

# Allegany County Board of Education



## FY2014 Superintendent's Proposed Operating Budget

**March 5, 2013**



# Budget Process



- July 2012 - Adopted FY13 Budget
- November 2012 - Chiefs, Directors, Principals & Supervisors Solicited for Budget Requests
- December 2012- Requests Returned to Finance
- January 2013 - Requests Prioritized by Superintendent & Staff
- February 2013 - Requests Distributed to Board
- March 2013 - Superintendent's Budget Presented to Public
- March 2013 - Budget Request Present to County Commissioners
- June 2013 - Board Adopts a Budget

## FY2014 Superintendent's Proposed Operating Budget Revenue Sources



	FY 2013 APPROVED		FY 2014 PROPOSED		INCREASE / (DECREASE)	
	TOTAL %	%	TOTAL	%	DOLLAR	PERCENT
COUNTY - OPERATING	27,904,214	25.43%	28,591,851	26.12%	687,637	2.46%
COUNTY - PENSION	1,487,742	1.36%	1,885,754	1.72%	398,012	26.75%
STATE	74,849,512	68.21%	74,755,336	68.28%	(94,176)	(.13%)
FEDERAL	350,000	0.32%	350,000	0.32%	0	.00%
OTHER LOCAL	343,907	0.31%	261,510	0.24%	(82,397)	(23.96%)
FUND BALANCE	<u>4,805,213</u>	<u>4.38%</u>	<u>3,634,207</u>	<u>3.32%</u>	<u>(1,171,006)</u>	<u>(24.37%)</u>
TOTAL	<u>109,740,588</u>	<u>100.00%</u>	<u>109,478,658</u>	<u>100.00%</u>	<u>(261,930)</u>	<u>(.24%)</u>

Note: County government receives a supplemental disparity grant of \$1,632,106 for teacher pensions and \$400,000 in income tax increases according to the Governor

# Appendix 1

## Fiscal 2014 County Cost-sharing Impact

(\$ in Thousands)

County	Additional MOE Payment	County Revenues						Net Impact
		Local Income Tax	Retirement Supplemental Grants	Recordation Taxes	Forgive Reserve Acct Repayment	Restore Police Aid Formula	Restore Local Health Aid	
Allegany	\$1,886	\$48	\$1,632	\$107	\$245	\$353	\$51	\$550
Anne Arundel	14,569	2,074	0	2,925	3,356	2,534	185	(3,494)
Baltimore City	16,380	695	10,048	400	2,105	0	392	(2,740)
Baltimore	19,971	2,224	3,000	2,100	4,840	3,668	259	(3,880)
Calvert	3,595	412	0	550	554	266	23	(1,790)
Caroline	1,006	24	685	100	100	121	30	54
Carroll	5,077	726	0	800	1,087	572	71	(1,822)
Cecil	3,118	186	0	2,195	441	370	47	120
Charles	4,990	579	0	1,000	823	498	58	(2,033)
Dorchester	832	21	309	185	97	142	24	(55)
Frederick	7,470	992	0	5,000	1,531	855	87	996
Garrett	843	19	406	220	96	82	-24	(43)
Harford	7,009	887	0	1,020	1,531	1,053	100	(2,418)
Howard	12,448	2,415	0	2,903	2,918	1,288	73	(2,851)
Kent	464	31	0	70	91	77	18	(177)
Montgomery	34,512	7,012	0	11,000	10,503	5,647	189	(160)
Prince George's	24,786	2,250	9,629	2,500	4,097	2,598	300	(3,412)
Queen Anne's	1,401	183	0	500	293	159	24	(242)
St. Mary's	3,151	406	0	500	636	357	46	(1,206)
Somerset	609	8	382	40	58	94	24	(3)
Talbot	797	80	0	565	209	165	19	241
Washington	3,922	192	0	455	585	550	78	(2,062)
Wicomico	2,755	115	1,568	350	376	429	54	136
Worcester	1,612	37	0	250	107	246	19	(953)
<b>Total</b>	<b>\$173,201</b>	<b>\$21,616</b>	<b>\$27,659</b>	<b>\$35,735</b>	<b>\$36,678</b>	<b>\$22,124</b>	<b>\$2,145</b>	<b>(\$27,245)</b>

# WHERE THE EDUCATION DOLLAR COMES FROM CURRENT UNRESTRICTED FUND FY2014



3.56% - Other

0.32% - Federal

68.28% - State

27.84% - Local



# State Aid Factors



- Enrollment
- Inflation
- Wealth





## State Revenue Changes Number Of Students



	For FY13 Budget	% of State	For FY14 Budget	% of State	Change	% Change
<b>1 Allegany</b>	<b>8,414.00</b>	<b>1.02%</b>	<b>8,408.00</b>	<b>1.02%</b>	<b>-6.00</b>	<b>-0.07%</b>
2 Anne Arundel	74,305.25	9.02%	75,446.25	9.11%	1,141.00	1.54%
3 Baltimore City	78,871.00	9.58%	79,270.00	9.57%	399.00	0.51%
4 Baltimore County	101,281.75	12.30%	103,014.50	12.44%	1,732.75	1.71%
5 Calvert	16,136.25	1.96%	15,885.75	1.92%	-250.50	-1.55%
6 Caroline	5,221.00	0.63%	5,220.00	0.63%	-1.00	-0.02%
7 Carroll	26,785.75	3.25%	26,318.00	3.18%	-467.75	-1.75%
8 Cecil	15,236.00	1.85%	15,007.00	1.81%	-229.00	-1.50%
9 Charles	25,869.50	3.14%	25,717.00	3.11%	-152.50	-0.59%
10 Dorchester	4,391.00	0.53%	4,447.00	0.54%	56.00	1.28%
11 Frederick	39,316.25	4.77%	39,358.00	4.75%	41.75	0.11%
12 Garrett	3,942.75	0.48%	3,918.00	0.47%	-24.75	-0.63%
13 Harford	37,426.00	4.55%	37,085.00	4.48%	-341.00	-0.91%
14 Howard	50,481.50	6.13%	50,953.25	6.15%	471.75	0.93%
15 Kent	2,041.00	0.25%	2,009.25	0.24%	-31.75	-1.56%
16 Montgomery	142,670.75	17.33%	144,869.00	17.50%	2,198.25	1.54%
17 Prince George's	117,995.25	14.33%	117,793.25	14.23%	-202.00	-0.17%
18 Queen Anne's	7,508.00	0.91%	7,503.50	0.91%	-4.50	-0.06%
19 St. Mary's	16,732.25	2.03%	16,687.00	2.02%	-45.25	-0.27%
20 Somerset	2,677.00	0.33%	2,725.00	0.33%	48.00	1.79%
21 Talbot	4,273.25	0.52%	4,277.00	0.52%	3.75	0.09%
22 Washington	21,724.50	2.64%	21,887.50	2.64%	163.00	0.75%
23 Wicomico	13,911.00	1.69%	13,888.25	1.68%	-22.75	-0.16%
24 Worcester	6,241.00	0.76%	6,243.00	0.75%	2.00	0.03%
<b>Average</b>	<b>823,452.00</b>		<b>827,930.50</b>		<b>4,478.50</b>	<b>0.55%</b>

# Enrollment Counts Used In Determining Total State Aid

	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Difference</u>	<u>% Difference</u>
<b>Total FTE Enrollment</b>	<b>8,414</b>	<b>8,408</b>	<b>-6</b>	<b>-0.1%</b>
<b>Free and Reduced Meals</b>	<b>4,436</b>	<b>4,510</b>	<b>74</b>	<b>1.7%</b>
<b>Limited English Proficient</b>	<b>18</b>	<b>24</b>	<b>6</b>	<b>33.3%</b>
<b>Special Education</b>	<b>1,344</b>	<b>1,284</b>	<b>-60</b>	<b>-4.5%</b>
<b>Disabled Transportation</b>	<b>221</b>	<b>253</b>	<b>32</b>	<b>14.5%</b>

Enrollments in green represent an increase from the current budget year and red represents a decrease from the current budget year





# State Of Maryland State Aid Estimates - Inflation

State Aid Formulas – Number of Students X Dollar Amount Per Student

Inflation – The rate of which the dollar amount per student is increased.

The October/November 2007 General Assembly special session redefined inflation from implicit price deflator to the lower of;

- a. the implicit price deflator
- b. the consumer price index
- c. 5%

For FY2008, 2009, 2010, 2011, and 2012 per pupil amounts were held constant.

The per pupil allocation for 2012 to 2015 will be the lesser of

- a. the implicit price deflator
- b. the consumer price index
- c. 1%

# What Is Wealth?

Wealth in the state aid formulas takes into account the

- Real property values in a county
- Personal property values in a county
- Taxable income from tax returns in a county



These factors are weighted and then summed together to compute total wealth. Wealth is then divided by the number of students to compute a wealth per pupil statistic

Wealth per pupil is then measured against the statewide average. Counties less than 80% of the statewide average will receive additional state aid called Guaranteed Tax Base. The Bridge To Excellence or Thornton Legislation also incorporated the wealth per pupil comparison into the state aid formulas thereby making it possible that additional state aid will occur as a county becomes poorer against the statewide average. Less state aid will be received if the county becomes richer as compared to the statewide average.

# Wealth Components In The State Aid Formulas

## FY2014 Budget

	Allegany	State	
Railroad Personal Property	15,331,000	116,251,000	13.19%
Utility Personal Property	127,573,000	8,865,700,000	1.44%
Business Personal Property	185,760,000	12,751,026,000	1.46%
Total Personal Property	328,664,000	21,732,977,000	1.51%
Income	834,266,150	119,981,595,546	0.70%
Full Year Real Property	3,609,615,000	650,482,558,000	0.55%
New Construction Real	2,000,000	1,172,905,500	0.17%
Railroad Real Property	13,107,000	299,730,000	4.37%
Subtotal	3,624,722,000	651,955,193,500	0.56%
Utility	6,392,000	714,633,000	0.89%
Total Wealth	2,454,878,950	392,344,794,446	0.63%

# Changes In The State Aid Formulas Components

Change FY14 to FY 13				
	Allegany		State	
Railroad Personal Property	6,100,000	66.08%	32,322,000	38.51%
Utility Personal Property	-4,760,000	-3.60%	-4,724,000	-0.05%
Business Personal Property	-6,400,000	-3.33%	-37,627,000	-0.29%
Total Personal Property	-5,060,000	-1.52%	-10,029,000	-0.05%
Income	7,959,139	0.96%	5,038,499,563	4.38%
Full Year Real Property	-45,187,000	-1.24%	-31,136,837,000	-4.57%
New Construction Real	-4,000,000	-66.67%	216,560,000	22.64%
Railroad Real Property	1,872,000	16.66%	31,209,000	11.62%
Subtotal	-47,315,000	-1.29%	-30,889,068,000	-4.52%
Utility	266,000	4.34%	-78,250,000	-9.87%
Total Wealth	-13,230,861	-0.54%	-7,400,392,137	-1.85%

Blue – Wealth Increase Compared To State    Red – Wealth Decrease Compared to State



# Wealth Per Pupil Comparison



	For FY13 Budget	% of State	For FY14 Budget	% of State	FY13/FY12 Difference
1 Allegany	293,334	60.43%	291,969	61.61%	-0.47%
2 Anne Arundel	600,048	123.61%	582,726	122.97%	-2.89%
3 Baltimore City	284,178	58.54%	272,405	57.48%	-4.14%
4 Baltimore County	494,343	101.83%	477,845	100.84%	-3.34%
5 Calvert	459,368	94.63%	450,740	95.12%	-1.88%
6 Caroline	305,212	62.87%	295,845	62.43%	-3.07%
7 Carroll	429,480	88.47%	431,724	91.10%	0.52%
8 Cecil	384,435	79.19%	378,139	79.80%	-1.64%
9 Charles	384,172	79.14%	377,701	79.70%	-1.68%
10 Dorchester	384,910	79.29%	370,298	78.14%	-3.80%
11 Frederick	406,354	83.71%	397,821	83.95%	-2.10%
12 Garrett	607,653	125.17%	601,519	126.93%	-1.01%
13 Harford	430,762	88.73%	434,674	91.73%	0.91%
14 Howard	529,592	109.09%	525,599	110.91%	-0.75%
15 Kent	764,790	157.54%	765,949	161.63%	0.15%
16 Montgomery	666,722	137.34%	654,775	138.17%	-1.79%
17 Prince George's	404,497	83.32%	386,186	81.49%	-4.53%
18 Queen Anne's	586,497	120.81%	564,189	119.06%	-3.80%
19 St. Mary's	429,455	88.47%	428,524	90.43%	-0.22%
20 Somerset	327,519	67.47%	290,081	61.21%	-11.43%
21 Talbot	1,086,948	223.90%	1,062,356	224.18%	-2.26%
22 Washington	344,933	71.05%	337,200	71.16%	-2.24%
23 Wicomico	294,809	60.73%	284,068	59.94%	-3.64%
24 Worcester	1,260,728	259.70%	1,146,967	242.03%	-9.02%
<b>Average</b>	<b>485,451</b>		<b>473,886</b>		<b>-2.38%</b>





# Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2012</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 28,240,000	8,414	\$ 3,356.31
2 Anne Arundel	\$ 556,105,600	74,411	\$ 7,473.43
3 Baltimore City	\$ 249,254,029	79,360	\$ 3,140.80
4 Baltimore County	\$ 668,543,770	101,522	\$ 6,585.21
5 Calvert	\$ 109,059,947	16,167	\$ 6,745.84
6 Caroline	\$ 12,299,444	5,221	\$ 2,355.76
7 Carroll	\$ 163,460,000	26,786	\$ 6,102.44
8 Cecil	\$ 67,156,014	15,237	\$ 4,407.43
9 Charles	\$ 145,620,700	25,887	\$ 5,625.24
10 Dorchester	\$ 16,481,888	4,391	\$ 3,753.56
11 Frederick	\$ 220,790,370	39,350	\$ 5,610.94
12 Garrett	\$ 24,859,000	3,946	\$ 6,299.80
13 Harford	\$ 217,768,287	37,445	\$ 5,815.68
14 Howard	\$ 467,617,041	50,489	\$ 9,261.76
15 Kent	\$ 16,128,112	2,040	\$ 7,905.94
16 Montgomery	\$1,370,101,480	142,832	\$ 9,592.40
17 Prince George's	\$ 617,514,500	118,338	\$ 5,218.23
18 Queen Anne's	\$ 43,528,032	7,509	\$ 5,796.78
19 St. Mary's	\$ 77,045,860	16,748	\$ 4,600.30
20 Somerset	\$ 8,734,324	2,681	\$ 3,257.86
21 Talbot	\$ 32,403,006	4,279	\$ 7,572.57
22 Washington	\$ 89,518,310	21,755	\$ 4,114.84
23 Wicomico	\$ 36,196,892	13,866	\$ 2,610.48
24 Worcester	\$ 71,939,828	6,254	\$ 11,503.01
<b>Total</b>	\$5,310,366,434	824,928	
<b>Average</b>	\$ 221,265,268		\$ 5,779.44

	<u>Net Local Appropriation FY2012</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Worcester	\$ 71,939,828	6,254	\$11,503.01
2 Montgomery	\$1,370,101,480	142,832	\$ 9,592.40
3 Howard	\$ 467,617,041	50,489	\$ 9,261.76
4 Kent	\$ 16,128,112	2,040	\$ 7,905.94
5 Talbot	\$ 32,403,006	4,279	\$ 7,572.57
6 Anne Arundel	\$ 556,105,600	74,411	\$ 7,473.43
7 Calvert	\$ 109,059,947	16,167	\$ 6,745.84
8 Baltimore County	\$ 668,543,770	101,522	\$ 6,585.21
9 Garrett	\$ 24,859,000	3,946	\$ 6,299.80
10 Carroll	\$ 163,460,000	26,786	\$ 6,102.44
11 Harford	\$ 217,768,287	37,445	\$ 5,815.68
12 Queen Anne's	\$ 43,528,032	7,509	\$ 5,796.78
13 Charles	\$ 145,620,700	25,887	\$ 5,625.24
14 Frederick	\$ 220,790,370	39,350	\$ 5,610.94
15 Prince George's	\$ 617,514,500	118,338	\$ 5,218.23
16 St. Mary's	\$ 77,045,860	16,748	\$ 4,600.30
17 Cecil	\$ 67,156,014	15,237	\$ 4,407.43
18 Washington	\$ 89,518,310	21,755	\$ 4,114.84
19 Dorchester	\$ 16,481,888	4,391	\$ 3,753.56
20 Allegany	\$ 28,240,000	8,414	\$ 3,356.31
21 Somerset	\$ 8,734,324	2,681	\$ 3,257.86
22 Baltimore City	\$ 249,254,029	79,360	\$ 3,140.80
23 Wicomico	\$ 36,196,892	13,866	\$ 2,610.48
24 Caroline	\$ 12,299,444	5,221	\$ 2,355.76
<b>Total</b>	\$5,310,366,434	824,928	
<b>Average</b>	\$ 221,265,268		\$ 5,779.44

Note: All information from MSDE fact book  
Shaded Counties Are GCEI Counties

GCEI Counties \$4,626,304,755 690,789 \$ 6,697.13  
Non GCEI Counties \$ 684,061,679 134,139 \$ 5,099.65

# Comparing Appropriations From County Government To School Systems



	Net Local Appropriation FY2012	Net Local Appropriation FY2011	Change	% Change		Net Local Appropriation FY2012	Net Local Appropriation FY2011	Change	% Change
1 Allegany	\$ 28,240,000	\$ 28,240,000	\$ -	0.00%	1 Baltimore City	\$ 249,254,029	\$ 199,524,949	\$ 49,729,080	24.92%
2 Anne Arundel	\$ 556,105,600	\$ 562,360,000	\$ (6,254,400)	-1.11%	2 Prince George's	\$ 617,514,500	\$ 532,221,831	\$ 85,292,669	16.03%
3 Baltimore City	\$ 249,254,029	\$ 199,524,949	\$ 49,729,080	24.92%	3 Garrett	\$ 24,859,000	\$ 23,159,000	\$ 1,700,000	7.34%
4 Baltimore County	\$ 668,543,770	\$ 661,472,510	\$ 7,071,260	1.07%	4 Calvert	\$ 109,059,947	\$ 105,010,110	\$ 4,049,837	3.86%
5 Calvert	\$ 109,059,947	\$ 105,010,110	\$ 4,049,837	3.86%	5 Howard	\$ 467,617,041	\$ 457,878,408	\$ 9,738,633	2.13%
6 Caroline	\$ 12,299,444	\$ 12,415,902	\$ (116,458)	-0.94%	6 Harford	\$ 217,768,287	\$ 214,044,789	\$ 3,723,498	1.74%
7 Carroll	\$ 163,460,000	\$ 164,530,683	\$ (1,070,683)	-0.65%	7 St. Mary's	\$ 77,045,860	\$ 75,984,149	\$ 1,061,711	1.40%
8 Cecil	\$ 67,156,014	\$ 68,350,618	\$ (1,194,604)	-1.75%	8 Somerset	\$ 8,734,324	\$ 8,624,324	\$ 110,000	1.28%
9 Charles	\$ 145,620,700	\$ 145,296,600	\$ 324,100	0.22%	9 Washington	\$ 89,518,310	\$ 88,433,730	\$ 1,084,580	1.23%
10 Dorchester	\$ 16,481,888	\$ 17,389,545	\$ (907,657)	-5.22%	10 Baltimore County	\$ 668,543,770	\$ 661,472,510	\$ 7,071,260	1.07%
11 Frederick	\$ 220,790,370	\$ 219,866,059	\$ 924,311	0.42%	11 Worcester	\$ 71,939,828	\$ 71,339,072	\$ 600,756	0.84%
12 Garrett	\$ 24,859,000	\$ 23,159,000	\$ 1,700,000	7.34%	12 Frederick	\$ 220,790,370	\$ 219,866,059	\$ 924,311	0.42%
13 Harford	\$ 217,768,287	\$ 214,044,789	\$ 3,723,498	1.74%	13 Charles	\$ 145,620,700	\$ 145,296,600	\$ 324,100	0.22%
14 Howard	\$ 467,617,041	\$ 457,878,408	\$ 9,738,633	2.13%	14 Allegany	\$ 28,240,000	\$ 28,240,000	\$ -	0.00%
15 Kent	\$ 16,128,112	\$ 17,154,835	\$ (1,026,723)	-5.99%	15 Carroll	\$ 163,460,000	\$ 164,530,683	\$ (1,070,683)	-0.65%
16 Montgomery	\$1,370,101,480	\$1,415,085,344	\$ (44,983,864)	-3.18%	16 Caroline	\$ 12,299,444	\$ 12,415,902	\$ (116,458)	-0.94%
17 Prince George's	\$ 617,514,500	\$ 532,221,831	\$ 85,292,669	16.03%	17 Anne Arundel	\$ 556,105,600	\$ 562,360,000	\$ (6,254,400)	-1.11%
18 Queen Anne's	\$ 43,528,032	\$ 47,957,462	\$ (4,429,430)	-9.24%	18 Cecil	\$ 67,156,014	\$ 68,350,618	\$ (1,194,604)	-1.75%
19 St. Mary's	\$ 77,045,860	\$ 75,984,149	\$ 1,061,711	1.40%	19 Montgomery	\$1,370,101,480	\$1,415,085,344	\$ (44,983,864)	-3.18%
20 Somerset	\$ 8,734,324	\$ 8,624,324	\$ 110,000	1.28%	20 Dorchester	\$ 16,481,888	\$ 17,389,545	\$ (907,657)	-5.22%
21 Talbot	\$ 32,403,006	\$ 34,329,542	\$ (1,926,536)	-5.61%	21 Talbot	\$ 32,403,006	\$ 34,329,542	\$ (1,926,536)	-5.61%
22 Washington	\$ 89,518,310	\$ 88,433,730	\$ 1,084,580	1.23%	22 Kent	\$ 16,128,112	\$ 17,154,835	\$ (1,026,723)	-5.99%
23 Wicomico	\$ 36,196,892	\$ 43,196,892	\$ (7,000,000)	-16.20%	23 Queen Anne's	\$ 43,528,032	\$ 47,957,462	\$ (4,429,430)	-9.24%
24 Worcester	\$ 71,939,828	\$ 71,339,072	\$ 600,756	0.84%	24 Wicomico	\$ 36,196,892	\$ 43,196,892	\$ (7,000,000)	-16.20%
<b>Total</b>	\$5,310,366,434	\$5,213,866,354	\$ 96,500,080	1.85%	<b>Total</b>	\$5,310,366,434	\$5,213,866,354	\$ 96,500,080	1.85%
<b>Average</b>	\$ 221,265,268	\$ 217,244,431	\$ 4,020,837		<b>Average</b>	\$ 221,265,268	\$ 217,244,431	\$ 4,020,837	

Note: All information from MSDE fact book

# County Appropriation Analysis



## Fiscal Year

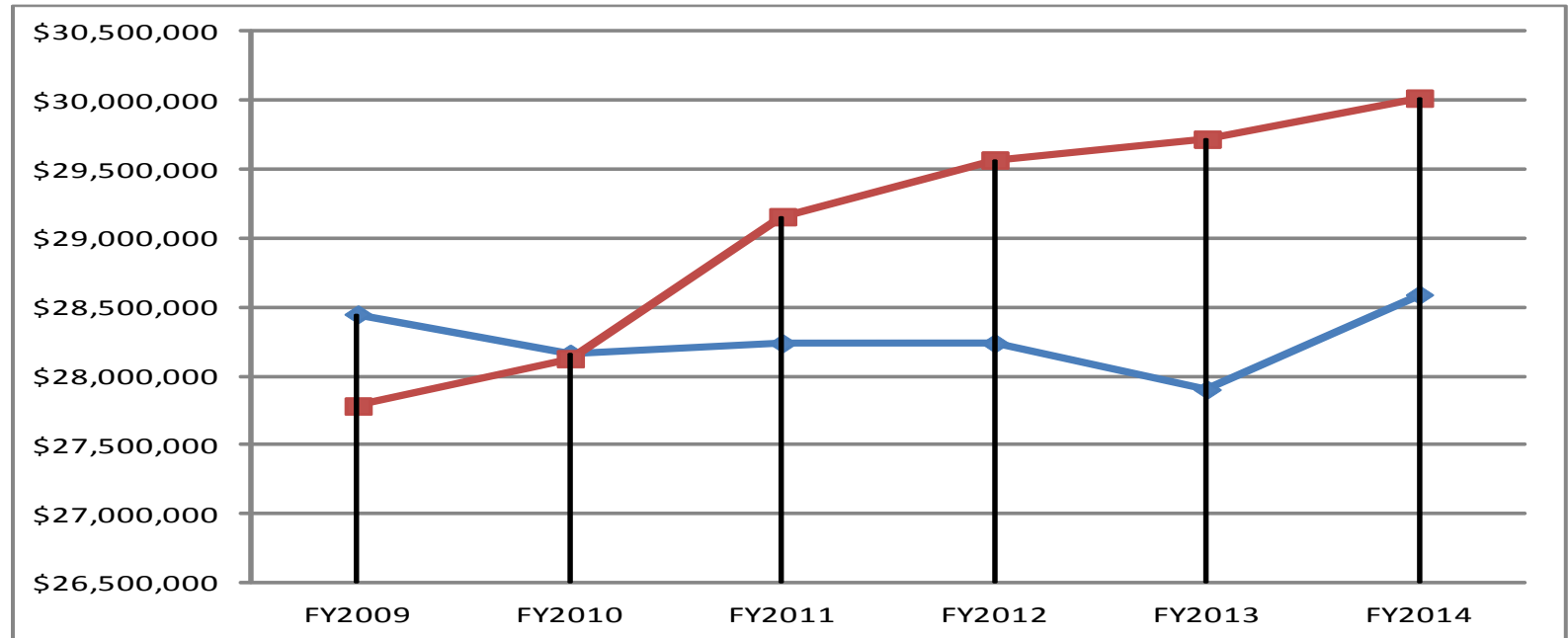
FY2009  
FY2010  
FY2011  
FY2012  
FY2013  
FY2014

## Operating County Appropriation

\$28,450,000  
\$28,165,000  
\$28,240,000  
\$28,240,000  
\$27,904,214  
\$28,591,851

## County Appropriation Adjusted For Inflation

\$27,784,826  
\$28,128,022  
\$29,157,739  
\$29,568,412  
\$29,720,187  
\$30,017,389



Blue line is the actual county appropriation

Red line is if the county appropriation had been adjusted for inflation

# What Do County Appropriations Look Like After The New Maintenance of Effort State Law?

	<u>Required FY2013 MOE</u>	<u>Certified Local Appropriation</u>	<u>Local Funding Over MOE</u>	<u>Percent Above MOE</u>		<u>Required FY2013 MOE</u>	<u>Certified Local Appropriation</u>	<u>Local Funding Over MOE</u>	<u>Percent Above MOE</u>
1 Allegany	\$ 29,391,932	\$ 29,391,956	\$ 24	0.0%	1 Garrett	\$ 24,664,233	\$ 26,023,714	\$ 1,359,481	5.2%
2 Anne Arundel	\$ 584,579,612	\$ 584,579,700	\$ 88	0.0%	2 Prince George's	\$ 542,141,382	\$ 566,146,400	\$ 24,005,018	4.2%
3 Baltimore City	\$ 243,226,182	\$ 245,600,534	\$ 2,374,352	1.0%	3 Charles	\$ 149,080,313	\$ 153,957,200	\$ 4,876,887	3.2%
4 Baltimore County	\$ 689,035,998	\$ 689,036,196	\$ 198	0.0%	4 St. Mary's	\$ 80,892,853	\$ 83,067,459	\$ 2,174,606	2.6%
5 Calvert	\$ 110,271,091	\$ 110,284,424	\$ 13,333	0.0%	5 Carroll	\$ 165,007,236	\$ 167,790,400	\$ 2,783,164	1.7%
6 Caroline	\$ 13,206,287	\$ 13,206,304	\$ 17	0.0%	6 Worcester	\$ 72,359,946	\$ 73,623,044	\$ 1,263,098	1.7%
7 Carroll	\$ 165,007,236	\$ 167,790,400	\$ 2,783,164	1.7%	7 Wicomico	\$ 38,576,593	\$ 39,173,593	\$ 597,000	1.5%
8 Cecil	\$ 69,130,115	\$ 69,615,833	\$ 485,718	0.7%	8 Baltimore City	\$ 243,226,182	\$ 245,600,534	\$ 2,374,352	1.0%
9 Charles	\$ 149,080,313	\$ 153,957,200	\$ 4,876,887	3.2%	9 Somerset	\$ 9,029,398	\$ 9,104,448	\$ 75,050	0.8%
10 Dorchester	\$ 17,963,318	\$ 17,963,318	\$ -	0.0%	10 Cecil	\$ 69,130,115	\$ 69,615,833	\$ 485,718	0.7%
11 Frederick	\$ 227,547,812	\$ 227,547,824	\$ 12	0.0%	11 Harford	\$ 218,886,460	\$ 219,821,368	\$ 934,908	0.4%
12 Garrett	\$ 24,664,233	\$ 26,023,714	\$ 1,359,481	5.2%	12 Queen Anne's	\$ 44,749,831	\$ 44,860,051	\$ 110,220	0.2%
13 Harford	\$ 218,886,460	\$ 219,821,368	\$ 934,908	0.4%	13 Montgomery	\$ 1,419,473,403	\$ 1,419,513,701	\$ 40,298	0.0%
14 Howard	\$ 475,508,360	\$ 475,508,360	\$ -	0.0%	14 Calvert	\$ 110,271,091	\$ 110,284,424	\$ 13,333	0.0%
15 Kent	\$ 17,362,758	\$ 17,362,758	\$ -	0.0%	15 Baltimore County	\$ 689,035,998	\$ 689,036,196	\$ 198	0.0%
16 Montgomery	\$ 1,419,473,403	\$ 1,419,513,701	\$ 40,298	0.0%	16 Anne Arundel	\$ 584,579,612	\$ 584,579,700	\$ 88	0.0%
17 Prince George's	\$ 542,141,382	\$ 566,146,400	\$ 24,005,018	4.2%	17 Allegany	\$ 29,391,932	\$ 29,391,956	\$ 24	0.0%
18 Queen Anne's	\$ 44,749,831	\$ 44,860,051	\$ 110,220	0.2%	18 Caroline	\$ 13,206,287	\$ 13,206,304	\$ 17	0.0%
19 St. Mary's	\$ 80,892,853	\$ 83,067,459	\$ 2,174,606	2.6%	19 Frederick	\$ 227,547,812	\$ 227,547,824	\$ 12	0.0%
20 Somerset	\$ 9,029,398	\$ 9,104,448	\$ 75,050	0.8%	20 Washington	\$ 92,951,594	\$ 92,951,603	\$ 9	0.0%
21 Talbot	\$ 34,960,007	\$ 34,960,007	\$ -	0.0%	21 Dorchester	\$ 17,963,318	\$ 17,963,318	\$ -	0.0%
22 Washington	\$ 92,951,594	\$ 92,951,603	\$ 9	0.0%	22 Howard	\$ 475,508,360	\$ 475,508,360	\$ -	0.0%
23 Wicomico	\$ 38,576,593	\$ 39,173,593	\$ 597,000	1.5%	23 Kent	\$ 17,362,758	\$ 17,362,758	\$ -	0.0%
24 Worcester	\$ 72,359,946	\$ 73,623,044	\$ 1,263,098	1.7%	24 Talbot	\$ 34,960,007	\$ 34,960,007	\$ -	0.0%
<b>Total</b>	\$5,369,996,714	5,411,090,195	41,093,481	0.8%	<b>Total</b>	\$5,369,996,714	5,411,090,195	41,093,481	0.8%
<b>Average</b>	\$ 223,749,863				<b>Average</b>	\$ 223,749,863			

Note: Department of Legislative Services



## Fund Balance Comparison



	<b>General Fund Balance at 06/30/11</b>	<b>General Fund Balance at 06/30/12</b>	<b><u>Change</u></b>	<b><u>% Change</u></b>
1 Prince George's	\$ 22,671,444	\$ 91,334,068	\$ 68,662,624	302.86%
2 Garrett	\$ 1,310,754	\$ 4,122,557	\$ 2,811,803	214.52%
3 Charles	\$ 10,234,198	\$ 19,779,597	\$ 9,545,399	93.27%
4 Carroll	\$ 11,905,255	\$ 21,266,981	\$ 9,361,726	78.64%
5 Howard	\$ 16,709,390	\$ 25,683,498	\$ 8,974,108	53.71%
6 Montgomery	\$ 29,938,655	\$ 43,039,353	\$ 13,100,698	43.76%
7 Baltimore City	\$ 73,078,000	\$ 101,197,000	\$ 28,119,000	38.48%
8 Baltimore County	\$ 34,704,000	\$ 42,934,000	\$ 8,230,000	23.71%
9 Cecil	\$ 12,854,383	\$ 14,963,539	\$ 2,109,156	16.41%
10 Washington	\$ 17,646,348	\$ 19,971,202	\$ 2,324,854	13.17%
11 Allegany	\$ 12,517,669	\$ 12,627,254	\$ 109,585	0.88%
12 Anne Arundel	\$ 52,620,393	\$ 52,786,713	\$ 166,320	0.32%
13 Harford	\$ 26,118,820	\$ 25,796,487	\$ (322,333)	-1.23%
14 Kent	\$ 1,304,924	\$ 1,264,320	\$ (40,604)	-3.11%
15 Queen Anne's	\$ 2,812,017	\$ 2,517,741	\$ (294,276)	-10.46%
16 Worcester	\$ 1,977,821	\$ 1,621,981	\$ (355,840)	-17.99%
17 Caroline	\$ 6,478,029	\$ 4,634,899	\$ (1,843,130)	-28.45%
18 St. Mary's	\$ 11,064,382	\$ 7,681,203	\$ (3,383,179)	-30.58%
19 Wicomico	\$ 15,175,245	\$ 10,013,248	\$ (5,161,997)	-34.02%
20 Dorchester	\$ 2,953,021	\$ 1,930,464	\$ (1,022,557)	-34.63%
21 Somerset	\$ 699,946	\$ 457,050	\$ (242,896)	-34.70%
22 Calvert	\$ 16,271,400	\$ 10,476,469	\$ (5,794,931)	-35.61%
23 Frederick	\$ 14,642,056	\$ 7,969,870	\$ (6,672,186)	-45.57%
24 Talbot	\$ 1,262,428	\$ 650,981	\$ (611,447)	-48.43%
<b>Total</b>	\$396,950,578	\$524,720,475	\$ 127,769,897	
<b>Average</b>	\$ 16,539,607	\$ 21,863,353	\$ 5,323,746	



# Use Of The Fund Balance



<b>Balance at 6/30/12</b>	<b>\$12,627,254</b>
<b>Use in FY13 Budget</b>	<b>\$4,805,213</b>
<b>Proposed Use For FY 14</b>	<b>\$3,634,207</b>
<b>Remainder</b>	<b>\$4,187,834</b>

- The fund balance represents just over 8.7 days of expenditures.
- A total of 46.4% of the fund balance will be used to balance the budget
- This is sort of like using a savings account to pay the mortgage – you can not continue to pay operating costs with fund balance forever or without replenishing fund balance or making budget cuts

**Maryland school systems are not allowed to have a negative fund balance**

## SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

### SOURCE OF FUNDS

	<u>FY2013</u>		<u>FY2014</u>	
COUNTY - OPERATING	\$ 27,904,214	25.43%	\$ 28,591,851	26.12%
COUNTY - PENSION	\$ 1,487,742	1.36%	\$ 1,885,754	1.72%
STATE	74,849,512	68.21%	74,755,336	68.28%
FEDERAL	350,000	0.32%	350,000	0.32%
OTHER LOCAL	5,149,120	4.69%	3,895,717	3.56%
<b>TOTAL</b>	<u>\$ 109,740,588</u>	<u>100.00%</u>	<u>\$ 109,478,658</u>	<u>100.00%</u>

### APPLICATION OF FUNDS

	<u>FY2013</u>		<u>FY2014</u>	
SALARIES / WAGES	\$ 65,574,439	59.75%	\$ 65,670,414	59.98%
CONTRACTED SERVICES	8,443,641	7.69%	8,555,185	7.81%
SUPPLIES / MATERIALS	4,557,047	4.15%	3,520,035	3.22%
OTHER CHARGES	24,846,979	22.64%	25,670,803	23.45%
EQUIPMENT / BLDGS	2,131,359	1.95%	2,117,248	1.94%
TRANSFERS	4,187,123	3.82%	3,944,973	3.60%
<b>TOTAL</b>	<u>\$ 109,740,588</u>	<u>100.00%</u>	<u>\$ 109,478,658</u>	<u>100.00%</u>



## FY 2014 PROPOSED DECREASES BY BUDGET CATEGORY



<b>CATEGORY:</b>	<b>APPROVED FY2013</b>	<b>PROPOSED FY2014</b>	<b>INCREASE/ (DECREASE)</b>	<b>INCREASE/ (DECREASE)</b>
<b>Administration</b>	2,350,187	2,411,915	61,728	2.63%
<b>Mid Level Administration</b>	6,503,164	6,830,454	327,290	5.03%
<b>Instruction - Salaries</b>	41,072,063	39,728,872	(1,343,191)	(3.27%)
<b>Textbooks &amp; Inst'l Supplies</b>	3,042,739	2,038,634	(1,004,105)	(33.00%)
<b>Other Inst'l Costs</b>	1,987,167	1,976,073	(11,094)	(.56%)
<b>Special Education</b>	14,413,367	14,657,069	243,702	1.69%
<b>Student Personnel</b>	726,206	731,230	5,024	.69%
<b>Health Services</b>	644,936	665,900	20,964	3.25%
<b>Transportation</b>	6,468,562	6,403,418	(65,144)	(1.01%)
<b>Operation of Plant</b>	9,110,021	8,388,001	(722,020)	(7.93%)
<b>Maintenance of Plant</b>	1,899,700	1,866,116	(33,584)	(1.77%)
<b>Fixed Charges</b>	20,284,116	22,585,171	2,301,055	11.34%
<b>Food Service</b>	574,704	532,149	(42,555)	(7.40%)
<b>Community Services</b>	0	0	0	.00%
<b>Capital Outlay</b>	663,656	663,656	0	.00%

**TOTAL**

**109,740,588**

**109,478,658**

**(261,930)**

**(.24%)**

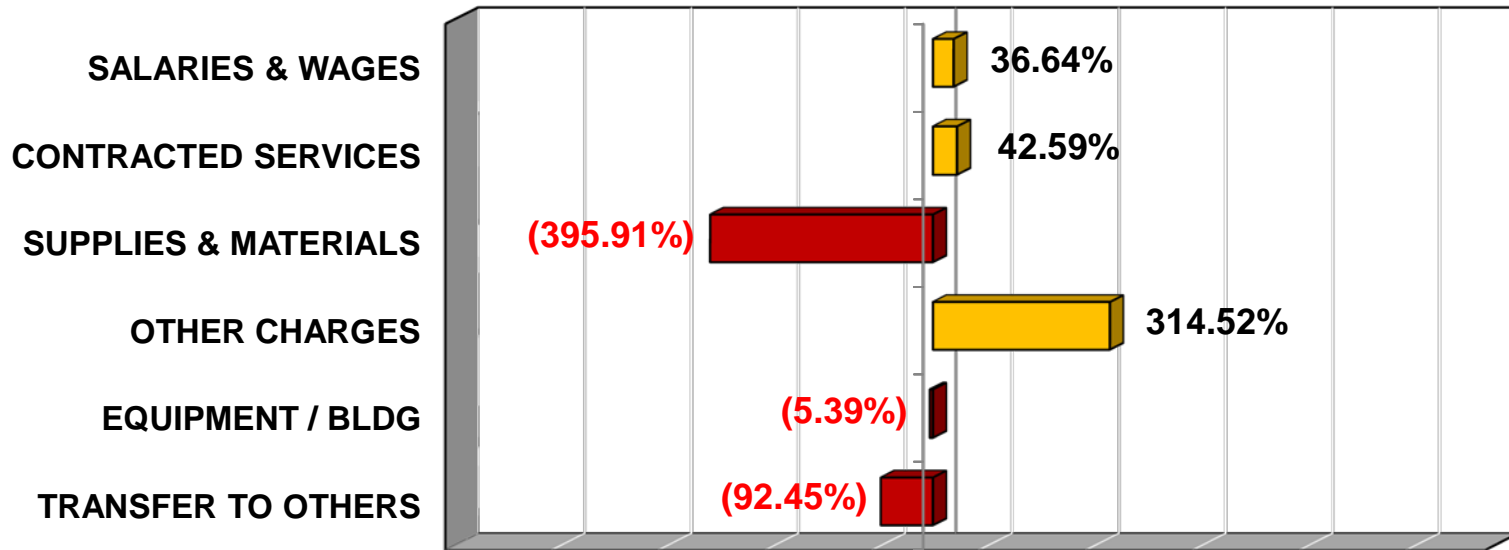
# PROPOSED OPERATING BUDGET (NON-RESTRICTED)

## FY 2014

### COMPARISON WITH PRIOR YEARS:

	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	PROPOSED 2013-2014
INSTRUCTIONAL SALARIES	37%	38%	39%	38%	37%	36%
FIXED CHARGES	19%	18%	18%	17%	18%	20%
TEXTBOOKS & INSTR. SUPPLIES	3%	3%	2%	2%	3%	2%
OPERATIONS	8%	8%	8%	8%	8%	8%
SPECIAL EDUCATION	11%	11%	12%	13%	13%	13%
STUDENT TRANSPORTATION	5%	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%	1%	1%	0%	0%
HEALTH SERVICES	1%	0%	0%	1%	1%	1%
CAPITAL OUTLAY	2%	2%	1%	1%	1%	1%
STUDENT PERSONNEL	1%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

# PROPOSED INCREASE FOR FY 2014 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	95,975	36.64%
CONTRACTED SERVICES	111,544	42.59%
SUPPLIES & MATERIALS	(1,037,012)	(395.91%)
OTHER CHARGES	823,824	314.52%
EQUIPMENT / BLDG	(14,111)	(5.39%)
TRANSFERS TO OTHERS	(242,150)	(92.45%)
<b>TOTAL</b>	<b>(261,930)</b>	<b>(100.00%)</b>



# Superintendent's Proposed Operating Budget FY 2014



## **Increases / (Decreases):**

1 Temporary decrease in Textbooks	(\$945,592)
2 Increase in Health Insurance	1,169,187
3 Increase in Retirement Costs	458,982
4 Decrease in Non Public Costs	(196,359)
5 Braddock Campus Operating Costs	(311,900)
6 Decrease in Utilities	(373,250)
7 Instructional Program Enhancements	203,900
8 Labor Efficiencies	(500,437)
9 Decrease - Transportation, Maintenance, Operations, Food Service	(178,153)
10 Increase in Workers Compensation Costs	55,072
11 Increase in Extended School Year Services	67,000
12 Increase For Benefits Administration	111,451
13 Other Budget Changes - Net	<u>178,169</u>

Requested Budget Expenditure Decrease

(\$261,930)

# Proposed Operating Budget Non-Restricted Summary Expenditures – FY2014

**SALARY AND WAGES (EXCLUDING TRANSPORTATION) \$ 64,760,134**

**FIXED CHARGES**

**Salaries & Fixed Charges  
represent 79.1%  
of the total budget**

**21,877,611**

**UTILITIES**

**2,438,750**

**TRANSPORTATION (INCLUDING SALARIES)**

**6,403,418**

**SUB-TOTAL**

**\$ 95,479,913**

**SUPPLIES, MATERIALS, INFO TECHNOLOGY, CONTRACTED**

**SERVICES, MAINTENANCE, CAPITAL OUTLAY, ETC.**

**13,998,745**

**GRAND TOTAL NON-RESTRICTED**

**\$ 109,478,658**

# ***ALLOCATIONS TO SCHOOLS FY2014***

		<u>FY2014</u>	<u>Change</u>
ATHLETIC TRANSPORTATION	\$	34,500	\$ -
BAND TRANSPORTATION		21,000	-
COMMENCEMENT EXPENSES		5,500	-
OFFICE SUPPLIES		94,100	(20,000)
EQUIPMENT REPAIR		70,000	-
STUDENT ACCOUNTING SOFTWARE		10,000	-
OPERATIONS		40,000	(5,000)
EQUIPMENT		50,000	-
COMPETITIONS		21,000	-
SUPPLIES & MATERIALS		705,500	-
	\$	<u>1,051,600</u>	<u>\$ (25,000)</u>





# ***Where The Money Goes***

## ***Allegheny County vs. State Average***

<b><u>Category</u></b>	<b><u>2010-11 Allegheny County Bd of Ed</u></b>	<b><u>*2010-11 State Average</u></b>
Instruction	40.4%	39.7%
Fixed Charges	25.0%	26.1%
Special Education	11.9%	10.9%
Operations	7.1%	6.3%
Mid-level Administration	6.2%	6.5%
Student Transportation	5.0%	4.7%
Administration	1.7%	2.7%
Maintenance	1.5%	1.9%
Other	1.2%	1.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

\*Source of Data

2010-2011 Selected Financial Data; Maryland Public Schools

Part 3 Analysis of costs, Table 9 Percent Distribution of Current Expenses.

Includes State share of Fixed Charges



## How Would The Budget Be Adjusted If Allegany Spent At The State Averages?

Categories in red would be decreased and categories in black would be increased

<u>Category</u>	<u>Dollar Change</u>	<u>Category % Change</u>
Instruction	-\$766,351	-1.75%
Fixed Charges	\$1,204,265	5.33%
Special Education	-\$1,094,787	-7.47%
Operations	-\$875,829	-10.44%
Mid-Level Administration	\$328,436	4.81%
Student Transportation	-\$328,436	-5.13%
Administration	\$1,094,787	45.39%
Maintenance	\$437,915	23.47%



Where do you reduce or make cuts to the budget?

# 6th Best Instructional Staff Ratio in State

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
<b>TOTAL STATE</b>	74.2		73.8		74.0		74.0		79.2		80.9		80.3		79.5		79.3		78.0	
<b>Allegany</b>	78.0	8	80.5	5	83.4	3	87.0	2	90.6	3	88.9	4	90.0	4	90.6	4	90.2	4	86.6	6
<b>Anne Arundel</b>	72.1	15	71.7	16	73.6	15	75.5	13	78.1	14	79.8	12	79.4	15	76.1	16	79.2	12	78.3	14
<b>Baltimore City</b>	78.5	12	78.2	7	70.0	21	75.5	14	82.8	8	87.2	6	84.7	8	79.7	13	77.9	16	75.9	20
<b>Baltimore</b>	75.6	7	77.3	9	78.6	7	79.0	10	79.5	12	78.9	14	80.3	13	81.4	10	81.1	20	78.0	15
<b>Calvert</b>	69.1	22	70.4	20	71.1	18	71.2	23	69.5	24	73.0	24	73.6	23	72.4	21	73.7	21	73.5	22
<b>Caroline</b>	72.3	14	75.8	12	75.0	11	75.8	12	77.0	16	78.5	16	83.0	11	84.5	9	85.7	7	85.3	8
<b>Carroll</b>	68.3	24	69.3	22	70.7	20	72.3	21	77.1	15	76.9	20	75.0	21	77.5	15	78.3	14	78.6	13
<b>Cecil</b>	70.9	18	75.3	14	76.3	9	78.5	11	81.9	10	84.0	9	87.1	6	87.3	6	85.0	8	82.2	11
<b>Charles</b>	69.7	19	69.7	21	70.8	19	73.4	18	74.4	21	77.9	17	77.1	19	77.5	15	72.8	22	77.0	17
<b>Dorchester</b>	77.1	10	75.6	13	75.4	10	79.9	8	79.8	11	88.8	5	83.5	10	87.1	7	88.2	5	89.0	5
<b>Frederick</b>	72.0	16	71.5	17	71.2	16	72.5	20	72.2	22	75.2	22	75.3	20	74.1	18	75.8	18	76.7	18
<b>Garrett</b>	80.9	4	81.1	4	83.0	5	84.0	4	84.3	6	85.1	8	84.0	9	87.1	7	86.3	6	85.5	7
<b>Harford</b>	69.3	21	64.6	24	68.6	23	71.6	22	79.0	13	79.8	12	79.6	14	79.9	12	82.4	9	82.4	10
<b>Howard</b>	83.4	2	85.4	2	85.0	2	86.2	3	86.9	4	90.1	2	91.5	3	89.5	5	91.1	3	90.4	4
<b>Kent</b>	80.6	5	77.6	8	74.4	12	80.0	7	83.9	7	89.0	3	89.4	5	92.6	3	95.4	2	91.2	3
<b>Montgomery</b>	77.0	11	76.8	11	77.4	8	79.6	9	82.2	9	82.5	10	81.4	12	80.5	11	78.6	13	77.6	16
<b>Prince George's</b>	68.9	23	65.7	23	67.2	24	69.6	24	74.7	20	77.3	18	74.4	22	73.9	19	73.8	20	70.3	23
<b>Queen Anne's</b>	72.0	17	71.4	18	71.2	16	73.8	16	75.0	19	77.2	19	78.2	17	77.5	15	77.6	17	75.7	21
<b>St. Mary's</b>	69.6	20	70.8	19	69.7	22	72.9	19	71.8	23	74.2	23	71.5	24	73.4	20	75.7	19	69.8	24
<b>Somerset</b>	83.0	3	85.4	3	83.3	4	81.6	6	91.0	2	82.0	11	95.5	2	93.5	2	69.8	23	96.0	2
<b>Talbot</b>	77.5	9	77.3	10	73.9	14	73.5	17	75.5	18	76.2	21	77.6	18	75.7	17	78.2	15	76.4	19
<b>Washington</b>	75.0	13	74.9	15	74.3	13	75.2	15	76.2	17	78.6	15	78.8	16	79.3	14	79.3	11	78.8	12
<b>Wicomico</b>	80.4	6	79.2	6	80.1	6	81.6	5	85.1	5	85.4	7	84.8	7	85.9	8	85.0	8	84.4	9
<b>Worcester</b>	87.6	1	88.5	1	93.4	1	97.4	1	100.0	1	104.5	1	103.3	1	104.3	1	104.4	1	105.3	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

Cost per Pupil Belonging\* by Category: Maryland Public Schools: 2010 - 2011  
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,491.06		\$ 365.20		\$ 877.79		\$ 4,883.47		\$ 238.29		\$ 223.90		\$ 1,467.72		\$ 85.65		\$ 70.06		\$ 630.52		\$ 845.40		\$ 251.37		\$ 2,551.69	
Allegany	12,802.97	7	234.84	19	856.34	11	5,131.66	7	289.57	7	146.39	8	1,632.60	4	90.87	8	75.47	18	688.53	14	978.96	4	204.47	18	2,473.26	8
Anne Arundel	11,709.52	12	360.10	6	794.80	17	4,734.93	11	329.14	3	192.33	6	1,330.77	11	75.01	12	0.00	23	588.63	18	831.27	13	161.85	22	2,310.68	12
Baltimore City	14,249.73	2	751.52	1	1,106.51	2	4,646.87	15	268.79	10	893.61	1	2,060.69	1	175.47	2	0.44	21	478.58	21	899.24	7	252.35	9	2,715.66	2
Baltimore	12,083.58	10	402.52	4	834.35	13	4,531.63	21	287.18	8	116.34	14	1,450.66	6	89.12	9	138.12	1	495.31	20	848.04	11	269.22	7	2,621.09	4
Calvert	11,710.84	11	291.94	11	698.99	21	5,063.81	8	139.12	24	61.38	21	1,409.82	8	67.27	15	76.47	17	756.25	10	987.99	3	188.47	20	1,969.34	23
Caroline	10,958.42	22	288.07	13	773.85	20	4,730.98	12	157.31	20	194.11	5	1,003.86	22	111.96	6	105.66	11	692.71	13	670.98	24	137.64	24	2,091.30	20
Carroll	11,294.53	16	187.67	24	854.09	12	4,532.01	20	283.38	9	66.41	20	1,117.20	17	47.87	21	113.05	8	745.50	11	916.06	6	211.74	17	2,219.55	14
Cecil	11,033.54	19	269.67	14	896.16	10	4,456.35	22	145.90	23	117.21	13	1,403.08	10	61.31	17	99.57	12	589.46	17	740.53	23	229.65	12	2,024.66	22
Charles	11,194.35	17	311.00	7	787.02	18	4,655.22	14	154.40	21	77.44	19	1,131.12	16	117.10	5	98.90	13	879.81	5	896.04	8	228.33	13	1,857.98	24
Dorchester	11,610.49	15	297.53	9	1,027.39	3	4,740.84	10	239.14	12	204.81	3	1,099.76	19	84.89	10	98.02	14	719.23	12	814.53	16	218.99	15	2,065.35	21
Frederick	10,991.87	21	223.55	21	780.44	19	4,676.74	13	296.17	5	43.77	24	1,109.49	18	57.92	19	122.00	3	425.91	24	886.73	9	271.90	6	2,097.25	19
Garrett	12,211.70	9	376.98	5	626.98	24	5,132.51	6	150.74	22	107.02	15	969.95	24	161.82	3	113.82	6	959.85	3	969.64	5	236.01	11	2,406.37	10
Harford	11,631.37	14	289.73	12	683.69	22	4,561.91	17	227.37	14	87.52	17	1,188.81	14	43.09	24	85.14	15	793.25	8	765.85	18	313.62	4	2,591.38	5
Howard	13,530.15	5	201.76	23	1,009.16	5	5,683.77	3	355.92	2	60.39	22	1,744.36	2	54.39	20	116.73	4	673.20	15	750.68	22	390.45	2	2,489.36	6
Kent	13,558.55	4	601.52	2	1,150.97	1	5,375.78	4	224.12	15	139.95	11	1,405.54	9	99.41	7	1.25	20	1,068.35	1	1,052.84	2	307.38	5	2,131.46	18
Montgomery	13,873.62	3	260.57	15	947.39	6	5,781.62	2	165.32	18	79.46	18	1,663.63	3	74.87	13	0.11	22	602.13	16	825.02	14	223.77	14	3,249.73	1
Prince George's	12,314.01	8	478.84	3	834.16	14	4,455.60	23	159.89	19	390.34	2	1,429.27	7	79.28	11	115.56	5	764.50	9	856.80	10	263.98	8	2,485.79	7
Queen Anne's	11,022.32	20	242.80	18	655.69	23	4,577.46	16	173.65	17	95.49	16	1,153.93	15	63.36	16	83.60	16	828.75	7	753.90	21	201.84	19	2,191.85	15
St. Mary's	10,952.69	23	209.45	22	899.57	9	4,291.49	24	195.13	16	56.33	23	1,091.99	20	60.51	18	107.58	9	844.22	6	818.44	15	213.33	16	2,164.66	16
Somerset	12,917.73	6	244.09	17	930.87	7	5,315.71	5	228.03	13	145.10	10	1,194.11	13	205.70	1	113.73	7	975.66	2	773.18	17	340.11	3	2,451.44	9
Talbot	10,904.97	24	256.29	16	912.03	8	4,534.62	19	295.95	6	152.16	7	993.34	23	45.94	23	0.00	23	440.42	22	761.38	19	240.20	10	2,272.63	13
Washington	11,106.58	18	298.72	8	828.94	15	4,559.18	18	309.54	4	145.40	9	1,015.83	21	74.15	14	21.32	19	438.69	23	847.08	12	415.38	1	2,152.33	17
Wicomico	11,648.79	13	295.22	10	821.68	16	4,809.15	9	266.02	11	123.91	12	1,226.74	12	150.20	4	105.71	10	574.53	19	755.80	20	184.43	21	2,335.39	11
Worcester	14,866.42	1	231.19	20	1,019.63	4	6,343.37	1	485.46	1	197.27	4	1,595.33	5	47.01	22	131.40	2	886.21	4	1,116.20	1	142.71	23	2,670.64	3

\*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers



# 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
1990-91	\$4,183	23	\$5,103	\$920	18%
1991-92	\$4,403	22	\$5,135	\$732	14%
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%)

Amount of funds Allegany County spends above State Average.

8516.0 Full Time Equivalent Students Times (\$312) = (\$2,656,992)

Amount Per Classroom	\$ (4,805)
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## Free and Reduced Lunch Percentages For FY2013

7<sup>th</sup> Highest In The State

1	Baltimore City	84.5%
2	Somerset	66.8%
3	Dorchester	61.4%
4	Prince George's	58.7%
5	Wicomico	57.8%
6	Caroline	56.7%
7	<b>Allegany</b>	<b>53.6%</b>
8	Kent	49.9%
9	Garrett	47.2%
10	Washington	47.2%
11	Baltimore County	45.4%
12	Worcester	43.7%
13	Cecil	40.1%
14	Talbot	38.2%
15	Montgomery	31.7%
16	Charles	30.8%
17	St. Mary's	30.4%
18	Anne Arundel	29.4%
19	Harford	27.8%
20	Queen Anne's	24.9%
21	Frederick	23.8%
22	Calvert	22.0%
23	Howard	17.8%
24	Carroll	17.3%

State Average 41.8%



# SPECIAL EDUCATION NON-PUBLIC PLACEMENTS

	Local Costs	State Costs	Total	Number of Students
Actual FY04	824,155	909,215	1,733,370	47
Actual FY05	959,123	917,050	1,876,173	57
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
Projected FY13	1,989,028	1,546,008	3,535,036	68
Budgeted FY14	1,989,028	1,546,008	3,535,036	68
FY04 to FY14 Dollar Increase (Decrease)	\$ 1,164,873	\$ 636,793	\$ 1,801,666	21
Percent Increase (Decrease)	141%	70%	104%	45%

# An Overview of the Allegany County Public Schools



- We are not recommending for any layoffs or furloughs
- In general on a per pupil basis:
  - We have better student to teacher ratios
  - Teachers have more supplies and equipment
- ACPS has one the best instructional staffing ratios in the entire State of Maryland
- ACPS spends more per pupil on instruction than the statewide average
- ACPS spends less per pupil and percentage wise on administration and mid-level administration than the average school system in Maryland
- Instructional expenditures have remained the priority in the FY2014 proposed budget

## Future Considerations Beyond June 30, 2014

- July 1, 2014 is only 16 months away.
- Real estate assessments are expected to decrease 1.0% in Allegany and decrease 1.6% across the state. Allegany will become “richer” in relative terms resulting in less state aid for FY2015.
- We may see Allegany’s real estate assessments decline in FY2016 more than the state resulting in a slight increase in state aid because of wealth
- We have an experienced workforce
- Economic concerns about inflation, energy prices, and healthcare costs
- Mandates from federal and state government
- Increased local matches for elementary and middle school after school programs
- The ability to meet maintenance of effort for special education and vocational education programs



## Future Considerations Beyond June 30, 2014

- School systems will be responsible for the normal cost of pensions for teachers previously paid for by state government. This will apply to grant funded positions in FY2015 and FY2016 which could result more costs being shifted to the unrestricted fund.
- Education reform efforts (reauthorization of ESEA/NCLB, IDEA, common core transition) will effect **expenditures in texts and supplies, professional development**, administrative travel, evaluation of certified personnel, technology, and etc.
- Ability to continue non-mandated programs



# SUPERINTENDENT'S BUDGET FY14

This Presentation is Available at

[www.acps.allconet.org](http://www.acps.allconet.org)

Click on administrative services and then finance



Comments and Questions Can be Emailed to

[boardfinance@acps.k12.md.us](mailto:boardfinance@acps.k12.md.us)



**This budget is the result of a lot of work and cooperation from many people. The efforts of Dr. Cox, Karen Bundy, Jeff Blank, Nil Grove, Vince Montana, all Directors and Supervisors, Barb Sheets, Carol Logsdon and Michele Crowe in the Finance Office should be recognized. A special thanks to Mike Beeman for all the pictures.**