16,000</b>	<b>(17,812)</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>1,526</b>	<b>1,590</b>	<b>1,590</b>	<b>1,590</b>	
<b>04 OTHER</b>					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>					
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$18,994</b>	<b>\$37,402</b>	<b>\$37,402</b>	<b>\$19,590</b>	<b>(\$17,812)</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	2,000	2,000	2,000	2,000	
Business/Operations Admin.	13,750	13,750	13,750	13,750	
Professional					
Supporting Services	1,717,400	1,717,340	1,717,340	1,717,340	
<b>TOTAL POSITIONS</b>	<b>1,733,150</b>	<b>1,733,090</b>	<b>1,733,090</b>	<b>1,733,090</b>	
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$252,409	\$257,121	\$257,121	\$270,585	\$13,464
Business/Operations Admin.	1,339,488	1,379,908	1,379,908	1,375,127	(4,781)
Professional					
Supporting Services	60,027,801	63,149,292	63,149,292	65,302,174	2,152,882
<b>TOTAL POSITION DOLLARS</b>	<b>61,619,698</b>	<b>64,786,321</b>	<b>64,786,321</b>	<b>66,947,886</b>	<b>2,161,565</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	223,884	105,000	105,000	105,000	
Supporting Services	6,051,736	4,324,534	4,324,534	4,409,681	85,147
<b>TOTAL OTHER SALARIES</b>	<b>6,275,620</b>	<b>4,429,534</b>	<b>4,429,534</b>	<b>4,514,681</b>	<b>85,147</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>67,895,318</b>	<b>69,215,855</b>	<b>69,215,855</b>	<b>71,462,567</b>	<b>2,246,712</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>1,557,239</b>	<b>1,724,711</b>	<b>1,724,711</b>	<b>1,669,757</b>	<b>(54,954)</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>14,990,247</b>	<b>15,660,298</b>	<b>15,660,298</b>	<b>15,726,081</b>	<b>65,783</b>
<b>04 OTHER</b>					
Local/Other Travel	44,504	80,002	78,002	58,002	(20,000)
Insur & Employee Benefits					
Utilities					
Miscellaneous	1,222,755	1,435,375	1,437,375	1,417,405	(19,970)
<b>TOTAL OTHER</b>	<b>1,267,259</b>	<b>1,515,377</b>	<b>1,515,377</b>	<b>1,475,407</b>	<b>(39,970)</b>
<b>05 EQUIPMENT</b>	<b>9,395,684</b>	<b>9,576,384</b>	<b>9,576,384</b>	<b>10,989,231</b>	<b>1,412,847</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$95,105,747</b>	<b>\$97,692,625</b>	<b>\$97,692,625</b>	<b>\$101,323,043</b>	<b>\$3,630,418</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	5,000	5,000	5,000	6,000	1,000
Business/Operations Admin.	11,000	11,000	11,000	15,000	4,000
Professional					
Supporting Services	1,416,200	1,441,575	1,441,575	1,594,700	153,125
<b>TOTAL POSITIONS</b>	<b>1,432,200</b>	<b>1,457,575</b>	<b>1,457,575</b>	<b>1,615,700</b>	<b>158,125</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$642,704	\$681,807	\$681,807	\$791,789	\$109,982
Business/Operations Admin.	997,473	1,039,983	1,039,983	1,518,897	478,914
Professional					
Supporting Services	60,075,690	61,886,064	61,886,064	75,697,768	13,811,704
<b>TOTAL POSITION DOLLARS</b>	<b>61,715,867</b>	<b>63,607,854</b>	<b>63,607,854</b>	<b>78,008,454</b>	<b>14,400,600</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	731,514	541,500	541,500	541,500	
Supporting Services	2,043,710	1,609,276	1,609,276	1,679,322	70,046
<b>TOTAL OTHER SALARIES</b>	<b>2,775,224</b>	<b>2,150,776</b>	<b>2,150,776</b>	<b>2,220,822</b>	<b>70,046</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>64,491,091</b>	<b>65,758,630</b>	<b>65,758,630</b>	<b>80,229,276</b>	<b>14,470,646</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>1,215,405</b>	<b>1,980,546</b>	<b>1,980,546</b>	<b>2,066,810</b>	<b>86,264</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>3,558,798</b>	<b>2,710,830</b>	<b>2,710,830</b>	<b>3,058,328</b>	<b>347,498</b>
<b>04 OTHER</b>					
Local/Other Travel	54,722	64,073	64,073	71,441	7,368
Insur & Employee Benefits					
Utilities	38,857,074	39,787,058	39,787,058	38,621,435	(1,165,623)
Miscellaneous	4,001,449	4,212,187	4,212,187	4,238,411	26,224
<b>TOTAL OTHER</b>	<b>42,913,245</b>	<b>44,063,318</b>	<b>44,063,318</b>	<b>42,931,287</b>	<b>(1,132,031)</b>
<b>05 EQUIPMENT</b>	<b>250,548</b>	<b>215,702</b>	<b>215,702</b>	<b>474,640</b>	<b>258,938</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$112,429,087</b>	<b>\$114,729,026</b>	<b>\$114,729,026</b>	<b>\$128,760,341</b>	<b>\$14,031,315</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	6,000	5,000	5,000	5,000	
Business/Operations Admin.	6,000	6,000	6,000	4,000	(2,000)
Professional					
Supporting Services	367,000	375,000	375,000	351,000	(24,000)
<b>TOTAL POSITIONS</b>	<b>379,000</b>	<b>386,000</b>	<b>386,000</b>	<b>360,000</b>	<b>(26,000)</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$619,499	\$602,803	\$602,803	\$600,394	(\$2,409)
Business/Operations Admin.	656,822	673,059	673,059	454,124	(218,935)
Professional					
Supporting Services	21,844,729	23,156,733	23,156,733	21,990,255	(1,166,478)
<b>TOTAL POSITION DOLLARS</b>	<b>23,121,050</b>	<b>24,432,595</b>	<b>24,432,595</b>	<b>23,044,773</b>	<b>(1,387,822)</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	228,932	155,000	155,000	155,000	
Supporting Services	619,067	744,404	744,404	738,098	(6,306)
<b>TOTAL OTHER SALARIES</b>	<b>847,999</b>	<b>899,404</b>	<b>899,404</b>	<b>893,098</b>	<b>(6,306)</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>23,969,049</b>	<b>25,331,999</b>	<b>25,331,999</b>	<b>23,937,871</b>	<b>(1,394,128)</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>2,572,519</b>	<b>2,505,011</b>	<b>2,505,011</b>	<b>2,348,414</b>	<b>(156,597)</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>3,580,266</b>	<b>3,296,951</b>	<b>3,296,951</b>	<b>3,230,480</b>	<b>(66,471)</b>
<b>04 OTHER</b>					
Local/Other Travel	7,197	8,974	8,974	2,889	(6,085)
Insur & Employee Benefits					
Utilities					
Miscellaneous	2,096,796	1,823,425	1,823,425	2,646,425	823,000
<b>TOTAL OTHER</b>	<b>2,103,993</b>	<b>1,832,399</b>	<b>1,832,399</b>	<b>2,649,314</b>	<b>816,915</b>
<b>05 EQUIPMENT</b>	<b>1,215,000</b>	<b>1,094,558</b>	<b>1,094,558</b>	<b>1,222,021</b>	<b>127,463</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$33,440,827</b>	<b>\$34,060,918</b>	<b>\$34,060,918</b>	<b>\$33,388,100</b>	<b>(\$672,818)</b>



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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITIONS</b>					
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITION DOLLARS</b>					
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services					
<b>TOTAL OTHER SALARIES</b>					
<b>TOTAL SALARIES AND WAGES</b>					
<b>02 CONTRACTUAL SERVICES</b>					
<b>03 SUPPLIES &amp; MATERIALS</b>					
<b>04 OTHER</b>					
Local/Other Travel					
Insur & Employee Benefits	514,751,934	524,227,863	524,227,863	547,414,752	23,186,889
Utilities					
Miscellaneous	692,504	558,299	558,299	758,299	200,000
<b>TOTAL OTHER</b>	<b>515,444,438</b>	<b>524,786,162</b>	<b>524,786,162</b>	<b>548,173,051</b>	<b>23,386,889</b>
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$515,444,438</b>	<b>\$524,786,162</b>	<b>\$524,786,162</b>	<b>\$548,173,051</b>	<b>\$23,386,889</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITIONS</b>					
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional					
Supporting Services					
<b>TOTAL POSITION DOLLARS</b>					
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services					
<b>TOTAL OTHER SALARIES</b>					
<b>TOTAL SALARIES AND WAGES</b>					
<b>02 CONTRACTUAL SERVICES</b>	458,512	408,495	408,495	473,495	65,000
<b>03 SUPPLIES &amp; MATERIALS</b>					
<b>04 OTHER</b>					
Local/Other Travel					
Insur & Employee Benefits					
Utilities					
Miscellaneous	50,000	50,000	50,000	50,000	
<b>TOTAL OTHER</b>	50,000	50,000	50,000	50,000	
<b>05 EQUIPMENT</b>					
<b>GRAND TOTAL AMOUNTS</b>	<b>\$508,512</b>	<b>\$458,495</b>	<b>\$458,495</b>	<b>\$523,495</b>	<b>\$65,000</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	1,000	1,000	1,000	1,000	
Business/Operations Admin.					
Professional					
Supporting Services	11,500	11,500	11,500	12,500	1,000
<b>TOTAL POSITIONS</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>13,500</b>	<b>1,000</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$132,588	\$136,400	\$136,400	\$138,320	\$1,920
Business/Operations Admin.					
Professional					
Supporting Services	822,124	911,547	911,547	993,008	81,461
<b>TOTAL POSITION DOLLARS</b>	<b>954,712</b>	<b>1,047,947</b>	<b>1,047,947</b>	<b>1,131,328</b>	<b>83,381</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services	13,317	5,042	5,042	5,042	
<b>TOTAL OTHER SALARIES</b>	<b>13,317</b>	<b>5,042</b>	<b>5,042</b>	<b>5,042</b>	
<b>TOTAL SALARIES AND WAGES</b>	<b>968,029</b>	<b>1,052,989</b>	<b>1,052,989</b>	<b>1,136,370</b>	<b>83,381</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>12,772</b>	<b>17,600</b>	<b>17,600</b>	<b>17,600</b>	
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>73,386</b>	<b>78,670</b>	<b>78,670</b>	<b>83,670</b>	<b>5,000</b>
<b>04 OTHER</b>					
Local/Other Travel	1,590	2,000	2,000	2,000	
Insur & Employee Benefits	322,075	323,522	323,522	353,504	29,982
Utilities					
Miscellaneous	999	1,600	1,600	1,600	
<b>TOTAL OTHER</b>	<b>324,664</b>	<b>327,122</b>	<b>327,122</b>	<b>357,104</b>	<b>29,982</b>
<b>05 EQUIPMENT</b>	<b>880</b>	<b>880</b>	<b>880</b>	<b>880</b>	
<b>GRAND TOTAL AMOUNTS</b>	<b>\$1,379,731</b>	<b>\$1,477,261</b>	<b>\$1,477,261</b>	<b>\$1,595,624</b>	<b>\$118,363</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	1.000	1.000	1.000	1.000	
Business/Operations Admin.					
Professional					
Supporting Services	6.000	6.000	6.000	6.000	
<b>TOTAL POSITIONS</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>	
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$90,766	\$123,158	\$123,158	\$117,177	(\$5,981)
Business/Operations Admin.					
Professional					
Supporting Services	270,561	293,899	293,899	295,928	2,029
<b>TOTAL POSITION DOLLARS</b>	<b>361,327</b>	<b>417,057</b>	<b>417,057</b>	<b>413,105</b>	<b>(3,952)</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services	32,057	153,688	153,688	153,288	(400)
<b>TOTAL OTHER SALARIES</b>	<b>32,057</b>	<b>153,688</b>	<b>153,688</b>	<b>153,288</b>	<b>(400)</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>393,384</b>	<b>570,745</b>	<b>570,745</b>	<b>566,393</b>	<b>(4,352)</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>1,986,275</b>	<b>1,625,722</b>	<b>1,625,722</b>	<b>1,875,722</b>	<b>250,000</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>16,247</b>	<b>48,304</b>	<b>48,304</b>	<b>48,304</b>	
<b>04 OTHER</b>					
Local/Other Travel	508	3,693	3,693	3,693	
Insur & Employee Benefits	142,784	160,851	160,851	160,851	
Utilities					
Miscellaneous	489,653	482,225	482,225	482,225	
<b>TOTAL OTHER</b>	<b>632,945</b>	<b>646,769</b>	<b>646,769</b>	<b>646,769</b>	
<b>05 EQUIPMENT</b>	<b>25,715</b>	<b>28,859</b>	<b>28,859</b>	<b>28,859</b>	
<b>GRAND TOTAL AMOUNTS</b>	<b>\$3,054,566</b>	<b>\$2,920,399</b>	<b>\$2,920,399</b>	<b>\$3,166,047</b>	<b>\$245,648</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative	2,000	2,000	2,000	2,000	
Business/Operations Admin.	11,000	11,000	11,000	11,000	
Professional					
Supporting Services	569,948	569,948	569,948	572,448	2,500
<b>TOTAL POSITIONS</b>	<b>582,948</b>	<b>582,948</b>	<b>582,948</b>	<b>585,448</b>	<b>2,500</b>
<b>01 SALARIES &amp; WAGES</b>					
Administrative	\$224,545	\$232,889	\$232,889	\$236,958	\$4,069
Business/Operations Admin.	881,318	979,664	979,664	966,573	(13,091)
Professional					
Supporting Services	16,422,773	18,287,810	18,287,810	18,395,306	107,496
<b>TOTAL POSITION DOLLARS</b>	<b>17,528,636</b>	<b>19,500,363</b>	<b>19,500,363</b>	<b>19,598,837</b>	<b>98,474</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services	796,665	556,480	556,480	823,156	266,676
<b>TOTAL OTHER SALARIES</b>	<b>796,665</b>	<b>556,480</b>	<b>556,480</b>	<b>823,156</b>	<b>266,676</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>18,325,301</b>	<b>20,056,843</b>	<b>20,056,843</b>	<b>20,421,993</b>	<b>365,150</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>1,477,513</b>	<b>1,242,028</b>	<b>1,242,028</b>	<b>1,242,028</b>	
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>18,503,451</b>	<b>17,815,801</b>	<b>17,815,801</b>	<b>17,416,238</b>	<b>(399,563)</b>
<b>04 OTHER</b>					
Local/Other Travel	83,153	128,385	128,385	81,897	(46,488)
Insur & Employee Benefits	11,033,728	11,564,582	11,564,582	11,653,428	88,846
Utilities					
Miscellaneous	163,202	145,000	145,000	185,202	40,202
<b>TOTAL OTHER</b>	<b>11,280,083</b>	<b>11,837,967</b>	<b>11,837,967</b>	<b>11,920,527</b>	<b>82,560</b>
<b>05 EQUIPMENT</b>	<b>155,695</b>	<b>237,031</b>	<b>237,031</b>	<b>221,620</b>	<b>(15,411)</b>
<b>GRAND TOTAL AMOUNTS</b>	<b>\$49,742,043</b>	<b>\$51,189,670</b>	<b>\$51,189,670</b>	<b>\$51,222,406</b>	<b>\$32,736</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.	.250	.250	.250	.250	
Professional					
Supporting Services	4.250	4.250	4.250	4.250	
<b>TOTAL POSITIONS</b>	<b>4.500</b>	<b>4.500</b>	<b>4.500</b>	<b>4.500</b>	
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.	25,977	27,884	27,884	22,923	(4,961)
Professional					
Supporting Services	265,174	281,054	281,054	264,903	(16,151)
<b>TOTAL POSITION DOLLARS</b>	<b>291,151</b>	<b>308,938</b>	<b>308,938</b>	<b>287,826</b>	<b>(21,112)</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional					
Supporting Services	769,967	861,463	861,463	860,863	(600)
<b>TOTAL OTHER SALARIES</b>	<b>769,967</b>	<b>861,463</b>	<b>861,463</b>	<b>860,863</b>	<b>(600)</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>1,061,118</b>	<b>1,170,401</b>	<b>1,170,401</b>	<b>1,148,689</b>	<b>(21,712)</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>38,136</b>	<b>49,638</b>	<b>49,638</b>	<b>49,638</b>	
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>406,243</b>	<b>521,666</b>	<b>521,666</b>	<b>521,666</b>	
<b>04 OTHER</b>					
Local/Other Travel	45	138	138	138	
Insur & Employee Benefits	152,560	174,224	174,224	174,224	
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>	<b>152,605</b>	<b>174,362</b>	<b>174,362</b>	<b>174,362</b>	
<b>05 EQUIPMENT</b>		<b>1,605</b>	<b>1,605</b>	<b>1,605</b>	
<b>GRAND TOTAL AMOUNTS</b>	<b>\$1,658,102</b>	<b>\$1,917,672</b>	<b>\$1,917,672</b>	<b>\$1,895,960</b>	<b>(\$21,712)</b>

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

OBJECT OF EXPENDITURE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 CURRENT	FY 2015 BUDGET	FY 2015 CHANGE
<b>POSITIONS</b>					
Administrative					
Business/Operations Admin.					
Professional	1,000	3,000	3,000	3,000	
Supporting Services	13,600	9,600	9,600	9,600	
<b>TOTAL POSITIONS</b>	<b>14,600</b>	<b>12,600</b>	<b>12,600</b>	<b>12,600</b>	
<b>01 SALARIES &amp; WAGES</b>					
Administrative					
Business/Operations Admin.					
Professional	121,163	341,852	341,852	354,561	12,709
Supporting Services	545,575	545,612	545,612	545,175	(437)
<b>TOTAL POSITION DOLLARS</b>	<b>666,738</b>	<b>887,464</b>	<b>887,464</b>	<b>899,736</b>	<b>12,272</b>
<b>OTHER SALARIES</b>					
Administrative					
Professional	329,244	342,455	342,455	357,347	14,892
Supporting Services	50,679	44,373	44,373	44,173	(200)
<b>TOTAL OTHER SALARIES</b>	<b>379,923</b>	<b>386,828</b>	<b>386,828</b>	<b>401,520</b>	<b>14,692</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>1,046,661</b>	<b>1,274,292</b>	<b>1,274,292</b>	<b>1,301,256</b>	<b>26,964</b>
<b>02 CONTRACTUAL SERVICES</b>	<b>808,661</b>	<b>567,432</b>	<b>567,432</b>	<b>667,432</b>	<b>100,000</b>
<b>03 SUPPLIES &amp; MATERIALS</b>	<b>370,561</b>	<b>613,515</b>	<b>613,515</b>	<b>568,941</b>	<b>(44,574)</b>
<b>04 OTHER</b>					
Local/Other Travel	9,648	21,149	21,149	21,149	
Insur & Employee Benefits	311,543	347,172	347,172	326,854	(20,318)
Utilities					
Miscellaneous					
<b>TOTAL OTHER</b>	<b>321,191</b>	<b>368,321</b>	<b>368,321</b>	<b>348,003</b>	<b>(20,318)</b>
<b>05 EQUIPMENT</b>	<b>46,367</b>	<b>24,980</b>	<b>24,980</b>	<b>24,980</b>	
<b>GRAND TOTAL AMOUNTS</b>	<b>\$2,593,441</b>	<b>\$2,848,540</b>	<b>\$2,848,540</b>	<b>\$2,910,612</b>	<b>\$62,072</b>

## Fiscal Year 2015 Operating Budget Timeline

Superintendent presents Recommended Operating Budget to Board of Education	December 10, 2013
Sign-up begins for Board of Education public hearings	December 20 & 27, 2013
Board of Education public hearings	January 9 & 16, 2014
Board of Education budget work sessions	January 21 & 23, 2014
Board of Education action	February 11, 2014
Board of Education budget transmittal to County Executive/County Council	March 1, 2014
County Executive recommendations presented to County Council	March 15, 2014
County Council budget hearings	April 2014
County Council budget action	May 2014
Final Board of Education action to approve FY 2015 Operating Budget	June 17, 2014

## Operating Budget Documents

**The documents listed below enable citizens to understand the MCPS budget and how resources are used.**

*Budget in Brief* – Provides detailed summary information on the budget and changes proposed in the Superintendent's Recommended Operating Budget.

*Superintendent's Recommended Operating Budget* (often called the management budget) – Shows budget resources by office, department, and other units. It includes references to the units that carry out each program, describes in detail the work of each unit, shows all budget changes, and includes performance measures for each operating unit, a glossary of budget terms, an index of all items, and a section describing how to understand the budget.

*The Operating Budget Adopted by the Board of Education* – Shows summary budget information, including changes to the Superintendent's Recommended Operating Budget made by the Board of Education.

*The Operating Budget Summary* – Includes information based on the final budget appropriated by the County Council and approved by the Board of Education.

*Program Budget* – Summarizes the operating budget in more than 100 major programs across departments and offices. The Program Budget references strategies and initiatives in the strategic plan and ensures that all strategies and initiatives are identified by program.


*Personnel Complement* – Provides a detailed listing of all positions requested in the budget. The Program Budget, the Superintendent's Recommended Operating Budget, and the Operating Budget Summary include personnel complements organized by program and unit, respectively.

*Budgeted Staffing Guidelines* – The Superintendent's Recommended Operating Budget includes budgeted staffing guidelines for regular education and special education. These guidelines govern the allocation of personnel resources by school and special education disability.

*Schools at a Glance* – Provides a variety of information for each school, including programs from the Program Budget that are implemented at each school and personnel expenditures budgeted for each school. A separate document, Special Education at a Glance, is published to show special education resources at each school.

**All of these publications are available on the MCPS website at [www.montgomeryschoolsmd.org/departments/budget/](http://www.montgomeryschoolsmd.org/departments/budget/)**





MONTGOMERY  
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ROCKVILLE, MARYLAND



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