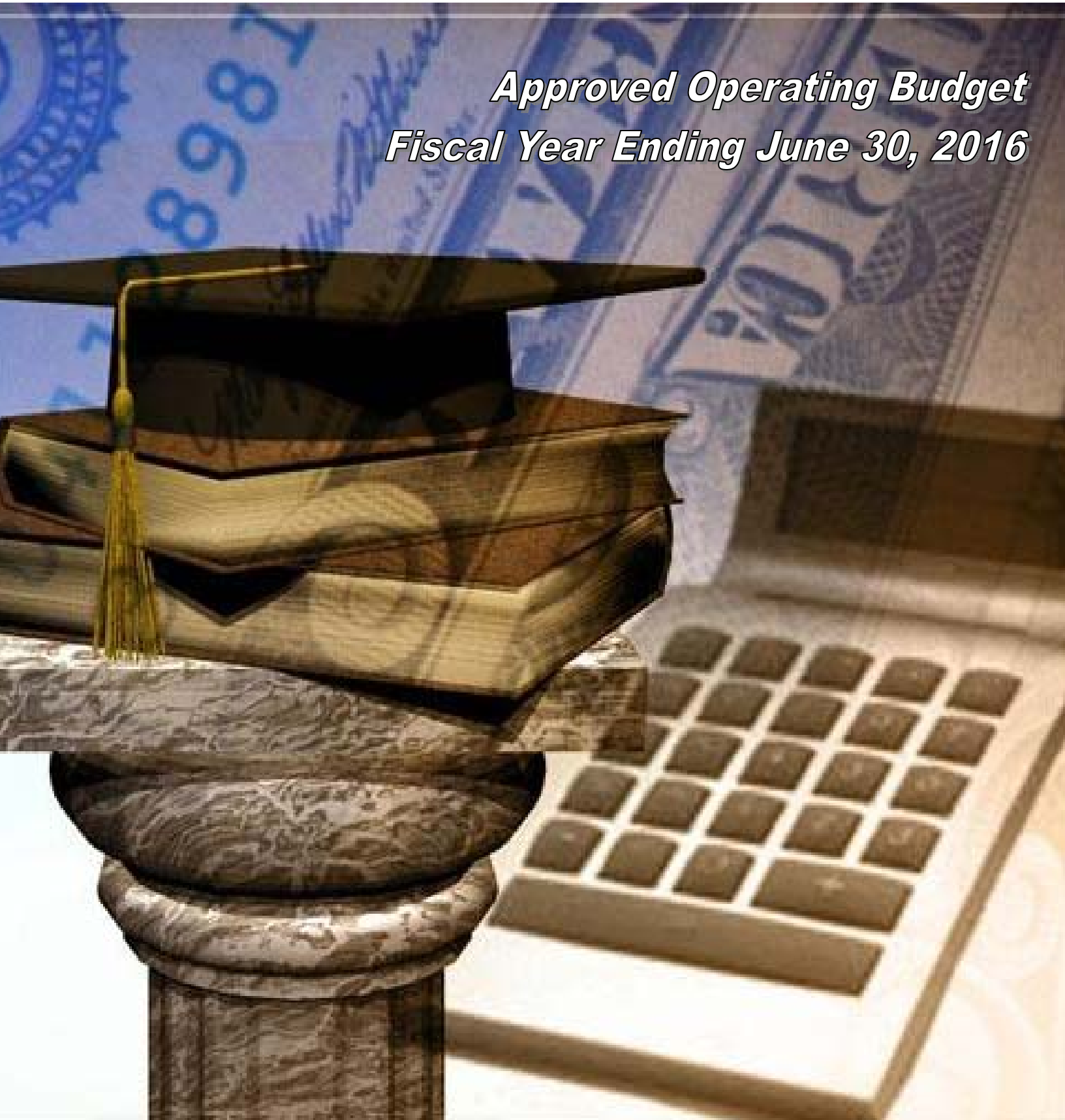




ALLEGANY COUNTY PUBLIC SCHOOLS

*Approved Operating Budget
Fiscal Year Ending June 30, 2016*



***SUMMARY BOOKLET
BOARD OF EDUCATION OF
ALLEGANY COUNTY***

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2016***

Dr. David A. Cox

SUPERINTENDENT OF SCHOOLS



ELECTED BOARD OF EDUCATION

**Mr. Nicholas T. Hadley, President
Dr. Edward L. Root, Vice President
Mr. Wayne T. Foote
Ms. Sara Beth James
Mrs. Laurie P. Marchini**

**Student Representative
Karli Hakala**

G. Gary Hanna, Board Attorney

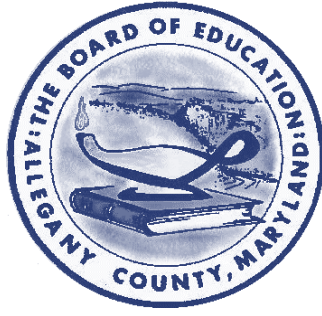
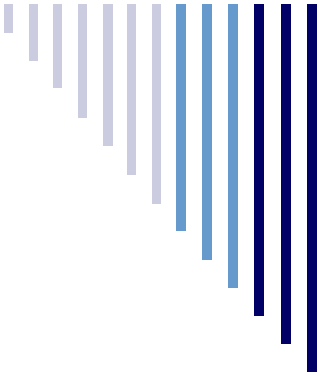
June 9, 2015

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Board of Education Goals

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- ⇒ **Improve communication and engagement at all levels.**
 - ⇒ **Support the growth and development of instructional leadership capacity, especially focusing on the secondary schools.**
 - ⇒ **Continue to support increased rigor and relevance in student learning.**
 - ⇒ **Continue to support the Allegany High School Replacement Program.**
 - ⇒ **Insure the well being and safety of students through nutrition, physical activity, and healthy relationships.**
-

“Great Teaching. Great Learning. Every Student. Every Day.”

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GENERAL

This budget document has been prepared to assist the occasional user in understanding:

- Where the Board of Education gets its monies
- How it spends its monies
- The change of funds for FY2016
- A detailed explanation of the budgetary changes
- The terms used in budgeting
- How our school system compares to other school systems in the State of Maryland
- Selected statistics on Special Education

This document contains details on the **NON-RESTRICTED BUDGET**, or the “**Current Expense Fund**”, which is the main budget for the Board of Education of Allegany County. A listing of anticipated receipts for **RESTRICTED GRANTS** is also included.

BUDGET ASSUMPTIONS

The following assumptions have been utilized in the preparation of the Approved Operating Budget for FY2016.

We have assumed:

1. The level of Thornton funding contained in the General Assembly's budget will be funded as communicated from the Maryland State Department of Education.
2. Lunch prices will increase .10 cents for FY2016, as mandated by Federal Regulations.
3. Additional Special Education requirements will not be imposed without additional federal or state funding.
4. Health insurance costs will increase for both employees and retirees.
5. The health nurses will be retained at the current level of one per regular school.

CURRENT EXPENSE FUND ESTIMATED REVENUE SUMMARY

	FY14 Actual	Approved Budget 2014-2015	Requested Budget 2015-2016	Approved Budget 2015-2016	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	27,884,291	27,570,891	28,634,732	27,634,732	63,841	0.2%
SPECIAL - PENSION SHIFT	1,885,754	1,847,253	2,202,813	2,202,813	355,560	19.2%
TOTAL COUNTY APPROPRIATION	29,770,045	29,418,144	30,837,545	29,837,545	419,401	1.4%
STATE REVENUES:						
CURRENT EXPENSE FUND	40,039,642	40,187,749	40,105,685	40,648,504	460,755	1.1%
TRANSPORTATION	4,235,227	4,277,579	4,367,677	4,367,677	90,098	2.1%
TRANSPORTATION - HANDICAPPED	253,000	217,000	218,000	218,000	1,000	0.5%
HANDICAPPED-FORMULA	4,709,951	4,918,676	4,794,040	4,860,153	(58,523)	(1.2%)
HANDICAPPED - PRIVATE PLACEMENTS	2,096,819	2,115,947	2,570,489	2,570,489	454,542	21.5%
COMPENSATORY AID - INSTRUCTIONAL	20,307,012	20,723,718	20,927,016	21,216,359	492,641	2.4%
HOLD HARMLESS COMPONENT	10,348	10,348	10,348	10,348	0	0.0%
LEP	131,091	85,435	89,886	91,104	5,669	6.6%
GUARANTEED TAX BASE	3,491,422	3,476,539	3,304,602	3,235,190	(241,349)	(6.9%)
TOTAL STATE REVENUES	75,274,512	76,012,991	76,387,743	77,217,824	1,204,833	1.6%
FEDERAL DIRECT	410,008	425,000	375,000	450,000	25,000	5.9%
TOTAL FEDERAL REVENUES	410,008	425,000	375,000	450,000	25,000	5.9%
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT	9,243				0	0.0%
TUITION - GARRETT COUNTY	66,414	39,792	49,740	49,740	9,948	25.0%
TUITION - SUMMER SCHOOL	16,150	14,000	14,000	14,000	0	0.0%
SALE OF EQUIPMENT	13,998	20,000	20,000	20,000	0	0.0%
USE OF BUILDINGS	6,175	7,000	7,000	9,400	2,400	34.3%
RENTAL - HEAD START	5,283	9,917	5,500	9,500	(417)	(4.2%)
TRANSPORTATION-BUS LOAN/FIELD TRIPS	35,447	27,000	27,000	27,000	0	0.0%
FOSTER CARE - OTHER LEA'S	10,488	32,490	22,490	22,490	(10,000)	(30.8%)
INTEREST INCOME	86,724	50,000	25,000	25,000	(25,000)	(50.0%)
ESTATE FUNDS				130,000	130,000	100.0%
OTHER MISC. REVENUES	2,288	2,500	2,500	2,500	0	0.0%
TOTAL OTHER LOCAL REVENUES	252,210	202,699	173,230	309,630	106,931	52.8%
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PY		1,575,319	2,891,009	1,433,813	(141,506)	(9.0%)
TOTAL PRIOR YEAR FUND BALANCE		1,575,319	2,891,009	1,433,813	(141,506)	(9.0%)
TOTAL UNRESTRICTED REVENUES	105,706,775	107,634,153	110,664,527	109,248,812	1,614,659	1.5%
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	751,571	823,098	776,434	776,434	(46,664)	(5.7%)
FEDERAL REVENUE	9,049,039	7,972,944	8,182,836	8,182,836	209,892	2.6%
LOCAL	537,501	119,836	143,493	143,493	23,657	19.7%
TOTAL RESTRICTED REVENUES	10,338,111	8,915,878	9,102,763	9,102,763	186,885	2.1%
TOTAL OPERATING BUDGET	116,044,886	116,550,031	119,767,290	118,351,575	1,801,544	1.5%

SUMMARY

Board of Education's Approved Operating Budget FY 2016

		Total
		Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	\$460,755	
2. State Guaranteed Tax Base	(241,349)	
3. State Compensatory Education	492,641	
4. State Special Education	(58,523)	
5. State Transportation	91,098	
6. State Limited English Proficient (LEP)	5,669	
	<hr/>	
Sub-Total	\$750,291	
7. Increase from County Government due to Pension Shift	355,560	
8. State Private Placement	454,542	
9. Federal Medicare D	25,000	
10. County Government for Operating Purposes	63,841	
11. Use of Fund Balance	(141,506)	
12. Other Revenues	106,931	
	<hr/>	
Net Revenue Increases		\$1,614,659
Expenditures:		
Increases / (Decreases):		
1. Increase in Health Care Costs	1,073,536	
2. Increase in Non Public Costs	844,758	
3. Increase in Retirement Costs	230,450	
4. Purchasing one Additional Bus	95,172	
5. Reduce 10.5 Teacher Positions	(650,414)	
6. Administrative Reductions	(311,878)	
7. Increase for new General Ledger / Payroll / HR System	215,710	
8. Improvements for Fiber and Telephone Systems	29,998	
9. Other Budget Changes - Net	87,327	
	<hr/>	
Approved Budget Expenditure Increase		\$1,614,659
Difference or Shortfall (Amount needed from County)		<hr/> <hr/> \$0

SUMMARY OF BUDGET CHANGES

BOARD OF EDUCATION'S APPROVED FY2016 BUDGET

Based upon Staff requests and the Board's request to the County Commissioners, the following funding INCREASES (DECREASES) are approved for the 2015-2016 Budget.

SUMMARY OF EXPENDITURE CHANGES

A. PROGRAM IMPROVEMENTS & OTHER INST'L AREA BUDGET CHANGES:

1 . Funding for College and Career Coach	\$ 20,000	
2 . Increase for Tech Active Furniture	30,000	
3 . Increase Funding for Meaningful Outdoor Experiences	56,410	
4 . Increase for Art Equipment	3,325	
5 . Portable Lights for Allegany Marching Band	2,300	
6 . All Other Changes - Net	<u>(3,385)</u>	
TOTAL		108,650

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	(126,889)	
2 . Decrease 0.50 Facilitator	(36,890)	
3 . Increase in Non Public Placements	844,758	
4 . All Other Changes - Net	<u>(800)</u>	
TOTAL		680,179

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Decrease in Textbooks	(70,500)	
2 . Increase for Professional Development for Smart Board Training	30,000	
3 . Match for Cumberland Elementary After School Program	53,700	
4 . Increase in Dual Enrollment Program	25,000	
5 . Decrease in Locally Funded Computer Equipment	(33,000)	
6 . Decrease in Equipment and Software Maintenance Agreements	(25,361)	
7 . Increase in Software Purchases	36,000	
8 . Decrease of 10.5 Teachers	(650,414)	
9 . Other Salary Adjustments	<u>382,531</u>	
TOTAL		(252,044)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts	167,489	
2 . Decrease in Utilities	(51,340)	
3 . Decrease in Custodial Staffing	(456,040)	
4 . Decrease 0.75 Energy Coordinator	(36,275)	
5 . Decrease 1.0 Supervisor of Network and Repairs	(47,517)	
6 . Eliminate 1.0 Coordinator	(65,011)	
7 . Increase for Annual Fiber Charges	28,498	
8 . Phone Improvements	1,500	
9 . All Other Adjustments - Net	<u>19,562</u>	
TOTAL		(439,134)

E. MAINTENANCE:

1 . Increase in Wage Accounts	7,145
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TOTAL

7,145

No Changes are Approved in Other Maintenance Department Accounts

Following Amounts are Current Maintenance Allocations to Keep Buildings Repaired:

Contracted Services Accounts	\$221,500
Supply Accounts	<u>530,200</u>
Total	\$751,700

F. CAPITAL OUTLAY:

Following are Regular and Special Capital Outlay Allocations for 2015-2016 \$363,656

1 . Fire and Safety	26,250
2 . Asbestos Program	35,000
3 . School Site Improvements	60,500
4 . Handicapped Renovations / ADA	40,289
5 . Mechanical Repairs Account	26,500
6 . Stadium Account	15,700
7 . Roofing Projects	22,000
8 . Special Outside Projects	35,000
9 . One-Time Projects	42,417
10 . Local Portion of Aging School Projects	60,000

G. TRANSPORTATION:

1 . Decrease in School Bus Contractor Accounts	(57,668)
2 . Increase in Wage Accounts for Special Education Transportation	69,090
3 . Increase in Gasoline for Increased Mileage in Special Education Transportation	9,422
4 . Decrease in Summer School Busing	(13,000)
5 . Increase for one Bus Replacement	95,172
6 . All Other Changes - Net	<u>12,713</u>

TOTAL

115,729

H. OTHER BUDGET CATEGORY CHANGES:Administration - Regular & Mid-Level

1 . Increase for new General Ledger / Payroll / HR System	215,710
2 . Increase in Wage Accounts	172,137
3 . Increase of 0.75 Athletics Coordinator	82,925
4 . Eliminate 1.0 Accountant	(55,766)
5 . Eliminate 1.0 Account Clerk	(36,056)
6 . Eliminate 2.0 Assistant Supervisors	(168,437)
7 . Increase in Salaries not Charged to Grants and DPEC	39,007
8 . Decrease in Contribution to Board / County Information Technology Partnership	(51,619)
9 . Decrease Subsidy for Food Service	(15,305)
10 . Increase for School Health Nurses	36,680
11 . Increase for School Wires to Host School Web Sites	19,800
12 . All Other Changes - Net	<u>5,491</u>

TOTAL

244,567

I. FIXED CHARGES AND OTHER CHANGES:

1 . Increase in Medical, Dental and Vision Insurance	1,073,536	
2 . Increase in Retirement	230,450	
3 . Decrease in Retiree Insurance Charges	(100,000)	
4 . Decrease in Course Work Reimbursement	(15,000)	
5 . Change in Reimbursement from DPEC	18,177	
6 . Decrease in FICA	(9,055)	
7 . Decrease in Workers' Compensation Costs	(8,434)	
8 . Decrease in Retiree Subsidy	(45,000)	
9 . Other Net Changes	<u>4,893</u>	
TOTAL		1,149,567
GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)		<u><u>1,614,659</u></u>
		1.5%

County Approved for 2015-2016	\$ 29,837,545
County Allocation for 2014-2015	29,418,144
Approved Increase from County Commissioners	<u>\$ 419,401</u>
	1.4%

Total Revenue Changes and Approved County Increase	
County Appropriation	\$ 419,401
State (Includes Estimated Private Placement Amount)	1,204,833
Federal - Medicare D	25,000
Increase in Other Local Revenues	106,931
Decrease in Use of Fund Balance	(141,506)
Total Revenue Change Approved	<u>\$ 1,614,659</u>

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2016 BUDGET**

AREA	2014 - 2015 APPROVED BUDGET STAFFING (a)			2014 - 2015 CURRENT ACTUAL STAFFING			2015 - 2016 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	554.0	28.0	582.0	556.0	28.0	584.0	543.5	28.0	571.5	
TEACHERS Staffing for Students with Disabilities	95.5	25.0	120.5	96.0	26.0	122.0	96.0	26.0	122.0	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	
ASSISTANT PRINCIPALS / ASSISTANT PRINCIPALS II Elementary Middle Secondary Assistant Principal II	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	
STUDENT PERSONNEL WORKERS Student & Family Coordinator Social Worker	5.0		5.0	5.0		5.0	5.0		5.0	
PSYCHOLOGISTS	7.0		7.0	7.0		7.0	7.0		7.0	
ADMINISTRATIVE Superintendent Chief Officers Executive Director Directors Supervisors Ass't Supervisors Other Professionals	1.0 3.0 1.0 1.0 10.0 7.0 16.0	1.0	1.0 4.0 1.0 1.0 10.0 8.0 20.0	1.0 3.0 1.0 1.0 9.8 7.0 14.3	1.0	1.0 4.0 1.0 1.0 9.8 8.0 17.3	1.0 3.0 1.0 1.0 9.8 6.0 13.3	1.0	1.0 4.0 1.0 1.0 9.8 7.0 16.3	(a) (a)
TOTAL	768.5	59.0	827.5	769.0	59.0	828.0	754.5	59.0	813.5	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2016 BUDGET**

AREA	2014 - 2015 APPROVED BUDGET STAFFING (a)			2014 - 2015 CURRENT ACTUAL STAFFING			2015 - 2016 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHER ASS'T-REG	38.0	10.0	48.0	38.0	10.0	48.0	38.0	10.0	48.0	
TEACHER ASS'T-SP ED	87.0		87.0	87.0		87.0	87.0		87.0	
PARENT INVOLVEMENT COORD		2.0	2.0		2.0	2.0		2.0	2.0	
SEC / CLER / TECH										
Secy / Cler-School 12 Mo.	9.0		9.0	9.0		9.0	9.0		9.0	
Secy / Cler-School 10 Mo.	15.0		15.0	15.0		15.0	15.0		15.0	
Secy / Cler-Other 12 Mo.	23.0	3.5	26.5	23.0	3.0	26.0	22.0	3.0	25.0	
Secy / Cler-Other 10 Mo.	5.0	1.0	6.0	5.0	1.0	6.0	5.0	1.0	6.0	
Technicians-12 Mo.	11.5	2.0	13.5	11.0	2.0	13.0	11.0	2.0	13.0	
Technicians-10 Mo.	4.0		4.0	4.0		4.0	4.0		4.0	
OPERATIONS										
Custodians	94.0		94.0	78.0		78.0	78.0		78.0	
Other Personnel	2.0		2.0	2.0		2.0	2.0		2.0	
MAINTENANCE PERSONNEL	17.1		17.1	17.1		17.1	17.1		17.1	
BUS DRIVERS / ASS'T	42.0		42.0	45.0		45.0	45.0		45.0	
FOOD SERVICE										
Cafeteria Manager / Workers		63.0	63.0		63.0	63.0		63.0	63.0	
Warehouse Drivers / Foreman		3.9	3.9		3.9	3.9		3.9	3.9	
TOTAL	347.6	85.4	433.0	334.1	84.9	419.0	333.1	84.9	418.0	

TOTAL CERTIFICATED AND SUPPORT PERSONNEL										
	1,116.10	144.40	1,260.50	1,103.10	143.90	1,247.00	1,087.60	143.90	1,231.50	

(a) Includes Information Technology and Food Service

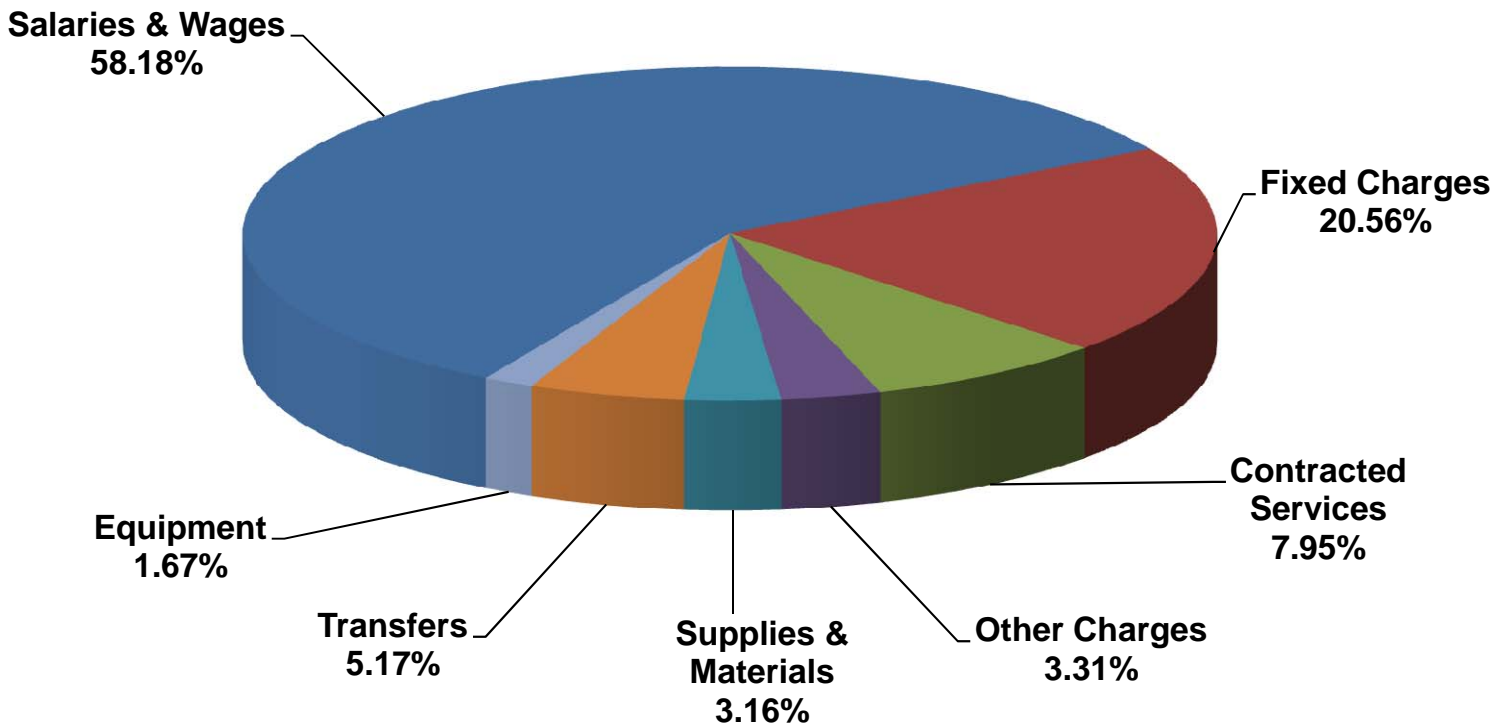
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2016 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,513,483	451,385	28,880	131,462	12,300	249,443	2,386,953	2.18%
MID LEVEL ADMINISTRATION	6,332,352	119,100	77,600	88,683	31,550		6,649,285	6.09%
INST'L SALARIES REG	39,681,835						39,681,835	36.32%
TEXTBOOKS & INST'L SUPPLIES			1,994,519				1,994,519	1.83%
OTHER INST'L COSTS REG		968,215		170,167	887,495	50,000	2,075,877	1.90%
SPECIAL EDUCATION	9,173,563	1,124,397	77,687	61,191	11,500	5,340,797	15,789,135	14.45%
STUDENT PERSONNEL	581,794	5,570	3,525	30,301	600		621,790	0.57%
HEALTH SERVICES		692,506	25,000		4,865		722,371	0.66%
TRANSPORTATION	995,192	4,653,370	315,581	112,220	288,255		6,364,618	5.83%
OPERATIONS	4,213,689	453,193	504,650	2,468,103	131,550		7,771,185	7.11%
MAINTENANCE	1,072,287	221,500	426,500	7,700	96,000		1,823,987	1.67%
FIXED CHARGES				22,449,016				20.55%
FOOD SERVICES				548,085		6,500	554,585	0.51%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					363,656		363,656	0.33%
TOTALS BY OBJECT	63,564,195	8,689,236	3,453,942	26,066,928	1,827,771	5,646,740	109,248,812	100.00%
% OF OBJECT TOTAL	58.18%	7.95%	3.16%	23.87%	1.67%	5.17%	100.00%	

FY 2016 APPROVED EXPENDITURES BY BUDGET CATEGORY



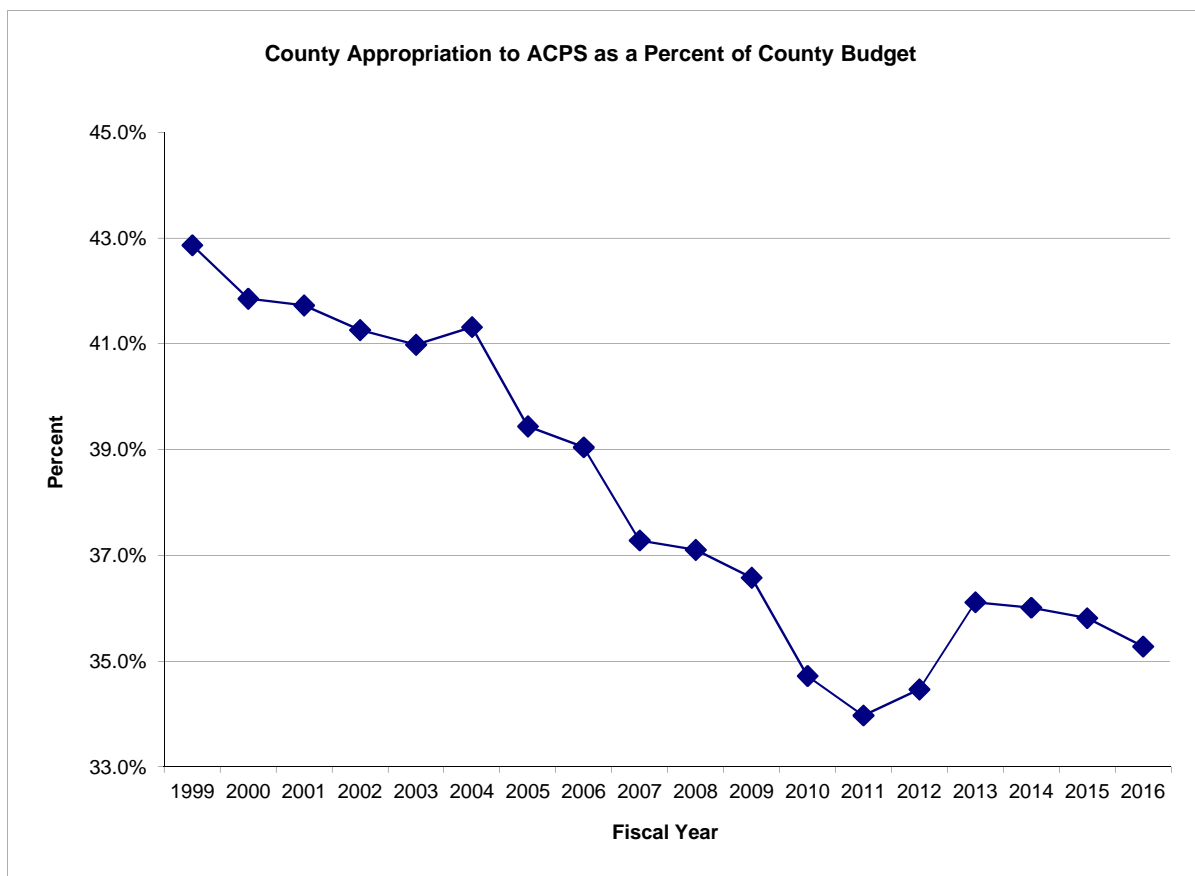
	<u>FY15 Approved</u>	<u>FY16 Approved</u>	<u>FY16 % of Budget</u>
Salaries & Wages	64,239,983	63,564,195	58.18%
Fixed Charges	21,299,449	22,449,016	20.56%
Contracted Services	8,355,232	8,689,236	7.95%
Other Charges	3,642,988	3,617,912	3.31%
Supplies & Materials	3,461,084	3,453,942	3.16%
Transfers	4,853,601	5,646,740	5.17%
Equipment	1,781,816	1,827,771	1.67%
Total	<u><u>\$ 107,634,153</u></u>	<u><u>\$ 109,248,812</u></u>	<u><u>100.00%</u></u>

History Of Allegany County Adopted Budget

Fiscal Year	Budget Appropriation To BOE	Total County Budget	% of Total Budget
FY99	22,230,000	51,863,337	42.9%
FY00	23,030,000	55,026,765	41.9%
FY01	24,030,000	57,588,129	41.7%
FY02	25,030,000	60,663,912	41.3%
FY03	25,530,000	62,294,153	41.0%
FY04	25,930,000	62,758,093	41.3%
FY05	25,630,000	64,984,522	39.4%
FY06	26,630,000	68,206,384	39.0%
FY07	27,380,000	73,439,641	37.3%
FY08	28,380,000	76,489,455	37.1%
FY09	28,450,000	77,782,003	36.6%
FY10	28,165,000	81,116,798	34.7%
FY11	28,240,000	83,126,302	34.0%
FY12	28,240,000	81,937,957	34.5%
FY13	29,391,956	81,386,772	36.1%
FY14	29,770,045	82,667,432	36.0%
FY15	29,418,144	82,142,773	35.8%
FY16	29,837,545 *	84,577,664	35.3%

* This appropriation includes \$2,202,813 for Pension Shift.

Note: This appropriation to the Allegany County Board of Education does not include debt service, gaming proceeds, PAYGO project, health nurses, or the DARE Program.



Board of Education Appropriation Comparison

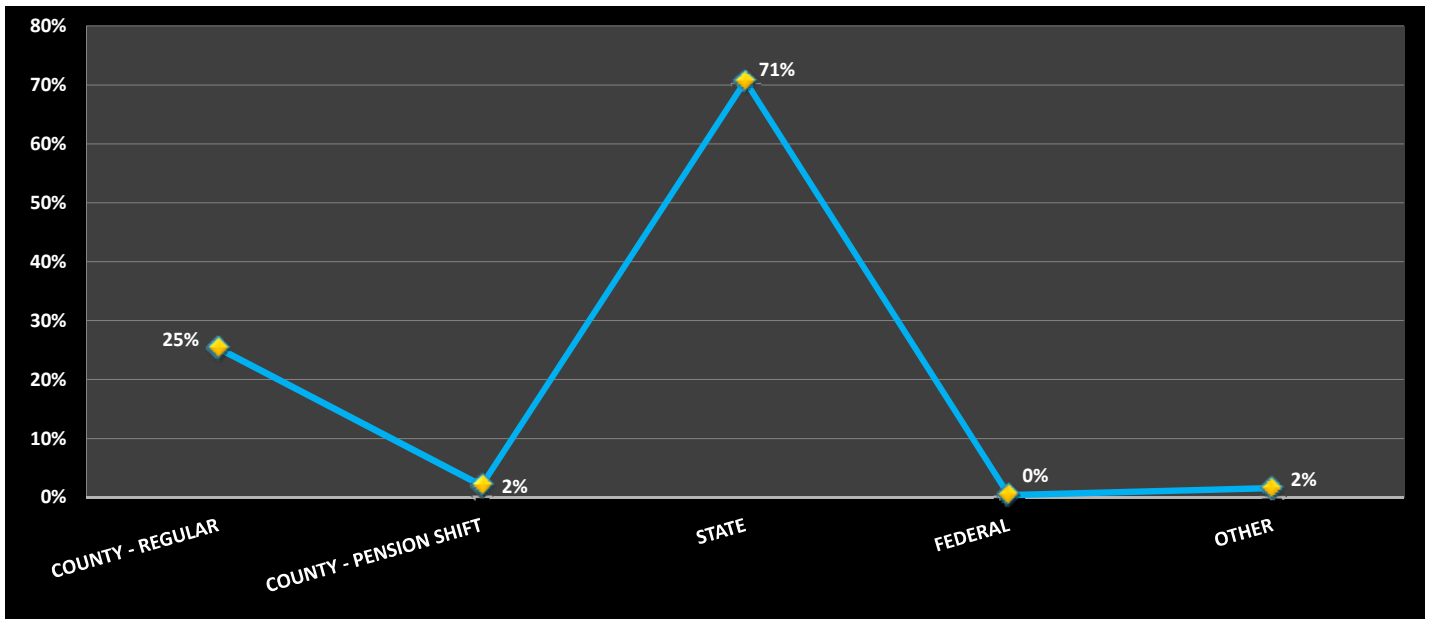
	<u>Net Local Appropriation FY2015</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2015</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 29,418,144	8,332.75	\$ 3,530.42	1 Worcester	\$ 77,675,762	6,261.00	\$ 12,406.29
2 Anne Arundel	\$ 603,483,300	77,280.00	\$ 7,809.05	2 Howard	\$ 530,439,861	52,474.50	\$ 10,108.53
3 Baltimore City	\$ 254,684,808	79,503.00	\$ 3,203.46	3 Montgomery	\$ 1,476,855,309	150,097.00	\$ 9,839.34
4 Baltimore County	\$ 738,074,684	105,904.25	\$ 6,969.26	4 Kent	\$ 17,191,672	1,970.00	\$ 8,726.74
5 Calvert	\$ 115,808,239	15,594.00	\$ 7,426.46	5 Talbot	\$ 35,338,852	4,371.00	\$ 8,084.84
6 Caroline	\$ 13,437,485	5,293.00	\$ 2,538.73	6 Anne Arundel	\$ 603,483,300	77,280.00	\$ 7,809.05
7 Carroll	\$ 171,037,000	25,504.50	\$ 6,706.15	7 Calvert	\$ 115,808,239	15,594.00	\$ 7,426.46
8 Cecil	\$ 75,523,845	14,936.00	\$ 5,056.50	8 Garrett	\$ 26,690,979	3,710.00	\$ 7,194.33
9 Charles	\$ 161,921,600	25,413.00	\$ 6,371.61	9 Baltimore County	\$ 738,074,684	105,904.25	\$ 6,969.26
10 Dorchester	\$ 18,531,907	4,574.75	\$ 4,050.91	10 Queen Anne's	\$ 51,228,247	7,477.75	\$ 6,850.76
11 Frederick	\$ 233,493,582	39,654.50	\$ 5,888.20	11 Carroll	\$ 171,037,000	25,504.50	\$ 6,706.15
12 Garrett	\$ 26,690,979	3,710.00	\$ 7,194.33	12 Charles	\$ 161,921,600	25,413.00	\$ 6,371.61
13 Harford	\$ 223,667,302	36,740.25	\$ 6,087.80	13 Harford	\$ 223,667,302	36,740.25	\$ 6,087.80
14 Howard	\$ 530,439,861	52,474.50	\$ 10,108.53	14 Frederick	\$ 233,493,582	39,654.50	\$ 5,888.20
15 Kent	\$ 17,191,672	1,970.00	\$ 8,726.74	15 St. Mary's	\$ 93,910,979	16,959.00	\$ 5,537.53
16 Montgomery	\$ 1,476,855,309	150,097.00	\$ 9,839.34	16 Prince George's	\$ 630,218,800	121,619.25	\$ 5,181.90
17 Prince George's	\$ 630,218,800	121,619.25	\$ 5,181.90	17 Cecil	\$ 75,523,845	14,936.00	\$ 5,056.50
18 Queen Anne's	\$ 51,228,247	7,477.75	\$ 6,850.76	18 Washington	\$ 94,845,452	21,759.50	\$ 4,358.81
19 St. Mary's	\$ 93,910,979	16,959.00	\$ 5,537.53	19 Dorchester	\$ 18,531,907	4,574.75	\$ 4,050.91
20 Somerset	\$ 9,646,844	2,726.00	\$ 3,538.83	20 Somerset	\$ 9,646,844	2,726.00	\$ 3,538.83
21 Talbot	\$ 35,338,852	4,371.00	\$ 8,084.84	21 Allegany	\$ 29,418,144	8,332.75	\$ 3,530.42
22 Washington	\$ 94,845,452	21,759.50	\$ 4,358.81	22 Baltimore City	\$ 254,684,808	79,503.00	\$ 3,203.46
23 Wicomico	\$ 40,396,119	14,074.00	\$ 2,870.27	24 Wicomico	\$ 40,396,119	14,074.00	\$ 2,870.27
24 Worcester	\$ 77,675,762	6,261.00	\$ 12,406.29	25 Caroline	\$ 13,437,485	5,293.00	\$ 2,538.73
Total	\$ 5,723,520,772	842,229			\$ 5,723,520,772	842,229	
Average	\$ 238,480,032		\$ 6,264.03		\$ 238,480,032	35,093	\$ 6,264.03

Note: Appropriations From Overview of Maryland Local Governments - Department of Legislative Services January 2015 Exhibit 7.4

Enrollment id from MSDE State Aid caluclations based upon full-time equivalency enrollment. Enrollment from MSDE State Aid Release.

Shaded Counties Are GCEI Counties

FY 2016 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014	APPROVED 2014-2015
COUNTY - REGULAR	25%	25%	26%	26%	26%	26%
COUNTY - PENSION SHIFT	N/A	N/A	N/A	1%	2%	2%
STATE	73%	73%	71%	68%	68%	69%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	3%	2%	3%	5%	4%	3%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2015 AND FY 2016

	FY 2015 APPROVED		FY 2016 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY - REGULAR	27,570,891	25.62%	27,634,732	25.30%	63,841	.23%
COUNTY - PENSION SHIFT	1,847,253	1.72%	2,202,813	2.02%	355,560	19.25%
STATE	76,012,991	70.62%	77,217,824	70.68%	1,204,833	1.59%
FEDERAL	425,000	0.39%	450,000	0.41%	25,000	5.88%
OTHER	<u>1,778,018</u>	<u>1.65%</u>	<u>1,743,443</u>	<u>1.59%</u>	<u>(34,575)</u>	<u>(1.94%)</u>
TOTAL	<u>107,634,153</u>	<u>100.00%</u>	<u>109,248,812</u>	<u>100.00%</u>	<u>1,614,659</u>	<u>1.50%</u>

FY 2016 APPROVED INCREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2015</u>	<u>APPROVED FY2016</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,251,559	2,386,953	135,394	6.01%
Mid Level Administration	6,565,279	6,649,285	84,006	1.28%
Instruction - Salaries	39,866,018	39,681,835	(184,183)	(.46%)
Textbooks & Inst'l Supplies	2,023,983	1,994,519	(29,464)	(1.46%)
Other Inst'l Costs	2,005,624	2,075,877	70,253	3.50%
Special Education	15,108,956	15,789,135	680,179	4.50%
Student Personnel	608,889	621,790	12,901	2.12%
Health Services	694,800	722,371	27,571	3.97%
Transportation	6,248,889	6,364,618	115,729	1.85%
Operation of Plant	8,210,319	7,771,185	(439,134)	(5.35%)
Maintenance of Plant	1,816,842	1,823,987	7,145	.39%
Fixed Charges	21,299,449	22,449,016	1,149,567	5.40%
Food Service	569,890	554,585	(15,305)	(2.69%)
Community Services	0	0	0	.00%
Capital Outlay	<u>363,656</u>	<u>363,656</u>	<u>0</u>	<u>.00%</u>

TOTAL

107,634,153

109,248,812

1,614,659

1.50%

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

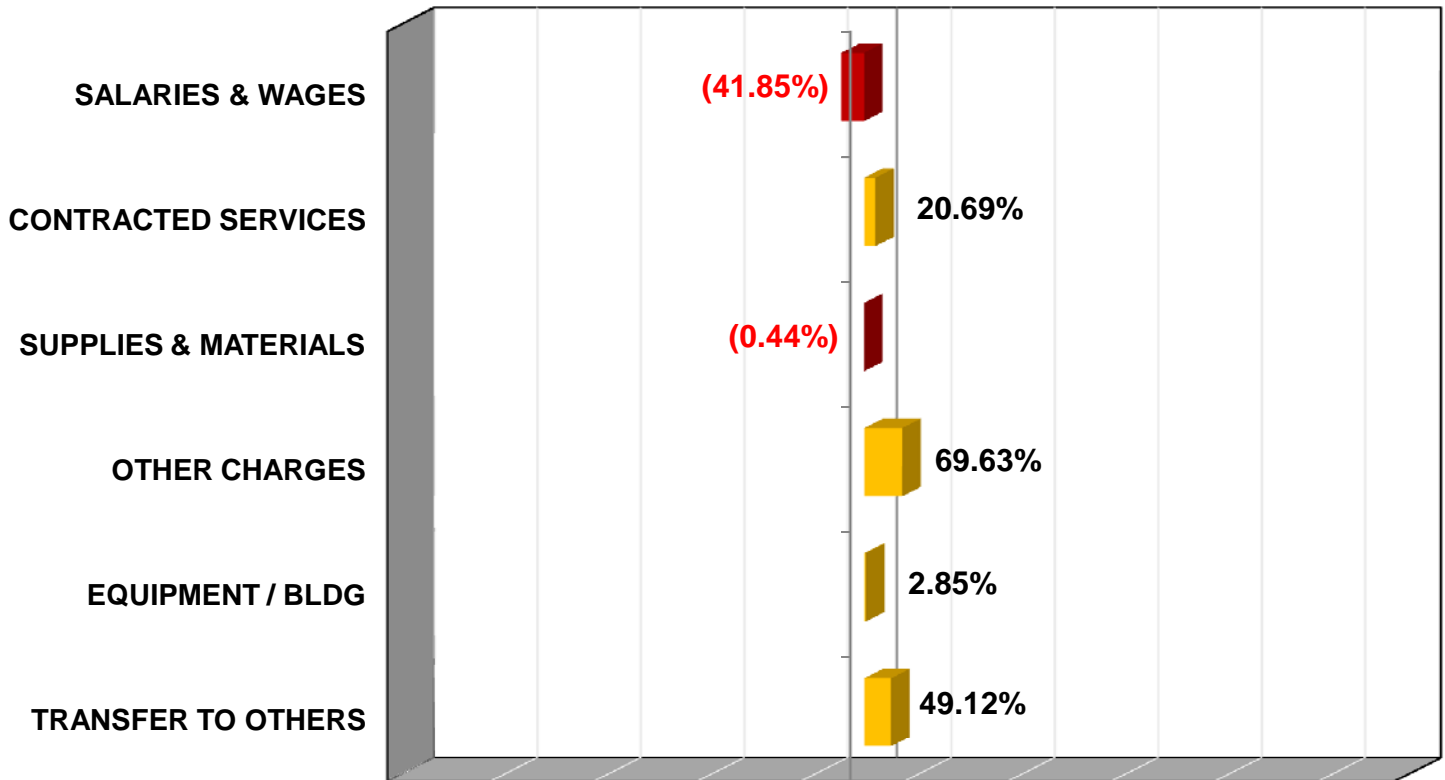
SOURCE OF FUNDS

	<u>FY2015</u>		<u>FY2016</u>	
COUNTY - REGULAR	\$ 27,570,891	25.62%	\$ 27,634,732	25.30%
COUNTY - PENSION SHIFT	1,847,253	1.72%	2,202,813	2.02%
STATE	76,012,991	70.62%	77,217,824	70.68%
FEDERAL	425,000	0.39%	450,000	0.41%
OTHER LOCAL	<u>1,778,018</u>	<u>1.65%</u>	<u>1,743,443</u>	<u>1.59%</u>
TOTAL	<u>\$ 107,634,153</u>	<u>100.00%</u>	<u>\$ 109,248,812</u>	<u>100.00%</u>

APPLICATION OF FUNDS

	<u>FY2015</u>		<u>FY2016</u>	
SALARIES / WAGES	\$ 64,239,983	59.68%	\$ 63,564,195	58.18%
CONTRACTED SERVICES	8,355,232	7.76%	8,689,236	7.95%
SUPPLIES / MATERIALS	3,461,084	3.22%	3,453,942	3.16%
OTHER CHARGES	24,942,437	23.17%	26,066,928	23.86%
EQUIPMENT / BLDGS	1,781,816	1.66%	1,827,771	1.67%
TRANSFERS	<u>4,853,601</u>	<u>4.51%</u>	<u>5,646,740</u>	<u>5.17%</u>
TOTAL	<u>\$ 107,634,153</u>	<u>100.00%</u>	<u>\$ 109,248,812</u>	<u>100.00%</u>

APPROVED INCREASE FOR FY2016 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(675,788)	(41.85%)
CONTRACTED SERVICES	334,004	20.69%
SUPPLIES & MATERIALS	(7,142)	(.44%)
OTHER CHARGES	1,124,491	69.63%
EQUIPMENT / BLDG	45,955	2.85%
TRANSFERS TO OTHERS	<u>793,139</u>	<u>49.12%</u>
TOTAL	<u><u>1,614,659</u></u>	<u><u>100.00%</u></u>

WHERE THE EDUCATION DOLLAR GOES

APPROVED OPERATING BUDGET (NON-RESTRICTED)

FY 2016

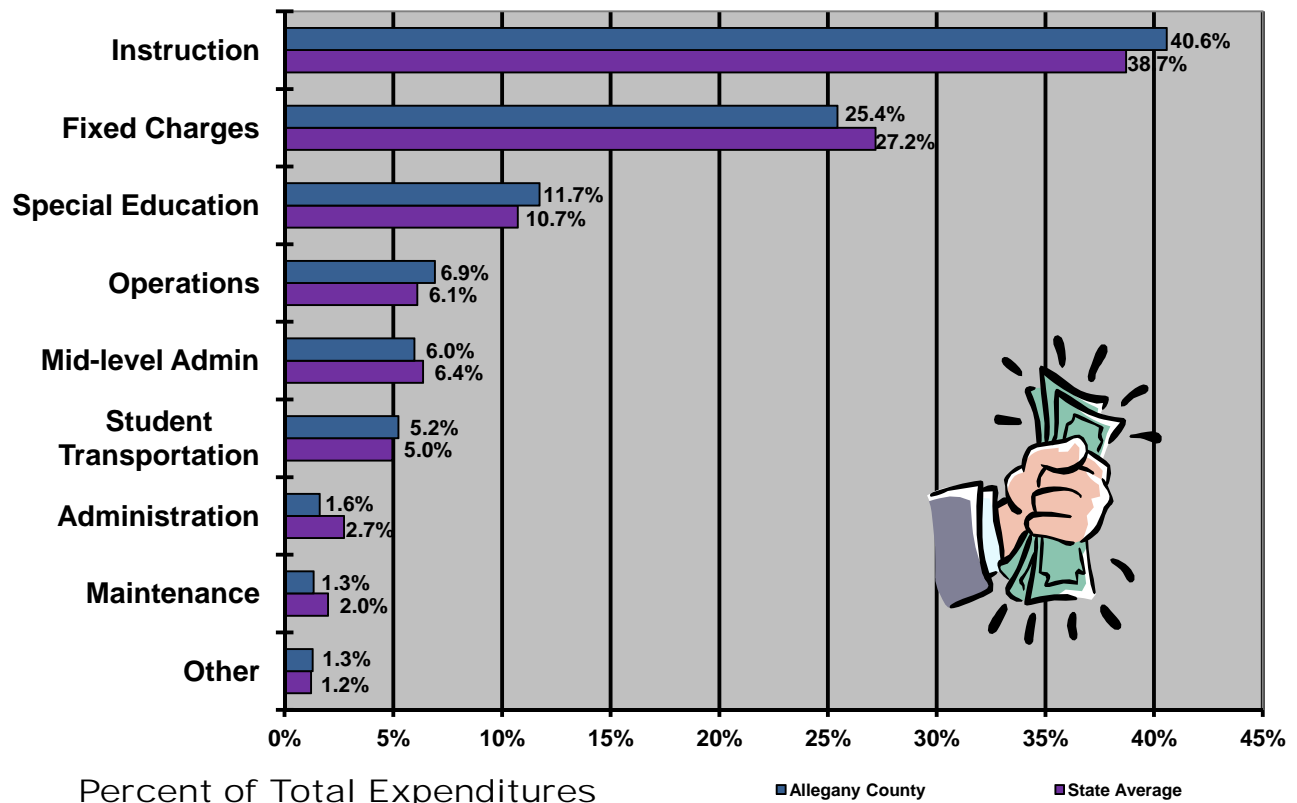
COMPARISON WITH PRIOR YEARS:

	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014	APPROVED 2014-2015	APPROVED 2015-2016
INSTRUCTIONAL SALARIES	39%	38%	37%	37%	37%	36%
FIXED CHARGES	18%	17%	18%	19%	20%	21%
TEXTBOOKS & INSTR. SUPPLIES	2%	2%	3%	2%	2%	2%
OPERATIONS	8%	8%	8%	8%	7%	7%
SPECIAL EDUCATION	12%	13%	13%	13%	14%	14%
STUDENT TRANSPORTATION	6%	6%	6%	6%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	2%	2%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	0%	0%	0%	0%
HEALTH SERVICES	0%	1%	1%	1%	1%	1%
CAPITAL OUTLAY	1%	1%	1%	1%	0%	0%
STUDENT PERSONNEL	1%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegany County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

Category	2012-13 Allegany County Bd of Ed	*2012-13 State Average
Instruction	40.6%	38.7%
Fixed Charges	25.4%	27.2%
Special Education	11.7%	10.7%
Operations	6.9%	6.1%
Mid-level Administration	6.0%	6.4%
Student Transportation	5.2%	5.0%
Administration	1.6%	2.7%
Maintenance	1.3%	2.0%
Other	1.3%	1.2%
Total	100.0%	100.0%

*Source of Data
 2012-2013 Selected Financial Data; Maryland Public Schools
 Part 3 Analysis of costs, Table 9 Percent Distribution of Current Expenses.
 Includes State share of Fixed Charges

ANTICIPATED **RESTRICTED** GRANTS ESTIMATED REVENUE SUMMARY

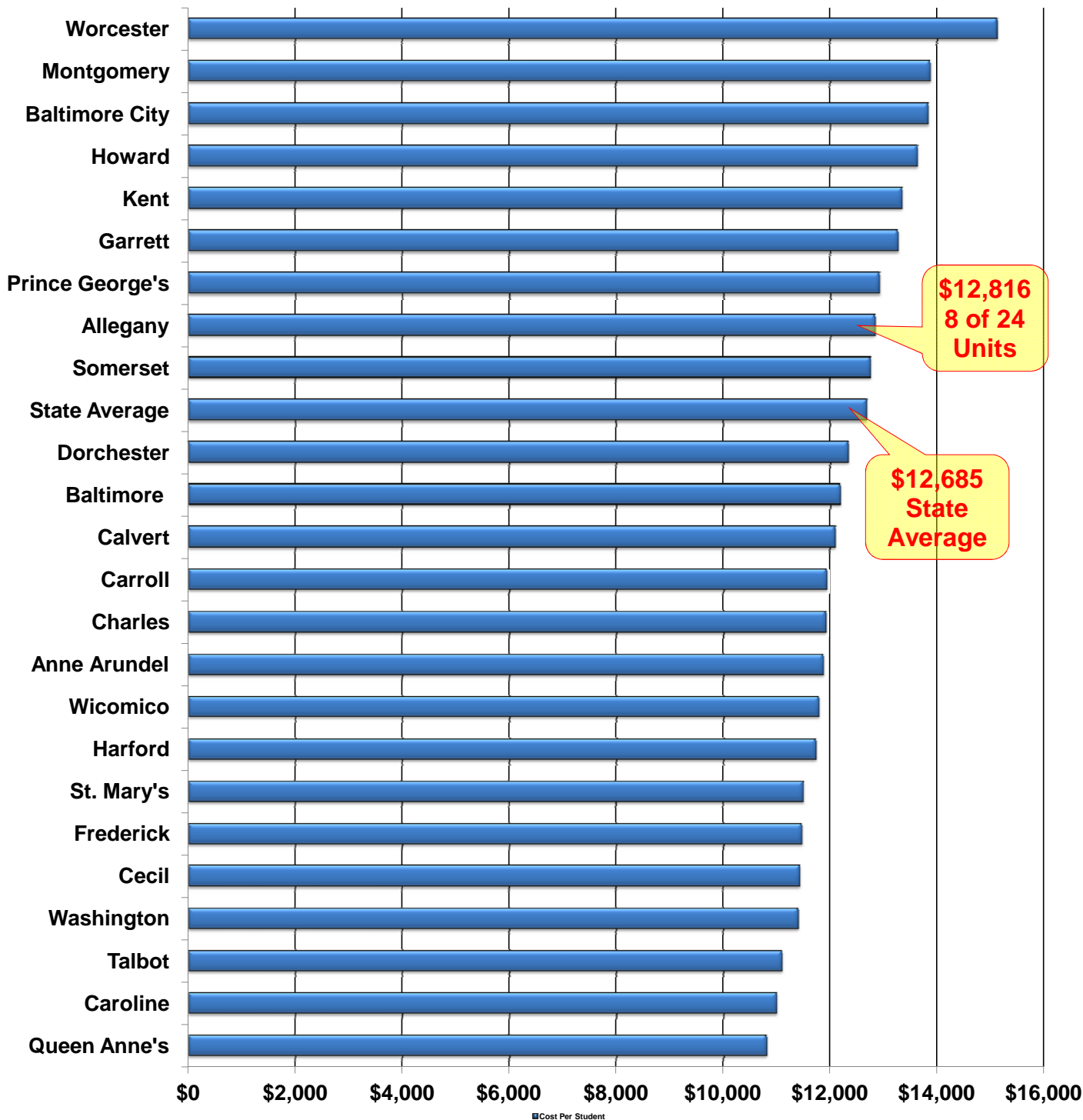
	BOE Approved Budget 2014-2015	MSDE Grant Budget 2014-2015	BOE Proposed Budget 2015-2016	BOE Approved Budget 2015-2016	CHANGE	
					DOLLAR	%
RESTRICTED REVENUES:						
RESTRICTED FEDERAL REVENUES						
21ST CENTURY	358,339	358,339	358,339	358,339	0	0.0%
21ST CENTURY LEARNING CENTER	297,500	262,137	262,137	262,137	(35,363)	(11.9%)
ADULT BASIC EDUCATION	102,302	114,751	114,751	114,751	12,449	12.2%
CTE RESERVE		27,671	27,671	27,671	27,671	100.0%
FEDERAL AID TO HANDICAPPED PL 101-476	2,292,012	2,365,510	2,444,382	2,444,382	152,370	6.6%
INFANTS AND TODDLERS	159,006	132,623	132,623	132,623	(26,383)	(16.6%)
MD MODEL FOR SCHOOL READINESS - FEDERAL	8,041				(8,041)	(100.0%)
SPECIAL EDUCATION - MEDICAID FUNDS	1,333,849	1,333,849	1,378,379	1,378,379	44,530	3.3%
TITLE I	2,600,371	2,656,310	2,656,310	2,656,310	55,939	2.2%
TITLE II - IMPROVING TEACHER QUALITY	640,936	632,384	637,145	637,145	(3,791)	(0.6%)
VEHICLE REPAIR - SOCIAL SERVICES	51,415	51,415	51,415	51,415	0	0.0%
VO-ED TITLE I C - PROGRAM IMPROVEMENT	129,173	119,684	119,684	119,684	(9,489)	(7.3%)
TOTAL RESTRICTED FEDERAL REVENUES	7,972,944	8,054,673	8,182,836	8,182,836	209,892	2.6%
RESTRICTED STATE REVENUES						
ADULT CONTINUING EDUCATION	20,514	20,514	20,514	20,514	0	0.0%
ADULT EXTERNAL HIGH SCHOOL PROGRAM	20,282	20,282	20,282	20,282	0	0.0%
FINE ARTS INITIATIVE	14,859	14,859	14,859	14,859	0	0.0%
INFANTS / TODDLERS - STATE	131,857	134,537	134,537	134,537	2,680	2.0%
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333	0	0.0%
LITERACY WORKS	132,493	129,776	129,776	129,776	(2,717)	(2.1%)
MARYLAND MODEL FOR SCHOOL READINESS	12,061				(12,061)	(100.0%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	34,360				(34,360)	(100.0%)
QUALITY TEACHER INCENTIVE	74,000	303,500	74,000	74,000	0	0.0%
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	59,339	59,133	59,133	59,133	(206)	(0.3%)
TOTAL RESTRICTED STATE REVENUES	823,098	1,005,934	776,434	776,434	(46,664)	(5.7%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	48,891	58,221	58,221	58,221	9,330	19.1%
OTHER MISCELLANEOUS - LOCAL	70,945	85,272	85,272	85,272	14,327	20.2%
TOTAL RESTRICTED LOCAL REVENUES	119,836	143,493	143,493	143,493	23,657	19.7%
TOTAL RESTRICTED REVENUES	8,915,878	9,204,100	9,102,763	9,102,763	186,885	2.1%

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2015-2016

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	140,181		1,560	16,776		19,285	177,802	1.95%
MID-LEVEL ADMINISTRATION	97,767		408	1,065			99,240	1.09%
INST'L SALARIES REG	2,610,218						2,610,218	28.68%
TEXTBOOKS & INST'L SUPPLIES			221,058				221,058	2.43%
OTHER INST'L COSTS		136,052		168,524	190,309	76,459	571,344	6.28%
SPECIAL EDUCATION	2,311,971	828,323	40,603	25,432	23,879		3,230,208	35.49%
STUDENT PERSONNEL								0.00%
HEALTH SERVICES								0.00%
TRANSPORTATION		73,951					73,951	0.81%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,875,515			1,875,515	20.60%
FOOD SERVICES								0.00%
COMMUNITY SERVICES	204,521	14,684	17,222	7,000			243,427	2.67%
CAPITAL OUTLAY								0.00%
TOTAL RESTRICTED SUMMARY	5,364,658	1,053,010	280,851	2,094,312	214,188	95,744	9,102,763	100.00%
% OF TOTAL	58.93%	11.57%	3.09%	23.01%	2.35%	1.05%	100.00%	

Cost Per Pupil FY 2013



Costs as reported by MSDE; Excluding Retirement

Source:
Selected Financial Data
Part 3: Table 2 Includes Student Transportation (Excludes State Share of Retirement)

ALLEGANY COUNTY BOARD OF EDUCATION HISTORICAL SURVEY OF COST-PER PUPIL RELATED TO CURRENT EXPENSES

FISCAL YEAR	COST-PER PUPIL	STATE RANKING	STATE AVERAGE	AMOUNT BELOW STATE AVERAGE	% BELOW STATE AVERAGE
1992-93	\$4,481	23	\$5,291	\$810	15%
1993-94	\$4,920	22	\$5,595	\$675	12%
1994-95	\$5,180	22	\$5,812	\$632	11%
1995-96	\$5,350	18	\$5,890	\$540	9%
1996-97	\$5,370	19	\$6,010	\$640	11%
1997-98	\$5,619	18	\$6,262	\$643	11%
1998-99	\$5,984	17	\$6,582	\$598	9%
1999-00	\$6,491	13	\$6,948	\$457	7%
2000-01	\$6,761	16	\$7,496	\$735	10%
2001-02	\$7,458	15	\$7,932	\$474	6%
2002-03	\$7,651	16	\$8,314	\$663	8%
2003-04	\$8,345	10	\$8,591	\$246	3%
2004-05	\$8,756	11	\$9,147	\$391	4%
2005-06	\$9,607	8	\$9,887	\$280	3%
2006-07	\$10,690	8	\$10,864	\$174	2%
2007-08	\$11,456	9	\$11,854	\$398	3%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)
2009-10	\$12,530	8	\$12,437	(\$93)	(1%)
2010-11	\$12,803	7	\$12,491	(\$312)	(2%)
2011-12	\$12,588	8	\$12,415	(\$173)	(1%)
2012-13	\$12,816	8	\$12,685	(\$131)	(1%)

Amount of funds Allegany County spends above State Average.

8409.0 Full Time Equivalent Students Times (\$131) = (\$1,101,579)

Amount Per Classroom	\$ (2,063)
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Source of Data

Selected Financial Data; Maryland Public Schools

Part 3; Table 2 Includes Student Transportation (Excludes State Share of Retirement)

SPECIAL EDUCATION NON-PUBLIC PLACEMENTS

	Local Costs	State Costs	Total	Number of Students
Actual FY06	1,471,410	1,026,417	2,497,827	68
Actual FY07	1,377,889	876,266	2,254,155	63
Actual FY08	1,259,281	854,409	2,113,690	57
Actual FY09	1,581,619	1,139,749	2,721,368	57
Actual FY10	1,852,288	1,063,951	2,916,239	72
Actual FY11	1,916,643	1,540,872	3,457,515	75
Actual FY12	1,814,478	1,472,845	3,287,323	62
Actual FY13	1,955,436	1,436,521	3,391,957	67
Actual FY14	2,423,897	2,096,819	4,520,716	83
Projected FY15	2,605,160	2,363,902	4,969,062	86
Budgeted FY16	2,731,573	2,570,489	5,302,062	89
FY06 to FY16 Dollar Increase	\$ 1,260,163	\$ 1,544,072	\$ 2,804,235	21
Percent Increase	86%	150%	112%	31%

Allegany County 2013-2014

ATTENDANCE RATE (Yearly)									
	Standard Percent		Percent						2014 Status
	E	S	2009	2010	2011	2012	2013	2014	
Elementary	96	94	95.4	95.0	95.0	95.0	>=95.0	>=95.0	S
Middle	96	94	94.0	93.7	93.9	94.6	94.4	94.5	S
High	96	94	93.0	92.6	92.6	93.2	92.7	93.2	N
DROPOUT RATE (YEARLY)									
Grades 9-12	1.25	3.00	2.89	2.22	<=3.0	<=3.0	<=3.0	<=3.0	S

2014 Status:

E = Excellent

S = Satisfactory

N = Not Met

STUDENTS ABSENT														
			Percent of Students											
			2008		2009		2010		2011		2012		2013	
Number of Days Absent	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20
Elementary	32.1	5.3	33.3	5.6	31.2	6.1	31.4	6.4	33.8	5.8	31.1	5.6	33.8	<=5.0
Middle	28.3	10.7	27.4	12.3	26.9	12.2	28.3	12.9	31.7	10.3	28.3	9.4	30.1	8.7
High	25.7	16.4	25.3	13.9	24.6	17.5	24.2	17.7	27.4	17.5	22.9	16.6	29.8	14.4

ENROLLMENT	
Pre-Kindergarten.....	523
Kindergarten.....	645
Elementary.....	3,183
Middle.....	1,951
High.....	2,570
Ungraded Special Education.....	
Total Enrollment	8,872
Percentage of First Graders with Kindergarten Experience	100.0

STUDENTS RECEIVING SPECIAL SERVICES						
	Elementary		Middle		High	
	Number	Percent	Number	Percent	Number	Percent
Limited English Proficient	*	*	*	*	*	*
Title I	2,878	65.7	*	*	*	*
Special Education	787	18.0	226	11.6	285	11.2
Free/Reduced Price Meals	2,783	63.5	1,089	55.8	1,225	48.3
STUDENT MOBILITY						
Entrants	358	9.3	116	6.0	140	5.5
Withdrawals	328	8.6	122	6.3	209	8.2

* Indicates no students or fewer than 10 students in category or the % for the category is either less than or equal to 5 or greater than or equal to 95.

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS		
	Number	Percent
Attend a 4-year college	212	35.2
Attend a 2-year college	218	36.2
Attend a specialized school or training	<=5	*
Enter employment (related to training)	<=5	*
Enter employment (unrelated)	76	12.6
Enter the military	34	5.7
Enter full-time employment and school	63	10.5
Enter part-time employment and/or school	238	39.5
Other and no response	<=5	*

* Indicates fewer than 10 or the % for the category is less than or equal to 5 or greater than or equal to 95.

Source: MSDE Website, MD Report Card

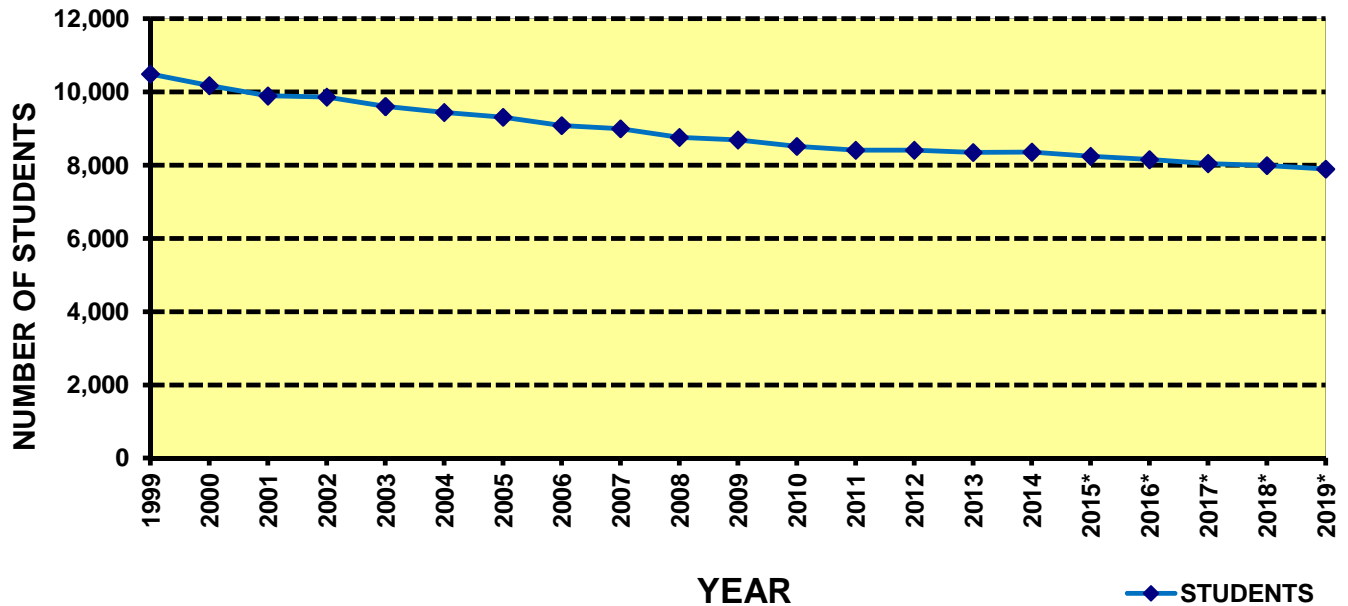
TEACHER SALARY COMPARISONS
2014-2015
Selected Area Schools

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	42,345	17	65,039	11
Anne Arundel	44,991	6	67,365	7
Baltimore	43,000	13	62,695	18
Baltimore City	47,950	1	83,820	1
Calvert	45,046	5	75,907	3
Caroline	41,310	22	60,112	21
Carroll	40,400	24	63,472	17
Cecil	44,186	10	65,770	10
Charles	43,724	11	72,312	5
Dorchester	41,500	21	61,767	20
Frederick	41,259	23	56,686	24
Garrett	42,463	15	57,225	23
Harford	41,583	20	64,781	12
Howard	47,351	2	71,982	6
Kent	41,862	19	59,693	22
Montgomery	47,106	3	83,029	2
Prince George's	46,380	4	72,906	4
Queen Anne's	44,602	8	66,643	9
Somerset	42,131	18	62,477	19
St. Mary's	44,678	7	67,154	8
Talbot	44,300	9	64,200	15
Washington	43,662	12	64,424	14
Wicomico	42,987	14	64,093	16
Worcester	42,433	16	64,753	13

Source: MSDE Professional Salary Schedules 10/14
Counties self-report to MSDE.

ENROLLMENT BY YEAR

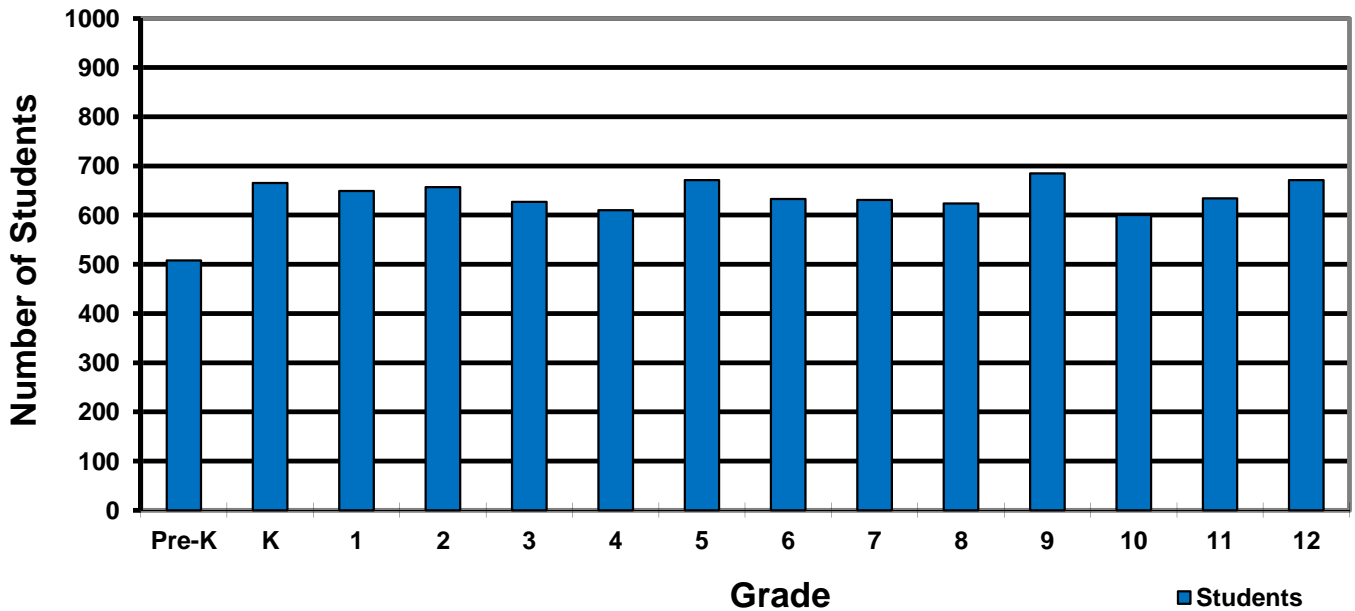
As of 9/30 For the Year Listed



* = PROJECTED

K-12 Students Only. Does not include pre-kindergarten.

ENROLLMENT BY GRADE

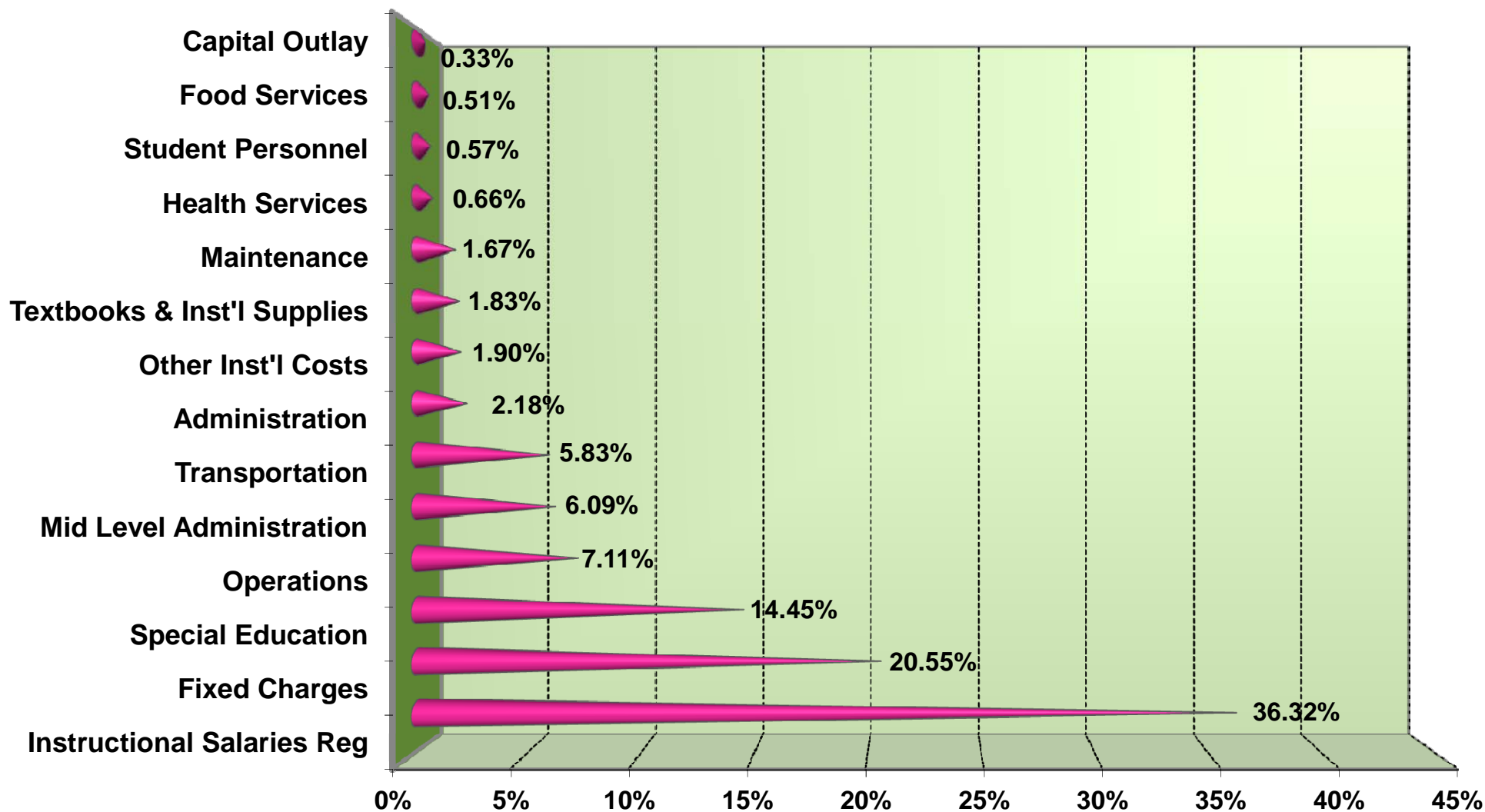


Total K-12 Enrollment 9/30/14	8,357
Total Pre-K Enrollment 9/30/14	508
Grand Total	<u>8,865</u>

Data reflects total enrollment which is different from state funded full-time equivalent enrollment.

**FY 2016
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

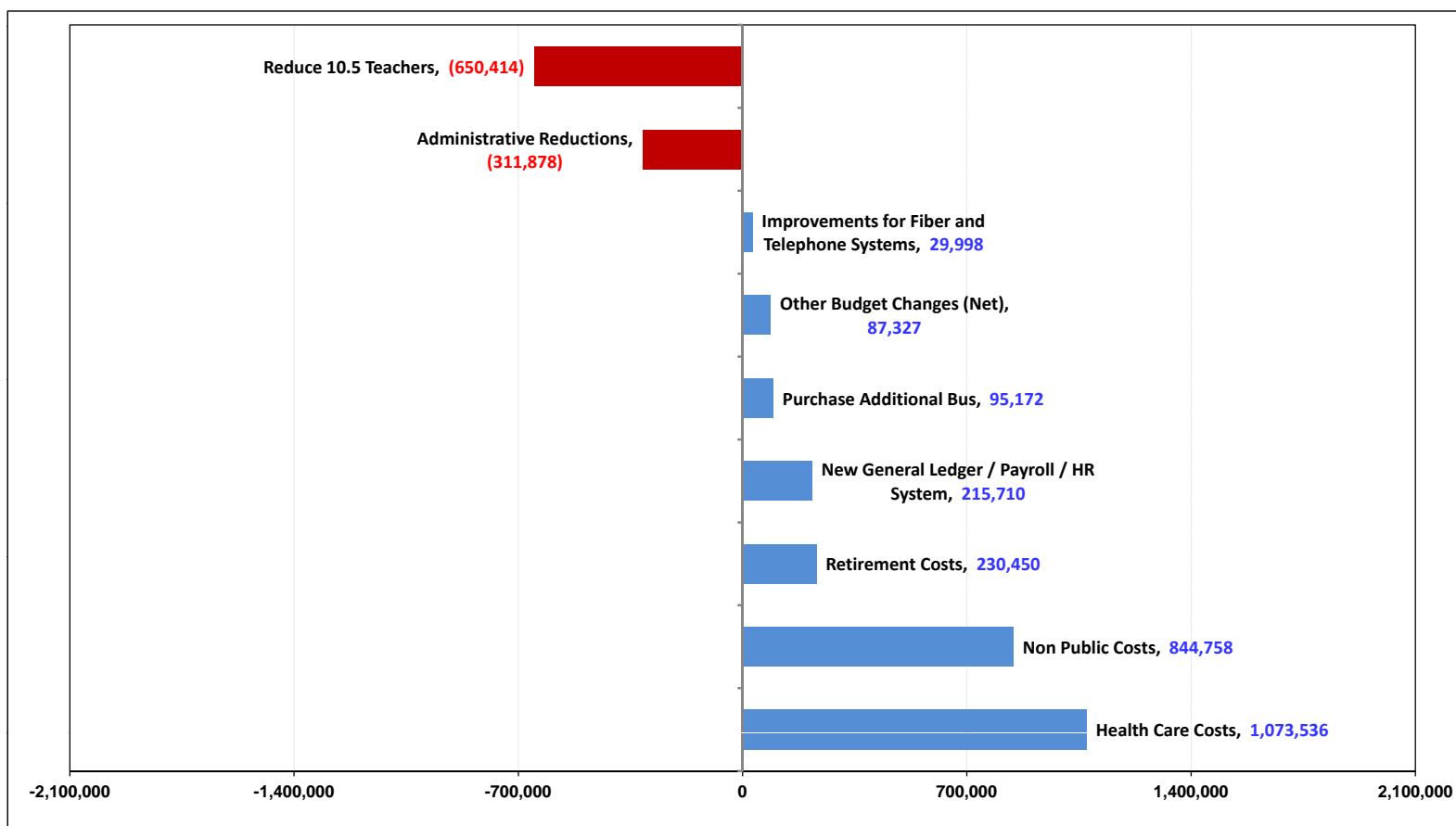
CATEGORY



PERCENT OF TOTAL BUDGET

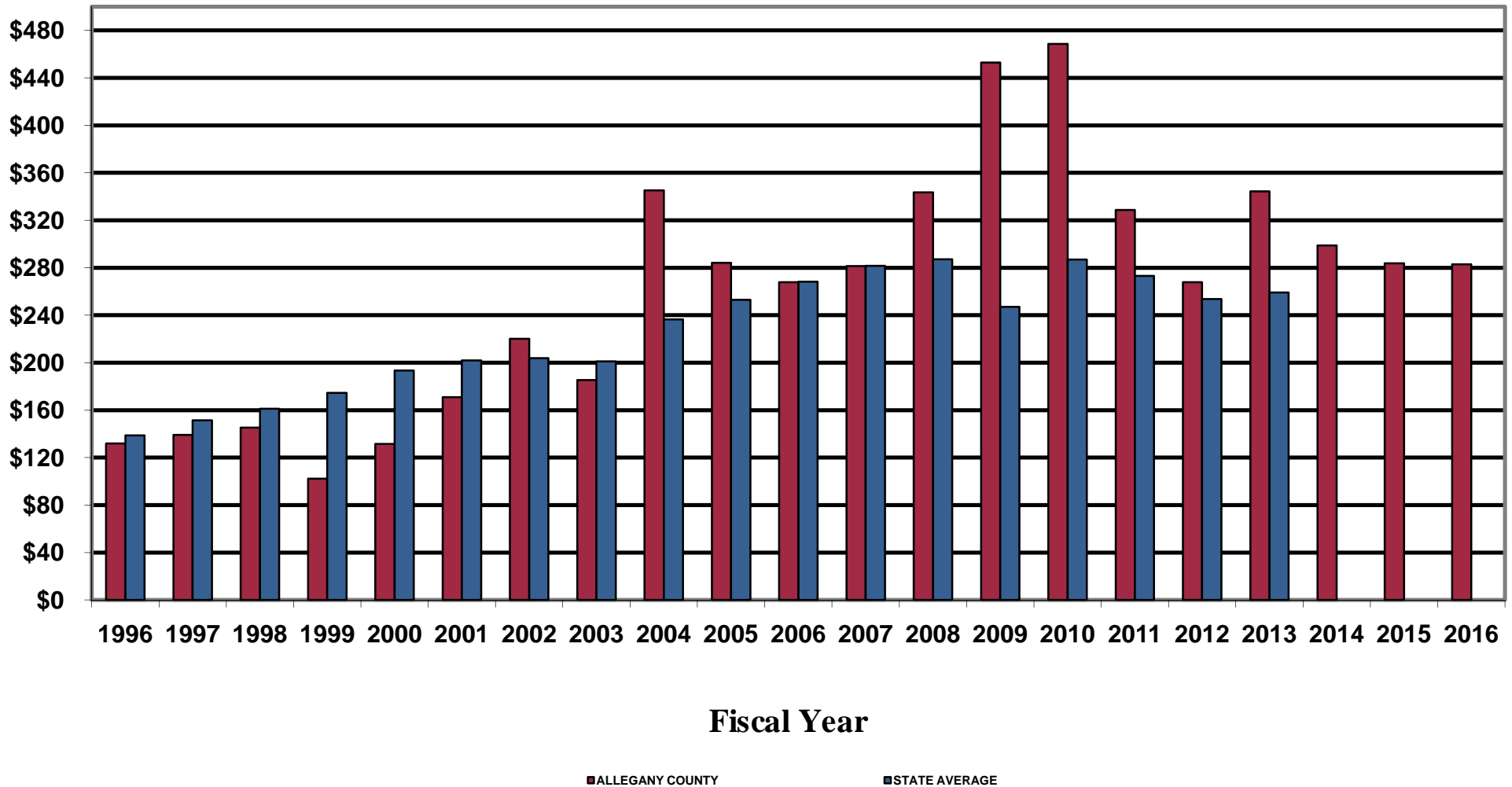
BUDGET INCREASE FOR FY 2016 BY MAJOR ITEMS OF EXPENDITURE

Reduce 10.5 Teachers	(650,414)
Administrative Reductions	(311,878)
Improvements for Fiber and Telephone Systems	29,998
Other Budget Changes (Net)	87,327
Purchase Additional Bus	95,172
New General Ledger / Payroll / HR System	215,710
Retirement Costs	230,450
Non Public Costs	844,758
Health Care Costs	1,073,536
Total	\$ 1,614,659



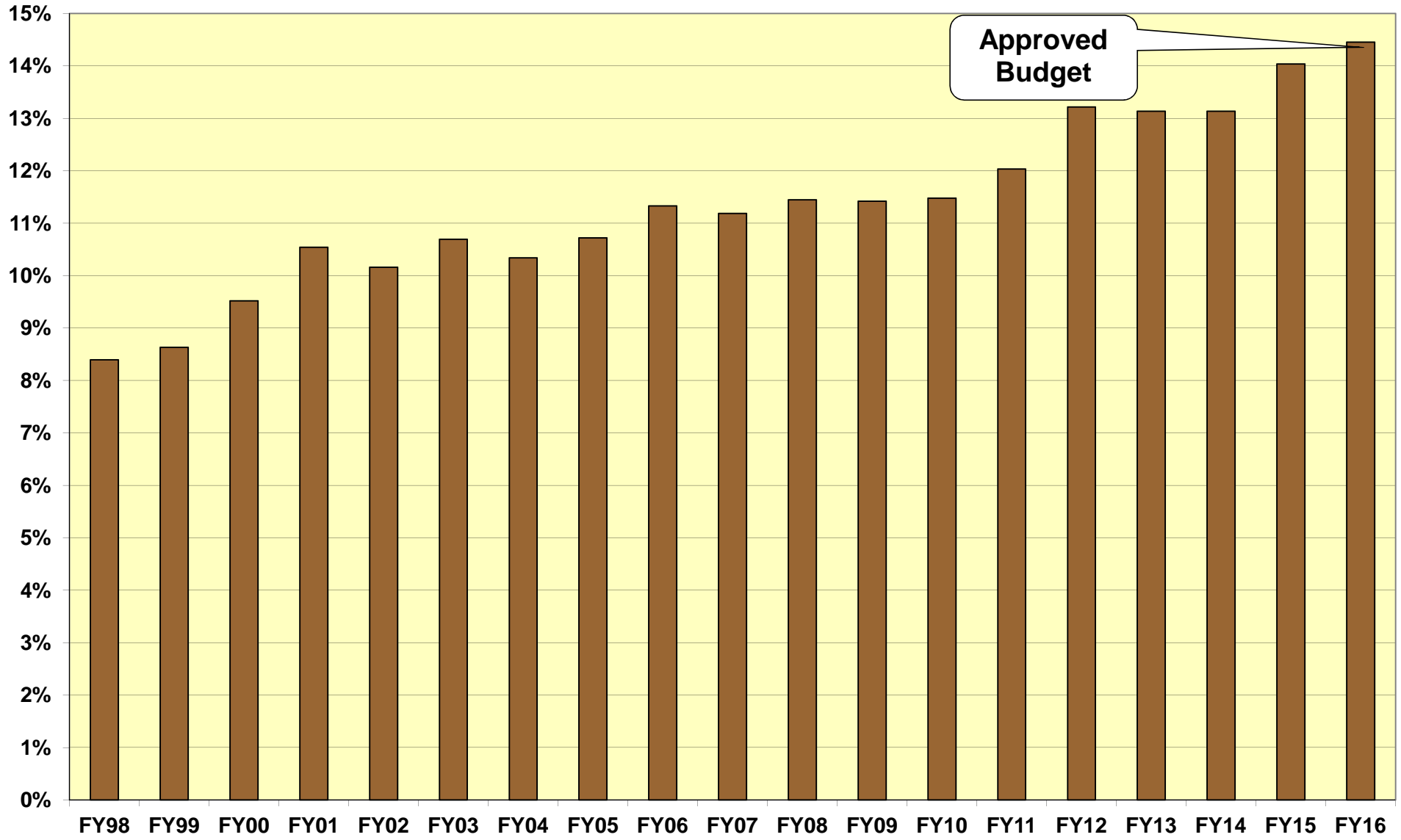
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

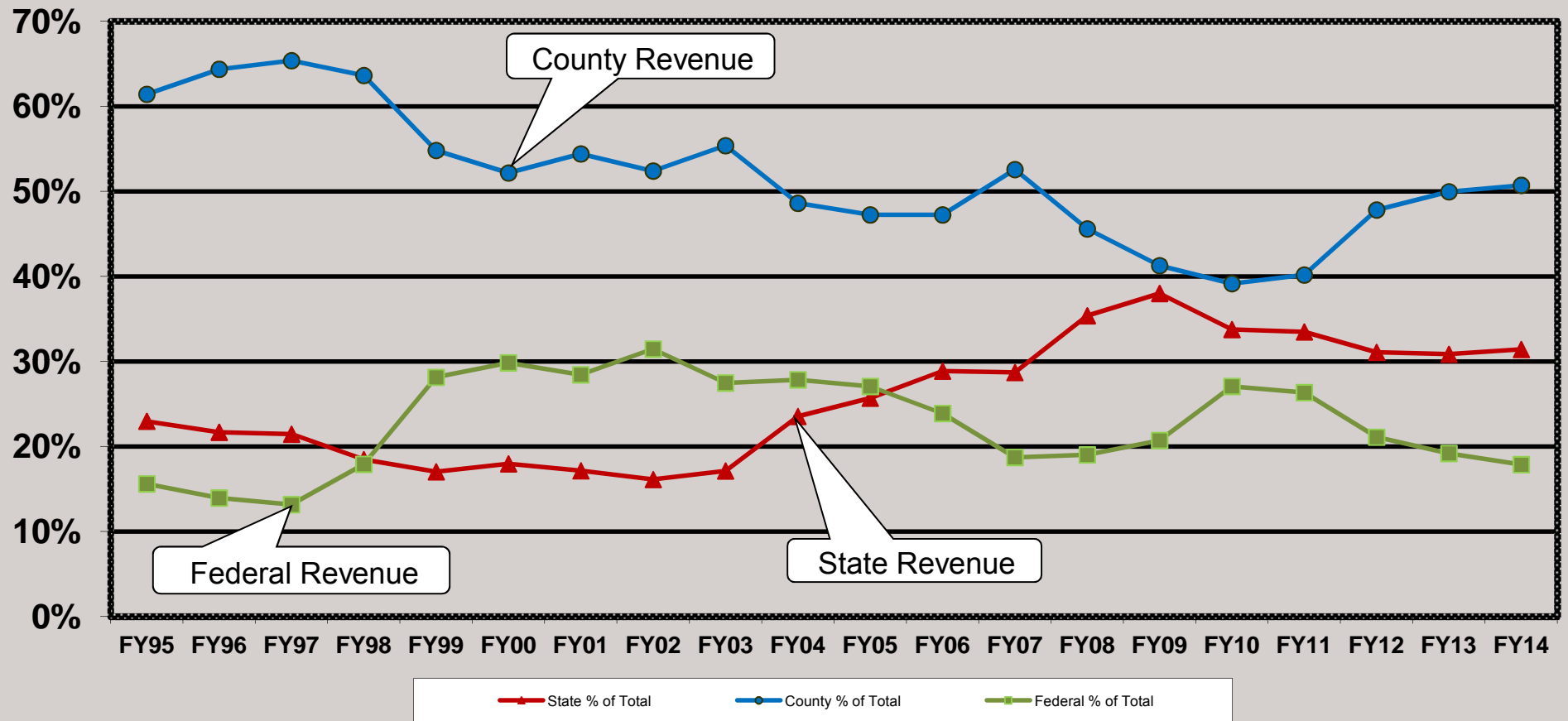


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2004-2005 THROUGH 2013-2014

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
TOTAL STATE	74.0		74.0		79.2		80.9		80.3		79.5		79.3		78.0		77.7		78.4	
Allegany	83.4	3	87.0	2	90.6	3	88.9	4	90.0	4	90.6	4	90.2	4	86.6	6	85.9	5	84.9	9
Anne Arundel	73.6	15	75.5	13	78.1	14	79.8	12	79.4	15	76.1	16	79.2	12	78.3	14	78.8	14	79.6	13
Baltimore City	70.0	21	75.5	14	82.8	8	87.2	6	84.7	8	79.7	13	77.9	16	75.9	20	73.4	21	71.7	23
Baltimore	78.6	7	79.0	10	79.5	12	78.9	14	80.3	13	81.4	10	81.1	20	78.0	15	77.2	16	77.1	18
Calvert	71.1	18	71.2	23	69.5	24	73.0	24	73.6	23	72.4	21	73.7	21	73.5	22	71.8	23	73.2	22
Caroline	75.0	11	75.8	12	77.0	16	78.5	16	83.0	11	84.5	9	85.7	7	85.3	8	83.9	7	85.1	7
Carroll	70.7	20	72.3	21	77.1	15	76.9	20	75.0	21	77.5	15	78.3	14	78.6	13	79.0	12	80.2	12
Cecil	76.3	9	78.5	11	81.9	10	84.0	9	87.1	6	87.3	6	85.0	8	82.2	11	83.8	8	83.7	10
Charles	70.8	19	73.4	18	74.4	21	77.9	17	77.1	19	77.5	15	72.8	22	77.0	17	77.0	18	76.9	19
Dorchester	75.4	10	79.9	8	79.8	11	88.8	5	83.5	10	87.1	7	88.2	5	89.0	5	87.7	4	87.1	4
Frederick	71.2	16	72.5	20	72.2	22	75.2	22	75.3	20	74.1	18	75.8	18	76.7	18	77.1	17	76.8	20
Garrett	83.0	5	84.0	4	84.3	6	85.1	8	84.0	9	87.1	7	86.3	6	85.5	7	81.5	10	81.8	11
Harford	68.6	23	71.6	22	79.0	13	79.8	12	79.6	14	79.9	12	82.4	9	82.4	10	81.8	9	85.0	8
Howard	85.0	2	86.2	3	86.9	4	90.1	2	91.5	3	89.5	5	91.1	3	90.4	4	90.9	2	91.1	2
Kent	74.4	12	80.0	7	83.9	7	89.0	3	89.4	5	92.6	3	95.4	2	91.2	3	79.4	11	86.1	5
Montgomery	77.4	8	79.6	9	82.2	9	82.5	10	81.4	12	80.5	11	78.6	13	77.6	16	78.1	15	78.4	16
Prince George's	67.2	24	69.6	24	74.7	20	77.3	18	74.4	22	73.9	19	73.8	20	70.3	23	70.2	24	74.0	21
Queen Anne's	71.2	16	73.8	16	75.0	19	77.2	19	78.2	17	77.5	15	77.6	17	75.7	21	76.7	20	78.9	15
St. Mary's	69.7	22	72.9	19	71.8	23	74.2	23	71.5	24	73.4	20	75.7	19	69.8	24	71.9	22	70.5	24
Somerset	83.3	4	81.6	6	91.0	2	82.0	11	95.5	2	93.5	2	69.8	23	96.0	2	89.3	3	90.7	3
Talbot	73.9	14	73.5	17	75.5	18	76.2	21	77.6	18	75.7	17	78.2	15	76.4	19	78.9	13	79.3	14
Washington	74.3	13	75.2	15	76.2	17	78.6	15	78.8	16	79.3	14	79.3	11	78.8	12	77.0	18	77.6	17
Wicomico	80.1	6	81.6	5	85.1	5	85.4	7	84.8	7	85.9	8	85.0	8	84.4	9	85.2	6	85.4	6
Worcester	93.4	1	97.4	1	100.0	1	104.5	1	103.3	1	104.3	1	104.4	1	105.3	1	106.5	1	106.1	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION

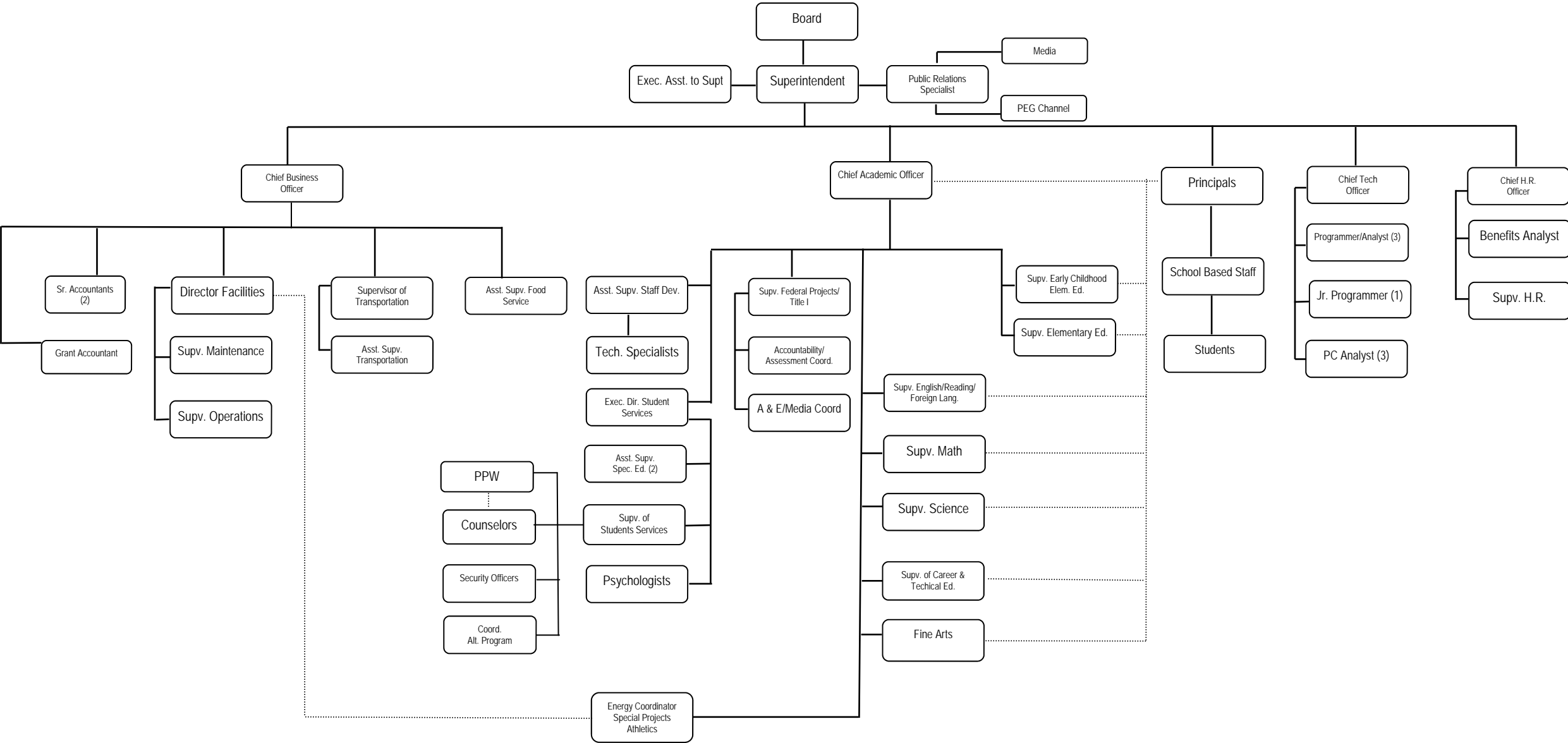
SCHOOL YEAR 2013-2014

OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2013	2014	2013	2014	2013	2014	2013	2014
<i>Wealth per pupil</i>	289,935	293,334	521,652	506,697	289,935 <i>Allegany</i>	284,178 <i>Baltimore City</i>	1,276,025 <i>Worcester</i>	1,260,728 <i>Worcester</i>
<i>Per pupil expenditure</i>	13,572	13,751	13,032	13,207	11,246 <i>Queen Anne's</i>	11,593 <i>Queen Anne's</i>	16,277 <i>Worcester</i>	16,220 <i>Worcester</i>
<i>Instructional staff per 1,000 pupils</i>	74.5	73.6	71.1	71.6	62.7 <i>St. Marys</i>	61.3 <i>St. Marys</i>	92.1 <i>Worcester</i>	91.6 <i>Worcester</i>
<i>Professional support staff per 1,000 pupils</i>	14.3	14.3	11.4	11.5	9.2 <i>Queen Anne's</i>	9.0 <i>Queen Anne's</i>	15.6 <i>Kent</i>	14.3 <i>Allegany</i>
<i>Instructional assistants per 1,000 pupil</i>	18.2	17.6	17.2	17.3	9.9 <i>Baltimore</i>	9.7 <i>Baltimore</i>	27.8 <i>Worcester</i>	27.8 <i>Worcester</i>
<i>Average length of school day for pupils</i>	6.7	6.7	6.7	6.7	6.3 <i>Garrett</i>	6.3 <i>Kent</i>	7.0 <i>8 Counties Tied</i>	7.0 <i>8 Counties Tied</i>
<i>Length of school year for pupils</i>	176	175	178	176	175 <i>Queen Anne's Wicomico</i>	173 <i>Queen Anne's Wicomico</i>	181 <i>Montgomery</i>	179 <i>Washington</i>

Sources: www.mdreportcard.com

Allegany County Public Schools Organizational Chart



FINANCE & BUDGETING DEFINITIONS

- **BOE** - Board of Education
- **Fiscal Year** - The 12 month period that begins on July 1 of one year and ends on June 30 of the following year.
- **Non-Restricted Budget** - The portion of the annual budget that the Board of Education has the authority to determine how it will be spent; however, certain State guidelines & laws must be followed. The County Commissioners determine the gross amount that may be spent within each budget category and the total non-restricted budget.
- **Restricted Budget** - Revenues which are received by the Board of Education that must be used for a specific purpose; e.g., Title I funds.
- **Budget Category** - As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain purpose or end; e.g., Administration, Instruction, Fixed charges. There are 13 budget categories defined by law.
- **Budget Line Item** - A stated amount in the budget identified for a specified purpose; e.g., Resource Material - Elementary Art \$15,800.
- **Object of Expenditure** - A grouping of goods or services purchased. There are five basic expenditure object classifications:

Salaries & Wages	Amounts paid to an individual(s) for personal services while on the payroll.
Contracted Services	Services rendered by personnel who are not on the payroll of the BOE, including all related expenses covered by the contract.
Supplies & Materials	A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or, one that loses its identity by becoming part of another unit or substance.
Other Charges	Miscellaneous expenditures incurred by or for personnel on the BOE payroll; e.g., mileage, travel retirement, social security.
Equipment	An instrument, machine, apparatus, or set of articles which retains its original shape and appearance with use and is non-expendable.

- **Sub-Objects of Expenditures** - A detailed breakdown of an object (materials of instruction, textbooks, consumables, cleaning supplies, electrical supplies, etc.) by school.
- **Special Programs** - A program that is not considered part of the basic core curriculum. It does not necessarily mean a special education program. Special Education is a separate category in the budget and includes those programs that the State Department of Education determines are special education.
- **“Positions”** - As shown in the budget book means the number and type of full-time equivalent personnel that are working in the listed program and any new positions being requested. The approved budget will only include those positions that have been approved by the Board of Education.
- **“Unexpended Balance of Prior Year”** - This term is used on the Estimated Revenue page of the budget.

If the number shown in the column after this term is a positive number, or without brackets (), it means we are using funds unexpended in prior years to fund part of the budget.

If the number shown in the column is negative and is listed inside of brackets (), it means we must use funds received in the current year to pay off or erase a prior period accumulated deficit.

- **Fund Balance** - The amount that the assets of a fund exceed its liabilities. This does not mean that the amount stated as “fund balance” is deposited as cash in a bank.

Budget Categories Required by Law and Personnel Within the Categories

Budget Category	Personnel Within the Category
1. ADMINISTRATION	Supt., Asst. Supt. of Administration, Board of Ed., Directors, Personnel, Finance, and Secretarial/Clerical staff for those departments.
2. MID-LEVEL ADMINISTRATION	Instructional Directors, Principals, Assistant Principals, Instructional Supervisors, and Secretarial/clerical staff for those departments and schools.
3. TEXTBOOKS & INSTRUCTIONAL SUPPLIES	No personnel costs are in this category.
4. INSTRUCTIONAL SALARIES	Regular Teachers, regular Teacher Assistants, Print Shop Personnel, Media staff, and Psychologists.
5. OTHER INSTRUCTIONAL COSTS	No personnel costs are in this category.
6. SPECIAL EDUCATION	Special Ed. Teachers, Speech Therapists, Teacher Assistants, Director, Assistant Supervisor, and Secretaries.
7. PUPIL PERSONNEL	Supervisor, Pupil Personnel Workers, and Secretary.
8. HEALTH SERVICES	No personnel are currently hired in this category. Nurses and Health Aides would be here if hired.
9. TRANSPORTATION	Supervisor, School Bus Drivers and Assistants, Office and Garage Personnel.
10. OPERATIONS	Custodians, Cleaners, Supervisor, Operations foreman, Drivers, and Specialists.
11. MAINTENANCE	Supervisor, Maintenance Workers and Secretarial/Clerical Personnel.
12. FIXED CHARGES	No personnel costs are in this category.
13. FOOD SERVICE	No personnel costs are currently in this category. If the Board were paying for Food Service Personnel, they would be in this category.
14. COMMUNITY SERVICES	No personnel costs are in this category.
15. CAPITAL OUTLAY	No personnel costs are in this category.

Budget Categories Required by Law

1. ADMINISTRATION
2. MID-LEVEL ADMINISTRATION
3. INSTRUCTIONAL SALARIES
4. TEXTBOOKS & INSTRUCTIONAL SUPPLIES
5. OTHER INSTRUCTIONAL COSTS
6. SPECIAL EDUCATION
7. STUDENT PERSONNEL SERVICES
8. HEALTH SERVICES
9. STUDENT TRANSPORTATION
10. OPERATION OF PLANT
11. MAINTENANCE OF PLANT
12. FIXED CHARGES
13. FOOD SERVICE
14. COMMUNITY SERVICES
15. CAPITAL OUTLAY

BUDGET CATEGORY - As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain purpose or end; for example, Administration, Instruction, Fixed Charges.

The Board of Education may transfer funds between accounts **WITHIN THE SAME CATEGORY** without getting County Commissioner approval.

The County Commissioners must approve all transfers of funds **BETWEEN CATEGORIES**.

INTENTIONALLY
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The mission of the Allegany County Public Schools is to ensure that students acquire the knowledge, skills, and attitudes which enable them to be caring human beings and productive members of a democratic society.

We believe that a successful student . . .

- Understands that life-long learning is essential for productive and responsible participation in a diverse and changing world.
- Can identify and master knowledge, skills, and attitudes that will benefit him/her throughout life.
- Is motivated and takes responsibility for his/her learning and personal conduct.
- Enrolls in a rigorous academic program of study designed to develop individual talent.
- Must have equal access to a public education that promotes optimal individual growth.
- Utilizes technology to explore a world of ideas and information.

We believe that in an effective classroom, the teacher . . .

- Takes responsibility for the motivation and success of every student he/she teaches.
- Recognizes that every student is unique and has special abilities and interests that must be acknowledged and developed.
- Has a responsibility to engage every student in learning, problem solving, and decision-making.
- Reflects on his/her teaching practice and provides opportunities for success by using a variety of teaching techniques that meet multiple learning styles.
- Has achieved mastery of content knowledge and teaching skills, and continues to seek opportunities for professional growth.
- Is responsible for modeling good work ethic, citizenship, personal values, and social skills.

We believe that an effective school . . .

- Endorses a clear and focused mission which eliminates fragmentation of effort and promotes student achievement.
- Provides a safe and orderly environment conducive to teaching and learning and to the development of character and ethical citizenship.
- Provides a climate of high expectations that fosters learning and provides quality educational experiences for all students.
- Engages in shared instructional leadership that is collaborative and promotes school improvement efforts.
- Provides opportunities to learn and time on task through interdisciplinary instruction, performance based assessment, and real world application of knowledge and skills.
- Frequently monitors student progress to ensure accountability.
- Encourages and develops family, school and community partnerships.
- Prepares all students to be a University of Maryland System completer

We believe that an outstanding school system . . .

- Respects the dignity and worth of every individual.
- Provides programs and services based on the needs, characteristics, interests, and capabilities of each student.
- Provides an effective principal in every school and an effective teacher in every classroom.
- Offers a challenging, ethnically diverse, multi-cultural curriculum.
- Insists on a results-oriented, data-driven focus which is based on continuous growth and evaluation.
- Defines expectations and holds all personnel accountable for results.
- Ensures that every employee models ethical behavior, exhibits a strong work ethic, and achieves high performance standards.
- Engages in fiscal responsibility to the taxpayer.
- Takes responsibility for recruiting, developing, and retaining qualified, caring, motivated, and competent employees.
- Provides equal opportunity and encouragement for every student.
- Identifies needs and manages resources effectively and efficiently.
- Values diversity.
- Provides a competitive salary and benefits package to employees.

We believe that a supportive community . . .

- Recognizes that public education is the foundation of a democratic society.
- Values education and cherishes children.
- Provides adequate resources and demands excellence.
- Recognizes that all citizens have a stake in public education.
- Is compelled to make an investment in the future of our youth.
- Creates and maintains a stable supportive environment for education.
- Fosters regular and open communication among the home, school, and community.
- Respects and appreciates students and school employees.
- Actively supports our commitment to challenge all students to achieve their potential.
- Is responsible for establishing values and expectations that support the learning process.
- Works together to create a better future.