

Board of Education of Allegany County

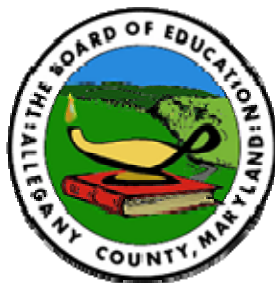
Approved Operating Budget for the fiscal year ending June 30, 2011

June 2, 2010

***BOARD OF EDUCATION
OF
ALLEGANY COUNTY***

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2011***

**Dr. David A. Cox
SUPERINTENDENT OF SCHOOLS**



ELECTED BOARD OF EDUCATION

**Mrs. Karen A. Treber, President
Mr. Thomas G. Striplin, Vice President
Ms. Sara Beth James
Mr. Michael A. Llewellyn
Mr. Jeffery T. Metz**

**Student Representative
Morgan Walbert**

Mr. Dale R. Lewis, Ex-officio Member

G. Gary Hanna, Board Attorney

June 2, 2010

TABLE OF CONTENTS

<u>APPROVED OPERATING BUDGET FOR FY 2011</u>	<u>PAGE #</u>
Board of Education Mission Statement	i
Board of Education Goals 2007 - 2012	ii
General Information	1
Assumptions Used in Preparing the Budget	2
Estimated Revenue Summary	3
Summary Approved Budget	4
Summary of Budget Changes	5-7
Staffing - Certified Personnel	8
Staffing - Supporting Services Personnel	9
Object and Category Summary of Non-Restricted Expenditures	10
Approved Expenditures By Budget Category	11
History of Allegany County Budget	12
Appropriation Comparison	13
Revenue Sources	14
Decrease by Budget Category	15
Source & Application of Funds	16
Decrease by Object of Expenditure	17
Where the Education Dollar Goes	18
Allegany County vs State Average	19
Restricted Revenues & Expenditures	20-21
Cost Per Pupil FY 2008	22
Historical Survey of Cost-Per-Pupil / Comparison to State Average	23
Special Education - Non-Public Placements	24
School Performance Data	25
Comparison of Teacher Salaries to Other Counties 2009-2010	26
Enrollment By Year - Enrollment By Grade	27
Summary By Category	28
Major Budget Changes By Item	29
Instructional Supplies Spending	30
Special Education as a Percent of the Budget	31
Where The Money Comes From - Special Education	32
Instructional Staffing Ratios	33
Supporting Information 2008-2009	34
Organizational Chart	35
Finance & Budgeting Definitions	36-37
Listing of Budget Categories & Personnel Within Each Category	38
List of Budget Categories Required by Law	39

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.

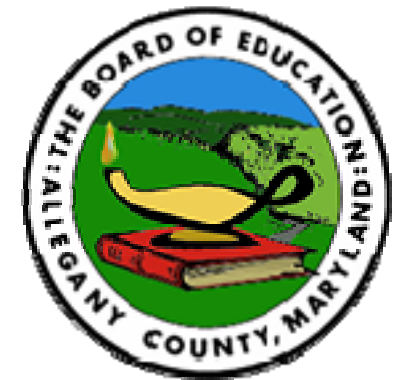
We believe that a supportive community . . .

- 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 FY2011
- A detailed explanation of the budgetary changes
- The terms used in budgeting
- How our school system compares to other school systems in the State of Maryland
- Selected statistics on Special Education

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

BUDGET ASSUMPTIONS

The following assumptions have been utilized in the preparation of the Approved Operating Budget for FY2011.

We have assumed:

1. The System will receive the revenue contained in the April 30, 2010, 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. All full-time positions currently filled will be continued for FY2011.
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**

	FY09 Actual	Approved Budget 2009-2010	Requested Budget 2010-2011	Approved Budget 2010-2011	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	28,450,000	28,165,000	28,260,000	28,240,000	75,000	0.3%
TOTAL COUNTY APPROPRIATION	28,450,000	28,165,000	28,260,000	28,240,000	75,000	0.3%
STATE REVENUES:						
CURRENT EXPENSE FUND	44,990,618	43,059,968	42,899,144	42,900,565	(159,403)	(0.4%)
TRANSPORTATION	3,806,175	3,816,788	3,729,025	3,805,693	(11,095)	(0.3%)
TRANSPORTATION - HANDICAPPED	203,000	199,000	222,000	222,000	23,000	11.6%
HANDICAPPED-FORMULA	6,033,691	5,735,068	5,551,029	5,562,801	(172,267)	(3.0%)
HANDICAPPED - PRIVATE PLACEMENTS	1,139,749	933,000	1,250,000	1,250,000	317,000	34.0%
COMPENSATORY AID - INSTRUCTIONAL	21,636,974	21,357,711	20,460,807	20,388,239	(969,472)	(4.5%)
HOLD HARMLESS COMPONENT		232,493	5,932	5,932	(226,561)	(97.4%)
LEP	165,017	142,557	168,274	160,486	17,929	12.6%
GUARANTEED TAX BASE	7,682,900	8,226,179	6,731,606	6,752,554	(1,473,625)	(17.9%)
TOTAL STATE REVENUES	85,658,124	83,702,764	81,017,817	81,048,270	(2,654,494)	(3.2%)
FEDERAL DIRECT	312,418	325,000	325,000	325,000		0.0%
TOTAL FEDERAL REVENUES	312,418	325,000	325,000	325,000		0.0%
OTHER LOCAL REVENUES:						
TUITION - GARRETT COUNTY	176,376	181,664	159,201	159,201	(22,463)	(12.4%)
TUITION - SUMMER SCHOOL	7,240	20,000	20,000	20,000		0.0%
SALE OF EQUIPMENT	7,445	6,500	6,500	6,500		0.0%
USE OF BUILDINGS	17,847	14,000	14,000	14,000		0.0%
RENTAL - HEAD START	13,025	13,000	13,000	13,000		0.0%
TRANSPORTATION - BUS LOAN / FIELD TRIPS	17,542					0.0%
FOSTER CARE - OTHER LEA'S	36,944	19,250	19,250	19,250		0.0%
INTEREST INCOME	391,975	202,000	352,000	252,000	50,000	24.8%
OTHER MISC. REVENUES	(892)	2,000	2,000	2,000		0.0%
TOTAL OTHER LOCAL REVENUES	667,502	458,414	585,951	485,951	27,537	6.0%
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PRIOR YEAR-REG			1,248,149	1,210,400	1,210,400	100.0%
TOTAL PRIOR YEAR FUND BALANCE			1,248,149	1,210,400	1,210,400	0.0%
TOTAL UNRESTRICTED REVENUES	115,088,044	112,651,178	111,436,917	111,309,621	(1,341,557)	(1.2%)
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	1,311,975	1,310,399	1,077,613	1,037,613	(272,786)	(20.8%)
FEDERAL REVENUE	9,033,988	11,856,489	9,572,613	9,573,556	(2,282,933)	(19.3%)
LOCAL	115,101	67,651	73,390	73,390	5,739	8.5%
TOTAL RESTRICTED REVENUES	10,461,064	13,234,539	10,723,616	10,684,559	(2,549,980)	(19.3%)
TOTAL OPERATING BUDGET	125,549,108	125,885,717	122,160,533	121,994,180	(3,891,537)	(3.1%)

SUMMARY
Board of Education's Approved Operating Budget
FY 2011
After State Fiscal Stabilization Funds

		Total
		Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	(\$159,403)	
2. State Guaranteed Tax Base	(1,473,625)	
3. State Compensatory Education	(969,472)	
4. State Special Education	(172,267)	
5. State Transportation	11,905	
6. Supplemental Grant	(226,561)	
7. State Limited English Proficient (LEP)	17,929	
	<hr/>	
Sub-Total	(\$2,971,494)	
8. State Private Placement	317,000	
9. Use of Fund Balance	1,210,400	
10. County Appropriation	75,000	
11. Other Revenues	27,537	
	<hr/>	
Net Revenue Decreases		(\$1,341,557)
Expenditures:		
Increases / (Decreases):		
1. Increase in Non-Public Placements	\$317,000	
2. Decrease in Scheduled Textbook Replacement Program	(268,810)	
3. Decrease in Capital Outlay	(1,123,000)	
4. Eliminate Assistant Superintendent of Administration	(124,863)	
5. Health Insurance Increase	250,196	
6. Retirement Increase	194,277	
7. Decrease in Regular Instruction and Special Education Positions	(318,121)	
8. Decrease in Instructional Furniture and Equipment	(172,000)	
9. Decrease in Bus Replacement and Transportation Equipment	(110,535)	
10. Decrease in Contingency	(198,459)	
11. Decrease in Insurance Accounts and Course Work Reimbursement	(215,590)	
12. Decrease in Health Nurses and Food Service	(145,100)	
13. Compensation Adjustments	618,130	
14. Other Budget Changes - Net	(44,682)	
	<hr/>	
Approved Budget Expenditure Decrease		(\$1,341,557)
Difference or Shortfall (Amount needed from County)		<hr/> <hr/> \$0

0.3 % Increase
from County

**SUMMARY OF BUDGET CHANGES
BOARD OF EDUCATION'S APPROVED FY2011 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 2010-2011 Budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Eliminate North Bay Enviromental Trip	\$(143,561)	
2 . Rocky Gap 2-day Enviromental Experience	76,061	
3 . Language Arts Block in Grades 6-8 Professional Development in FY10	(160,419)	
4 . Elementary Smartboard Software	14,000	
5 . Decrease in costs for Garrett County Outdoor School	(9,000)	
6 . Decrease in Elementary Equipment	(10,000)	
7 . Decrease in Reading Materials due to new Textbook Adoption	(22,000)	
8 . Focus on the Future Showcase	1,000	
9 . Video Conferencing for Increased Academic Offerings	15,000	
10 . College Ready Assessment Tests	5,500	
11 . All Other Changes - Net	<u>(2,600)</u>	
TOTAL		(236,019)

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	104,960	
2 . Change in Staffing - Increase 0.1 Teachers and 2.0 Instructional Assistants	42,870	
3 . Increase in cost of Non-Public Placements (State Share-Offset by State Revenue)	<u>317,000</u>	
TOTAL		464,830

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Decrease in Scheduled Textbook Replacement Schedule	(268,810)	
2 . Eliminate PD 360 Renewal	(45,570)	
3 . Increase for Computer Licenses	9,700	
4 . Decrease in Instructional Furniture	(97,000)	
5 . Decrease in Instructional Equipment	(75,000)	
6 . Reduction of 5.5 Teachers, 1.0 Instructional Assistant and 1.0 Technician	(360,991)	
7 . Other Salary Adjustments	<u>560,697</u>	
TOTAL		(276,974)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts	20,349	
2 . Decrease in Utilities	(87,500)	
3 . Decrease Purchases for Equipment and Vehicle Replacement	(46,500)	
4 . Increase in Cleaning and Hygenic Supplies	10,000	
5 . Increase for Laptop Batteries	21,750	
6 . Increase for Security Cameras	15,000	
7 . Increase for Software Maintenance and Consultants	8,988	
8 . All Other Adjustments - Net	<u>15,300</u>	
TOTAL		(42,613)

E. MAINTENANCE:

1 . Increase in Wage Accounts	13,166
2 . Increase for Supplies and Stock Items	37,700
3 . All Other Changes - Net	<u>8,650</u>

TOTAL

59,516

No Changes are Approved in Other Maintenance Department Accounts

Following Amounts are Current Maintenance Allocations to Keep Buildings Repaired:

Contracted Services Accounts	\$259,000
Supply Accounts	<u>434,000</u>
Total	\$693,000

F. CAPITAL OUTLAY:

Decrease in Wireless Maintenance	(500,000)
Decrease in Turf Replacement	(200,000)
Decrease in Fiber Requirement Project	(325,000)
Decrease in School Based Projects	<u>(98,000)</u>

TOTAL

(1,123,000)

Following are Regular and Special Capital Outlay Allocations for 2010-2011 \$797,242

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 Account	15,700
7 . Roofing Projects	22,000
8 . Special Outside Projects	187,000
9 . One-Time Projects	328,000
10 . Local Portion of Aging School Projects	60,000

G. TRANSPORTATION:

1 . Increase in School Bus Contractor Accounts	54,897
2 . Decrease in Wage Accounts	(18,525)
3 . Decrease in Gas, Oil and Lubricants	(10,265)
4 . Decrease in Vocational Education Transportation	(10,859)
5 . Decrease for Equipment and Bus Replacement	(110,535)
6 . Increase in Communications	8,625
7 . All Other Changes - Net	<u>(4,416)</u>

TOTAL

(91,078)

H. OTHER BUDGET CATEGORY CHANGES:

Administration - Regular & Mid-Level

1 . Eliminate Assistant Superintendent of Administration Position	(124,863)
2 . Increase in Wage Accounts	71,197
3 . Increase in Audit and Legal Fees	10,350
4 . Eckhart School Resource Officer	47,780
5 . Decreased cost for School Nurses	(100,000)
6 . Decreased cost for Retirement and Health for Food Service	(45,100)
7 . Increase in School Office Allotments for Supplies and Equipment Rental	25,000
8 . All Other Changes - Net	<u>7,216</u>

TOTAL

(108,420)

I. FIXED CHARGES AND OTHER CHANGES:

1 . Medical, Dental & Vision Insurance Increase	250,196	
2 . Increase in Retirement	194,277	
3 . Decrease in Insurance Accounts	(165,590)	
4 . Increase in 403B Regulation Administration	14,000	
5 . Decrease in Course Work Reimbursement	(50,000)	
6 . Decrease in Contingencies	(198,459)	
7 . Other Net Changes	(32,223)	
	<u> </u>	
TOTAL		12,201
GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)		<u><u>(1,341,557)</u></u>
		(1.2%)

County Approved for 2010-2011	\$ 28,240,000
County Allocation for 2009-2010	28,165,000
Approved Increase from County Commissioners	\$ 75,000
	0.3%

Total Revenue Changes and Approved County Increase	
County Appropriation	\$ 75,000
State (Includes Estimated Private Placement Amount)	(2,654,494)
Federal - Medicare D	0
Increase in Other Local Revenues	27,537
Increase in Use of Fund Balance	1,210,400
Total Net New Funds Approved	<u><u>\$ (1,341,557)</u></u>

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2011 BUDGET**

AREA	2009 - 2010 APPROVED BUDGET STAFFING (a)			2009 - 2010 CURRENT ACTUAL STAFFING			2010 - 2011 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	620.0	37.5	657.5	614.5	33.5	648.0	614.5	33.5	648.0	
TEACHERS Staffing for Students with Disabilities	103.0	32.5	135.5	103.1	30.9	134.0	103.1	30.9	134.0	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary Alternative School	13.0 4.0 5.0		13.0 4.0 5.0	13.0 4.0 5.0		13.0 4.0 5.0	13.0 4.0 5.0		13.0 4.0 5.0	
ASSISTANT PRINCIPALS Elementary Middle Secondary	6.0 4.0 8.0		6.0 4.0 8.0	6.0 4.0 8.0		6.0 4.0 8.0	6.0 4.0 8.0		6.0 4.0 8.0	
STUDENT PERSONNEL WORKERS Student & Family Coordinator Social Worker	5.0		5.0	5.0		5.0	5.0		5.0	
PSYCHOLOGISTS	7.0		7.0	7.0		7.0	7.0		7.0	
ADMINISTRATIVE Superintendent Chief Officers Assistant Superintendents Executive Director Directors Supervisors Ass't Supervisors Other Professionals Consultant	1.0 2.0 2.0 6.0 10.0 5.0 11.0	 1.0 1.0 4.0	1.0 2.0 2.0 7.0 10.0 6.0 15.0	1.0 1.0 2.0 6.0 10.0 5.0 11.0	 1.0 1.0 4.0	1.0 1.0 2.0 7.0 10.0 6.0 15.0	1.0 3.0 1.0 5.0 10.0 5.0 11.0	 1.0 1.0 4.0	1.0 4.0 1.0 5.0 6.0 15.0	 (a) (a)
TOTAL	839.0	76.0	915.0	832.6	70.4	903.0	832.6	70.4	903.0	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2011 BUDGET**

AREA	2009 - 2010 APPROVED BUDGET STAFFING (a)			2009 - 2010 CURRENT ACTUAL STAFFING			2010 - 2011 APPROVED BUDGET STAFFING		
	Local	Other	Total	Local	Other	Total	Local	Other	Total
TEACHER ASS'T-REG	46.0	14.0	60.0	45.0	12.0	57.0	45.0	12.0	57.0
TEACHER ASS'T-SP ED	91.0		91.0	93.0		93.0	93.0		93.0
PARENT INVOLVEMENT COORD		5.0	5.0		3.4	3.4		3.4	3.4
NURSES									
SEC / CLER / TECH									
Secy / Cler-School 12 Mo.	10.0		10.0	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.	27.0	4.0	31.0	27.0	5.0	32.0	27.0	5.0	32.0
Secy / Cler-Other 10 Mo.	8.0		8.0	8.0		8.0	8.0		8.0
Technicians-12 Mo.	13.0	1.0	14.0	13.0	1.0	14.0	13.0	1.0	14.0
Technicians-10 Mo.	5.0	1.0	6.0	4.0	2.0	6.0	4.0	1.0	5.0
Sign Language Interpreter	1.0		1.0	1.0		1.0	1.0		1.0
OPERATIONS									
Custodians	115.0		115.0	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		81.0	81.0		78.0	78.0		78.0	78.0
Warehouse Drivers / Foreman		3.0	3.0		2.0	2.0		2.0	2.0
TOTAL	395.0	109.0	504.0	395.0	103.4	498.4	395.0	102.4	497.4

TOTAL CERTIFICATED AND SUPPORT PERSONNEL	1,234.0	185.0	1,419.0	1,227.6	173.8	1,401.4	1,227.6	172.8	1,400.4
---	----------------	--------------	----------------	----------------	--------------	----------------	----------------	--------------	----------------

(a) Includes Information Technology and Food Service

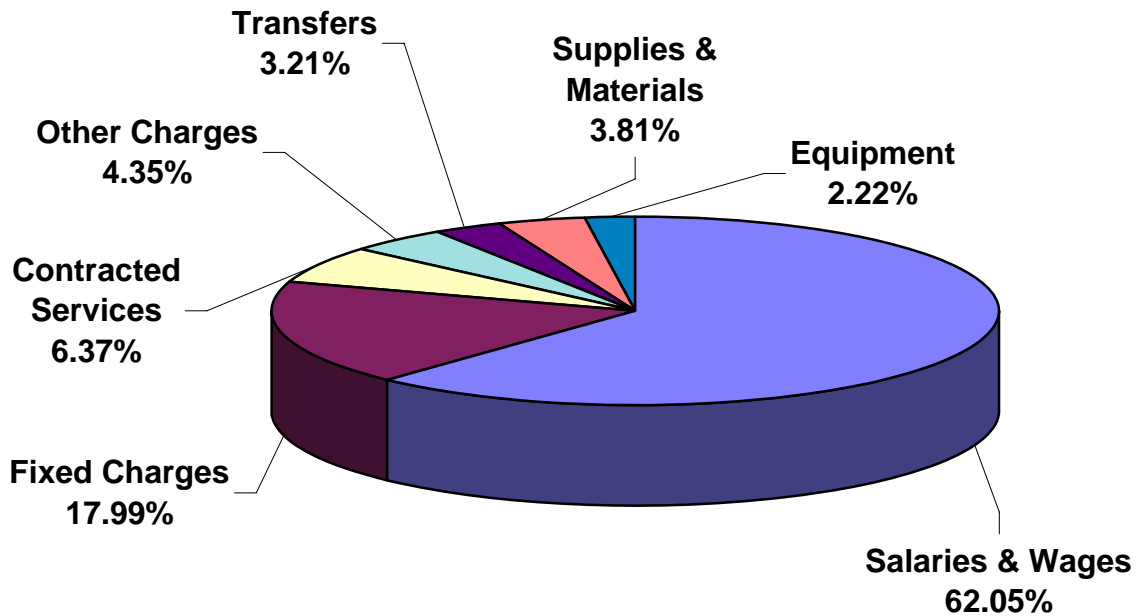
**EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY**

FY 2011 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,640,655	248,795	52,430	176,782	29,000	348,334	2,495,996	2.24%
MID LEVEL ADMINISTRATION	6,765,597	137,700	191,300	158,973	64,050		7,317,620	6.57%
INST'L SALARIES REG	43,227,553						43,227,553	38.84%
TEXTBOOKS & INST'L SUPPLIES			2,712,258				2,712,258	2.44%
OTHER INST'L COSTS REG		904,227		200,190	1,095,863	136,458	2,336,738	2.10%
SPECIAL EDUCATION	9,775,919	373,095	77,687	70,991	11,500	3,086,345	13,395,537	12.03%
STUDENT PERSONNEL	453,306	139,286	7,325	26,351			626,268	0.56%
HEALTH SERVICES		75,028	25,000		28,865		128,893	0.12%
TRANSPORTATION	948,847	4,719,165	272,000	140,725	185,505		6,266,242	5.63%
OPERATIONS	5,058,901	236,488	472,900	3,309,650	159,000		9,236,939	8.30%
MAINTENANCE	1,185,085	259,000	434,000	8,200	96,000		1,982,285	1.78%
FIXED CHARGES				20,025,950			20,025,950	17.99%
FOOD SERVICES				755,100		5,000	760,100	0.68%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					797,242		797,242	0.72%
TOTALS BY OBJECT	69,055,863	7,092,784	4,244,900	24,872,912	2,467,025	3,576,137	111,309,621	100.00%
% OF OBJECT TOTAL	62.04%	6.37%	3.81%	22.35%	2.22%	3.21%	100.00%	

FY 2011 APPROVED EXPENDITURES BY BUDGET CATEGORY

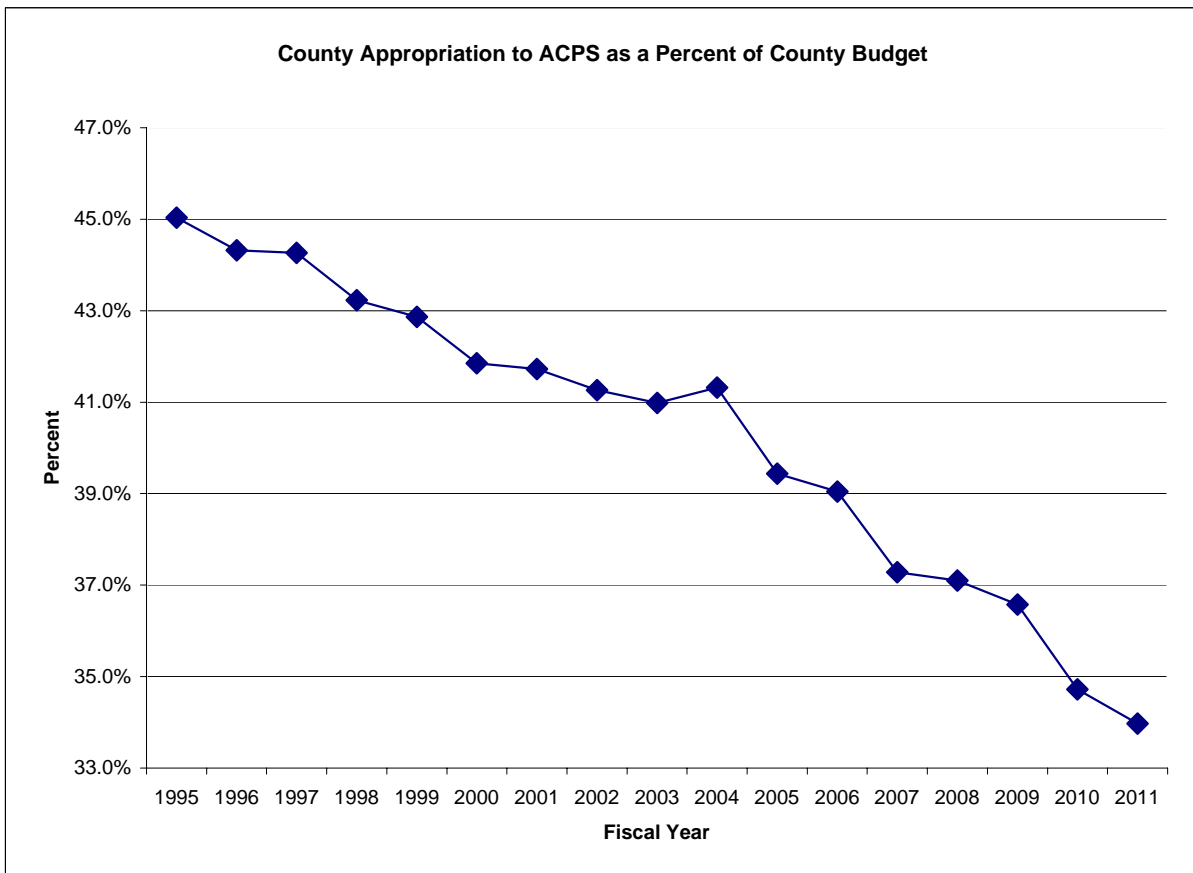


	<u>FY10 Approved</u>	<u>FY11 Approved</u>	<u>FY11 % of Budget</u>
Salaries & Wages	68,880,717	69,055,863	62.05%
Fixed Charges	20,013,749	20,025,950	17.99%
Contracted Services	7,469,847	7,092,784	6.37%
Other Charges	4,974,853	4,846,962	4.35%
Supplies & Materials	4,473,788	4,244,900	3.81%
Transfers	2,910,593	3,576,137	3.21%
Equipment	3,927,631	2,467,025	2.22%
Total	<u><u>\$ 112,651,178</u></u>	<u><u>\$ 111,309,621</u></u>	<u><u>100.00%</u></u>

History Of Allegany County Adopted Budget

Fiscal Year	Budget Appropriation To BOE	Total County Budget	% of Total Budget
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%
FY11	28,240,000	83,126,302	34.0%

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



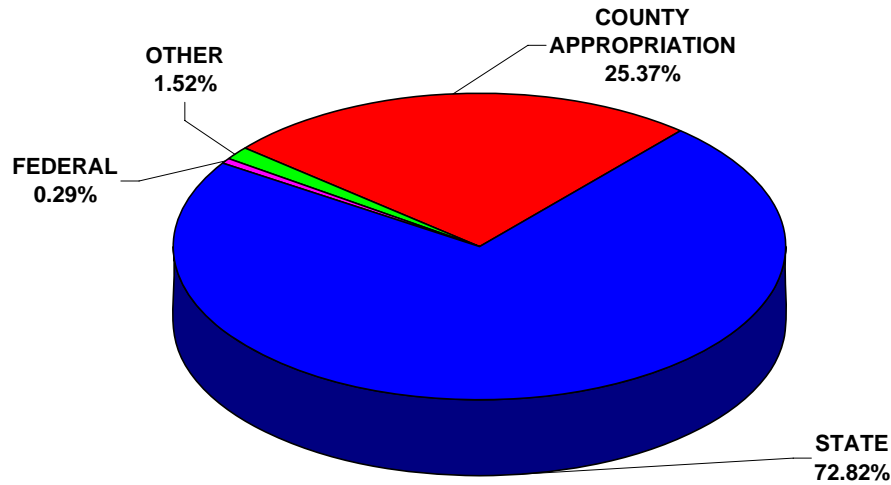
Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2009</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2009</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 28,450,000	8,761	\$ 3,247.35	1 Worcester	\$ 72,614,611	6,318	\$11,493.29
2 Anne Arundel	\$ 551,206,500	71,969	\$ 7,658.94	2 Montgomery	\$1,513,555,147	136,115	\$11,119.68
3 Baltimore City	\$ 197,848,545	78,267	\$ 2,527.87	3 Howard	\$ 447,724,210	48,886	\$ 9,158.54
4 Baltimore County	\$ 634,036,045	99,675	\$ 6,361.03	4 Kent	\$ 17,217,000	2,081	\$ 8,273.43
5 Calvert	\$ 99,996,747	16,727	\$ 5,978.16	5 Talbot	\$ 33,988,148	4,260	\$ 7,978.44
6 Caroline	\$ 12,367,678	5,255	\$ 2,353.51	6 Anne Arundel	\$ 551,206,500	71,969	\$ 7,658.94
7 Carroll	\$ 157,298,822	27,648	\$ 5,689.34	7 Baltimore County	\$ 634,036,045	99,675	\$ 6,361.03
8 Cecil	\$ 68,985,106	15,631	\$ 4,413.35	8 Queen Anne's	\$ 47,168,270	7,567	\$ 6,233.42
9 Charles	\$ 144,995,000	25,887	\$ 5,601.07	9 Calvert	\$ 99,996,747	16,727	\$ 5,978.16
10 Dorchester	\$ 17,473,300	4,331	\$ 4,034.47	10 Frederick	\$ 230,412,164	39,152	\$ 5,885.07
11 Frederick	\$ 230,412,164	39,152	\$ 5,885.07	11 Carroll	\$ 157,298,822	27,648	\$ 5,689.34
12 Garrett	\$ 23,159,000	4,303	\$ 5,382.06	12 Charles	\$ 144,995,000	25,887	\$ 5,601.07
13 Harford	\$ 210,914,800	37,731	\$ 5,589.96	13 Harford	\$ 210,914,800	37,731	\$ 5,589.96
14 Howard	\$ 447,724,210	48,886	\$ 9,158.54	14 Garrett	\$ 23,159,000	4,303	\$ 5,382.06
15 Kent	\$ 17,217,000	2,081	\$ 8,273.43	15 St. Mary's	\$ 74,331,048	16,075	\$ 4,624.02
16 Montgomery	\$ 1,513,555,147	136,115	\$ 11,119.68	16 Prince George's	\$ 542,479,236	122,207	\$ 4,439.02
17 Prince George's	\$ 542,479,236	122,207	\$ 4,439.02	17 Cecil	\$ 68,985,106	15,631	\$ 4,413.35
18 Queen Anne's	\$ 47,168,270	7,567	\$ 6,233.42	18 Washington	\$ 86,010,700	21,265	\$ 4,044.71
19 St. Mary's	\$ 74,331,048	16,075	\$ 4,624.02	19 Dorchester	\$ 17,473,300	4,331	\$ 4,034.47
20 Somerset	\$ 8,624,324	2,716	\$ 3,175.38	20 Wicomico	\$ 50,204,655	14,133	\$ 3,552.30
21 Talbot	\$ 33,988,148	4,260	\$ 7,978.44	21 Allegany	\$ 28,450,000	8,761	\$ 3,247.35
22 Washington	\$ 86,010,700	21,265	\$ 4,044.71	22 Somerset	\$ 8,624,324	2,716	\$ 3,175.38
23 Wicomico	\$ 50,204,655	14,133	\$ 3,552.30	23 Baltimore City	\$ 197,848,545	78,267	\$ 2,527.87
24 Worcester	\$ 72,614,611	6,318	\$ 11,493.29	24 Caroline	\$ 12,367,678	5,255	\$ 2,353.51
Total	\$ 5,271,061,056	816,960		Total	\$5,271,061,056	816,960	
Average	\$ 219,627,544		\$ 5,783.93	Average	\$ 219,627,544		\$ 5,783.93

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

GCEI Counties	\$4,658,268,734	692,256	\$ 6,729.11
Non GCEI Counties	\$ 612,792,322	124,704	\$ 4,913.97

FY 2011 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2004-2005	APPROVED 2005-2006	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010
COUNTY APPROPRIATION	32%	31%	27%	25%	25%	25%
STATE	63%	68%	72%	74%	74%	74%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	5%	1%	1%	1%	1%	1%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2010 AND FY 2011

	FY2010 APPROVED		FY 2011 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY	28,165,000	25.00%	28,240,000	25.37%	75,000	.27%
STATE	83,702,764	74.30%	81,048,270	72.82%	(2,654,494)	(3.17%)
FEDERAL	325,000	0.29%	325,000	0.29%	0	.00%
OTHER	<u>458,414</u>	<u>0.41%</u>	<u>1,696,351</u>	<u>1.52%</u>	<u>1,237,937</u>	<u>270.05%</u>
TOTAL	<u>112,651,178</u>	<u>100.00%</u>	<u>111,309,621</u>	<u>100.00%</u>	<u>(1,341,557)</u>	<u>(1.19%)</u>

FY 2011 APPROVED DECREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2010</u>	<u>APPROVED FY2011</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,567,292	2,495,996	(71,296)	(2.78%)
Mid Level Administration	7,245,711	7,317,620	71,909	.99%
Instruction - Salaries	43,161,565	43,227,553	65,988	.15%
Textbooks & Inst'l Supplies	3,023,138	2,712,258	(310,880)	(10.28%)
Other Inst'l Costs	2,604,839	2,336,738	(268,101)	(10.29%)
Special Education	12,930,707	13,395,537	464,830	3.59%
Student Personnel	590,201	626,268	36,067	6.11%
Health Services	228,893	128,893	(100,000)	(43.69%)
Transportation	6,357,320	6,266,242	(91,078)	(1.43%)
Operation of Plant	9,279,552	9,236,939	(42,613)	(.46%)
Maintenance of Plant	1,922,769	1,982,285	59,516	3.10%
Fixed Charges	20,013,749	20,025,950	12,201	.06%
Food Service	805,200	760,100	(45,100)	(5.60%)
Community Services	0	0	0	0.00%
Capital Outlay	<u>1,920,242</u>	<u>797,242</u>	<u>(1,123,000)</u>	<u>(58.48%)</u>

TOTAL

112,651,178

111,309,621

(1,341,557)

(1.19%)

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

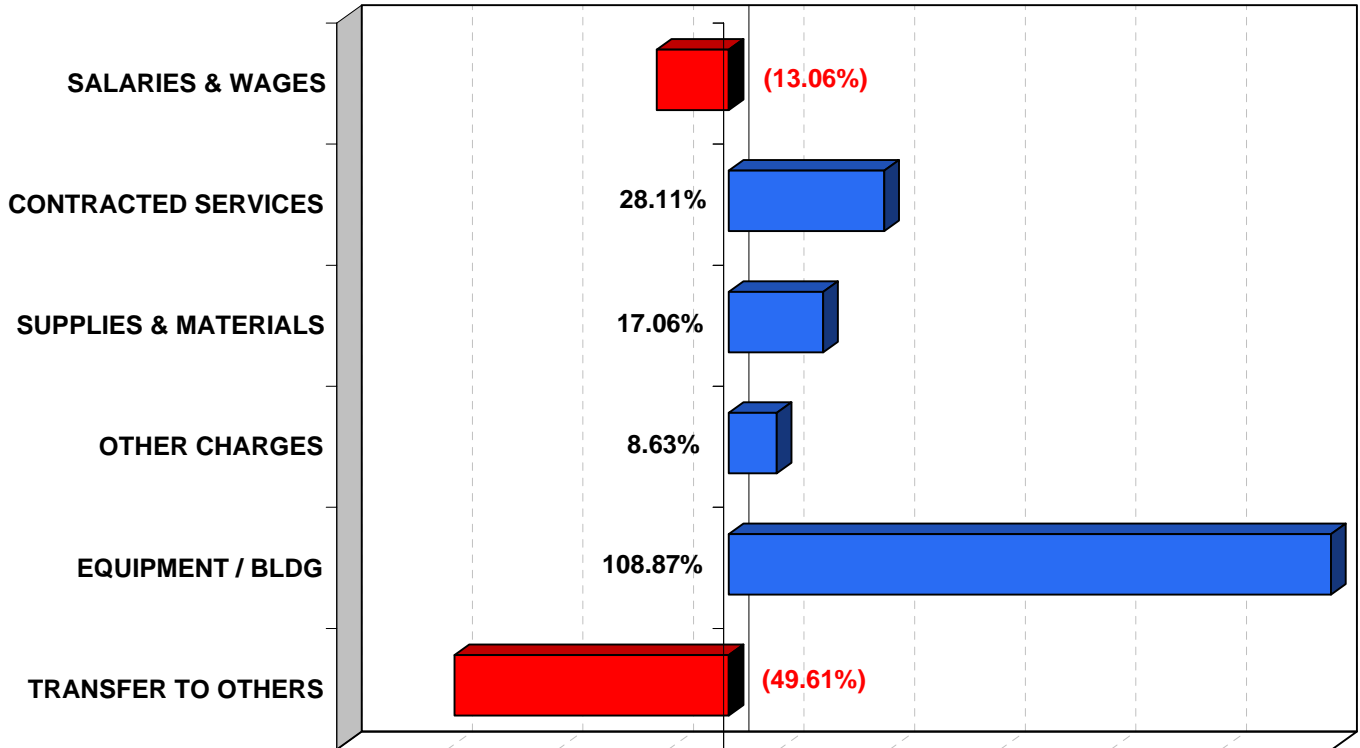
SOURCE OF FUNDS

	FY2010		FY2011	
LOCAL APPROPRIATION	\$ 28,165,000	25.00%	\$ 28,240,000	25.38%
STATE	83,702,764	74.30%	81,048,270	72.81%
FEDERAL	325,000	0.29%	325,000	0.29%
OTHER LOCAL	458,414	0.41%	1,696,351	1.52%
TOTAL	\$ 112,651,178	100.00%	\$ 111,309,621	100.00%

APPLICATION OF FUNDS

	FY2010		FY2011	
SALARIES / WAGES	\$ 68,880,717	61.15%	\$ 69,055,863	62.04%
CONTRACTED SERVICES	7,469,847	6.63%	7,092,784	6.37%
SUPPLIES / MATERIALS	4,473,788	3.97%	4,244,900	3.81%
OTHER CHARGES	24,988,602	22.18%	24,872,912	22.35%
EQUIPMENT / BLDGS	3,927,631	3.49%	2,467,025	2.22%
TRANSFERS	2,910,593	2.58%	3,576,137	3.21%
TOTAL	\$ 112,651,178	100.00%	\$ 111,309,621	100.00%

APPROVED DECREASE FOR FY2011 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	175,146	(13.06%)
CONTRACTED SERVICES	(377,063)	28.11%
SUPPLIES & MATERIALS	(228,888)	17.06%
OTHER CHARGES	(115,690)	8.63%
EQUIPMENT / BLDG	(1,460,606)	108.87%
TRANSFERS TO OTHERS	665,544	(49.61%)
TOTAL	(1,341,557)	100.00%

**WHERE THE EDUCATION DOLLAR GOES
APPROVED OPERATING BUDGET (NON-RESTRICTED)
FY 2011**

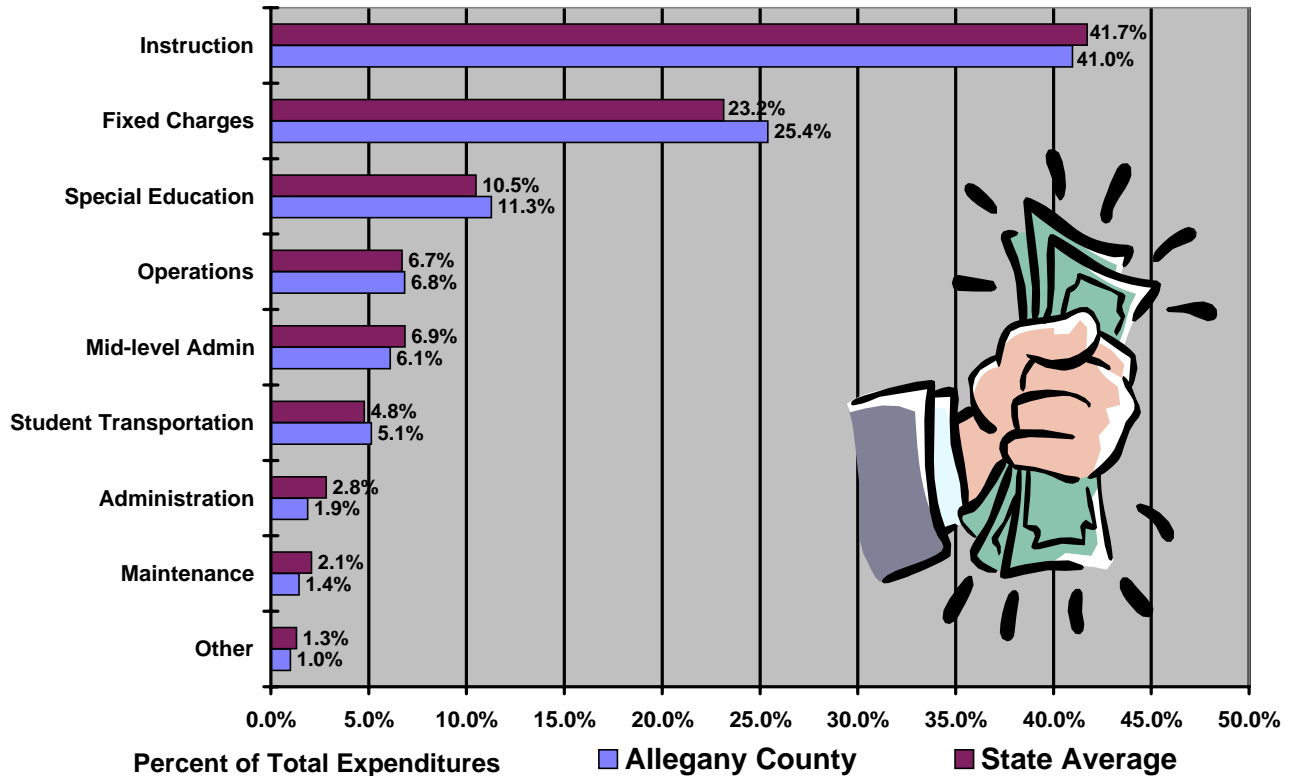
COMPARISON WITH PRIOR YEARS:

	APPROVED 2005-2006	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011
INSTRUCTIONAL SALARIES	39%	37%	36%	37%	38%	39%
FIXED CHARGES	20%	23%	18%	19%	18%	18%
TEXTBOOKS & INSTR. SUPPLIES	2%	2%	2%	3%	3%	2%
OPERATIONS	8%	9%	8%	8%	8%	8%
SPECIAL EDUCATION	11%	11%	12%	11%	11%	12%
STUDENT TRANSPORTATION	6%	5%	5%	5%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	1%	1%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	1%	1%	1%	1%
HEALTH SERVICES	1%	0%	1%	1%	0%	0%
CAPITAL OUTLAY	1%	1%	4%	2%	2%	1%
STUDENT PERSONNEL	1%	0%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegheny County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

<u>Category</u>	<u>2007-08 Allegheny County Bd of Ed</u>	<u>*2007-08 State Average</u>
Instruction	41.0%	41.7%
Fixed Charges	25.4%	23.2%
Special Education	11.3%	10.5%
Operations	6.8%	6.7%
Mid-level Administration	6.1%	6.9%
Student Transportation	5.1%	4.8%
Administration	1.9%	2.8%
Maintenance	1.4%	2.1%
Other	1.0%	1.3%
Total	100.0%	100.0%

*Source of Data
 2007-2008 Selected Financial Data; Maryland Public Schools
 Part 3 Analysis of costs, Table 9 Percent Distribution of Current Expenses.
 Includes State share of Fixed Charges

**ANTICIPATED RESTRICTED GRANTS
ESTIMATED REVENUE SUMMARY**

	BOE Approved Budget 2009-2010	MSDE Grant Budget 2009-2010	Estimated Revenue 2010-2011	BOE Approved Budget 2010-2011	CHANGE	
					DOLLAR	%
RESTRICTED FEDERAL REVENUES:						
TITLE I	2,396,612	2,451,443	2,451,443	2,451,443	54,831	2.3%
TITLE II - CLASS SIZE REDUCTION	638,458	676,794	623,787	623,787	(14,671)	(2.3%)
READING FIRST	76,949	57,998			(76,949)	(100.0%)
READING FIRST - REGIONAL SPECIALIST	97,883				(97,883)	(100.0%)
21st CENTURY	374,000	440,000	440,000	440,000	66,000	17.6%
MD MODEL FOR SCHOOL READINESS - FEDERAL	28,749	27,312	27,312	27,312	(1,437)	(5.0%)
TECHNOLOGY LITERACY - COMPETITIVE	40,000				(40,000)	(100.0%)
TECHNOLOGY LITERACY - FORMULA	23,711	22,300	22,300	22,300	(1,411)	(6.0%)
VO-ED TITLE I C - PROGRAM IMPROVEMENT	138,367	126,875	126,875	126,875	(11,492)	(8.3%)
TITLE II - TECH PREP	15,679	14,309	14,309	14,309	(1,370)	(8.7%)
TITLE II - TECH PREP - ACM	12,825	12,825	12,825	12,825		0.0%
CTE RESERVE		54,325	54,325	54,325	54,325	100.0%
DRUG FREE SCHOOLS	39,531	41,738	41,738	41,738	2,207	5.6%
SA PREVENTION	11,500	11,500	11,500	11,500		0.0%
TITLE II - EISENHOWER	119,552	65,642	118,649	118,649	(903)	(0.8%)
SERVE AMERICA	13,000	15,000	15,000	15,000	2,000	15.4%
SERVE AMERICA - SUB GRANT	15,000				(15,000)	(100.0%)
VEHICLE REPAIR - SOCIAL SERVICES	70,000	100,000	100,000	100,000	30,000	42.9%
FEDERAL AID TO HANDICAPPED PL 101-476	2,562,454	2,639,972	2,639,972	2,639,972	77,518	3.0%
INFANTS AND TODDLERS	192,390	153,371	153,371	153,371	(39,019)	(20.3%)
SPECIAL EDUCATION - MEDICAID FUNDS	1,091,231	829,694	899,107	899,107	(192,124)	(17.6%)
ADULT BASIC EDUCATION	89,273	83,723	83,723	83,723	(5,550)	(6.2%)
STATE FISCAL STABILIZATION FUNDS	1,115,892	1,114,828	1,737,320	1,737,320	621,428	55.7%
TITLE I - ARRA FUNDS	1,338,768	1,338,768			(1,338,768)	(100.0%)
SP ED - ARRA FUNDS	1,258,865	1,258,865			(1,258,865)	(100.0%)
SP ED - ARRA FUNDS - PRESCHOOL		50,569				0.0%
SP ED - ARRA FUNDS - INFANT/TODDLER		103,874				0.0%
SP ED - ARRA FUNDS - PART B PPPSS		16,125				0.0%
SP ED - ARRA FUNDS - PART B PPPSS PRESCH		985				0.0%
SP ED - ARRA FUNDS - I/T IFSP OPTION		146,238				0.0%
FOOD SERVICE - ARRA FUNDS	95,800	95,800			(95,800)	(100.0%)
TOTAL RESTRICTED FEDERAL REVENUES	11,856,489	11,950,873	9,573,556	9,573,556	(2,282,933)	(19.3%)
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	3,931	3,931	3,931	3,931		0.0%
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	70,000	75,000	75,000	75,000	5,000	7.1%
TOBACCO PREVENTION	8,750				(8,750)	(100.0%)
TOBACCO RESTITUTION - HEALTH DEPT	33,591				(33,591)	(100.0%)
GEAR UP	194,409	198,180	198,180	198,180	3,771	1.9%
QUALITY TEACHER INCENTIVE	46,000	22,000	22,000	22,000	(24,000)	(52.2%)
FINE ARTS INITIATIVE	28,717	26,708	26,708	26,708	(2,009)	(7.0%)
AFTER SCHOOL PROGRAMS	25,569				(25,569)	(100.0%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	80,000	56,599	56,599	56,599	(23,401)	(29.3%)
EARTH SCIENCE ROCKS		141,876				0.0%
COMMUNITY SERVICE PROGRAM	45,000	40,000			(45,000)	(100.0%)
MD SAFE ROUTES TO SCHOOL	72,500	53,000			(72,500)	(100.0%)
INFANTS / TODDLERS - STATE	145,569	143,784	143,784	143,784	(1,785)	(1.2%)
SPECIAL ED - DEAF EDUCATION	44,952				(44,952)	(100.0%)
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%
TOTAL RESTRICTED STATE REVENUES	1,310,399	1,272,489	1,037,613	1,037,613	(272,786)	(20.8%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	27,203	34,724	34,724	34,724	7,521	27.6%
OTHER MISCELLANEOUS - LOCAL	40,448	38,666	38,666	38,666	(1,782)	(4.4%)
TOTAL RESTRICTED LOCAL REVENUES	67,651	73,390	73,390	73,390	5,739	8.5%
TOTAL RESTRICTED FEDERAL / STATE REVENUES	13,234,539	13,296,752	10,684,559	10,684,559	(2,549,980)	(19.3%)

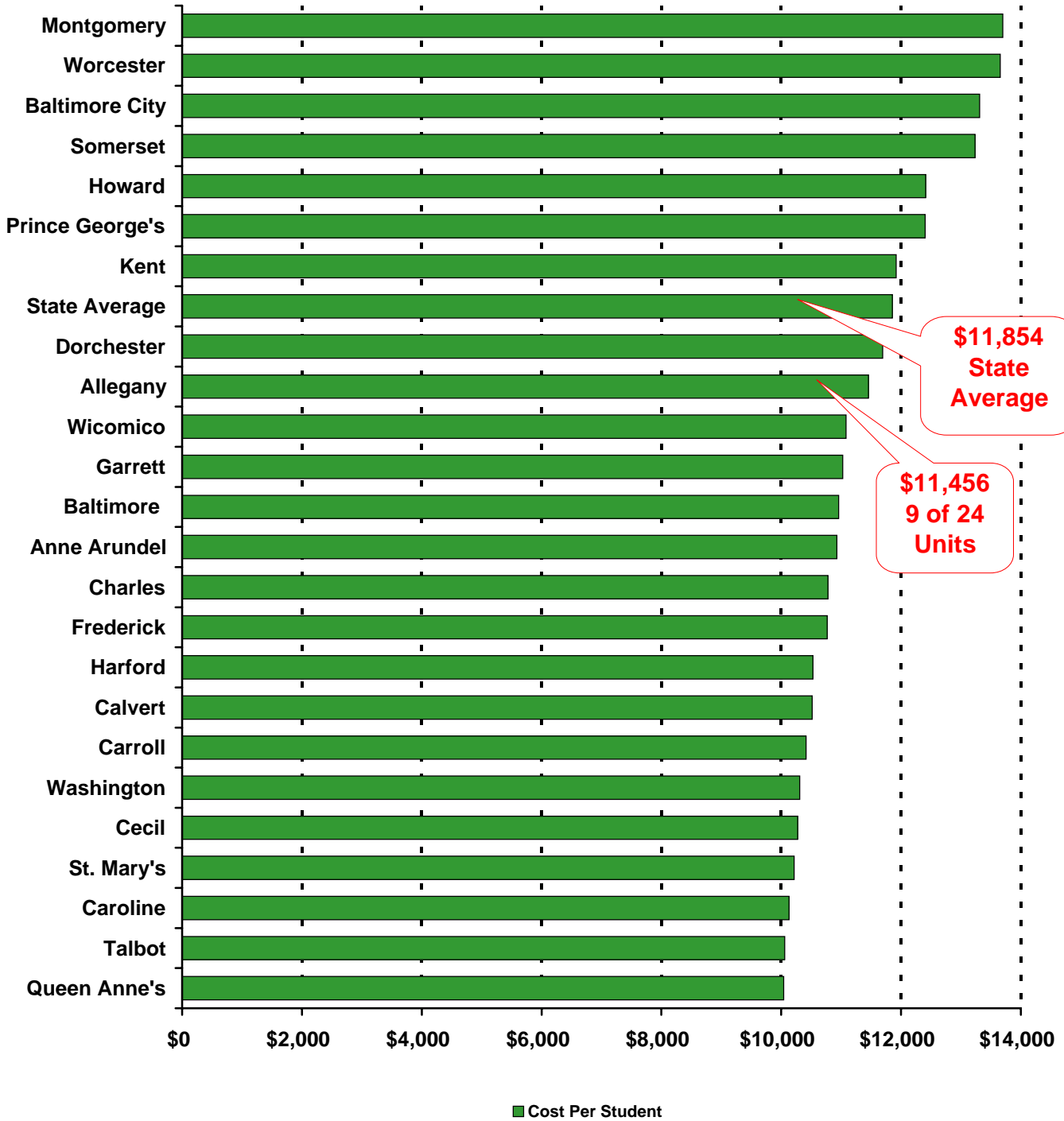
**RESTRICTED SUMMARY
BY**

2010-2011

OBJECT AND CATEGORY

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION						24,704	24,704	0.23%
MID-LEVEL ADMINISTRATION	419,314	16,500	3,750	18,841			458,405	4.29%
INST'L SALARIES REG	2,770,267						2,770,267	25.93%
TEXBOOKS & INST'L SUPPLIES			666,228				666,228	6.24%
OTHER INST'L COSTS		198,815		143,236	62,060	54,577	458,688	4.29%
SPECIAL EDUCATION	2,390,411	1,223,645	100,409	41,332	10,000		3,765,797	35.25%
STUDENT PERSONNEL	64,240			1,750			65,990	0.62%
HEALTH SERVICES		516,343					516,343	4.83%
TRANSPORTATION		114,263					114,263	1.07%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,843,874			1,843,874	17.26%
FOOD SERVICES								0.00%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY								0.00%
TOTAL RESTRICTED SUMMARY	5,644,232	2,069,566	770,387	2,049,033	72,060	79,281	10,684,559	100.00%
% OF TOTAL	52.83%	19.37%	7.21%	19.18%	0.67%	0.74%	100.00%	

Cost Per Pupil FY 2008



Costs as reported by MSDE
Excluding 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
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%
2007-08	\$11,456	9	\$11,854	\$398	3%

Amount of funds Allegany County spends below State Average.

8996.0 Full Time Equivalent Students Times \$398 = \$3,580,408

Amount Per Classroom	\$	6,141
-----------------------------	-----------	--------------

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 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
Actual FY09	1,580,015	1,139,749	2,719,764	56
Projected FY10	1,690,500	1,245,000	2,935,500	65
Budgeted FY11	1,767,000	1,250,000	3,017,000	65
FY01 to FY11 Dollar Increase (Decrease)	\$ 1,143,776	\$ 642,174	\$ 1,785,950	23
Percent Increase (Decrease)	184%	106%	145%	55%

Allegany County 2008-2009

ATTENDANCE RATE (Yearly)										
	Standard Percent		Percent							2009 Status
	E	S	2003	2004	2005	2006	2007	2008	2009	
Elementary	96	94	95.9	95.6	95.4	95.2	95.7	95.3	95.4	S
Middle	96	94	94.7	94.4	94.4	94.3	94.9	94.1	94.0	S
High	96	94	93.8	93.6	93.3	93.0	92.9	92.7	93.0	N
DROPOUT RATE (YEARLY)										
Grades 9-12	1.25	3.00	3.37	3.45	2.71	3.43	3.47	2.95	2.89	S

2009 Status: E = Excellent S = Satisfactory N = Not Met

STUDENTS ABSENT														
Number of Days Absent	Percent of Students													
	2003		2004		2005		2006		2007		2008		2009	
	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	39.1	3.4	34.9	4.1	34.0	4.8	32.5	5.0	36.7	4.8	32.1	5.3	33.3	5.6
Middle	33.2	8.8	30.8	9.3	23.9	9.1	28.1	9.8	31.5	9.1	28.3	10.7	27.4	12.3
High	31.2	12.0	29.9	11.9	28.9	13.3	27.5	13.9	25.7	15.1	25.7	16.4	25.3	13.9

ENROLLMENT	
Pre-Kindergarten.....	471
Kindergarten.....	611
Elementary.....	3,259
Middle.....	2,000
High.....	2,891
Ungraded Special Education.....	
Total Enrollment	9,232
Percentage of First Graders with Kindergarten Experience	100.0

STUDENTS RECEIVING SPECIAL SERVICES						
	Elementary		Middle		High	
	Number	%	Number	%	Number	%
Limited English Proficient		0.3		0.5		
Title I		75.3				
Special Education		15.2		14.6		12.9
Free/Reduced Price Meals		54.9		48.5		39.8
STUDENT MOBILITY						
Entrants		10.2		8.4		9.5
Withdrawals		8.7		8.5		11.6

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS		
	Number	%
Attend a 4-year college	187	28.9
Attend a 2-year college	191	29.6
Attend a specialized school or training	7	1.1
Enter employment (related to training)	23	3.6
Enter employment (unrelated)	41	6.3
Enter the military	22	3.4
Enter full-time employment and school	45	7.0
Enter part-time employment and/or school	94	14.6
Other and no response	36	5.6

Source: MSDE Website, MD Report Card

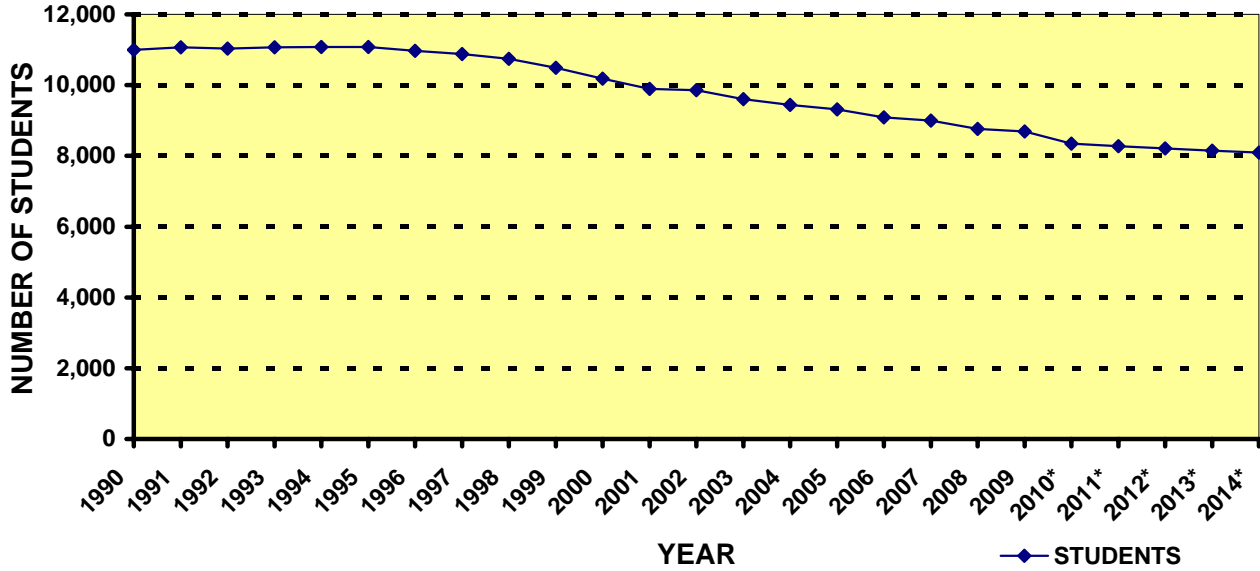
**TEACHER SALARY COMPARISONS
2009-2010
Selected Area Schools**

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	41,511	17	63,757	11
Anne Arundel	43,452	10	68,969	5
Baltimore	42,000	16	60,944	20
Baltimore City	44,820	3	63,340	12
Calvert	44,600	5	77,105	2
Caroline	41,310	19	60,112	21
Carroll	40,400	24	61,646	17
Cecil	42,132	14	62,191	14
Charles	43,724	8	64,595	7
Dorchester	40,640	23	59,004	23
Frederick	40,706	22	61,964	16
Garrett	42,043	15	58,658	24
Harford	41,171	21	64,140	10
Howard	45,061	2	70,705	3
Kent	41,448	18	59,102	22
Montgomery	46,410	1	81,802	1
Prince George's	44,799	4	69,608	4
Queen Anne's	43,860	7	61,100	19
Somerset	41,300	20	61,246	18
St. Mary's	44,018	6	66,162	6
Talbot	42,800	11	62,000	15
Washington	43,662	9	64,424	9
Wicomico	42,140	13	62,830	13
Worcester	42,222	12	64,431	8

Source: MSDE Professional Salary Schedules 9/09

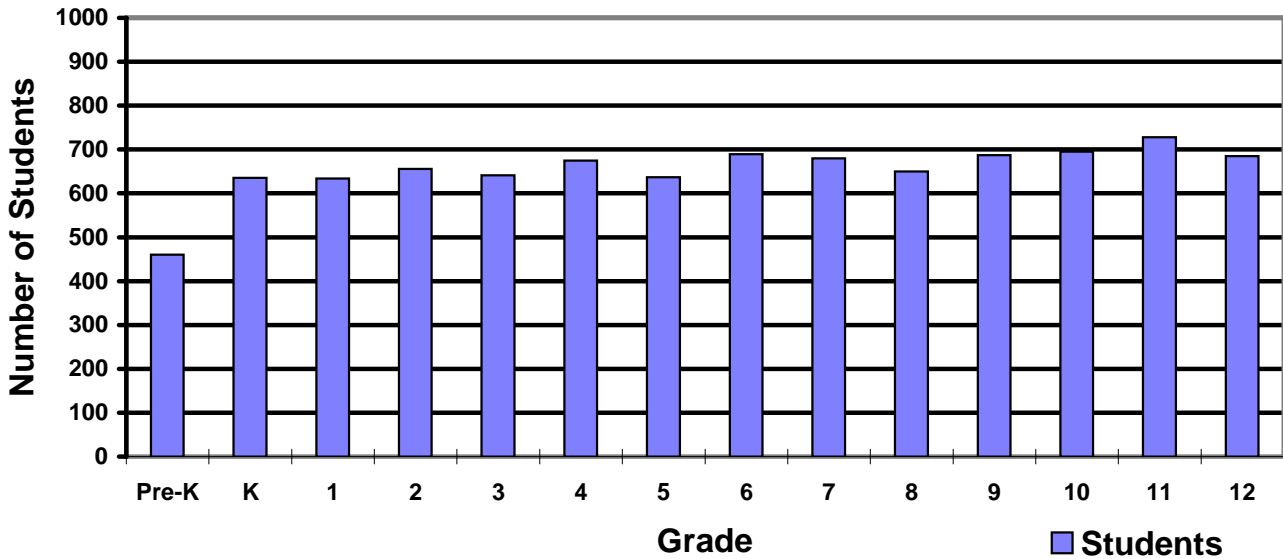
ENROLLMENT BY YEAR

As of 9/30 For the Year Listed



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

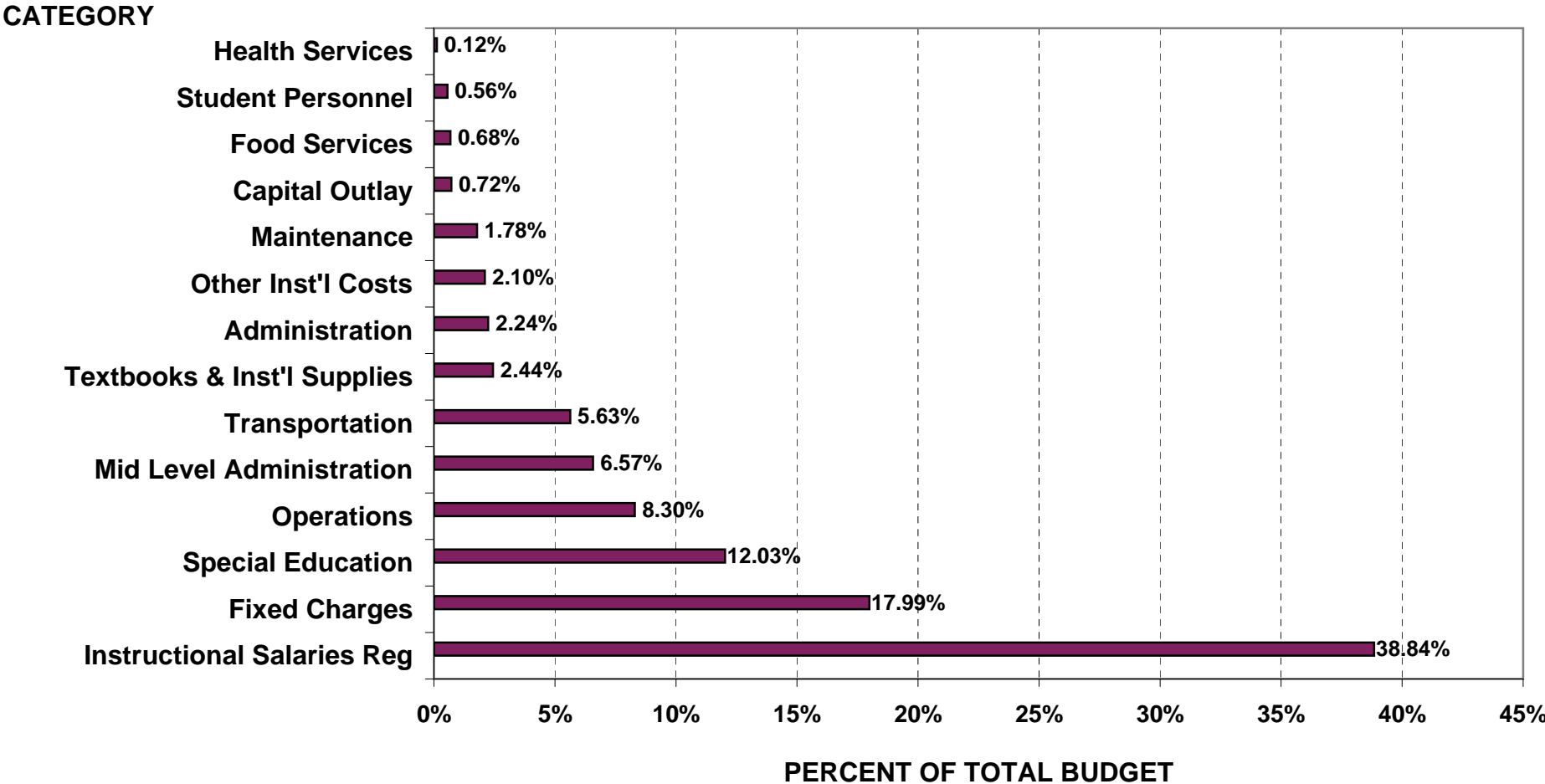
ENROLLMENT BY GRADE



Total K-12 Enrollment 9/30/09	8,692
Total Pre-K Enrollment 9/30/09	460
Grand Total	<u>9,152</u>

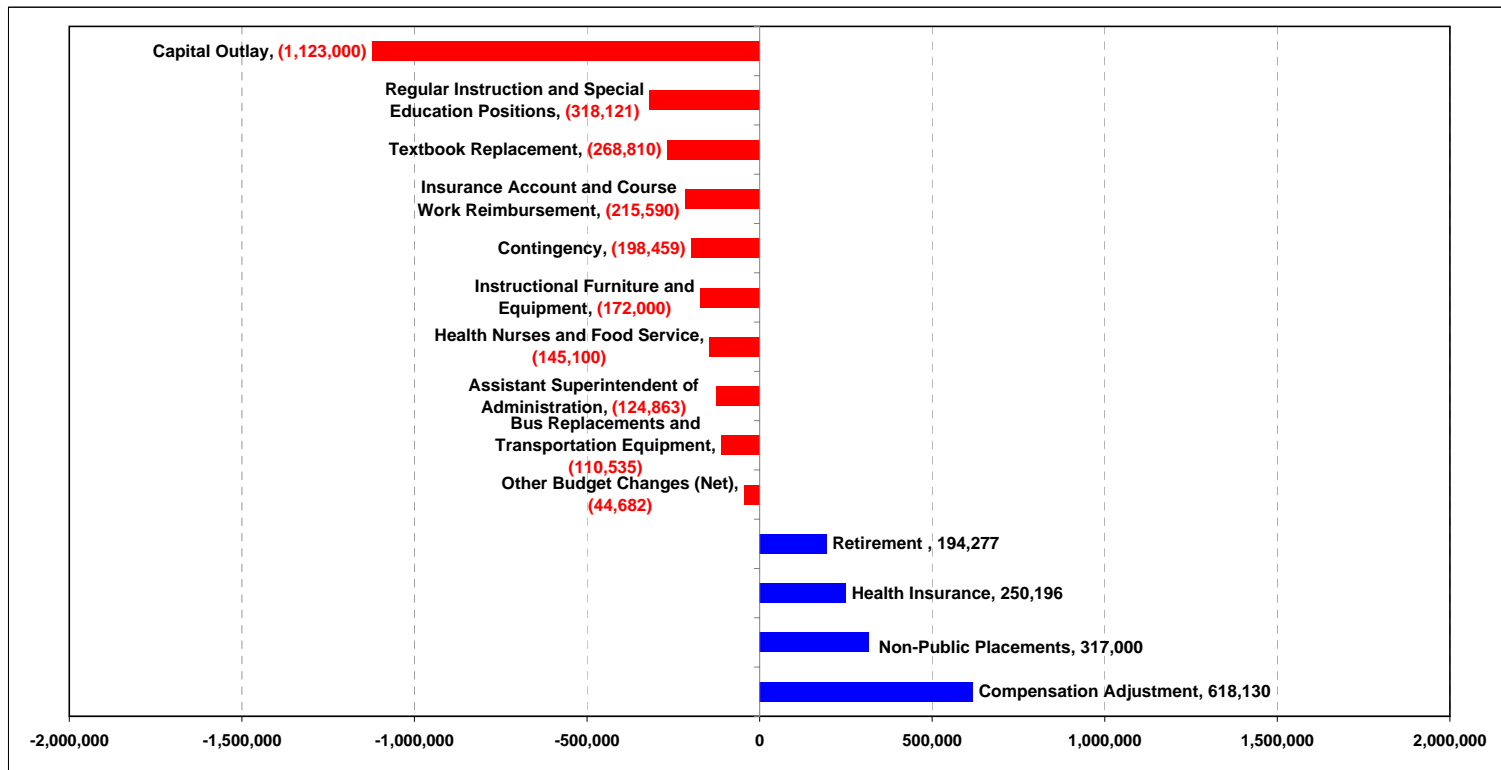
0 = Special Education

**FY 2011
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**



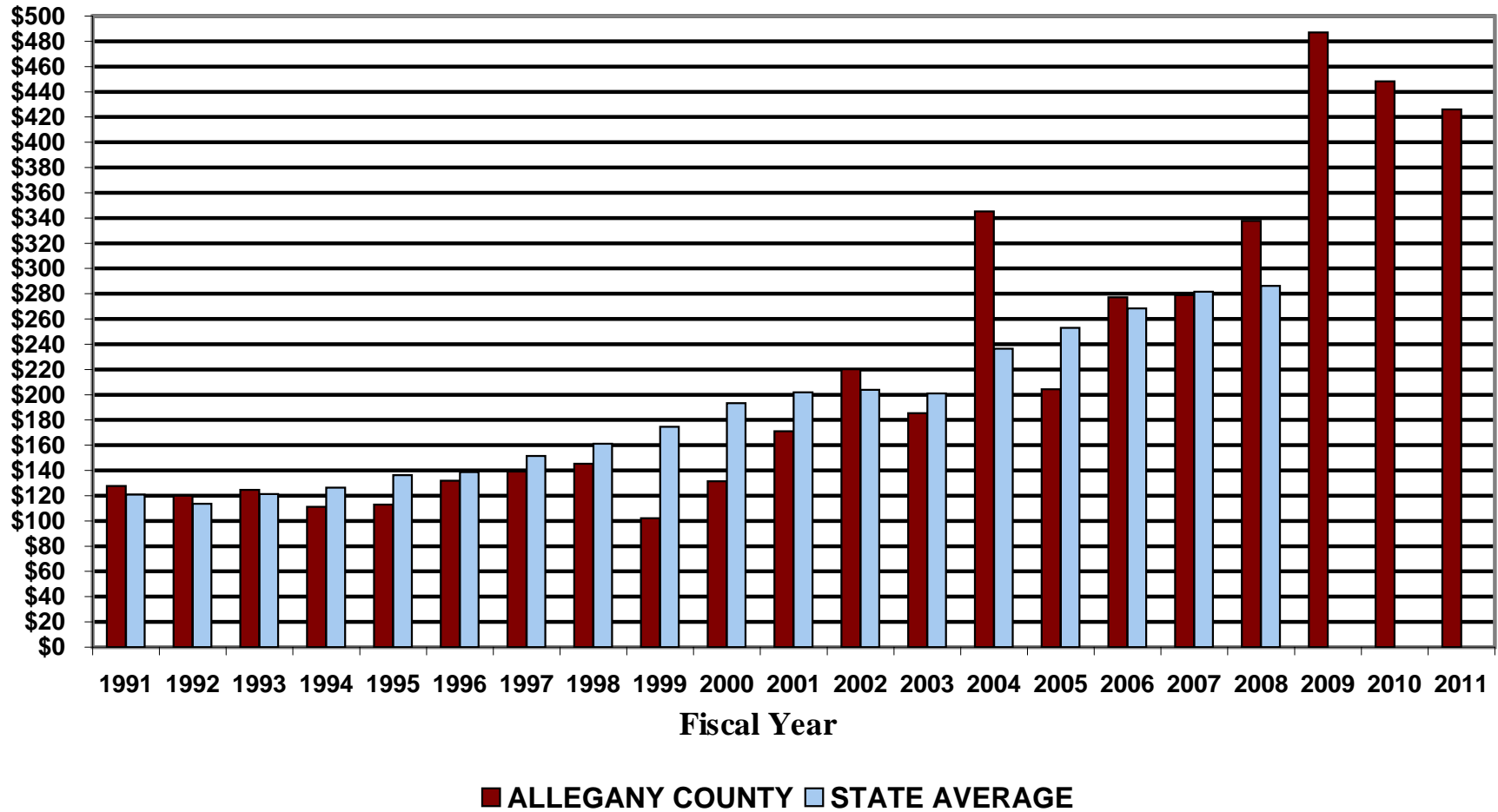
BUDGET DECREASE FOR FY 2011 BY MAJOR ITEMS OF EXPENDITURE

Capital Outlay	(1,123,000)
Regular Instruction and Special Education Positions	(318,121)
Textbook Replacement	(268,810)
Insurance Account and Course Work Reimbursement	(215,590)
Contingency	(198,459)
Instructional Furniture and Equipment	(172,000)
Health Nurses and Food Service	(145,100)
Assistant Superintendent of Administration	(124,863)
Bus Replacements and Transportation Equipment	(110,535)
Other Budget Changes (Net)	(44,682)
Retirement	194,277
Health Insurance	250,196
Non-Public Placements	317,000
Compensation Adjustment	618,130
Total	\$ (1,341,557)



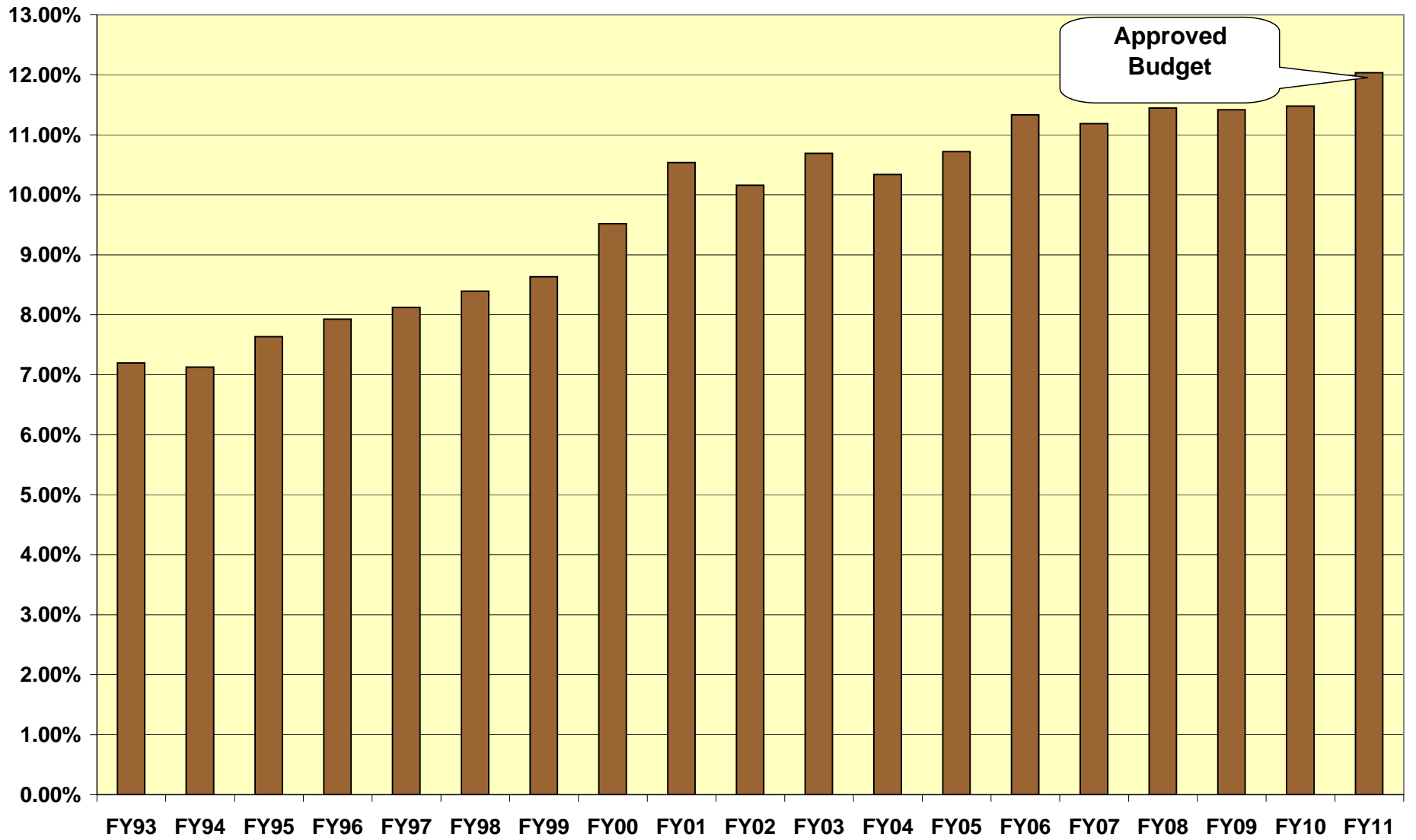
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

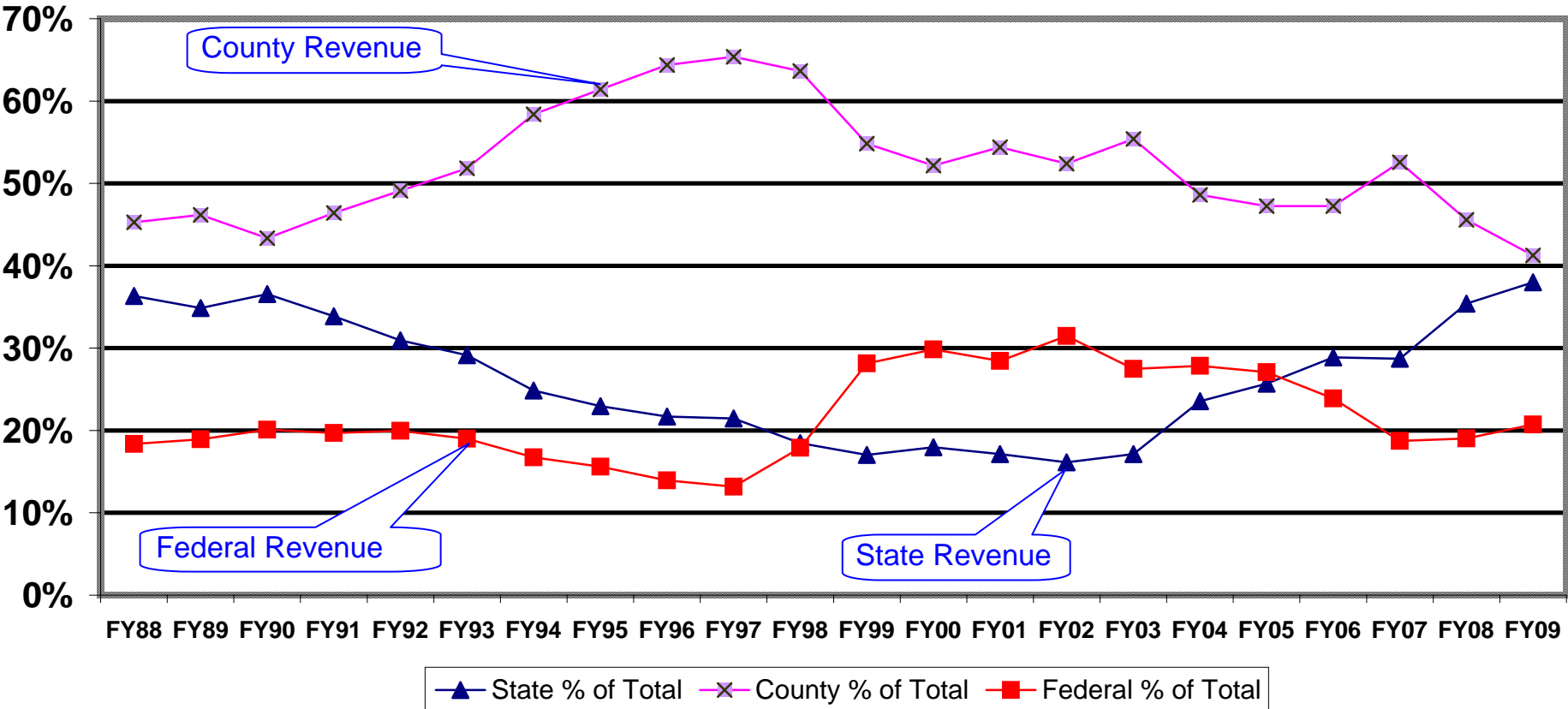


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



**INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS
1999-2000 THROUGH 2008-2009**

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																					
LOCAL UNIT	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	
TOTAL STATE	70.0		71.5		72.8		74.2		73.8		74.0		74.0		79.2		80.9		80.3		
Allegany	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	90.0	4	
Anne Arundel	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	79.4	15	
Baltimore City	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	84.7	8	
Baltimore	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	80.3	13	
Calvert	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	73.6	23	
Caroline	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	83.0	11	
Carroll	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	75.0	21	
Cecil	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	87.1	6	
Charles	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	77.1	19	
Dorchester	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	83.5	10	
Frederick	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	75.3	20	
Garrett	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	84.0	9	
Harford	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	79.6	14	
Howard	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	91.5	3	
Kent	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	89.4	5	
Montgomery	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	81.4	12	
Prince George's	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	74.4	22	
Queen Anne's	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	78.2	17	
St. Mary's	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	71.5	24	
Somerset	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	95.5	2	
Talbot	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	77.6	18	
Washington	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	78.8	16	
Wicomico	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	84.8	7	
Worcester	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	103.3	1	

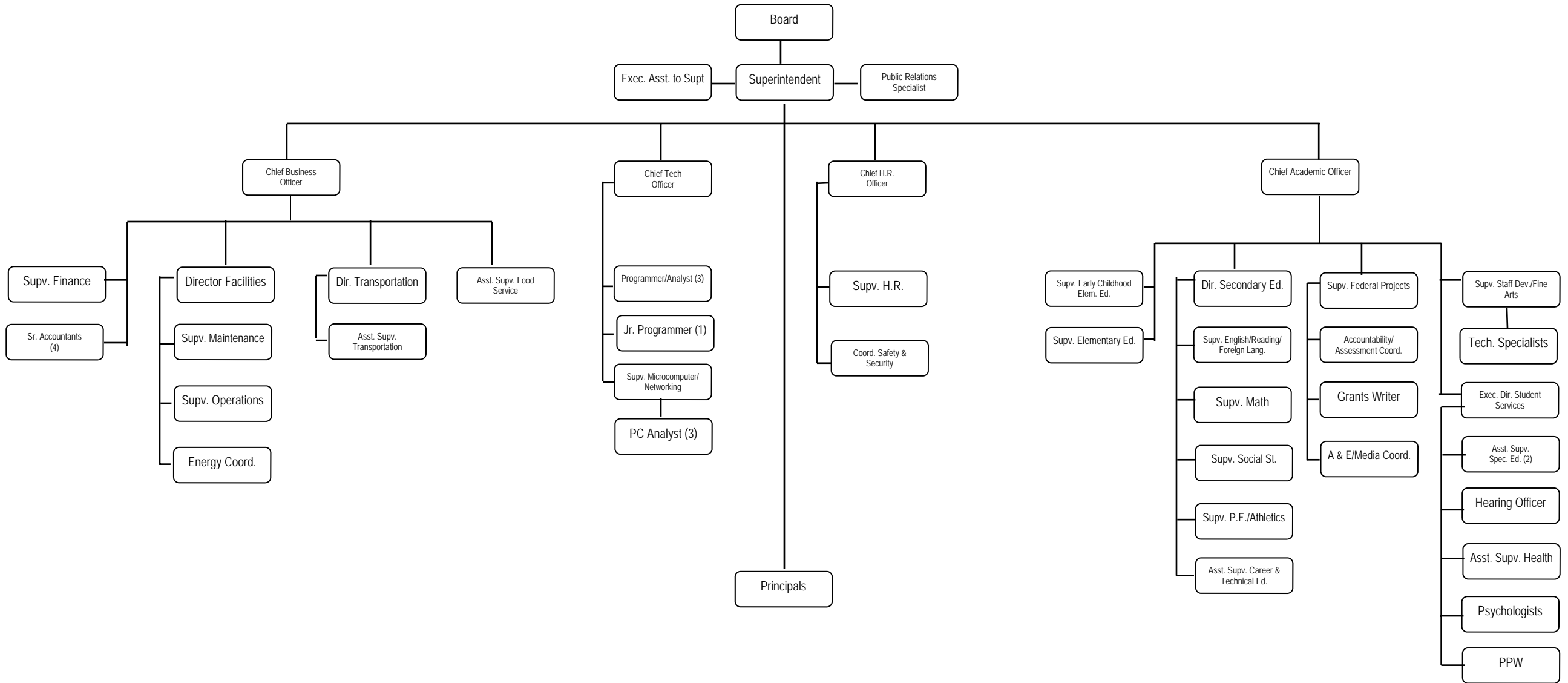
SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION SCHOOL YEAR 2008-2009 OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2008	2009	2008	2009	2008	2009	2008	2009
<i>Wealth per pupil</i>	199,751	212,726	354,911	398,533	199,751 <i>Allegany</i>	206,803 <i>Baltimore City</i>	879,126 <i>Worcester</i>	1,039,354 <i>Worcester</i>
<i>Per pupil expenditure</i>	11,209	11,964	10,906	11,963	9,632 <i>Washington</i>	10,634 <i>Queen Anne's</i>	13,536 <i>Montgomery</i>	14,543 <i>Montgomery</i>
<i>Instructional staff per 1,000 pupils</i>	76.4	77.4	72.5	72.5	63.4 <i>St. Mary's</i>	61.1 <i>St. Mary's</i>	92.8 <i>Baltimore</i>	89.5 <i>Worcester</i>
<i>Professional support staff per 1,000 pupils</i>	12.7	13.3	11.0	11.4	8.6 <i>Queen Anne's</i>	8.5 <i>Garrett</i>	15.1 <i>Baltimore</i>	14.7 <i>Kent</i>
<i>Instructional assistants per 1,000 pupil</i>	20.2	20.0	17.8	18.3	9.3 <i>Talbot</i>	9.4 <i>Talbot</i>	30.8 <i>Wicomico</i>	31.0 <i>Worcester</i>
<i>Average length of school day for pupils</i>	6.5	6.5	6.7	6.7	6.3 <i>Montgomery</i>	6.3 <i>Talbot</i>	7.0 <i>Washington</i> <i>Wicomico</i> <i>Worcester</i>	7.0 <i>Baltimore City</i> <i>Somerset</i> <i>Wicomico</i>
<i>Length of school year for pupils</i>	180	180	180	180	176 <i>Prince George's</i>	176 <i>Queen Anne's</i>	182 <i>Baltimore City</i> <i>Kent</i>	180 <i>21 Counties</i> <i>Tied</i>

Sources: www.mdreportcard.com

Allegheny County Public Schools Organizational Chart



FINANCE & BUDGETING DEFINITIONS

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

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

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

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

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

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

**Budget Categories Required by Law and
Personnel Within the Categories**

Budget Category	Personnel Within the Category
1. ADMINISTRATION	Supt., Asst. Supt. of Administration, Board of Ed., directors, personnel, finance, and secretarial/clerical staff for those departments.
2. MID-LEVEL ADMINISTRATION	Instructional Directors, Principals, assistant principals, instructional supervisors, and secretarial/clerical staff for those departments and schools.
3. TEXTBOOKS & INSTRUCTIONAL SUPPLIES	No personnel costs are in this category.
4. INSTRUCTIONAL SALARIES	Regular teachers, regular teacher assistants, print shop personnel, media staff, and psychologists.
5. OTHER INSTRUCTIONAL COSTS	No personnel costs are in this category.
6. SPECIAL EDUCATION	Special ed. teachers, speech therapists, teacher assistants, director, assistant supervisor, and secretaries.
7. PUPIL PERSONNEL	Supervisor, pupil personnel workers, and secretary.
8. HEALTH SERVICES	No personnel are currently hired in this category. Nurses and health aides would be here if hired.
9. TRANSPORTATION	Supervisor, school bus drivers and assistants, office and garage personnel.
10. OPERATIONS	Custodians, cleaners, supervisor, operations foreman, drivers, and specialists.
11. MAINTENANCE	Supervisor, maintenance workers and secretarial/clerical personnel.
12. FIXED CHARGES	No personnel costs are in this category.
13. FOOD SERVICE	No personnel costs are currently in this category. If the Board were paying for food service personnel, they would be in this category.
14. COMMUNITY SERVICES	No personnel costs are in this category.
15. CAPITAL OUTLAY	No personnel costs are in this category.

Budget Categories Required by Law

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

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

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

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

INTENTIONALLY
LEFT
BLANK

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 . . . 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.