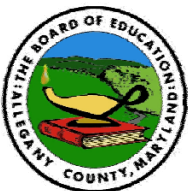


Coping With Budget Cuts

A Balancing Act

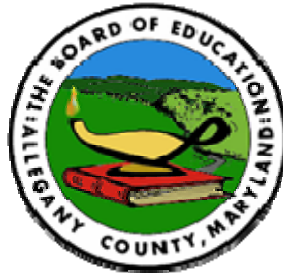


Board of Education of Allegany County
Approved Operating Budget for the fiscal year ending June 30, 2010
June 1, 2009

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2010***

**Dr. William J. AuMiller
SUPERINTENDENT OF SCHOOLS**



ELECTED BOARD OF EDUCATION

**Mrs. Jane M. Dawson, President
Mrs. Karen A. Treber, Vice President**

**Mr. Jeffery T. Metz
Dr. C. Frederick Sloan
Mr. Thomas G. Striplin**

**Student Representative
Alex Shin**

Mr. Robert M. Hutcheson, Ex-officio Member

G. Gary Hanna, Board Attorney

June 1, 2009

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MISSION STATEMENT

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.

BELIEFS

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, a career/technology education completer, or both.

BELIEFS

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.
- Provides effective leadership and supervision at the central office level.

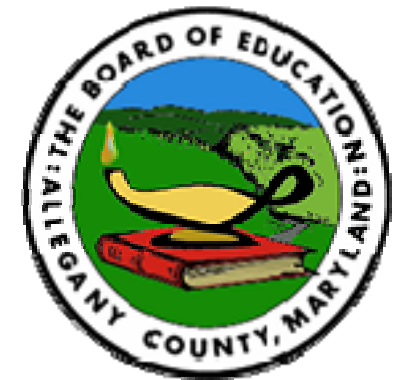
We believe that a supportive community . . .

- 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.

BOARD OF EDUCATION ALLEGANY COUNTY

GOALS

2007-2012



**"Better Schools/
Brighter Futures"**

108 Washington Street
P.O. Box 1724
Cumberland, MD 21501-1724
301-759-2000

BOARD OF EDUCATION OF ALLEGANY COUNTY

GOALS 2007 – 2012

Goal 1.0

To provide instructional programs and educational services that ensure accountability, academic success, and high expectations for all students.

Objective 1.1

To increase student achievement through implementation of Pre K-12 essential curriculums aligned with state standards

Objective 1.2

To expand early intervention programs, accelerated programs, and remedial programs for students

Objective 1.3

To provide support services and programs that enhance the academic success of all students

Objective 1.4

To expand partnerships with higher education by increasing options for early college and dual enrollment

Objective 1.5

To increase student achievement by infusing technology as a tool for instruction

Goal 2.0

To enhance and strengthen the roles and relationships of people in the school system and in the community.

Objective 2.1

To recruit and retain highly qualified teachers

Objective 2.2

To provide high quality professional development opportunities to enhance the instructional program for all students

Objective 2.3

To educate the community of successful system activities through a variety of media

Objective 2.4

To strengthen the relationship of parents and community stakeholders with the Allegany County Public School System

Objective 2.5

To provide a competitive salary and benefits package for employees

Goal 3.0

To refine the rules and regulations which govern operations of the school system.

Objective 3.1

To establish a safe and secure environment in all schools

Objective 3.2

To provide a substance free instructional environment that promotes learning and wellness

Objective 3.3

To propose and adopt an annual operating budget that endorses the continuing needs of the school system

Objective 3.4

To propose and adopt a capital improvement program that reflects the continuing facilities needs of the school system.

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 FY 2010
- A detailed explanation of how the increase will be spent
- 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 FY 2010.

We have assumed:

1. The System will receive the revenue contained in the April 24, 2009, revenue estimate from the Maryland State Department of Education.
2. The System will receive State Fiscal Stabilization Funds (SFSF) as part of its state aid that was previously in the unrestricted fund. Since the source of SFSF funds are federal as part of the federal stimulus funds, the System is required to account for these funds in the restricted fund.
3. Additional special education requirements will not be imposed without additional federal or state funding. However, additional local / state funds will be required to fund the current special education program.
4. The System will reduce (5) local positions through attrition and retirements.
5. Health insurance costs will remain the same for employees and retirees.
6. The health nurses will be retained at the current level of one per regular school.

**CURRENT EXPENSE FUND
ESTIMATED REVENUE
SUMMARY**

	FY08 Actual	Approved	Requested	Approved	Change	
		Budget 2008-2009	Budget 2009-2010	Budget 2009-2010	Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	28,380,000	28,450,000	28,450,000	28,165,000	(285,000)	(1.0%)
TOTAL COUNTY APPROPRIATION	28,380,000	28,450,000	28,450,000	28,165,000	(285,000)	(1.0%)
STATE REVENUES:						
CURRENT EXPENSE FUND	44,527,227	44,990,618	43,917,800	43,059,968	(1,930,650)	(4.3%)
TRANSPORTATION	3,695,316	3,806,175	4,110,669	3,816,788	10,613	0.3%
TRANSPORTATION - HANDICAPPED	207,000	203,000	199,000	199,000	(4,000)	(2.0%)
HANDICAPPED-FORMULA	5,589,969	6,033,691	5,740,676	5,735,068	(298,623)	(4.9%)
HANDICAPPED - PRIVATE PLACEMENTS	854,409	1,000,000	600,000	933,000	(67,000)	(6.7%)
COMPENSATORY AID - INSTRUCTIONAL	20,819,432	21,636,974	21,919,500	21,357,711	(279,263)	(1.3%)
HOLD HARMLESS COMPONENT				232,493	232,493	0.0%
LEP	87,438	165,017	146,931	142,557	(22,460)	(13.6%)
GUARANTEED TAX BASE	5,507,354	7,682,900	8,170,718	8,226,179	543,279	7.1%
ON BEHALF RETIREMENT PAYMENTS	6,142,125					0.0%
TOTAL STATE REVENUES	87,430,270	85,518,375	84,805,294	83,702,764	(1,815,611)	(2.1%)
FEDERAL DIRECT	301,368	350,000	325,000	325,000	(25,000)	(7.1%)
TOTAL FEDERAL REVENUES	301,368	350,000	325,000	325,000	(25,000)	(7.1%)
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT	13,148					0.0%
TUITION - GARRETT COUNTY	186,930	195,486	181,664	181,664	(13,822)	(7.1%)
TUITION - SUMMER SCHOOL	19,655	30,000	20,000	20,000	(10,000)	(33.3%)
SALE OF EQUIPMENT	20,371	6,500	6,500	6,500		0.0%
USE OF BUILDINGS	15,148	14,000	14,000	14,000		0.0%
RENTAL - HEAD START	13,137	13,000	13,000	13,000		0.0%
TRANSPORTATION - BUS LOAN / FIELD TRIPS	12,482					0.0%
FOSTER CARE - OTHER LEA'S	15,075	19,250	19,250	19,250		0.0%
INTEREST INCOME	869,036	202,000	202,000	202,000		0.0%
OTHER MISC. REVENUES	(753)	2,000	2,000	2,000		0.0%
TOTAL OTHER LOCAL REVENUES	1,164,229	482,236	458,414	458,414	(23,822)	(4.9%)
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PRIOR YEAR-REG						0.0%
UNEXPENDED BALANCE OF PRIOR YEAR-SPEC						
TOTAL PRIOR YEAR FUND BALANCE						0.0%
TOTAL UNRESTRICTED REVENUES	117,275,867	114,800,611	114,038,708	112,651,178	(2,149,433)	(1.9%)
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	1,100,913	1,350,937	1,310,399	1,310,399	(40,538)	(3.0%)
FEDERAL REVENUE	8,630,956	8,021,507	8,242,625	11,856,489	3,834,982	47.8%
LOCAL	83,909	81,492	67,651	67,651	(13,841)	(17.0%)
TOTAL RESTRICTED REVENUES	9,815,778	9,453,936	9,620,675	13,234,539	3,780,603	40.0%
TOTAL OPERATING BUDGET	127,091,645	124,254,547	123,659,383	125,885,717	1,631,170	1.3%

SUMMARY
Board of Education's Approved Operating Budget
FY 2010
After State Fiscal Stabilization Funds

		Total
		Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	(\$1,930,650)	
2. State Guaranteed Tax Base	543,279	
3. State Compensatory Education	(279,263)	
4. State Special Education	(298,623)	
5. State Transportation	6,613	
6. Supplemental Grant	232,493	
7. State Limited English Proficient (LEP)	(22,460)	
	Sub-Total	(\$1,748,611)
8. Medicare D	(25,000)	
9. State Private Placement	(67,000)	
10. County Appropriation	(285,000)	
11. Other Revenues	(23,822)	
Net Revenue Decreases		(\$2,149,433)

Expenditures:

Increases / (Decreases):

1. Increase in Non-Public Placements	\$300,000	
2. Decrease in Library Book Purchases	(747,975)	
3. Increase in Scheduled Textbook Replacement Program	189,796	
4. Decrease in Utilities	(201,150)	
5. Net Decrease in Retiree Health Insurance	(1,214,000)	
6. GASB 45 Contribution	(436,000)	
7. Purchase of Student Info System & Compliance Software	(283,800)	
8. Capital Outlay	(187,000)	
9. Decrease in Teaching Positions and Increased Retirements	(619,012)	
10. Compensation Adjustments	1,206,822	
11. Special Education Decrease in OT / PT	(178,225)	
12. Increase in Health Insurance and FICA	138,893	
13. Increase for Bus Replacements	106,240	
14. Decrease for Health Nurses	(393,425)	
15. Other Budget Changes - Net	169,403	
Approved Budget Expenditure Decrease		(\$2,149,433)
Difference or Shortfall (Amount needed from County)		\$0

1.0 % Decrease
from County

SUMMARY OF BUDGET CHANGES
BOARD OF EDUCATION'S APPROVED FY 2010 BUDGET
After State Fiscal Stabilization Funds

Based upon staff requests and the Board's Request to the County Commissioners, the following funding INCREASES (DECREASES) are approved for the 2009-2010 budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Purchase of computer carts for Allegany, Fort Hill and Career Center in FY09	\$ (90,000)	
2 . Instrumental music purchases	9,060	
3 . Increase allocation for art supplies	15,600	
4 . Increase for music transportation & instructional materials	14,333	
5 . Increase for drama instructional materials	6,000	
6 . Vocational education materials and supplies	12,502	
7 . Consumer and family science materials	3,000	
8 . Guidance resource materials	2,591	
9 . 21st Century after school program match	66,000	
10 . Transportation for Northbay Outdoor School	67,500	
11 . Transportation for STEM program	22,000	
12 . Enhanced building trades program for middle school students	14,100	
13 . Language arts block in grades 6-8	160,419	
14 . Tech Ed hand tools and classroom furniture	10,000	
15 . Tech Ed materials	5,500	
16 . Oral History project - African American Experience in Allegany County	7,600	
17 . Environmental education experience transportation fundng	8,000	
18 . Focus on the Future Showcase	8,350	
19 . Decrease in costs for Garrett County Outdoor School	(32,248)	
20 . Band Transportation	21,000	
21 . All other changes	14,781	
	<hr/>	
TOTAL		346,088

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	213,918	
2 . Change in staffing - Increase 0.5 Teachers and Decrease 2.5 Instructional Assistants	(16,369)	
3 . Increase in cost of Non-public Placements (State share-offset by State revenue)	200,000	
4 . Increase in cost of Non-public Placements (Local Share) (at 50% share rate)	100,000	
5 . Grant Shortfalls	(521,775)	
6 . Decrease in OT / PT	(178,225)	
7 . Increase Transfer to Other LEA's	24,117	
	<hr/>	
TOTAL		(178,334)

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Increase in Scheduled Textbook Replacement Program	189,796	
2 . Safari Montage upgrades	38,150	
3 . Increase for Computer License	11,400	
4 . Increase for Instructional Furniture	32,000	
5 . Net increase in Instructional Supplies net of \$25,000 Equipment decrease	25,000	
6 . Purchase and Maintenance Student Scheduling and Information System	(200,000)	
7 . Reduction of 8.8 Teachers and increase of 3.0 Instructional Assistants	(432,344)	
8 . Staff Development increases in Supplies, Materials and Other charges	76,002	
9 . Decrease in Projected Teacher Retirements	(170,299)	
10 . Purchase of Library Books	(747,975)	
11 . Other Salary Adjustments	767,440	
	<hr/>	
TOTAL		(410,830)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net changes in other Salary / Wage / Longevity accounts	124,395	
2 . Decrease in Utilities	(201,150)	
3 . Decrease Purchases for Equipment	(41,000)	
4 . Increase in Cleaning & Hygenic Supplies	97,000	
5 . Decrease in Stadium Cleanup and Moving	(7,500)	
6 . Purchase and Maintenance of a Software Compliance System	(83,800)	
7 . All other adjustments - Net	<u>(15,050)</u>	
TOTAL		(127,105)

E. MAINTENANCE:

1 . Increase in Wage Accounts	14,725	
2 . Increase for Supplies of Buildings	20,000	
3 . Increase for Repair Parts	<u>30,000</u>	
TOTAL		64,725

No changes are approved in other Maintenance Department accounts

Following amounts are current maintenance allocations to keep buildings repaired:

Contracted Services Accounts	\$254,350
Supply Accounts	<u>\$496,500</u>
Total	\$750,850

F. CAPITAL OUTLAY:

Decrease of FY09 One-Time Projects	(610,000)	
Fiber requirements between BOE, Mountain Ridge and Braddock Middle School	325,000	
Air Condition Band Room - Allegany High School	8,000	
Auditorium Light System - Allegany High School	30,000	
Replace curtain separating gym and cafeteria - Cash Valley	35,000	
Air Condition Auditorium - Cresaptown Elementary	<u>25,000</u>	
TOTAL		(187,000)

Following are regular and special Capital Outlay allocations for 2009-2010 \$1,920,242

1 . Fire and Safety	26,250
2 . Asbestos Program	35,000
3 . School Site Improvements	10,500
4 . Handicapped Renovations / ADA	86,292
5 . Mechanical Repairs Account	26,500
6 . Stadium Improvements and Repairs	15,700
7 . Roofing Projects	22,000
8 . Special Items	1,123,000
9 . Special Outside Projects	187,000
10 . One time projects	328,000
11 . Local Portion of Aging Schools Projects	60,000

G. TRANSPORTATION:

1 . Decrease in School Bus Contractor Accounts	(193,440)
2 . Increase in Wage Accounts	46,255
3 . Increase in Vehicle Replacement costs	106,240
4 . Decrease in Student Activity Buses and After School Busing	(32,445)
5 . Increase in Vocational Education Transportation	69,418
6 . Decreased Cost of Communications	(8,000)
7 . Increase for Equipment	17,000
8 . Increase for Field Trips	5,000
9 . Increase for Handicapped Transportation Repair Parts, Oil, Gas and Lubricants	26,858
10 . All Other Changes - Net	<u>12,508</u>

TOTAL		49,394
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H. OTHER BUDGET CATEGORY INCREASES:

<u>Administration - Regular & Mid-Level</u>		
1 .	Addition of Assistant Superintendent of Administration	122,415
2 .	Increase in Wage Accounts	211,007
3 .	Increase in Audit Fees	19,000
4 .	Increase in School Resource Officer Program	25,974
5 .	Increase in Legal Fees	10,000
6 .	Decreased cost for School Nurses	(393,425)
7 .	Increased cost for Retirement and Health for Food Service	5,000
8 .	Increase in School Office Allotments	10,000
9 .	All Other Changes - Net	<u>12,304</u>
TOTAL		22,275

I. FIXED CHARGES and OTHER INCREASES:

1 .	Medical, Dental, & Vision Insurance Increase	72,155
2 .	Increase in FICA	66,738
3 .	Decrease in Building and Liability Insurance	(99,406)
4 .	Net Decrease to Retiree Insurance Fund	(1,214,000)
5 .	Change in Fringe for New Positions	(74,235)
6 .	GASB 45	(436,000)
7 .	Other Net Changes	<u>(43,898)</u>
TOTAL		(1,728,646)
GRAND TOTAL APPROVED BUDGET EXPENDITURE DECREASE		\$ (2,149,433)
		(1.9%)

County Approved for 2009-2010	\$ 28,165,000
County Allocation for 2008-2009	<u>28,450,000</u>
Approved From County Commissioners	\$ (285,000)
	(1.0%)

Total Revenue Changes & Approved County Decrease	
County Appropriation	\$ (285,000)
State (includes estimated private placement amount)	(1,815,611)
Federal - Medicare D	(25,000)
Decrease in Other Local Revenues	<u>(23,822)</u>
Total Net New Funds Approved	\$ (2,149,433)

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2010 BUDGET**

AREA	2008 - 2009 APPROVED BUDGET STAFFING (a)			2008 - 2009 CURRENT ACTUAL STAFFING			2009 - 2010 APPROVED BUDGET STAFFING		
	Local	Other	Total	Local	Other	Total	Local	Other	Total
TEACHERS Staffing for Elementary, Middle & Secondary Schools	628.8	32.2	661.0	625.5	38.5	664.0	620.0	37.5	657.5
TEACHERS Staffing for Students with Disabilities	102.5	32.6	135.1	105.0	32.0	137.0	103.0	32.5	135.5
GUIDANCE COUNSELORS									
Elementary	14.0		14.0	14.0	1.0	15.0	14.0		14.0
Middle	6.0		6.0	6.0		6.0	6.0		6.0
High	6.0		6.0	6.0		6.0	6.0		6.0
Career Center	1.0		1.0	1.0		1.0	1.0		1.0
PRINCIPALS									
Elementary	13.0		13.0	13.0		13.0	13.0		13.0
Middle	4.0		4.0	4.0		4.0	4.0		4.0
Secondary	4.0		4.0	5.0		5.0	5.0		5.0
Alternative School	1.0		1.0						
ASSISTANT PRINCIPALS									
Elementary	6.0		6.0	6.0		6.0	6.0		6.0
Middle	4.0		4.0	4.0		4.0	4.0		4.0
Secondary	8.0		8.0	8.0		8.0	8.0		8.0
STUDENT PERSONNEL WORKERS									
Student & Family Coordinator Social Worker	5.0		5.0	5.0		5.0	5.0		5.0
PSYCHOLOGISTS									
	8.0		8.0	7.0		7.0	7.0		7.0
ADMINISTRATIVE									
Superintendent	1.0		1.0	1.0		1.0	1.0		1.0
Assistant Superintendents	2.0		2.0	2.0		2.0	2.0		2.0
Executive Director	1.0		1.0	2.0		2.0	2.0		2.0
Directors	6.0	1.0	7.0	6.0	1.0	7.0	6.0	1.0	7.0
Supervisors	10.0		10.0	10.0		10.0	10.0		10.0
Ass't Supervisors	5.0		5.0	5.0	1.0	6.0	5.0	1.0	6.0
Other Professionals Consultant	13.0	3.0	16.0	11.0	4.0	15.0	11.0	4.0	15.0
TOTAL	849.3	68.8	918.1	846.5	77.5	924.0	839.0	76.0	915.0

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2010 BUDGET**

AREA	2008 - 2009 APPROVED BUDGET STAFFING (a)			2008 - 2009 CURRENT ACTUAL STAFFING			2009 - 2010 APPROVED BUDGET STAFFING		
	Local	Other	Total	Local	Other	Total	Local	Other	Total
TEACHER ASS'T-REG	43.0	15.0	58.0	46.0	14.0	60.0	46.0	14.0	60.0
TEACHER ASS'T-SP ED	93.0		93.0	91.0		91.0	91.0		91.0
PARENT INVOLVEMENT COORD		5.0	5.0		5.0	5.0		5.0	5.0
NURSES									
SEC / CLER / TECH									
Secy / Cler-School 12 Mo.	9.0		9.0	10.0		10.0	10.0		10.0
Secy / Cler-School 10 Mo.	14.0		14.0	14.0		14.0	14.0		14.0
Secy / Cler-Other 12 Mo.	26.0	4.0	30.0	27.0	4.0	31.0	27.0	4.0	31.0
Secy / Cler-Other 10 Mo.	9.0		9.0	8.0		8.0	8.0		8.0
Technicians-12 Mo.	12.0	3.0	15.0	13.0	1.0	14.0	13.0	1.0	14.0
Technicians-10 Mo.	5.0		5.0	5.0	1.0	6.0	5.0	1.0	6.0
Sign Language Interpreter	1.0		1.0	1.0		1.0	1.0		1.0
OPERATIONS									
Custodian / Cleaners	116.0		116.0	115.0		115.0	115.0		115.0
Other Personnel	4.0		4.0	4.0		4.0	4.0		4.0
MAINTENANCE PERSONNEL	19.0		19.0	19.0		19.0	19.0		19.0
BUS DRIVERS / ASS'T	42.0		42.0	42.0		42.0	42.0		42.0
FOOD SERVICE									
Cafeteria Manager / Workers		82.0	82.0		81.0	81.0		81.0	81.0
Warehouse Drivers / Foreman		4.0	4.0		3.0	3.0		3.0	3.0
TOTAL	393.0	113.0	506.0	395.0	109.0	504.0	395.0	109.0	504.0

TOTAL CERTIFICATED AND SUPPORT PERSONNEL	1,242.3	181.8	1,424.1	1,241.5	186.5	1,428.0	1,234.0	185.0	1,419.0
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(a) Includes Information Technology and Food Service

**EXPENDITURES
CURRENT EXPENSE**

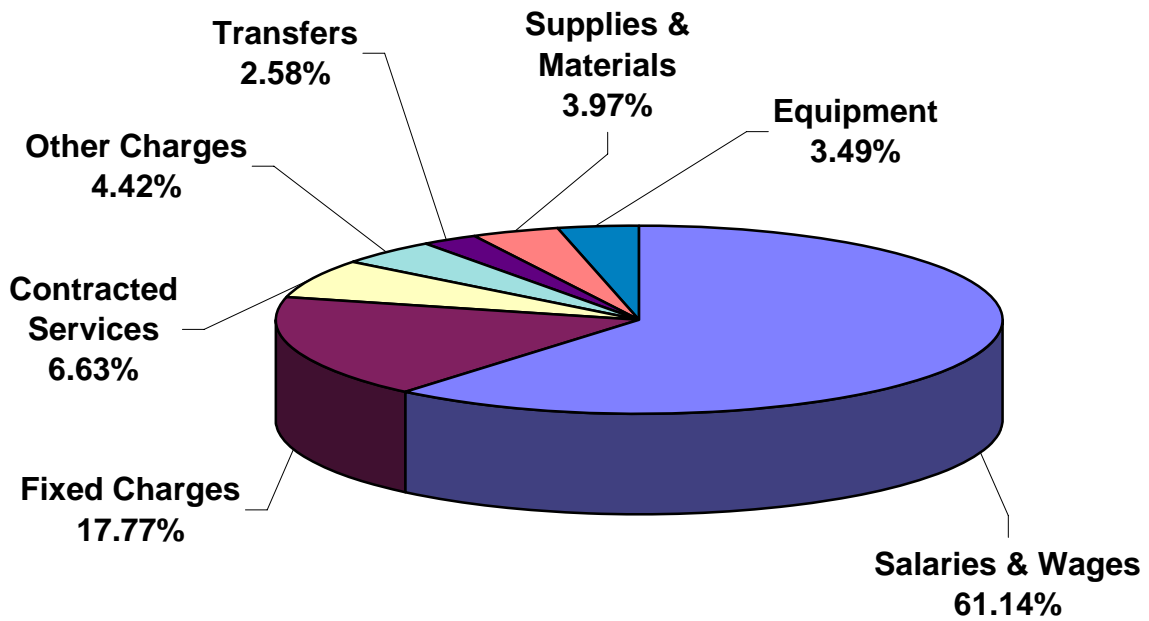
OBJECT AND CATEGORY SUMMARY

FY 2010 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,749,851	576,779	42,430	169,232	29,000		2,567,292	2.28%
MID LEVEL ADMINISTRATION	6,698,188	137,700	186,300	158,973	64,550		7,245,711	6.43%
INST'L SALARIES REG	43,161,565						43,161,565	38.33%
TEXTBOOKS & INST'L SUPPLIES			3,023,138				3,023,138	2.68%
OTHER INST'L COSTS REG		983,767		204,890	1,279,934	136,248	2,604,839	2.31%
SPECIAL EDUCATION	9,628,089	373,095	77,687	70,991	11,500	2,769,345	12,930,707	11.48%
STUDENT PERSONNEL	465,181	88,844	9,825	26,351			590,201	0.52%
HEALTH SERVICES		175,028	25,000		28,865		228,893	0.20%
TRANSPORTATION	967,372	4,676,984	278,058	138,866	296,040		6,357,320	5.64%
OPERATIONS	5,038,552	203,300	435,050	3,397,150	205,500		9,279,552	8.24%
MAINTENANCE	1,171,919	254,350	396,300	8,200	92,000		1,922,769	1.71%
FIXED CHARGES				20,013,749			20,013,749	17.77%
FOOD SERVICES				800,200		5,000	805,200	0.71%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					1,920,242		1,920,242	1.70%
TOTALS BY OBJECT	68,880,717	7,469,847	4,473,788	24,988,602	3,927,631	2,910,593	112,651,178	100.00%
% OF OBJECT TOTAL	61.15%	6.63%	3.97%	22.18%	3.49%	2.58%	100.00%	

FY 2010 APPROVED EXPENDITURES BY BUDGET CATEGORY



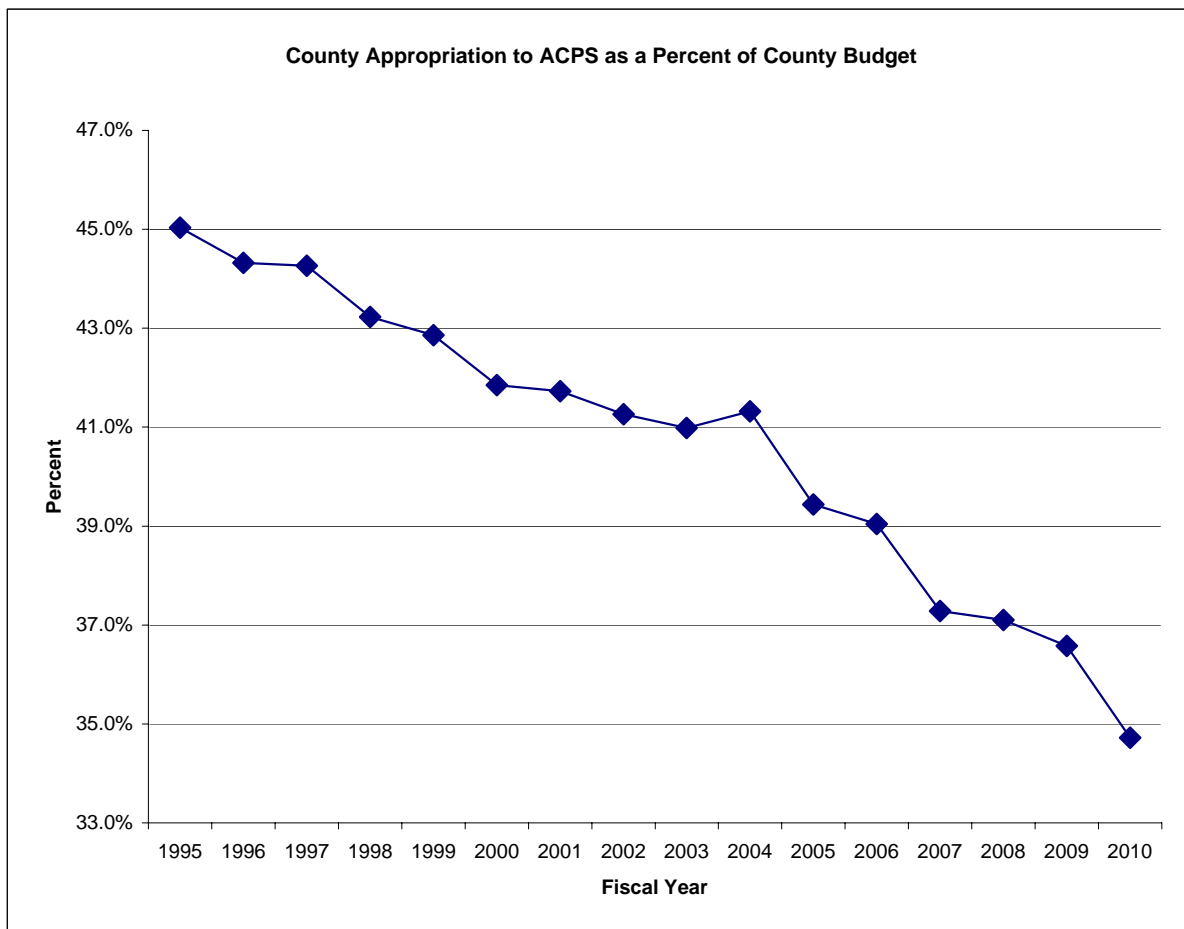
	<u>FY09 Approved</u>	<u>FY10 Approved</u>	<u>FY10 % of Budget</u>
Salaries & Wages	68,292,907	68,880,717	61.14%
Fixed Charges	21,742,395	20,013,749	17.77%
Contracted Services	7,820,070	7,469,847	6.63%
Other Charges	5,131,625	4,974,853	4.42%
Supplies & Materials	5,122,356	4,473,788	3.97%
Transfers	2,592,113	2,910,593	2.58%
Equipment	4,099,145	3,927,631	3.49%
Total	<u>\$ 114,800,611</u>	<u>\$ 112,651,178</u>	<u>100.00%</u>

History Of Allegany County Budget

Fiscal Year	Budget Appropriation To BOE	Total County Budget	% of Total Budget
FY95	20,150,000	44,747,409	45.0%
FY96	20,650,000	46,593,139	44.3%
FY97	21,080,000	47,624,489	44.3%
FY98	21,580,000	49,919,970	43.2%
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%

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

The Board of Education will receive an additional \$285,000 when the County Nursing Home is sold.



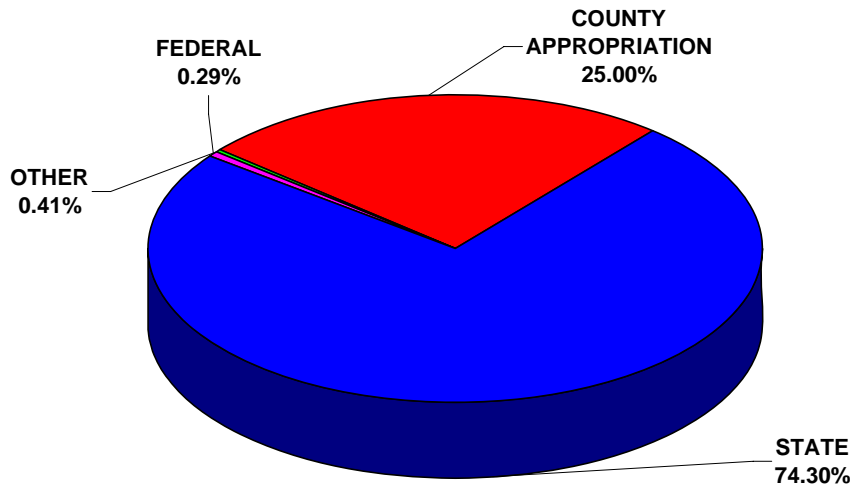
Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2008</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2008</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 28,380,000	8,996	\$ 3,154.74	1 Montgomery	\$1,445,929,255	134,671	\$10,736.75
2 Anne Arundel	\$ 512,113,900	71,794	\$ 7,133.10	2 Worcester	\$ 66,318,960	6,383	\$10,389.94
3 Baltimore City	\$ 197,848,545	77,642	\$ 2,548.22	3 Howard	\$ 420,551,486	48,586	\$ 8,655.82
4 Baltimore County	\$ 610,304,480	100,679	\$ 6,061.88	4 Kent	\$ 16,217,000	2,155	\$ 7,525.29
5 Calvert	\$ 94,327,864	17,029	\$ 5,539.25	5 Talbot	\$ 31,662,894	4,233	\$ 7,480.01
6 Caroline	\$ 12,250,000	5,360	\$ 2,285.45	6 Anne Arundel	\$ 512,113,900	71,794	\$ 7,133.10
7 Carroll	\$ 146,370,927	28,009	\$ 5,225.85	7 Baltimore County	\$ 610,304,480	100,679	\$ 6,061.88
8 Cecil	\$ 64,375,162	15,769	\$ 4,082.39	8 Queen Anne's	\$ 43,940,413	7,480	\$ 5,874.39
9 Charles	\$ 135,535,000	25,878	\$ 5,237.46	9 Calvert	\$ 94,327,864	17,029	\$ 5,539.25
10 Dorchester	\$ 16,669,686	4,438	\$ 3,756.13	10 Frederick	\$ 218,533,894	39,614	\$ 5,516.58
11 Frederick	\$ 218,533,894	39,614	\$ 5,516.58	11 Charles	\$ 135,535,000	25,878	\$ 5,237.46
12 Garrett	\$ 22,056,160	4,400	\$ 5,012.76	12 Carroll	\$ 146,370,927	28,009	\$ 5,225.85
13 Harford	\$ 199,614,800	38,298	\$ 5,212.15	13 Harford	\$ 199,614,800	38,298	\$ 5,212.15
14 Howard	\$ 420,551,486	48,586	\$ 8,655.82	14 Garrett	\$ 22,056,160	4,400	\$ 5,012.76
15 Kent	\$ 16,217,000	2,155	\$ 7,525.29	15 St. Mary's	\$ 70,919,424	16,125	\$ 4,398.10
16 Montgomery	\$ 1,445,929,255	134,671	\$ 10,736.75	16 Prince George's	\$ 537,772,000	123,112	\$ 4,368.15
17 Prince George's	\$ 537,772,000	123,112	\$ 4,368.15	17 Cecil	\$ 64,375,162	15,769	\$ 4,082.39
18 Queen Anne's	\$ 43,940,413	7,480	\$ 5,874.39	18 Washington	\$ 84,245,670	21,195	\$ 3,974.79
19 St. Mary's	\$ 70,919,424	16,125	\$ 4,398.10	19 Dorchester	\$ 16,669,686	4,438	\$ 3,756.13
20 Somerset	\$ 8,624,324	2,734	\$ 3,154.47	20 Wicomico	\$ 49,443,053	13,941	\$ 3,546.59
21 Talbot	\$ 31,662,894	4,233	\$ 7,480.01	21 Allegany	\$ 28,380,000	8,996	\$ 3,154.74
22 Washington	\$ 84,245,670	21,195	\$ 3,974.79	22 Somerset	\$ 8,624,324	2,734	\$ 3,154.47
23 Wicomico	\$ 49,443,053	13,941	\$ 3,546.59	23 Baltimore City	\$ 197,848,545	77,642	\$ 2,548.22
24 Worcester	\$ 66,318,960	6,383	\$ 10,389.94	24 Caroline	\$ 12,250,000	5,360	\$ 2,285.45
Total	\$ 5,034,004,897	818,521		Total	\$5,034,004,897	818,521	
Average	\$ 209,750,204		\$ 5,452.93	Average	\$ 209,750,204		\$ 5,452.93

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

GCEI Counties	\$4,450,364,188	692,774	\$ 6,423.98
Non GCEI Counties	\$ 583,640,709	125,747	\$ 4,641.39

FY 2010 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2003-2004	APPROVED 2004-2005	APPROVED 2005-2006	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009
COUNTY APPROPRIATION	35%	32%	31%	27%	25%	25%
STATE	63%	63%	68%	72%	74%	74%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	2%	5%	1%	1%	1%	1%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2009 AND FY 2010

	FY2009 APPROVED		FY 2010 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY	28,450,000	24.78%	28,165,000	25.00%	(285,000)	(1.00%)
STATE	85,518,375	74.50%	83,702,764	74.30%	(1,815,611)	(2.12%)
FEDERAL	350,000	0.30%	325,000	0.29%	(25,000)	(7.14%)
OTHER	482,236	0.42%	458,414	0.41%	(23,822)	(4.94%)
TOTAL	<u>114,800,611</u>	<u>100.00%</u>	<u>112,651,178</u>	<u>100.00%</u>	<u>(2,149,433)</u>	<u>(1.87%)</u>

FY 2010 APPROVED DECREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2009</u>	<u>APPROVED FY2010</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,353,187	2,567,292	214,105	9.10%
Mid Level Administration	7,089,660	7,245,711	156,051	2.20%
Instruction - Salaries	42,779,349	43,161,565	382,216	.89%
Textbooks & Inst'l Supplies	3,739,894	3,023,138	(716,756)	(19.17%)
Other Inst'l Costs	2,335,041	2,604,839	269,798	11.55%
Special Education	13,109,041	12,930,707	(178,334)	(1.36%)
Student Personnel	549,657	590,201	40,544	7.38%
Health Services	622,318	228,893	(393,425)	(63.22%)
Transportation	6,307,926	6,357,320	49,394	.78%
Operation of Plant	9,406,657	9,279,552	(127,105)	(1.35%)
Maintenance of Plant	1,858,044	1,922,769	64,725	3.48%
Fixed Charges	21,742,395	20,013,749	(1,728,646)	(7.95%)
Food Service	800,200	805,200	5,000	.62%
Community Services	0	0	0	0.00%
Capital Outlay	<u>2,107,242</u>	<u>1,920,242</u>	<u>(187,000)</u>	<u>(8.87%)</u>

TOTAL

114,800,611

112,651,178

(2,149,433)

(1.87%)

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

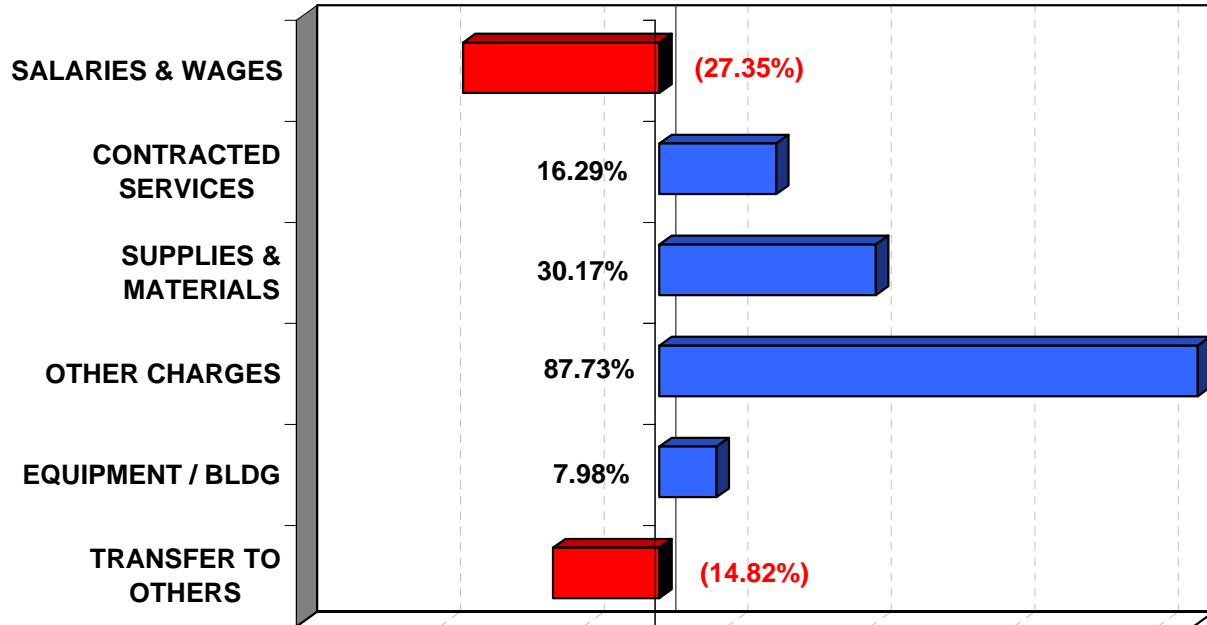
SOURCE OF FUNDS

	FY2009		FY2010	
LOCAL APPROPRIATION	\$ 28,450,000	24.78%	\$ 28,165,000	25.00%
STATE	85,518,375	74.50%	83,702,764	74.30%
FEDERAL	350,000	0.30%	325,000	0.29%
OTHER LOCAL	482,236	0.42%	458,414	0.41%
TOTAL	\$ 114,800,611	100.00%	\$ 112,651,178	100.00%

APPLICATION OF FUNDS

	FY2009		FY2010	
SALARIES / WAGES	\$ 68,292,907	59.49%	\$ 68,880,717	61.15%
CONTRACTED SERVICES	7,820,070	6.81%	7,469,847	6.63%
SUPPLIES / MATERIALS	5,122,356	4.46%	4,473,788	3.97%
OTHER CHARGES	26,874,020	23.41%	24,988,602	22.18%
EQUIPMENT / BLDGS	4,099,145	3.57%	3,927,631	3.49%
TRANSFERS	2,592,113	2.26%	2,910,593	2.58%
TOTAL	\$ 114,800,611	100.00%	\$ 112,651,178	100.00%

APPROVED DECREASE FOR FY 2010 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	587,810	(27.35%)
CONTRACTED SERVICES	(350,223)	16.29%
SUPPLIES & MATERIALS	(648,568)	30.17%
OTHER CHARGES	(1,885,418)	87.73%
EQUIPMENT / BLDG	(171,514)	7.98%
TRANSFERS TO OTHERS	318,480	(14.82%)
TOTAL	(2,149,433)	100.00%

**WHERE THE EDUCATION DOLLAR GOES
APPROVED OPERATING BUDGET (NON-RESTRICTED)
FY 2010**

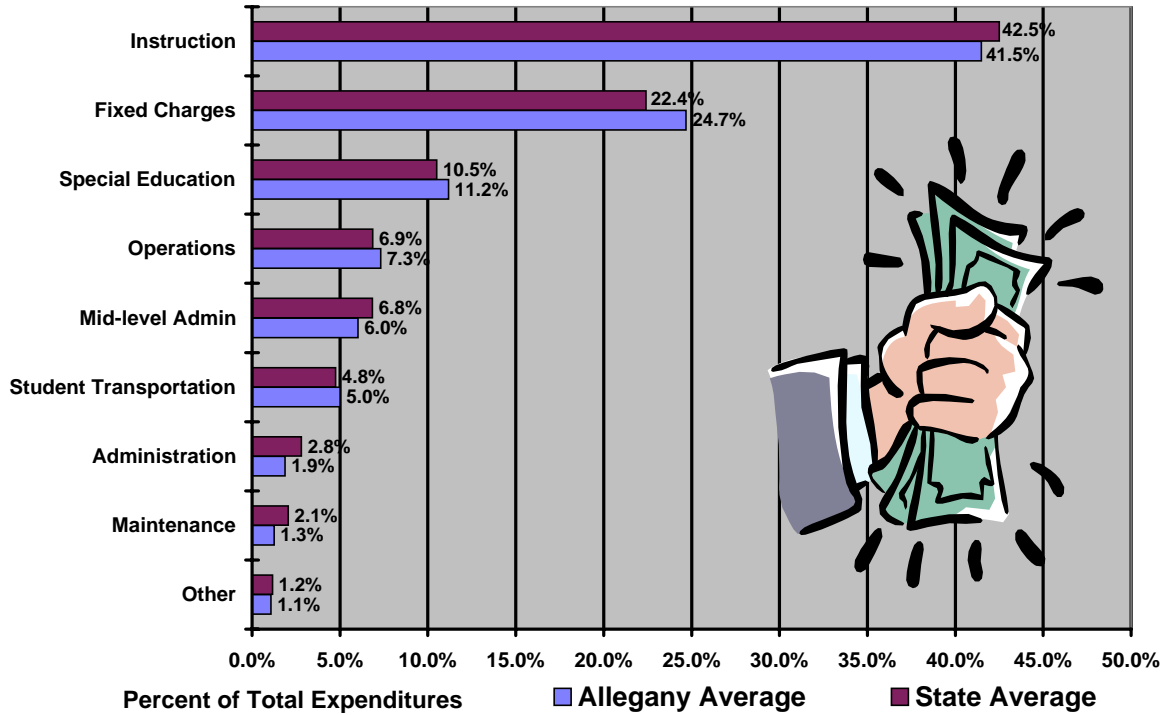
COMPARISON WITH PRIOR YEARS:

	APPROVED 2004-2005	APPROVED 2005-2006	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010
INSTRUCTIONAL SALARIES	40%	39%	37%	36%	37%	38%
FIXED CHARGES	18%	20%	23%	18%	19%	18%
TEXTBOOKS & INSTR. SUPPLIES	2%	2%	2%	2%	3%	3%
OPERATIONS	8%	8%	9%	8%	8%	8%
SPECIAL EDUCATION	11%	11%	11%	12%	11%	11%
STUDENT TRANSPORTATION	6%	6%	5%	5%	5%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	1%	1%	1%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	1%	1%	1%	1%
HEALTH SERVICES	1%	1%	0%	1%	1%	0%
CAPITAL OUTLAY	2%	1%	1%	4%	2%	2%
STUDENT PERSONNEL	1%	1%	0%	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

<u>Category</u>	<u>2006-07 Allegany Bd of Ed Average</u>	<u>*2006-07 State Average</u>
Instruction	41.5%	42.5%
Fixed Charges	24.7%	22.4%
Special Education	11.2%	10.5%
Operations	7.3%	6.9%
Mid-level Administration	6.0%	6.8%
Student Transportation	5.0%	4.8%
Administration	1.9%	2.8%
Maintenance	1.3%	2.1%
Other	1.1%	1.2%
Total	100.0%	100.0%

*Source of Data
2006-2007 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	MSDE	Estimated Revenue	BOE	CHANGE	
	Approved Budget 2008-2009	Grant Budget 2008-2009		Approved Budget 2009-2010	DOLLAR	%
RESTRICTED FEDERAL REVENUES:						
TITLE I	2,060,981	2,592,073	2,592,073	2,396,612	335,631	16.3%
TITLE I - NEGLECTED AND DELINQUENT	93,120	73,963			(93,120)	(100.0%)
TITLE II - CLASS SIZE REDUCTION	629,462	602,963	638,458	638,458	8,996	1.4%
READING FIRST	222,000	222,000	76,949	76,949	(145,051)	(65.3%)
READING FIRST - REGIONAL SPECIALIST	100,055	96,221	97,883	97,883	(2,172)	(2.2%)
21st CENTURY	375,000	440,000	374,000	374,000	(1,000)	(0.3%)
MD MODEL FOR SCHOOL READINESS - FEDERAL		28,749	28,749	28,749	28,749	100.0%
TECHNOLOGY LITERACY - FORMULA	50,000	40,000	40,000	40,000	(10,000)	(20.0%)
TECHNOLOGY LITERACY - COMPETITIVE	23,663	23,711	23,711	23,711	48	0.2%
VO-ED TITLE I C - PROGRAM IMPROVEMENT	118,782	138,367	138,367	138,367	19,585	16.5%
TITLE II - TECH PREP	14,170	15,679	15,679	15,679	1,509	10.6%
TITLE II - TECH PREP - ACM	12,825	12,825	12,825	12,825		0.0%
DRUG FREE SCHOOLS	52,745	39,531	39,531	39,531	(13,214)	(25.1%)
SA PREVENTION	11,500	11,500	11,500	11,500		0.0%
TITLE II - EISENHOWER	101,790	155,627	119,552	119,552	17,762	17.4%
SERVE AMERICA	13,000	13,000	13,000	13,000		0.0%
SERVE AMERICA - SUB GRANT	15,000	15,000	15,000	15,000		0.0%
WHEELS TO WORK - SOCIAL SERVICES	69,227	70,000	70,000	70,000	773	1.1%
OTHER MISCELLANEOUS - FEDERAL	4,080				(4,080)	(100.0%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,696,664	2,562,454	2,562,454	2,562,454	(134,210)	(5.0%)
INFANTS AND TODDLERS	186,039	192,390	192,390	192,390	6,351	3.4%
SPECIAL EDUCATION - MEDICAID FUNDS	1,088,171	1,091,231	1,091,231	1,091,231	3,060	0.3%
ADULT BASIC EDUCATION	83,233	89,273	89,273	89,273	6,040	7.3%
STATE FISCAL STABILIZATION FUNDS				1,115,892	1,115,892	100.0%
TITLE I - ARRA FUNDS				1,338,768	1,338,768	100.0%
SPECIAL EDUCATION - ARRA FUNDS				1,258,865	1,258,865	100.0%
FOOD SERVICE - ARRA FUNDS				95,800	95,800	100.0%
TOTAL RESTRICTED FEDERAL REVENUES	8,021,507	8,526,557	8,242,625	11,856,489	221,118	2.8%
RESTRICTED STATE REVENUES						
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333		0.0%
MARYLAND MODEL FOR SCHOOL READINESS	28,749	3,931	3,931	3,931	(24,818)	(86.3%)
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	150,000	70,000	70,000	70,000	(80,000)	(53.3%)
TOBACCO PREVENTION		8,750	8,750	8,750	8,750	100.0%
TOBACCO RESTITUTION - HEALTH DEPT	34,839	33,591	33,591	33,591	(1,248)	(3.6%)
GEAR UP	193,348	194,409	194,409	194,409	1,061	0.5%
QUALITY TEACHER INCENTIVE	164,424	46,000	46,000	46,000	(118,424)	(72.0%)
FINE ARTS INITIATIVE	31,907	28,717	28,717	28,717	(3,190)	(10.0%)
AFTER SCHOOL PROGRAMS	34,516	25,569	25,569	25,569	(8,947)	(25.9%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	80,000	80,000	80,000	80,000		0.0%
CHEMISTRY DISTILLED		128,964				0.0%
COMMUNITY SERVICE PROGRAM		45,000	45,000	45,000	45,000	100.0%
MD SAFE ROUTES TO SCHOOL		72,500	72,500	72,500	72,500	100.0%
INFANTS / TODDLERS - STATE	76,791	145,569	145,569	145,569	68,778	89.6%
SPECIAL ED - DEAF EDUCATION	44,952	44,952	44,952	44,952		0.0%
ADULT CONTINUING EDUCATION	37,396	37,396	37,396	37,396		0.0%
ADULT EXTERNAL HIGH SCHOOL PROGRAM	14,662	14,662	14,662	14,662		0.0%
LITERACY WORKS	136,020	136,020	136,020	136,020		0.0%
OTHER MISCELLANEOUS - STATE						0.0%
TOTAL RESTRICTED STATE REVENUES	1,350,937	1,439,363	1,310,399	1,310,399	(40,538)	(3.0%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	34,561	27,203	27,203	27,203	(7,358)	(21.3%)
OTHER MISCELLANEOUS - LOCAL	46,931	40,448	40,448	40,448	(6,483)	(13.8%)
TOTAL RESTRICTED LOCAL REVENUES	81,492	67,651	67,651	67,651	(13,841)	(17.0%)
TOTAL RESTRICTED FEDERAL / STATE REVENUES	9,453,936	10,033,572	9,620,675	13,234,539	166,739	1.8%

**RESTRICTED SUMMARY
BY**

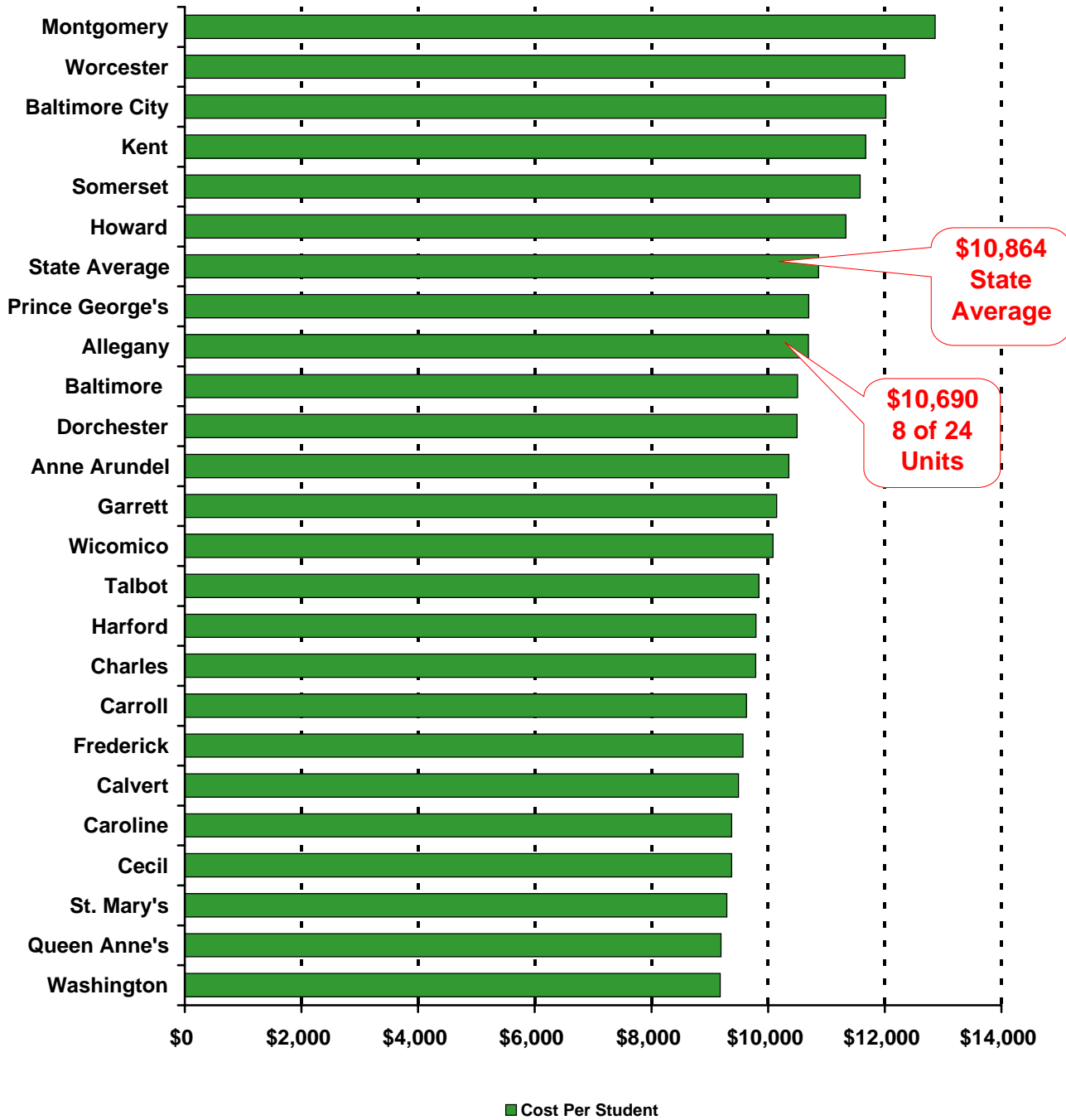
2009-2010

OBJECT AND CATEGORY

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION		711		2,000		33,712	36,423	0.28%
MID-LEVEL ADMINISTRATION	248,377	48,384	3,788	36,428			336,977	2.55%
INST'L SALARIES REG	3,604,374						3,604,374	27.22%
TEXBOOKS & INST'L SUPPLIES			514,433				514,433	3.89%
OTHER INST'L COSTS		212,790		143,790	425,082	70,316	851,978	6.44%
SPECIAL EDUCATION	3,037,144	1,656,859	280,362	39,435	93,187		5,106,987	38.59%
STUDENT PERSONNEL	62,357						62,357	0.47%
HEALTH SERVICES		422,464					422,464	3.19%
TRANSPORTATION		82,014					82,014	0.62%
OPERATIONS				960			960	0.01%
MAINTENANCE								0.00%
FIXED CHARGES				2,089,772			2,089,772	15.79%
FOOD SERVICES					95,800		95,800	0.72%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY		30,000					30,000	0.23%
TOTAL RESTRICTED SUMMARY	6,952,252	2,453,222	798,583	2,312,385	614,069	104,028	13,234,539	100.00%

% OF TOTAL	52.53%	18.54%	6.03%	17.47%	4.64%	0.79%	100.00%
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Cost Per Pupil FY 2007



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
1986-87	\$3,123	20	\$3,740	\$617	16%
1987-88	\$3,369	22	\$4,052	\$683	17%
1988-89	\$3,674	22	\$4,425	\$751	17%
1989-90	\$3,920	23	\$4,794	\$874	18%
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%

Amount of funds Allegany County spends below State Average.

8761.0 Full Time Equivalent Students Times \$174 = \$1,524,414

Amount Per Classroom	\$	2,628
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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 FY00	680,058	715,999	1,396,057	42
Actual FY01	623,224	607,826	1,231,050	42
Actual FY02	663,418	641,012	1,304,430	41
Actual FY03	709,604	732,567	1,442,171	43
Actual FY04	824,155	909,215	1,733,370	47
Actual FY05	952,945	917,050	1,869,995	53
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	1,248,665	854,409	2,103,074	51
Projected FY09	1,400,050	1,180,308	2,580,358	56
Budgeted FY10	1,767,000	933,000	2,700,000	59
FY00 to FY10 Dollar Increase (Decrease)	\$ 1,086,942	\$ 217,001	\$ 1,303,943	17
Percent Increase (Decrease)	160%	30%	93%	40%

Allegany County 2007-2008

ATTENDANCE RATE (Yearly)										
	Standard Percent		Percent							2008 Status
	E	S	2002	2003	2004	2005	2006	2007	2008	
Elementary	96	94	95.9	95.9	95.6	95.4	95.2	95.7	95.3	S
Middle	96	94	94.3	94.7	94.4	94.4	94.3	94.9	94.1	S
High	96	94	93.5	93.8	93.6	93.3	93.0	92.9	92.7	N
DROPOUT RATE (YEARLY)										
Grades 9-12	1.25	3.00	4.01	3.37	3.45	2.71	3.43	3.47	2.95	S

2008 Status: E = Excellent S = Satisfactory N = Not Met

STUDENTS ABSENT														
Number of Days Absent	Percent of Students													
	2002		2003		2004		2005		2006		2007		2008	
	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	35.0	2.9	39.1	3.4	34.9	4.1	34.0	4.8	32.5	5.0	36.7	4.8	32.1	5.3
Middle	27.6	8.6	33.2	8.8	30.8	9.3	23.9	9.1	28.1	9.8	31.5	9.1	28.3	10.7
High	28.7	11.9	31.2	12.0	29.9	11.9	28.9	13.3	27.5	13.9	25.7	15.1	25.7	16.4

ENROLLMENT	
Pre-Kindergarten.....	440
Kindergarten.....	659
Elementary.....	3,281
Middle.....	1,995
High.....	3,061
Ungraded Special Education.....	
Total Enrollment	9,436
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		0.5		0.3		
Title I		68.9				
Special Education		14.4		14.0		13.2
Free/Reduced Price Meals		54.1		47.7		38.3
STUDENT MOBILITY						
Entrants		9.1		8.3		8.4
Withdrawals		9.4		8.0		11.1

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS		
	Number	Percent
Attend a 4-year college	214	31.6
Attend a 2-year college	147	21.7
Attend a specialized school or training	11	1.6
Enter employment (related to training)	45	6.6
Enter employment (unrelated)	60	8.9
Enter the military	20	3
Enter full-time employment and school	70	10.3
Enter part-time employment and/or school	70	10.3
Other and no response	40	5.9

Source: MSDE Website, MD Report Card

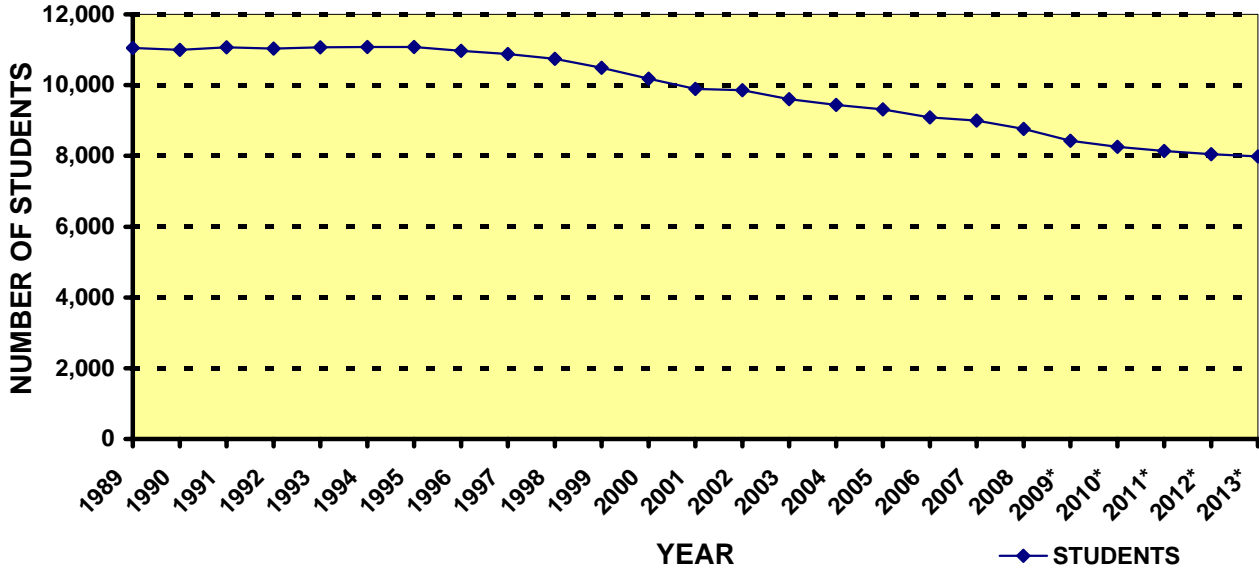
**TEACHER SALARY COMPARISONS
2008-2009
Selected Area Schools**

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	40,697	22	62,507	15
Anne Arundel	43,452	6	68,969	4
Baltimore	42,000	14	60,944	19
Baltimore City	41,128	20	63,340	12
Calvert	44,600	2	77,105	2
Caroline	41,310	16	60,112	20
Carroll	40,400	24	63,472	11
Cecil	41,674	15	61,534	16
Charles	43,724	5	66,856	6
Dorchester	40,640	23	59,004	22
Frederick	40,706	21	63,966	10
Garrett	42,043	13	58,658	24
Harford	41,171	19	64,140	9
Howard	44,527	3	73,544	3
Kent	41,242	18	58,808	23
Montgomery	46,410	1	81,802	1
Prince George's	44,355	4	68,919	5
Queen Anne's	43,000	8	59,902	21
Somerset	41,300	17	61,246	18
St. Mary's	43,240	7	64,992	7
Talbot	42,400	10	61,400	17
Washington	42,807	9	63,156	13
Wicomico	42,140	12	62,830	14
Worcester	42,222	11	64,431	8

Source: MSDE Professional Salary Schedules 10/08

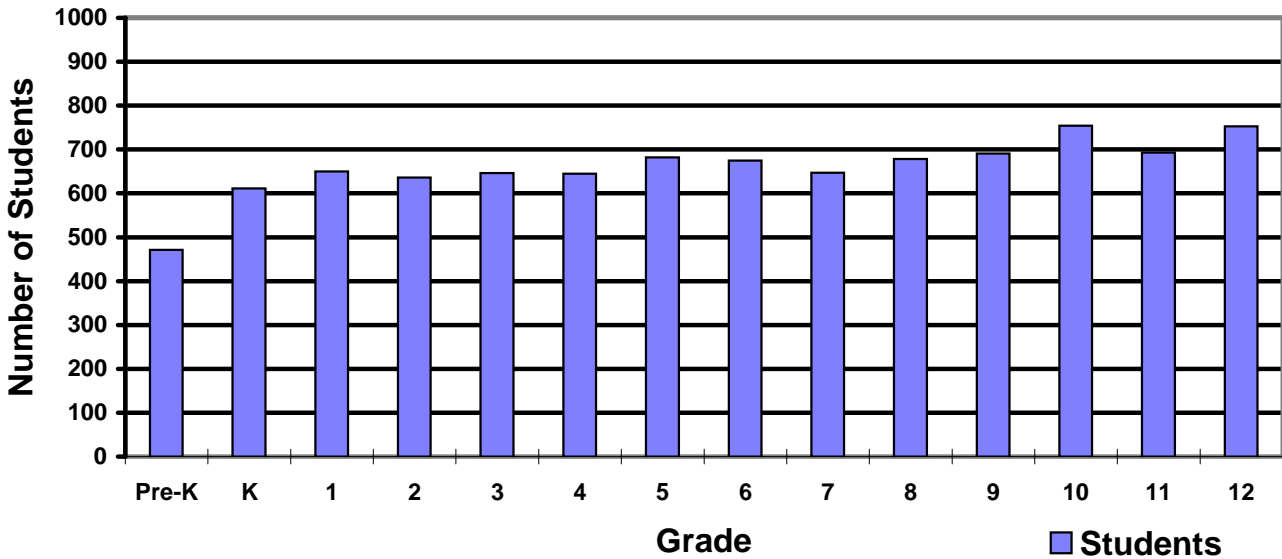
ENROLLMENT BY YEAR

As of 9/30 For the Year Listed



* = PROJECTED
 K-12 Students Only. Does not include pre-kindergarten.

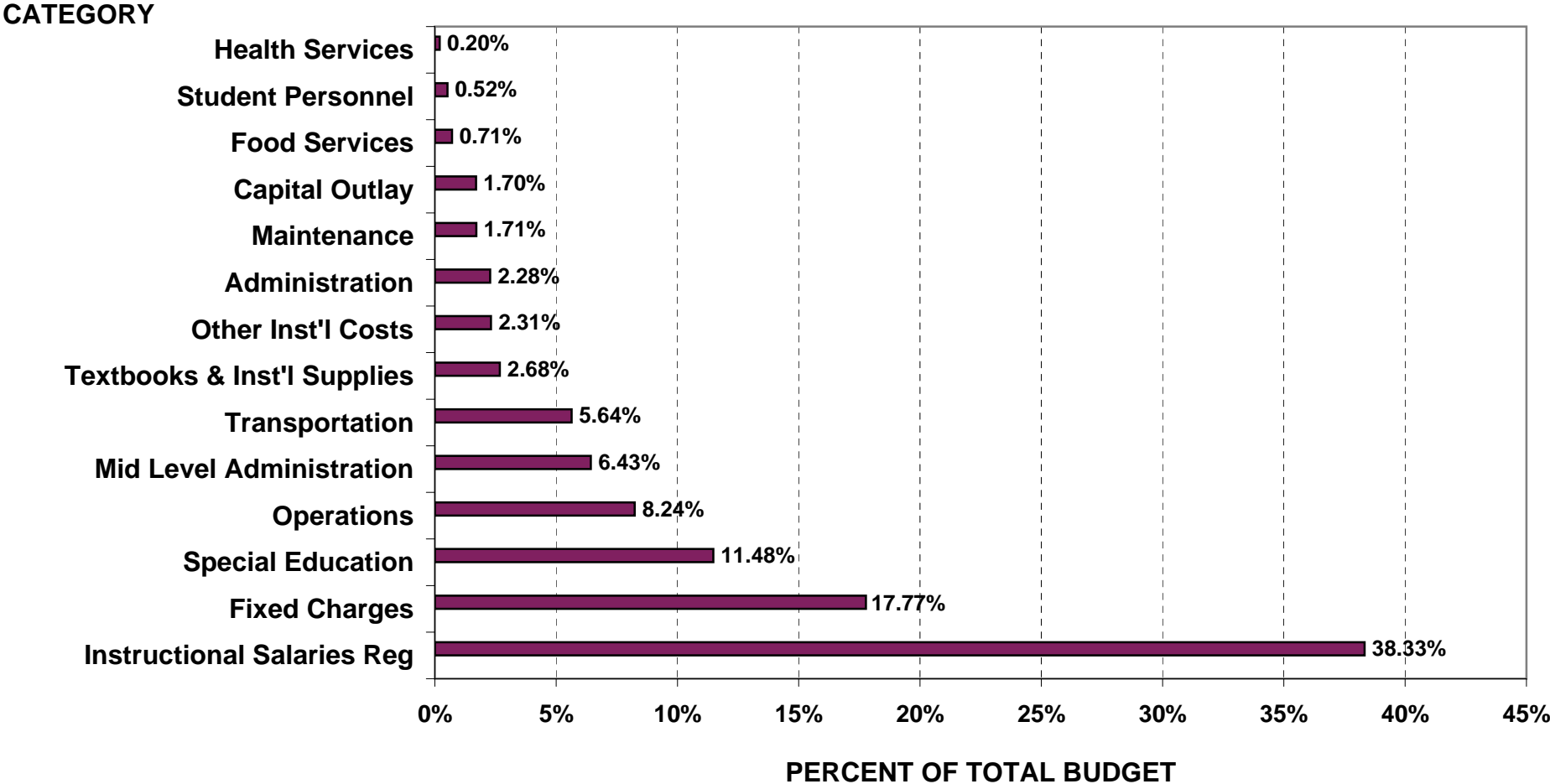
ENROLLMENT BY GRADE



Total K-12 Enrollment 9/30/08	8,761
Total Pre-K Enrollment 9/30/08	471
Grand Total	<u>9,232</u>

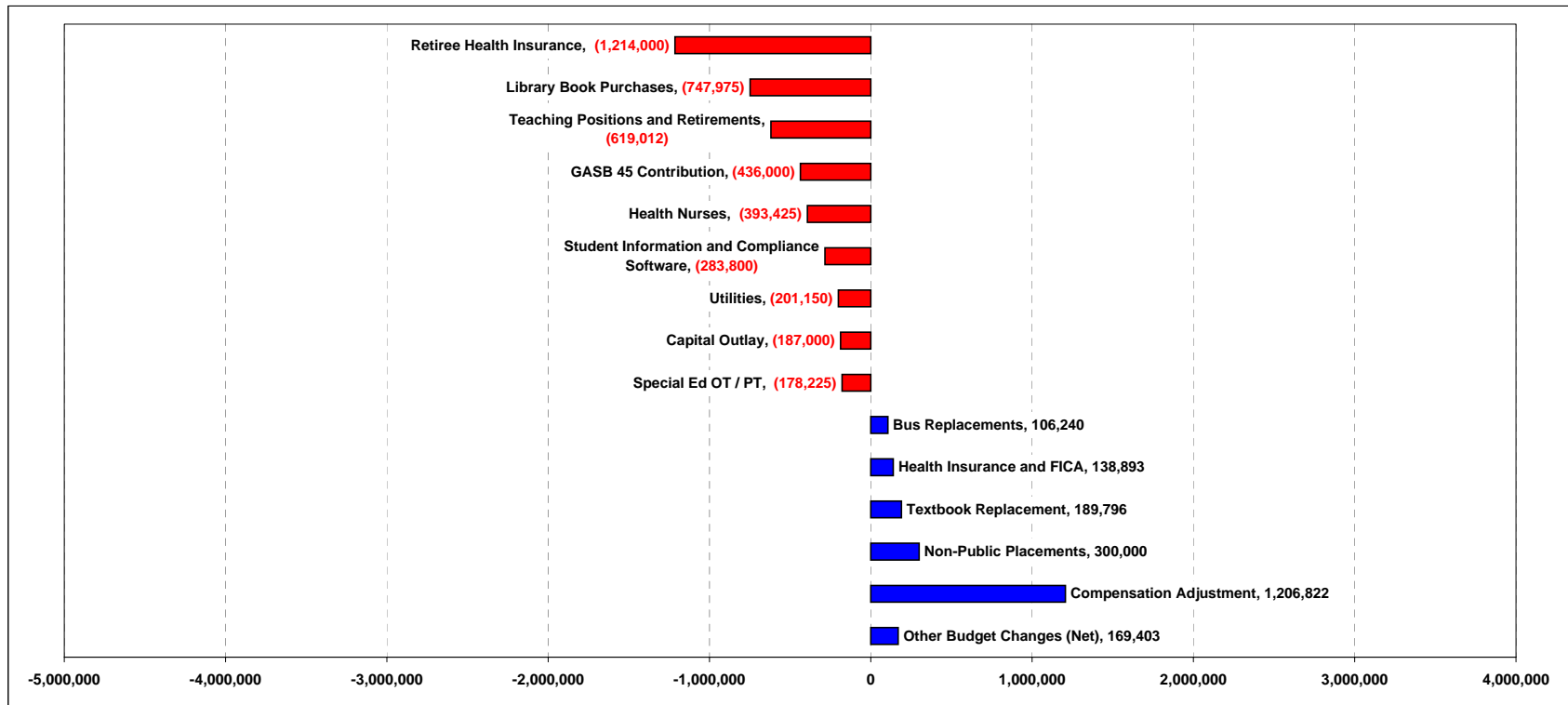
0 = Special Education

**FY 2010
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**



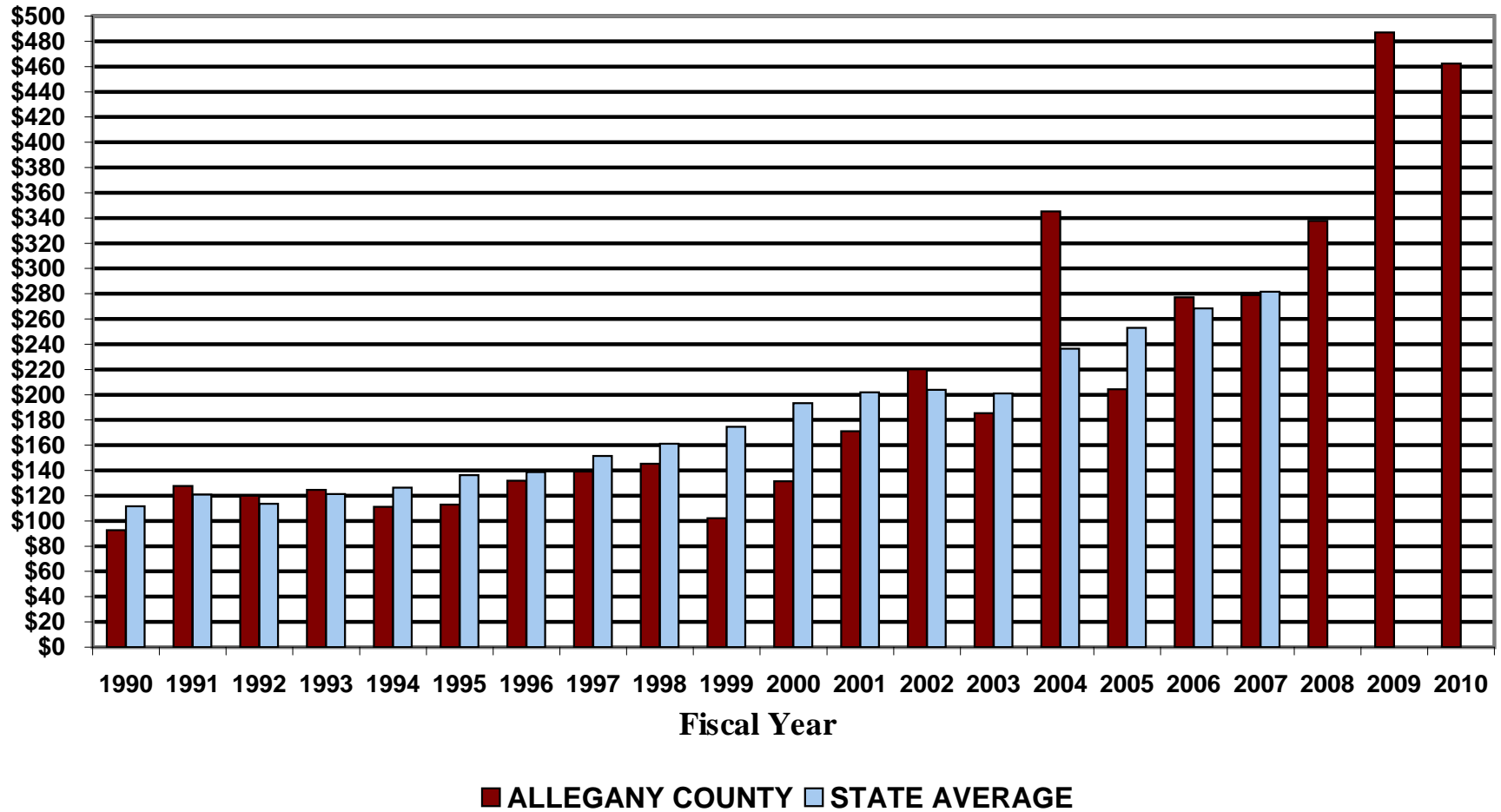
BUDGET DECREASE FOR FY 2010 BY MAJOR ITEMS OF EXPENDITURE

Retiree Health Insurance	(1,214,000)
Library Book Purchases	(747,975)
Teaching Positions and Retirements	(619,012)
GASB 45 Contribution	(436,000)
Health Nurses	(393,425)
Student Information and Compliance Software	(283,800)
Utilities	(201,150)
Capital Outlay	(187,000)
Special Ed OT / PT	(178,225)
Bus Replacements	106,240
Health Insurance and FICA	138,893
Textbook Replacement	189,796
Non-Public Placements	300,000
Compensation Adjustment	1,206,822
Other Budget Changes (Net)	169,403
Total	\$ (2,149,433)



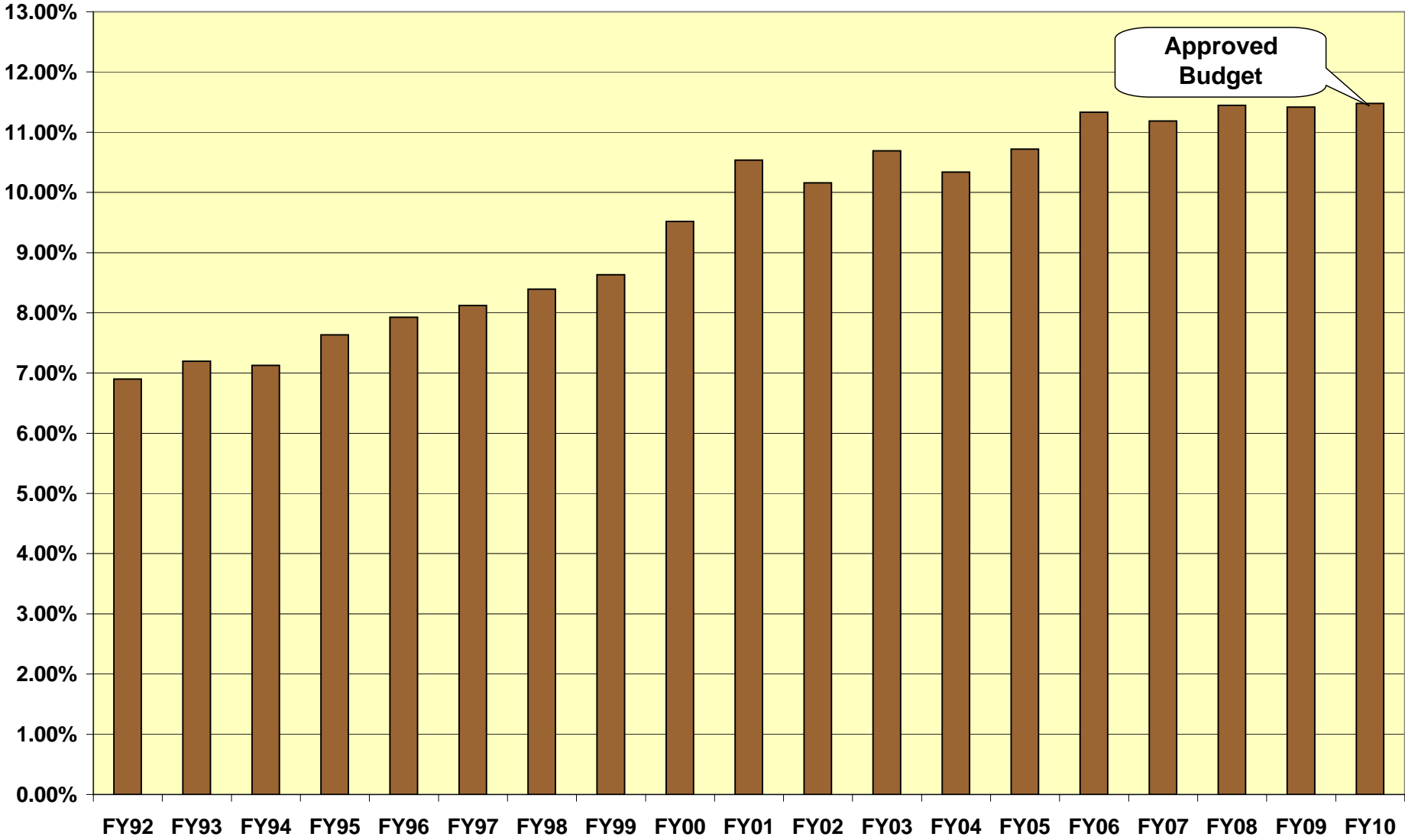
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

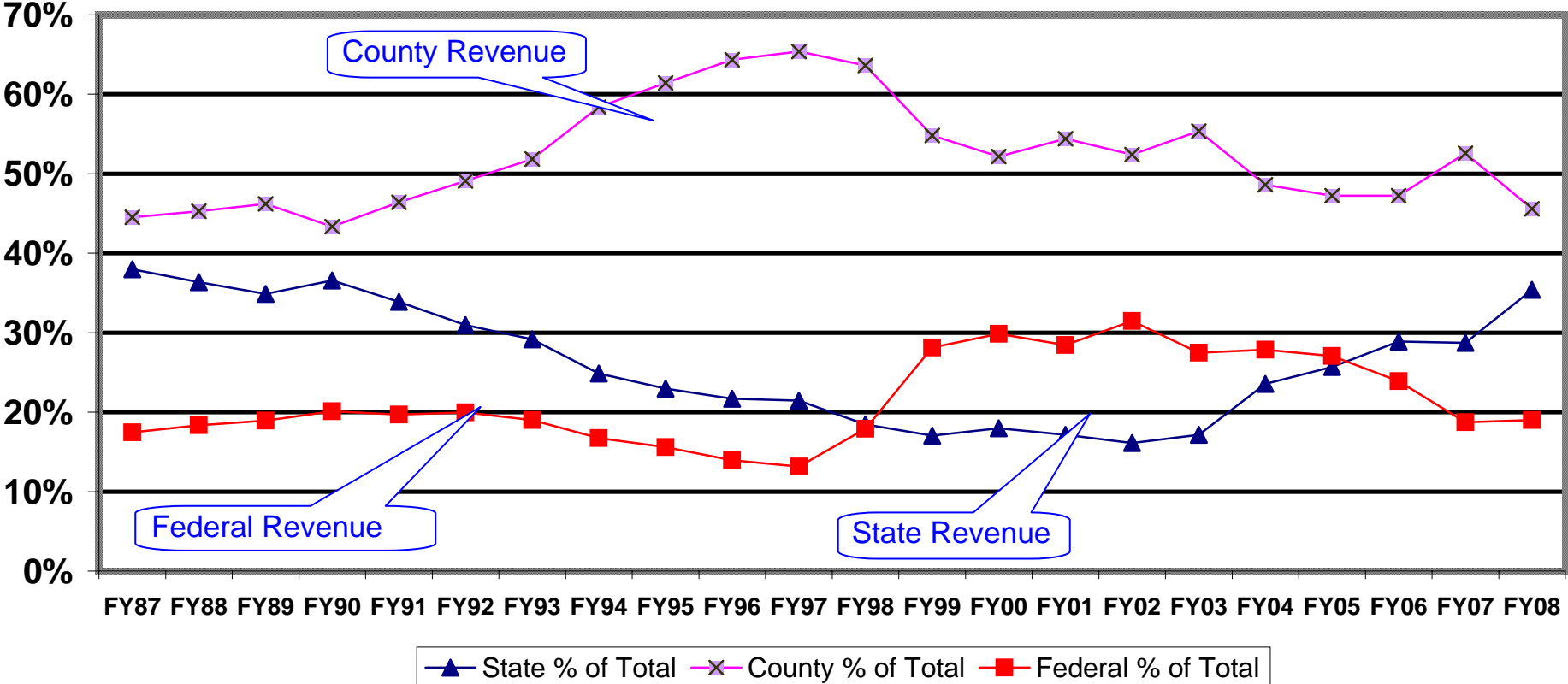


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



**INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS
1998-1999 THROUGH 2007-2008**

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																					
LOCAL UNIT	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	
TOTAL STATE	69.3		70.0		71.5		72.8		74.2		73.8		74.0		74.0		79.2		80.9		
Allegany	70.7	13	71.9	11	72.2	14	74.8	11	78.0	8	80.5	5	83.4	3	87.0	2	90.6	3	88.9	4	
Anne Arundel	63.3	22	66.9	20	69.4	19	70.6	17	72.1	15	71.7	16	73.6	15	75.5	13	78.1	14	79.8	12	
Baltimore City	64.9	20	67.2	19	70.3	17	73.1	14	78.5	12	78.2	7	70.0	21	75.5	14	82.8	8	87.2	6	
Baltimore	70.9	12	71.8	12	74.2	12	74.2	12	75.6	7	77.3	9	78.6	7	79.0	10	79.5	12	78.9	14	
Calvert	59.0	24	59.8	24	63.5	24	67.3	22	69.1	22	70.4	20	71.1	18	71.2	23	69.5	24	73.0	24	
Caroline	69.0	17	69.0	18	68.8	21	69.2	21	72.3	14	75.8	12	75.0	11	75.8	12	77.0	16	78.5	16	
Carroll	64.3	21	64.6	22	65.9	22	66.1	24	68.3	24	69.3	22	70.7	20	72.3	21	77.1	15	76.9	20	
Cecil	72.4	8	72.7	10	74.5	10	70.2	18	70.9	18	75.3	14	76.3	9	78.5	11	81.9	10	84.0	9	
Charles	66.8	19	64.9	21	68.9	20	69.5	20	69.7	19	69.7	21	70.8	19	73.4	18	74.4	21	77.9	17	
Dorchester	71.7	10	77.6	5	78.4	6	77.1	8	77.1	10	75.6	13	75.4	10	79.9	8	79.8	11	88.8	5	
Frederick	68.9	18	68.4	18	70.2	18	69.7	19	72.0	16	71.5	17	71.2	16	72.5	20	72.2	22	75.2	22	
Garrett	76.5	2	80.7	1	80.0	3	80.5	6	80.9	4	81.1	4	83.0	5	84.0	4	84.3	6	85.1	8	
Harford	69.0	16	70.0	14	70.7	16	73.4	13	69.3	21	64.6	24	68.6	23	71.6	22	79.0	13	79.8	12	
Howard	74.9	3	76.0	7	80.4	2	82.0	2	83.4	2	85.4	2	85.0	2	86.2	3	86.9	4	90.1	2	
Kent	74.7	4	77.5	6	77.9	7	81.7	3	80.6	5	77.6	8	74.4	12	80.0	7	83.9	7	89.0	3	
Montgomery	71.0	11	71.2	13	76.2	8	76.3	9	77.0	11	76.8	11	77.4	8	79.6	9	82.2	9	82.5	10	
Prince George's	59.3	23	63.5	23	63.9	23	66.8	23	68.9	23	65.7	23	67.2	24	69.6	24	74.7	20	77.3	18	
Queen Anne's	69.3	15	69.5	15	72.6	13	72.5	15	72.0	17	71.4	18	71.2	16	73.8	16	75.0	19	77.2	19	
St. Mary's	70.0	5	69.1	16	71.1	5	71.7	16	69.6	20	70.8	19	69.7	22	72.9	19	71.8	23	74.2	23	
Somerset	74.5	14	79.7	3	78.8	15	81.6	4	83.0	3	85.4	3	83.3	4	81.6	6	91.0	2	82.0	11	
Talbot	73.9	7	73.6	9	74.6	9	78.1	7	77.5	9	77.3	10	73.9	14	73.5	17	75.5	18	76.2	21	
Washington	72.2	9	75.8	8	74.3	11	75.9	10	75.0	13	74.9	15	74.3	13	75.2	15	76.2	17	78.6	15	
Wicomico	73.9	6	77.9	4	79.5	4	81.1	5	80.4	6	79.2	6	80.1	6	81.6	5	85.1	5	85.4	7	
Worcester	78.1	1	80.7	2	83.9	1	85.9	1	87.6	1	88.5	1	93.4	1	97.4	1	100.0	1	104.5	1	

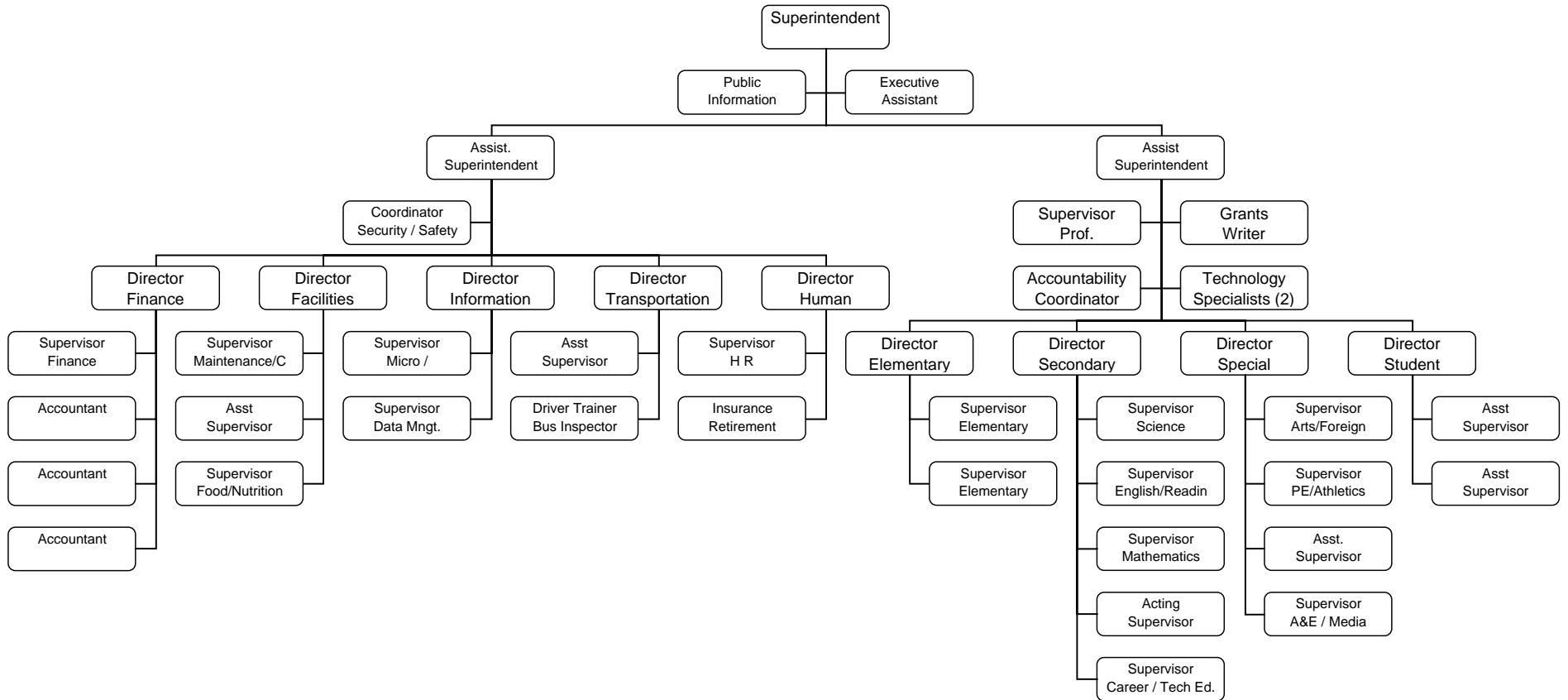
SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION SCHOOL YEAR 2007-2008 OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2007	2008	2007	2008	2007	2008	2007	2008
<i>Wealth per pupil</i>	232,643	199,751	460,490	354,911	232,643 <i>Allegheny</i>	199,751 <i>Allegheny</i>	1,237,610 <i>Worcester</i>	879,126 <i>Worcester</i>
<i>Per pupil expenditure</i>	10,092	11,209	10,007	10,906	7,438 <i>Wicomico</i>	9,632 <i>Washington</i>	12,678 <i>Montgomery</i>	13,536 <i>Montgomery</i>
<i>Instructional staff per 1,000 pupils</i>	78.3	76.4	70.8	72.5	61.3 <i>Calvert</i>	63.4 <i>St. Mary's</i>	84.2 <i>Worcester</i>	92.8 <i>Baltimore</i>
<i>Professional support staff per 1,000 pupils</i>	13.1	12.7	10.8	11.0	8.9 <i>Queen Anne's / Garrett</i>	8.6 <i>Queen Anne's</i>	13.3 <i>Balt. City</i>	15.1 <i>Baltimore</i>
<i>Instructional assistants per 1,000 pupil</i>	19.7	20.2	16.7	17.8	7.9 <i>Talbot</i>	9.3 <i>Talbot</i>	29.1 <i>Wicomico</i>	30.8 <i>Wicomico</i>
<i>Average length of school day for pupils</i>	6.5	6.5	6.6	6.7	6.3 <i>Prince George's</i>	6.3 <i>Montgomery</i>	7.2 <i>Caroline</i>	7.0 <i>Washington</i> <i>Wicomico</i> <i>Worcester</i>
<i>Length of school year for pupils</i>	180	180	180	180	176 <i>Queen Anne's</i>	176 <i>Prince George's</i>	183 <i>Baltimore</i>	182 <i>Baltimore City</i> <i>Kent</i>

Sources: www.mdreportcard.com

**ALLEGANY COUNTY PUBLIC SCHOOLS
ORGANIZATION CHART
2009-2010**



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**.

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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.