

A close-up photograph of a hand holding a black graduation cap with a gold tassel. The hand is positioned on the left side of the frame, and the cap is held horizontally. The tassel hangs down from the center of the cap. The background is blurred, showing a light blue shirt and a yellow wall.

SCHOOL FUNDING

Board of Education of Allegany County

Approved Operating Budget for the fiscal year ending June 30, 2012

June 1, 2011

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2012***

Dr. David A. Cox

SUPERINTENDENT OF SCHOOLS



ELECTED BOARD OF EDUCATION

Mr. Michael A. Llewellyn, President

Ms. Sara Beth James, Vice President

Mrs. Laurie P. Marchini

Mr. Jeffery T. Metz

Dr. Edward L. Root

Student Representative

Chavi Rehani

Mr. Michael W. McKay, Ex-officio Member

G. Gary Hanna, Board Attorney

June 1, 2011

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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.

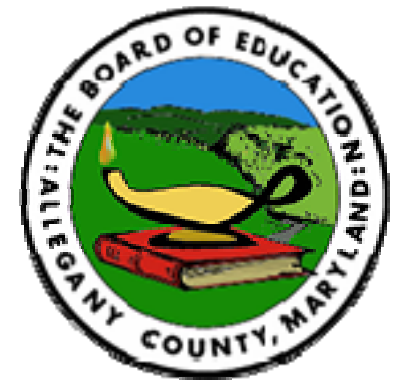
We believe that a supportive community . . .

- 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.

Goal 2.0

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

Goal 3.0

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

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

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

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 FY2012
- 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 FY2012.

We have assumed:

1. The level of Thornton funding contained in the General Assembly's FY2012 budget will be funded as communicated from the Maryland State Department of Education.
2. Meal prices will increase 10 cents for FY2012.
3. Additional special education requirements will not be imposed without additional federal or state funding.
4. The school system will reduce 15 full-time positions that are currently filled.
5. Health insurance costs will increase 2% for employees and non-Medicare eligible retirees. Health insurance costs will increase 4% for Medicare eligible retirees.
6. Teachers will receive a 1% cost of living allowance.
7. The health nurses will be retained at the current level of one per regular school.

CURRENT EXPENSE FUND ESTIMATED REVENUE SUMMARY

	FY10 Actual	Approved Budget 2010-2011	Requested Budget 2011-2012	Approved Budget 2011-2012	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	28,165,000	28,240,000	29,087,200	28,240,000	0	0.0%
TOTAL COUNTY APPROPRIATION	28,165,000	28,240,000	29,087,200	28,240,000	0	0.0%
STATE REVENUES:						
CURRENT EXPENSE FUND	43,059,968	42,900,565	40,155,566	40,649,539	(2,251,026)	(5.2%)
TRANSPORTATION	3,816,788	3,805,693	4,193,294	4,193,294	387,601	10.2%
TRANSPORTATION - HANDICAPPED	199,000	222,000	208,000	208,000	(14,000)	(6.3%)
HANDICAPPED-FORMULA	5,735,068	5,562,801	5,010,374	5,056,764	(506,037)	(9.1%)
HANDICAPPED - PRIVATE PLACEMENTS	933,000	1,250,000	1,739,955	1,739,955	489,955	39.2%
COMPENSATORY AID - INSTRUCTIONAL	21,357,711	20,388,239	20,372,582	20,560,707	172,468	0.8%
HOLD HARMLESS COMPONENT	232,493	5,932	10,348	789,630	783,698	13211.4%
LEP	142,557	160,486	88,200	89,006	(71,480)	(44.5%)
GUARANTEED TAX BASE	8,226,179	6,752,554	4,900,867	4,688,837	(2,063,717)	(30.6%)
TOTAL STATE REVENUES	83,702,764	81,048,270	76,679,186	77,975,732	(3,072,538)	(3.8%)
FEDERAL DIRECT	325,000	325,000	350,000	350,000	25,000	7.7%
TOTAL FEDERAL REVENUES	325,000	325,000	350,000	350,000	25,000	7.7%
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT						0.0%
TUITION - GARRETT COUNTY	181,664	159,201	123,462	123,462	(35,739)	(22.4%)
TUITION - SUMMER SCHOOL	20,000	20,000	20,000	20,000		0.0%
SALE OF EQUIPMENT	6,500	6,500	6,500	6,500		0.0%
USE OF BUILDINGS	14,000	14,000	14,000	14,000		0.0%
RENTAL - HEAD START	13,000	13,000	13,100	13,100	100	0.8%
FOSTER CARE - OTHER LEA'S	19,250	19,250	32,490	32,490	13,240	68.8%
INTEREST INCOME	202,000	252,000	252,000	252,000		0.0%
OTHER MISC. REVENUES	2,000	2,000	2,000	2,000		0.0%
TOTAL OTHER LOCAL REVENUES	458,414	485,951	463,552	463,552	(22,399)	(4.6%)
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PY-REG		1,210,400	3,000,000	2,537,887	1,327,487	109.7%
TOTAL PRIOR YEAR FUND BALANCE		1,210,400	3,000,000	2,537,887	1,327,487	109.7%
TOTAL UNRESTRICTED REVENUES	112,651,178	111,309,621	109,579,938	109,567,171	(1,742,450)	(1.6%)
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	1,310,399	1,037,613	1,151,276	1,151,276	113,663	11.0%
FEDERAL REVENUE	11,856,489	9,573,556	7,303,177	7,303,177	(2,270,379)	(23.7%)
LOCAL	67,651	73,390	79,313	79,313	5,923	8.1%
TOTAL RESTRICTED REVENUES	13,234,539	10,684,559	8,533,766	8,533,766	(2,150,793)	(20.1%)
TOTAL OPERATING BUDGET	125,885,717	121,994,180	118,113,704	118,100,937	(3,893,243)	(3.2%)

SUMMARY

Board of Education's Approved Operating Budget FY 2012

	Total
	Increases (Decreases)
Revenue Changes:	
1. State Foundation Amount	(\$2,251,026)
2. State Guaranteed Tax Base	(2,063,717)
3. State Compensatory Education	172,468
4. State Special Education	(506,037)
5. State Transportation	373,601
6. Supplemental Grant	783,698
7. State Limited English Proficient (LEP)	(71,480)
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Sub-Total	(\$3,562,493)
8. State Private Placement	489,955
9. Use of Fund Balance	1,327,487
10. Other Revenues	2,601
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Net Revenue Decreases	(\$1,742,450)

Expenditures:

Increases / (Decreases):

1. Increase in Non-Public Placements	\$714,392
2. Increase in Special Ed OT/PT from SFSF Funds	750,000
3. Increase in Health Nurses from SFSF Funds	516,043
4. Eliminate 25.3 Teaching Positions and 1.0 Technician	(1,815,511)
5. Decrease in Textbook Replacement	(500,375)
6. Afterschool Programs	(160,314)
7. Phase out Washington County School Choice	(81,225)
8. Decrease in Health, Liability and Retiree Insurances	(512,592)
9. Decrease in Professional Development Costs	(220,000)
10. DJS/DHR Billing for Nondisabled Students	125,000
11. Eliminate Director of Special Programs	(112,518)
12. Reduce Instructional Equipment and Supplies	(225,000)
13. Compensation Adjustments	408,876
14. Fixed Charges Reductions	(290,825)
15. Decrease in Maint., Operations, Food Service & Capital Outlay	(138,374)
16. Decrease in Administrative Travel and Allocations	(86,700)
17. Other Budget Changes - Net	(113,327)
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Approved Budget Expenditure Decrease	(\$1,742,450)
	<hr/>
Difference or Shortfall (Amount needed from County)	\$0
	<hr/>

0 % Increase
from County

SUMMARY OF BUDGET CHANGES

BOARD OF EDUCATION'S APPROVED FY2012 BUDGET

Based upon staff requests and the Board's request to the County Commissioners, the following funding
INCREASES (DECREASES) are requested for the 2011-2012 Budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Reduce Purchases of Musical Instruments	\$ (50,000)	
2 . After School Programs	(160,314)	
3 . Pase out Choice to Attend Washington County Public Schools	(81,225)	
4 . Reduce Transportation Expenses of Rocky Gap Environmental Experience	(37,500)	
5 . Establish Corollary Athletic Program	14,000	
6 . Decrease in Elementary ICT Contracted Services	(50,000)	
7 . DJS/DHR Reimbursement for Nondisabled Students	125,000	
8 . All Other Changes - Net	<u>(15,764)</u>	
TOTAL		(255,803)

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	(129,569)	
2 . Add Administrative Coordinator	80,003	
3 . Change in Staffing - 3.8 Teacher Reduction	(246,981)	
4 . Increase in OT/PT Costs Fund by SFSF Funds	750,000	
5 . Decrease in Hearing Impaired Contracted Services	(45,000)	
6 . Increase in Cost of Non-Public Placements - Local Share	224,440	
7 . Increase in cost of Non-Public Placements (State Share-Offset by State Revenue)	489,955	
8 . All Other Changes - Net	<u>(36,584)</u>	
TOTAL		1,086,264

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Decrease in Scheduled Textbook Replacement Schedule	(500,375)	
2 . Decrease School Supply Allocations and Equipment Purchases	(75,000)	
3 . Decrease Computer Purchases and License Renewals	(100,000)	
4 . Decrease in Professional Development	(220,000)	
5 . Decrease in Central Purchasing Supplies and Furniture	(22,000)	
6 . Decrease in Instructional Travel	(17,800)	
7 . Reduction of 21.5 Teachers and 1.0 Technician	(1,343,530)	
8 . Other Salary Adjustments	<u>491,709</u>	
TOTAL		(1,786,996)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts	(30,492)	
2 . Increase in Utilities	46,500	
3 . Decrease in Energy Conservation Projects	(50,000)	
4 . Decrease in Equipment Purchases	(50,000)	
5 . Increase in Software Maintenance	14,000	
6 . Decrease in Operations Supplies and Services	(7,300)	
7 . Computer System Upgrades	29,300	
8 . All Other Adjustments - Net	<u>(4,030)</u>	
TOTAL		(52,022)

E. MAINTENANCE:

1 . Decrease in Wage Accounts	(2,037)
2 . Increase for Uniforms	1,000

TOTAL

(1,037)

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>539,200</u>
Total	\$798,200

F. CAPITAL OUTLAY:

Decrease in Handicapped Renovations	(46,003)
Decrease in Mechanical Repairs and Other Building Expenses	<u>(2,000)</u>

TOTAL

(48,003)

Following are Regular and Special Capital Outlay Allocations for 2011-2012 \$749,239

1 . Fire and Safety	26,250
2 . Asbestos Program	35,000
3 . School Site Improvements	60,500
4 . Handicapped Renovations / ADA	40,289
5 . Mechanical Repairs Account	26,500
6 . Stadium Account	15,700
7 . Roofing Projects	22,000
8 . Special Outside Projects	185,000
9 . One-Time Projects	278,000
10 . Local Portion of Aging School Projects	60,000

G. TRANSPORTATION:

1 . Decrease in School Bus Contractor Accounts	(22,735)
2 . Decrease in Wage Accounts	(2,270)
3 . After School Programs	(11,839)
4 . Decrease in Gas, Oil and Lubricants	(9,000)
5 . Decrease in Public Carriers and Private Automobiles	(8,000)
6 . Increase for Bus Replacement	9,593
7 . Decrease for Insurance	(12,000)
8 . All Other Changes - Net	<u>(13,430)</u>

TOTAL

(69,681)

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

1 . Eliminate Director of Special Programs	(112,518)
2 . Increase in Wage Accounts	20,734
3 . Add Assistant Supervisor of Pupil Services	89,134
4 . Add Assistant Supervisor of Career and Technology	72,158
5 . Add Accountant	44,542
6 . Decrease for Administrative Travel	(56,700)
7 . Increase for School Nurses - Paid from SFSF Funds	516,043
8 . Decrease for Retirement and Health for Food Service	(37,312)
9 . Decrease in School Office Allotments for Supplies and Equipment Rental	(30,000)
10 . All Other Changes - Net	<u>(92,836)</u>

TOTAL

413,245

I. FIXED CHARGES AND OTHER CHANGES:

1 . Decrease in Medical, Dental and Vision Insurance	(291,333)
2 . Decrease in Retiree Insurance	(231,000)
3 . Decrease in Insurance Accounts	(159,540)
4 . Decrease in GASB 45 Contribution	(89,000)
5 . Decrease in Course Work Reimbursement	(50,000)
6 . Decrease in Contingencies	(100,000)
7 . Decrease in FICA	(103,063)
8 . Decrease in Benefits due to Reducing 15 Positions	(225,000)
9 . Increase in Workers' Compensation Costs	44,116
10 . Increase in Retirement Agency Fee	169,281
11 . Other Net Changes	7,122

TOTAL**(1,028,417)****GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)****(1,742,450)****(1.6%)**

County Approved for 2011-2012	\$ 28,240,000
County Allocation for 2010-2011	28,240,000
Approved Change from County Commissioners	\$ 0
	0.0%

Total Revenue Changes and Approved County Decrease	
County Appropriation	\$ 0
State (Includes Estimated Private Placement Amount)	(3,072,538)
Federal - Medicare D	25,000
Decrease in Other Local Revenues	(22,399)
Increase in Use of Fund Balance	1,327,487
Total Net New Funds Approved	\$ (1,742,450)

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2012 BUDGET**

AREA	2010 - 2011 APPROVED BUDGET STAFFING (a)			2010 - 2011 CURRENT ACTUAL STAFFING			2011 - 2012 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	614.5	33.5	648.0	608.0	34.0	642.0	593.0	34.0	627.0	
TEACHERS Staffing for Students with Disabilities	103.1	30.9	134.0	99.3	31.3	130.6	99.3	31.3	130.6	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary	13.0 4.0 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 Executive Director Directors Supervisors Ass't Supervisors Other Professionals	1.0 3.0 1.0 5.0 10.0 5.0 11.0		1.0 4.0 1.0 5.0 10.0 6.0 15.0	1.0 3.0 1.0 3.0 11.0 7.0 14.0		1.0 4.0 1.0 3.0 11.0 8.0 18.0	1.0 3.0 1.0 3.0 11.0 7.0 14.0		1.0 4.0 1.0 3.0 11.0 8.0 18.0	(a) (a)
TOTAL	832.6	70.4	903.0	826.3	71.3	897.6	811.3	71.3	882.6	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2012 BUDGET**

AREA	2010 - 2011 APPROVED BUDGET STAFFING (a)			2010 - 2011 CURRENT ACTUAL STAFFING			2011 - 2012 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHER ASS'T-REG	45.0	12.0	57.0	45.0	12.0	57.0	45.0	12.0	57.0	
TEACHER ASS'T-SP ED	93.0		93.0	93.0		93.0	93.0		93.0	
PARENT INVOLVEMENT COORD		3.4	3.4		4.0	4.0		4.0	4.0	
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	5.0	32.0	26.0	5.0	31.0	26.0	5.0	31.0	
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	11.0	1.0	12.0	12.0	1.0	13.0	
Technicians-10 Mo.	4.0	1.0	5.0	4.0	1.0	5.0	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	116.0		116.0	116.0		116.0	
Other Personnel	4.0		4.0	4.0		4.0	3.0		3.0	
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		78.0	78.0		75.0	75.0		75.0	75.0	
Warehouse Drivers / Foreman		2.0	2.0		2.0	2.0		2.0	2.0	
TOTAL	395.0	102.4	497.4	393.0	100.0	493.0	393.0	100.0	493.0	

TOTAL CERTIFICATED AND SUPPORT PERSONNEL										
	1,227.6	172.8	1,400.4	1,219.3	171.3	1,390.6	1,204.3	171.3	1,375.6	

(a) Includes Information Technology and Food Service

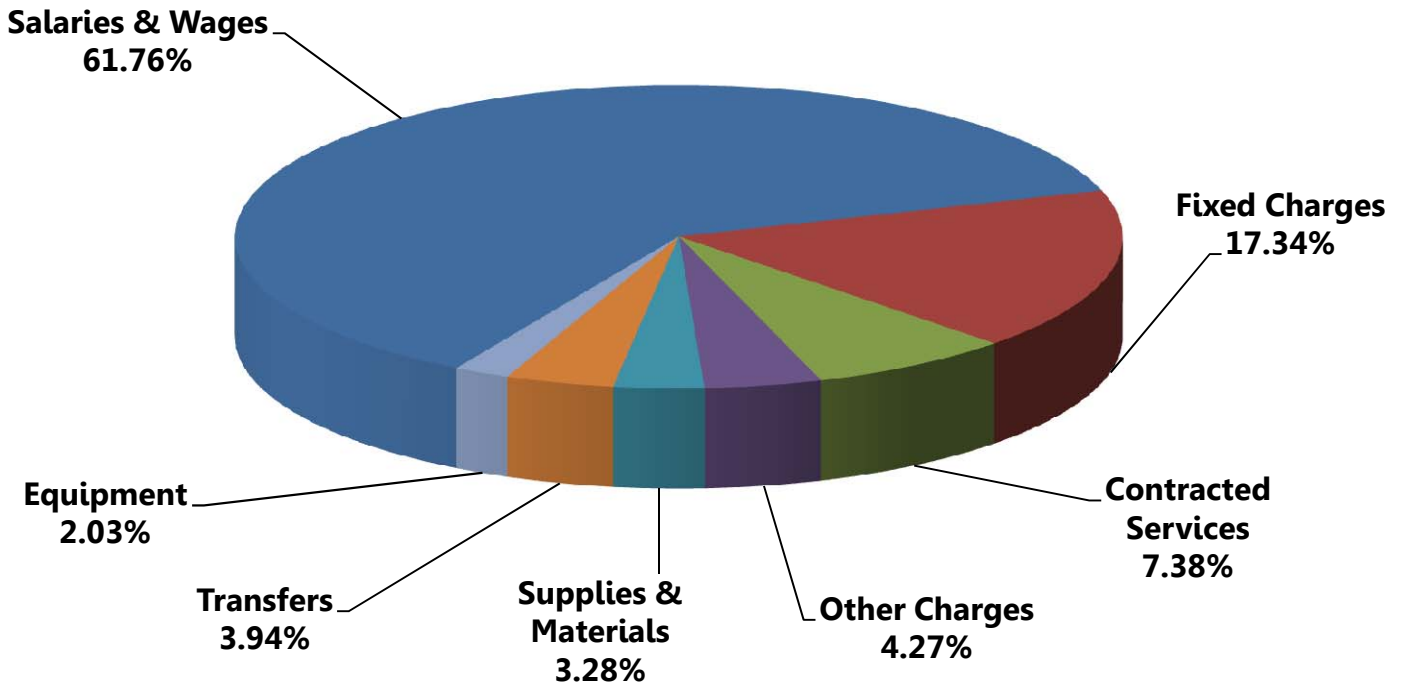
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2012 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,707,485	242,195	33,430	143,782	17,800	346,254	2,490,946	2.27%
MID LEVEL ADMINISTRATION	6,718,442	113,700	177,100	95,623	54,050		7,158,915	6.53%
INST'L SALARIES REG	42,061,645						42,061,645	38.39%
TEXTBOOKS & INST'L SUPPLIES			2,081,935				2,081,935	1.90%
OTHER INST'L COSTS REG		737,660		194,789	977,488	180,233	2,090,170	1.91%
SPECIAL EDUCATION	9,479,372	1,062,121	77,687	70,991	11,500	3,780,130	14,481,801	13.22%
STUDENT PERSONNEL	547,681	144,080	6,325	26,351			724,437	0.66%
HEALTH SERVICES		601,071	25,000		18,865		644,936	0.59%
TRANSPORTATION	946,577	4,675,061	261,600	118,225	195,098		6,196,561	5.66%
OPERATIONS	5,028,409	250,088	495,270	3,302,150	109,000		9,184,917	8.38%
MAINTENANCE	1,183,048	259,000	435,000	8,200	96,000		1,981,248	1.81%
FIXED CHARGES				18,997,533			18,997,533	17.34%
FOOD SERVICES				717,888		5,000	722,888	0.66%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					749,239		749,239	0.68%
TOTALS BY OBJECT	67,672,659	8,084,976	3,593,347	23,675,532	2,229,040	4,311,617	109,567,171	100.00%
% OF OBJECT TOTAL	61.76%	7.38%	3.28%	21.61%	2.03%	3.94%	100.00%	

FY 2012 APPROVED EXPENDITURES BY BUDGET CATEGORY

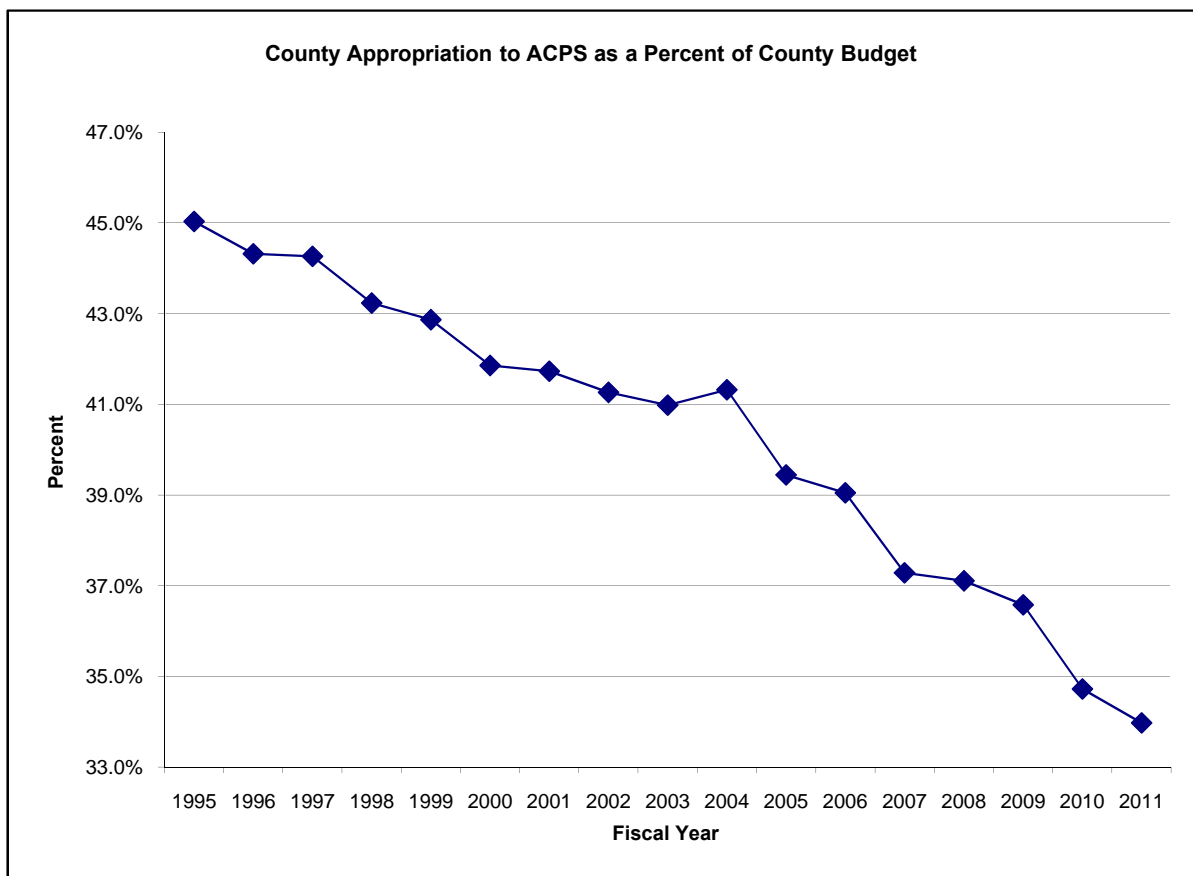


	<u>FY11 Approved</u>	<u>FY12 Approved</u>	<u>FY12 % of Budget</u>
Salaries & Wages	69,055,863	67,672,659	61.76%
Fixed Charges	20,025,950	18,997,533	17.34%
Contracted Services	7,092,784	8,084,976	7.38%
Other Charges	4,846,962	4,677,999	4.27%
Supplies & Materials	4,244,900	3,593,347	3.28%
Transfers	3,576,137	4,311,617	3.94%
Equipment	2,467,025	2,229,040	2.03%
Total	<u><u>\$ 111,309,621</u></u>	<u><u>\$ 109,567,171</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



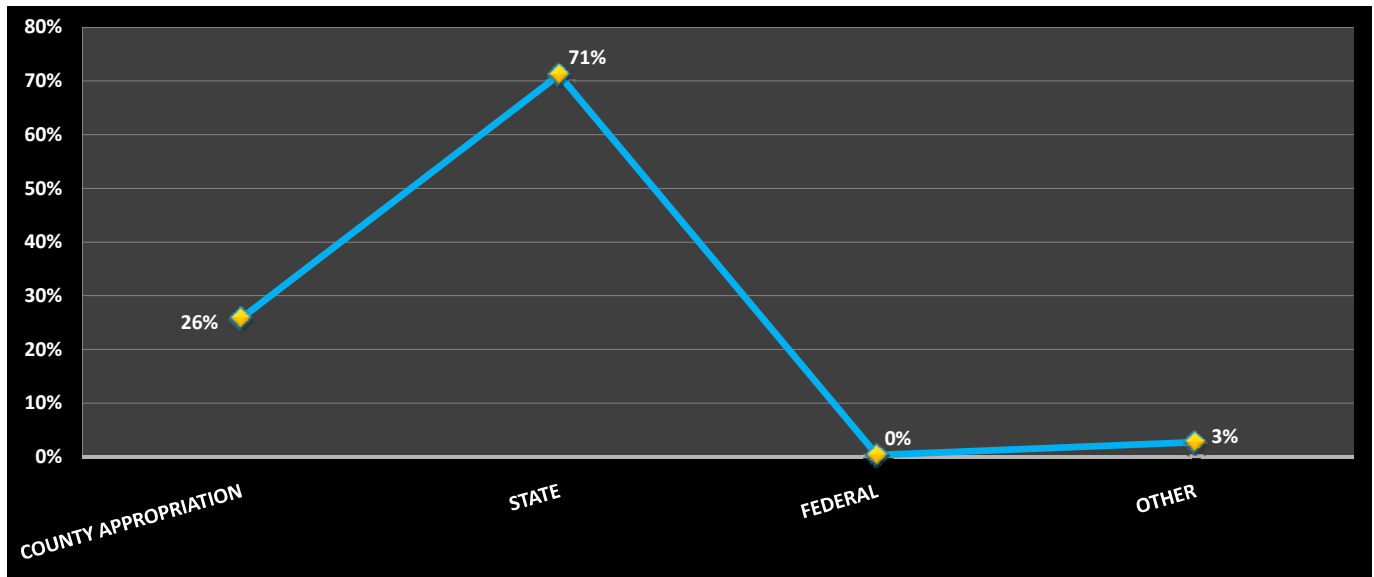
Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2010</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2010</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 28,200,000	8,693	\$ 3,243.99	1 Worcester	\$ 71,954,064	6,278	\$11,461.30
2 Anne Arundel	\$ 554,026,500	73,077	\$ 7,581.41	2 Montgomery	\$1,450,017,125	138,296	\$10,484.88
3 Baltimore City	\$ 210,018,415	78,154	\$ 2,687.24	3 Howard	\$ 457,560,424	49,680	\$ 9,210.15
4 Baltimore County	\$ 670,737,639	99,739	\$ 6,724.93	4 Kent	\$ 17,329,706	2,060	\$ 8,412.48
5 Calvert	\$ 103,615,515	16,653	\$ 6,222.03	5 Talbot	\$ 34,219,073	4,274	\$ 8,006.33
6 Caroline	\$ 12,145,724	5,224	\$ 2,324.99	6 Anne Arundel	\$ 554,026,500	73,077	\$ 7,581.41
7 Carroll	\$ 167,700,000	27,435	\$ 6,112.63	7 Baltimore County	\$ 670,737,639	99,739	\$ 6,724.93
8 Cecil	\$ 68,385,625	15,620	\$ 4,378.08	8 Queen Anne's	\$ 47,465,625	7,512	\$ 6,318.64
9 Charles	\$ 145,414,200	25,914	\$ 5,611.41	9 Calvert	\$ 103,615,515	16,653	\$ 6,222.03
10 Dorchester	\$ 17,034,817	4,414	\$ 3,859.27	10 Carroll	\$ 167,700,000	27,435	\$ 6,112.63
11 Frederick	\$ 228,942,398	39,164	\$ 5,845.74	11 Frederick	\$ 228,942,398	39,164	\$ 5,845.74
12 Garrett	\$ 23,159,000	4,189	\$ 5,528.53	12 Charles	\$ 145,414,200	25,914	\$ 5,611.41
13 Harford	\$ 210,914,800	37,734	\$ 5,589.52	13 Harford	\$ 210,914,800	37,734	\$ 5,589.52
14 Howard	\$ 457,560,424	49,680	\$ 9,210.15	14 Garrett	\$ 23,159,000	4,189	\$ 5,528.53
15 Kent	\$ 17,329,706	2,060	\$ 8,412.48	15 Prince George's	\$ 597,689,400	120,900	\$ 4,943.67
16 Montgomery	\$ 1,450,017,125	138,296	\$ 10,484.88	16 St. Mary's	\$ 79,945,102	16,443	\$ 4,861.95
17 Prince George's	\$ 597,689,400	120,900	\$ 4,943.67	17 Cecil	\$ 68,385,625	15,620	\$ 4,378.08
18 Queen Anne's	\$ 47,465,625	7,512	\$ 6,318.64	18 Washington	\$ 89,578,480	21,414	\$ 4,183.17
19 St. Mary's	\$ 79,945,102	16,443	\$ 4,861.95	19 Dorchester	\$ 17,034,817	4,414	\$ 3,859.27
20 Somerset	\$ 8,743,774	2,707	\$ 3,230.06	20 Wicomico	\$ 50,781,711	14,052	\$ 3,613.84
21 Talbot	\$ 34,219,073	4,274	\$ 8,006.33	21 Allegany	\$ 28,200,000	8,693	\$ 3,243.99
22 Washington	\$ 89,578,480	21,414	\$ 4,183.17	22 Somerset	\$ 8,743,774	2,707	\$ 3,230.06
23 Wicomico	\$ 50,781,711	14,052	\$ 3,613.84	23 Baltimore City	\$ 210,018,415	78,154	\$ 2,687.24
24 Worcester	\$ 71,954,064	6,278	\$ 11,461.30	24 Caroline	\$ 12,145,724	5,224	\$ 2,324.99
Total	\$ 5,345,579,117	819,626		Total	\$5,345,579,117	819,626	
Average	\$ 222,732,463		\$ 5,851.51	Average	\$ 222,732,463		\$ 5,851.51

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

GCEI Counties	\$4,730,462,049	695,027	\$ 6,806.16
Non GCEI Counties	\$ 615,117,068	124,599	\$ 4,936.77

FY 2012 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2005-2006	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011
COUNTY APPROPRIATION	31%	27%	25%	25%	25%	25%
STATE	68%	72%	74%	74%	73%	73%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	1%	1%	1%	1%	3%	2%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2011 AND FY 2012

		FY 2011 APPROVED		FY 2012 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL		DOLLAR	PERCENT
COUNTY	28,240,000	25.37%	28,240,000	25.77%		0	.00%
STATE	81,048,270	72.82%	77,975,732	71.17%		(3,072,538)	(3.79%)
FEDERAL	325,000	0.29%	350,000	0.32%		25,000	7.69%
OTHER	<u>1,696,351</u>	<u>1.52%</u>	<u>3,001,439</u>	<u>2.74%</u>		<u>1,305,088</u>	<u>76.94%</u>
TOTAL	<u>111,309,621</u>	<u>100.00%</u>	<u>109,567,171</u>	<u>100.00%</u>		<u>(1,742,450)</u>	<u>(1.57%)</u>

FY 2012 APPROVED DECREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2011</u>	<u>APPROVED FY2012</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,495,996	2,490,946	(5,050)	(.20%)
Mid Level Administration	7,317,620	7,158,915	(158,705)	(2.17%)
Instruction - Salaries	43,227,553	42,061,645	(1,165,908)	(2.70%)
Textbooks & Inst'l Supplies	2,712,258	2,081,935	(630,323)	(23.24%)
Other Inst'l Costs	2,336,738	2,090,170	(246,568)	(10.55%)
Special Education	13,395,537	14,481,801	1,086,264	8.11%
Student Personnel	626,268	724,437	98,169	15.68%
Health Services	128,893	644,936	516,043	400.37%
Transportation	6,266,242	6,196,561	(69,681)	(1.11%)
Operation of Plant	9,236,939	9,184,917	(52,022)	(.56%)
Maintenance of Plant	1,982,285	1,981,248	(1,037)	(.05%)
Fixed Charges	20,025,950	18,997,533	(1,028,417)	(5.14%)
Food Service	760,100	722,888	(37,212)	(4.90%)
Community Services	0	0	0	0.00%
Capital Outlay	<u>797,242</u>	<u>749,239</u>	<u>(48,003)</u>	<u>(6.02%)</u>

TOTAL

111,309,621

109,567,171

(1,742,450)

(1.57%)

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

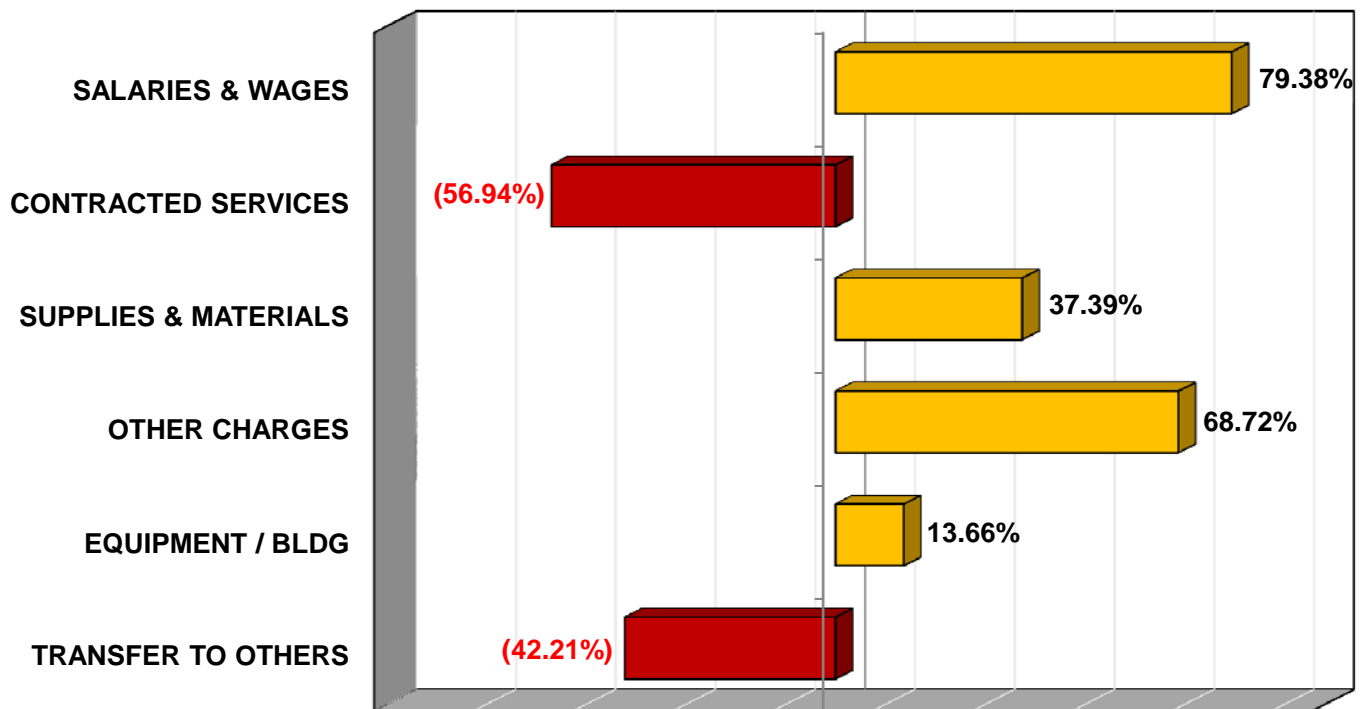
SOURCE OF FUNDS

	<u>FY2011</u>		<u>FY2012</u>	
LOCAL APPROPRIATION	\$ 28,240,000	25.38%	\$ 28,240,000	25.77%
STATE	81,048,270	72.81%	77,975,732	71.17%
FEDERAL	325,000	0.29%	350,000	0.32%
OTHER LOCAL	<u>1,696,351</u>	<u>1.52%</u>	<u>3,001,439</u>	<u>2.74%</u>
TOTAL	<u>\$ 111,309,621</u>	<u>100.00%</u>	<u>\$ 109,567,171</u>	<u>100.00%</u>

APPLICATION OF FUNDS

	<u>FY2011</u>		<u>FY2012</u>	
SALARIES / WAGES	\$ 69,055,863	62.04%	\$ 67,672,659	61.76%
CONTRACTED SERVICES	7,092,784	6.37%	8,084,976	7.38%
SUPPLIES / MATERIALS	4,244,900	3.81%	3,593,347	3.28%
OTHER CHARGES	24,872,912	22.35%	23,675,532	21.61%
EQUIPMENT / BLDGS	2,467,025	2.22%	2,229,040	2.03%
TRANSFERS	<u>3,576,137</u>	<u>3.21%</u>	<u>4,311,617</u>	<u>3.94%</u>
TOTAL	<u>\$ 111,309,621</u>	<u>100.00%</u>	<u>\$ 109,567,171</u>	<u>100.00%</u>

APPROVED DECREASE FOR FY2012 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(1,383,204)	79.38%
CONTRACTED SERVICES	992,192	(56.94%)
SUPPLIES & MATERIALS	(651,553)	37.39%
OTHER CHARGES	(1,197,380)	68.72%
EQUIPMENT / BLDG	(237,985)	13.66%
TRANSFERS TO OTHERS	735,480	(42.21%)
TOTAL	(1,742,450)	100.00%

WHERE THE EDUCATION DOLLAR GOES

APPROVED OPERATING BUDGET (NON-RESTRICTED)

FY 2012

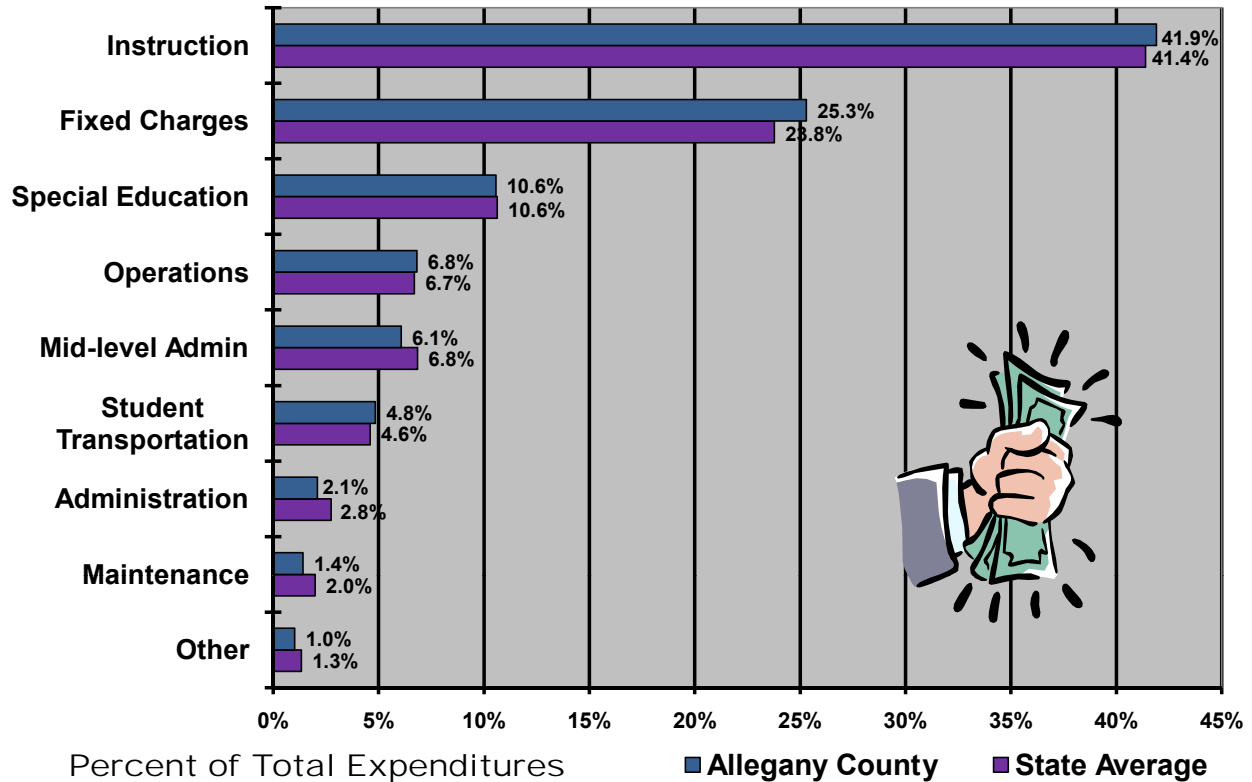
COMPARISON WITH PRIOR YEARS:

	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012
INSTRUCTIONAL SALARIES	37%	36%	37%	38%	39%	38%
FIXED CHARGES	23%	18%	19%	18%	18%	17%
TEXTBOOKS & INSTR. SUPPLIES	2%	2%	3%	3%	2%	2%
OPERATIONS	9%	8%	8%	8%	8%	8%
SPECIAL EDUCATION	11%	12%	11%	11%	12%	13%
STUDENT TRANSPORTATION	5%	5%	5%	6%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	1%	2%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	1%	1%	1%	1%
HEALTH SERVICES	0%	1%	1%	0%	0%	1%
CAPITAL OUTLAY	1%	4%	2%	2%	1%	1%
STUDENT PERSONNEL	0%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegany County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

Category	2008-09 Allegany County Bd of Ed	*2008-09 State Average
Instruction	41.9%	41.4%
Fixed Charges	25.3%	23.8%
Special Education	10.6%	10.6%
Operations	6.8%	6.7%
Mid-level Administration	6.1%	6.8%
Student Transportation	4.8%	4.6%
Administration	2.1%	2.8%
Maintenance	1.4%	2.0%
Other	1.0%	1.3%
Total	100.0%	100.0%

*Source of Data
 2008-2009 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

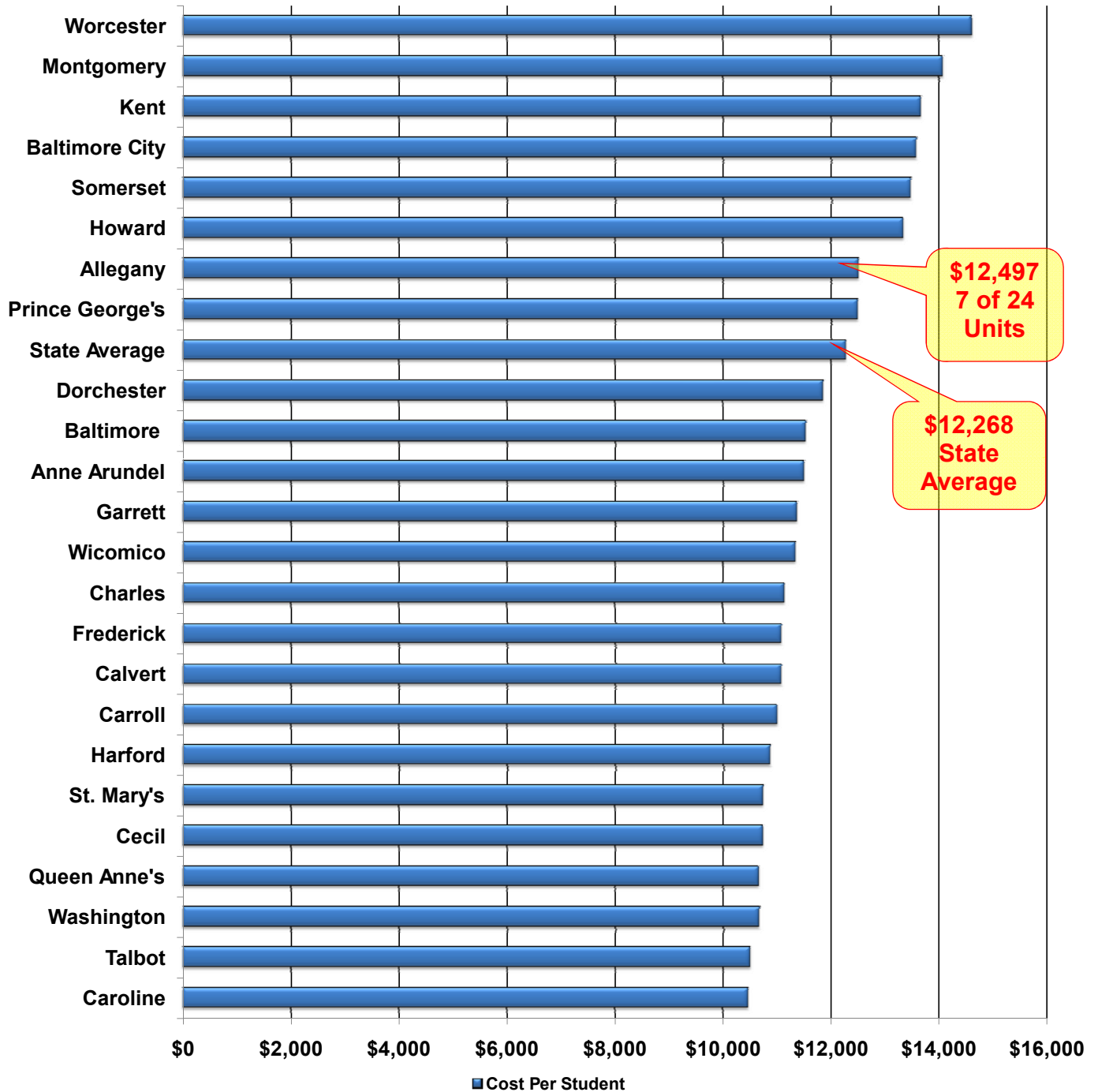
	BOE Approved Budget 2010-2011	MSDE Grant Budget 2010-2011	Estimated Revenue 2011-2012	BOE Proposed Budget 2011-2012	CHANGE	
					DOLLAR	%
RESTRICTED FEDERAL REVENUES:						
TITLE I	2,451,443	2,418,311	2,418,311	2,418,311	(33,132)	(1.4%)
TITLE II - CLASS SIZE REDUCTION	623,787	542,933			(623,787)	(100.0%)
TITLE II - TEACHER SPECIALIST			719,628	719,628	719,628	100.0%
21st CENTURY	440,000	400,000	400,000	400,000	(40,000)	(9.1%)
MD MODEL FOR SCHOOL READINESS - FEDERAL	27,312	27,312	27,312	27,312		0.0%
TECHNOLOGY LITERACY - FORMULA	22,300				(22,300)	(100.0%)
VO-ED TITLE I C - PROGRAM IMPROVEMENT	126,875	142,888	142,888	142,888	16,013	12.6%
TITLE II - TECH PREP	14,309	15,955	15,955	15,955	1,646	11.5%
TITLE II - TECH PREP - ACM	12,825	12,825	12,825	12,825		0.0%
CTE RESERVE	54,325	24,070	24,070	24,070	(30,255)	(55.7%)
DRUG FREE SCHOOLS	41,738				(41,738)	(100.0%)
SA PREVENTION	11,500	11,500	11,500	11,500		0.0%
TITLE II - EISENHOWER	118,649	210,256	33,561	33,561	(85,088)	(71.7%)
SERVE AMERICA	15,000	16,869	16,869	16,869	1,869	12.5%
VEHICLE REPAIR - SOCIAL SERVICES	100,000	62,125	62,125	62,125	(37,875)	(37.9%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,639,972	2,459,716	2,459,716	2,459,716	(180,256)	(6.8%)
INFANTS AND TODDLERS	153,371	147,881	147,881	147,881	(5,490)	(3.6%)
SPECIAL EDUCATION - MEDICAID FUNDS	899,107	639,004	711,300	711,300	(187,807)	(20.9%)
ADULT BASIC EDUCATION	83,723	99,236	99,236	99,236	15,513	18.5%
STATE FISCAL STABILIZATION FUNDS	1,737,320				(1,737,320)	(100.0%)
TOTAL RESTRICTED FEDERAL REVENUES	9,573,556	7,230,881	7,303,177	7,303,177	(2,270,379)	(23.7%)
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	3,734	3,734	3,734	(197)	(5.0%)
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	75,000	50,000	50,000	50,000	(25,000)	(33.3%)
GEAR UP	198,180	210,622	210,622	210,622	12,442	6.3%
QUALITY TEACHER INCENTIVE	22,000	25,000	25,000	25,000	3,000	13.6%
FINE ARTS INITIATIVE	26,708	16,797	16,797	16,797	(9,911)	(37.1%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	56,599	75,412	75,412	75,412	18,813	33.2%
EARTH SCIENCE ACADEMY		137,122	139,472	139,472	139,472	100.0%
INFANTS / TODDLERS - STATE	143,784	162,727	162,727	162,727	18,943	13.2%
ADULT CONTINUING EDUCATION	37,396	17,383	17,383	17,383	(20,013)	(53.5%)
ADULT EXTERNAL HIGH SCHOOL PROGRAM	14,662	20,282	20,282	20,282	5,620	38.3%
LITERACY WORKS	136,020	106,514	106,514	106,514	(29,506)	(21.7%)
TOTAL RESTRICTED STATE REVENUES	1,037,613	1,148,926	1,151,276	1,151,276	113,663	11.0%
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	34,724	41,990	41,990	41,990	7,266	20.9%
OTHER MISCELLANEOUS - LOCAL	38,666	37,323	37,323	37,323	(1,343)	(3.5%)
TOTAL RESTRICTED LOCAL REVENUES	73,390	79,313	79,313	79,313	5,923	8.1%
TOTAL RESTRICTED FEDERAL / STATE REVENUES	10,684,559	8,459,120	8,533,766	8,533,766	(2,150,793)	(20.1%)

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2011-2012

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION						20,374	20,374	0.24%
MID-LEVEL ADMINISTRATION	426,713	15,100	4,125	31,313			477,251	5.59%
INST'L SALARIES REG	2,633,865						2,633,865	30.86%
TEXBOOKS & INST'L SUPPLIES			189,904				189,904	2.23%
OTHER INST'L COSTS		101,834		96,977	162,195	63,514	424,520	4.97%
SPECIAL EDUCATION	2,330,688	204,814	58,137	30,991	12,500		2,637,130	30.90%
STUDENT PERSONNEL	66,039			1,000			67,039	0.79%
HEALTH SERVICES		73,284					73,284	0.86%
TRANSPORTATION		83,645					83,645	0.98%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,926,754			1,926,754	22.58%
FOOD SERVICES								0.00%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY								0.00%
TOTAL RESTRICTED SUMMARY	5,457,305	478,677	252,166	2,087,035	174,695	83,888	8,533,766	100.00%
% OF TOTAL	63.95%	5.61%	2.95%	24.46%	2.05%	0.98%	100.00%	

Cost Per Pupil FY 2009



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
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%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)

Amount of funds Allegany County spends above State Average.

8761.0 Full Time Equivalent Students Times (\$229) = (\$2,006,269)

Amount Per Classroom	\$ (3,441)
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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 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	959,123	917,050	1,876,173		57
Actual FY06	1,471,410	1,026,417	2,497,827		68
Actual FY07	1,377,889	876,266	2,254,155		63
Actual FY08	1,259,281	854,409	2,113,690		57
Actual FY09	1,581,619	1,139,749	2,721,368		57
Actual FY10	1,852,288	1,063,951	2,916,239		72
Projected FY11	1,884,606	1,646,612	3,531,218		75
Budgeted FY12	1,991,440	1,739,955	3,731,395		77
FY02 to FY12 Dollar Increase (Decrease)	\$ 1,328,022	\$ 1,098,943	\$ 2,426,965		36
Percent Increase (Decrease)	200%	171%	186%		88%

Allegany County 2009-2010

ATTENDANCE RATE (Yearly)

	Standard Percent		Percent							2010 Status
	E	S	2004	2005	2006	2007	2008	2009	2010	
Elementary	96	94	95.6	95.4	95.2	95.7	95.3	95.4	95.0	S
Middle	96	94	94.4	94.4	94.3	94.9	94.1	94.0	93.7	N
High	96	94	93.6	93.3	93.0	92.9	92.7	93.0	92.6	N

DROPOUT RATE (YEARLY)

Grades 9-12	1.25	3.00	3.45	2.71	3.43	3.47	2.95	2.89	2.22	S
-------------	------	------	------	------	------	------	------	------	------	---

2010 Status:

E = Excellent

S = Satisfactory

N = Not Met

STUDENTS ABSENT

Number of Days Absent	Percent of Students													
	2004		2005		2006		2007		2008		2009		2010	
	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	34.9	4.1	34.0	4.8	32.5	5.0	36.7	4.8	32.1	5.3	33.3	5.6	31.2	6.1
Middle	30.8	9.3	23.9	9.1	28.1	9.8	31.5	9.1	28.3	10.7	27.4	12.3	26.9	12.2
High	29.9	11.9	28.9	13.3	27.5	13.9	25.7	15.1	25.7	16.4	25.3	13.9	24.6	17.5

ENROLLMENT

Pre-Kindergarten.....	459
Kindergarten.....	635
Elementary.....	3,243
Middle.....	2,019
High.....	2,796
Ungraded Special Education.....	
Total Enrollment	9,152
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		0.2		0.4		
Title I		74.2				
Special Education		16.1		15.2		12.6
Free/Reduced Price Meals		58.7		53.0		43.8
STUDENT MOBILITY						
Entrants		8.8		7.0		11.9
Withdrawals		8.4		7.5		13.2

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS

	Number	Percent
Attend a 4-year college	231	36.2
Attend a 2-year college	232	36.4
Attend a specialized school or training	25	3.9
Enter employment (related to training)	27	4.2
Enter employment (unrelated)	25	3.9
Enter the military	35	5.5
Enter full-time employment and school	67	10.5
Enter part-time employment and/or school	186	29.2
Other and no response	63	9.9

Source: MSDE Website, MD Report Card

TEACHER SALARY COMPARISONS
2010-2011
Selected Area Schools

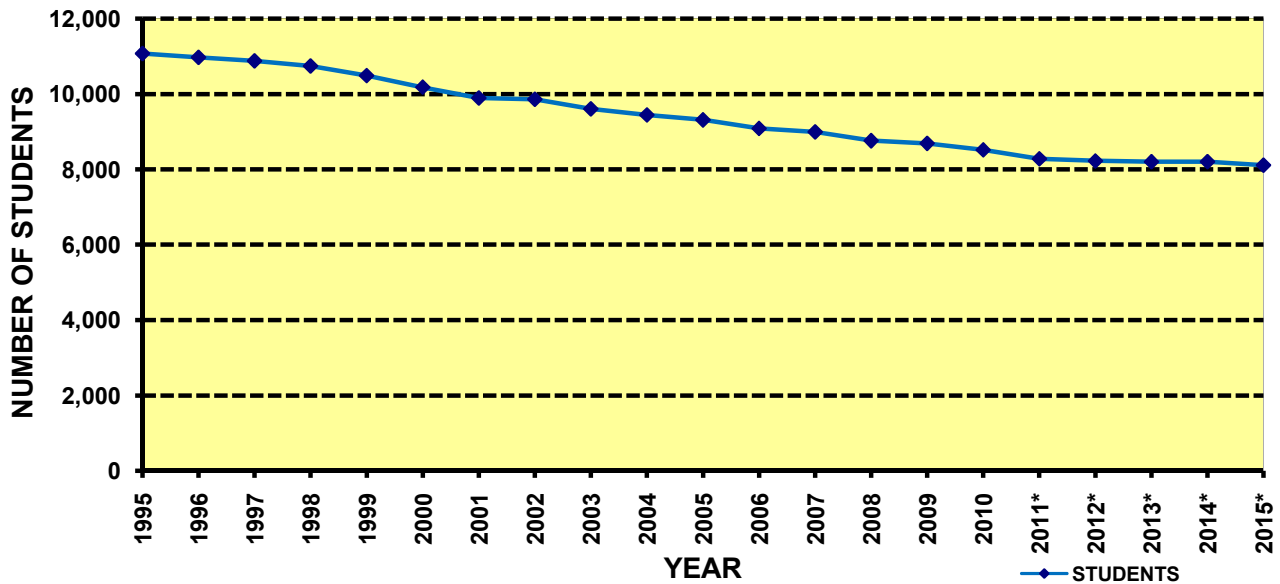
County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	41,926	17	64,395	10
Anne Arundel	43,452	10	68,969	5
Baltimore	43,000	11	62,695	15
Baltimore City	44,820	3	63,340	12
Calvert	44,600	5	77,878	2
Caroline	41,310	19	60,112	21
Carroll	40,400	24	61,648	18
Cecil	42,890	12	63,278	13
Charles	43,724	8	64,595	7
Dorchester	40,640	23	59,004	23
Frederick	40,706	22	61,964	17 *
Garrett	42,043	16	58,658	24
Harford	41,171	21	64,140	11
Howard	45,561	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	20
Somerset	41,300	20	61,246	19
St. Mary's	44,018	6	66,162	6
Talbot	42,800	13	62,000	16
Washington	43,662	9	64,424	9 *
Wicomico	42,140	15	62,830	14
Worcester	42,222	14	64,431	8

Source: MSDE Professional Salary Schedules 9/10

* ACPS Finance Staff have modified the Masters figures for Frederick and Washington Counties based upon prior year information. Counties self-report to MSDE.

ENROLLMENT BY YEAR

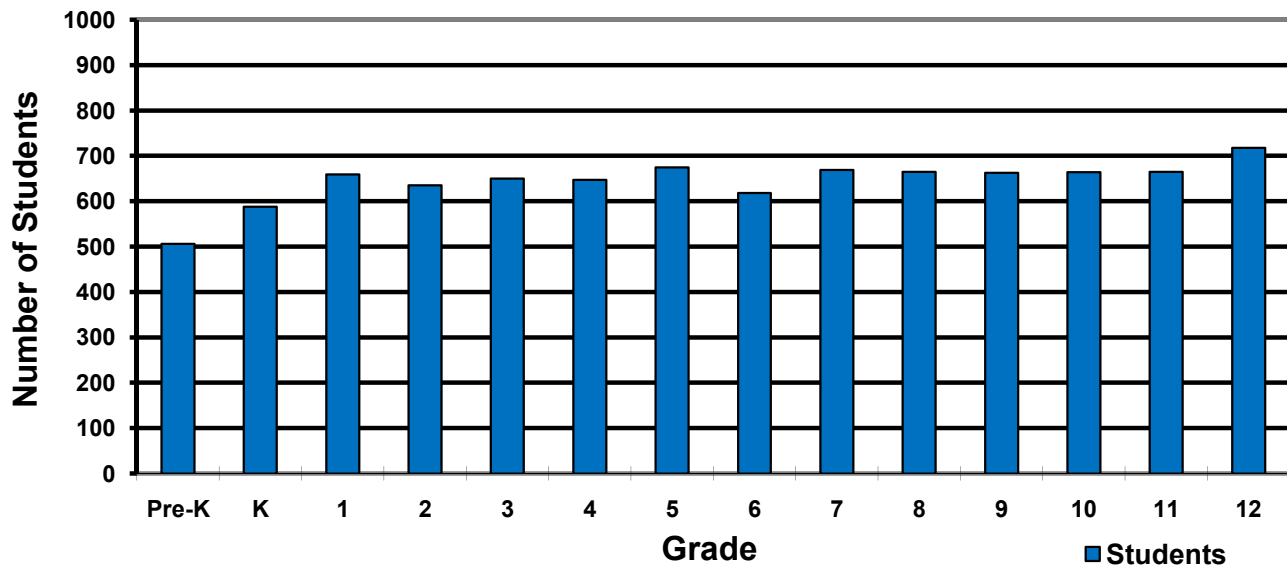
As of 9/30 For the Year Listed



* = PROJECTED

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

ENROLLMENT BY GRADE



Total K-12 Enrollment 9/30/10

8,516

0 = Special Education

Total Pre-K Enrollment 9/30/10

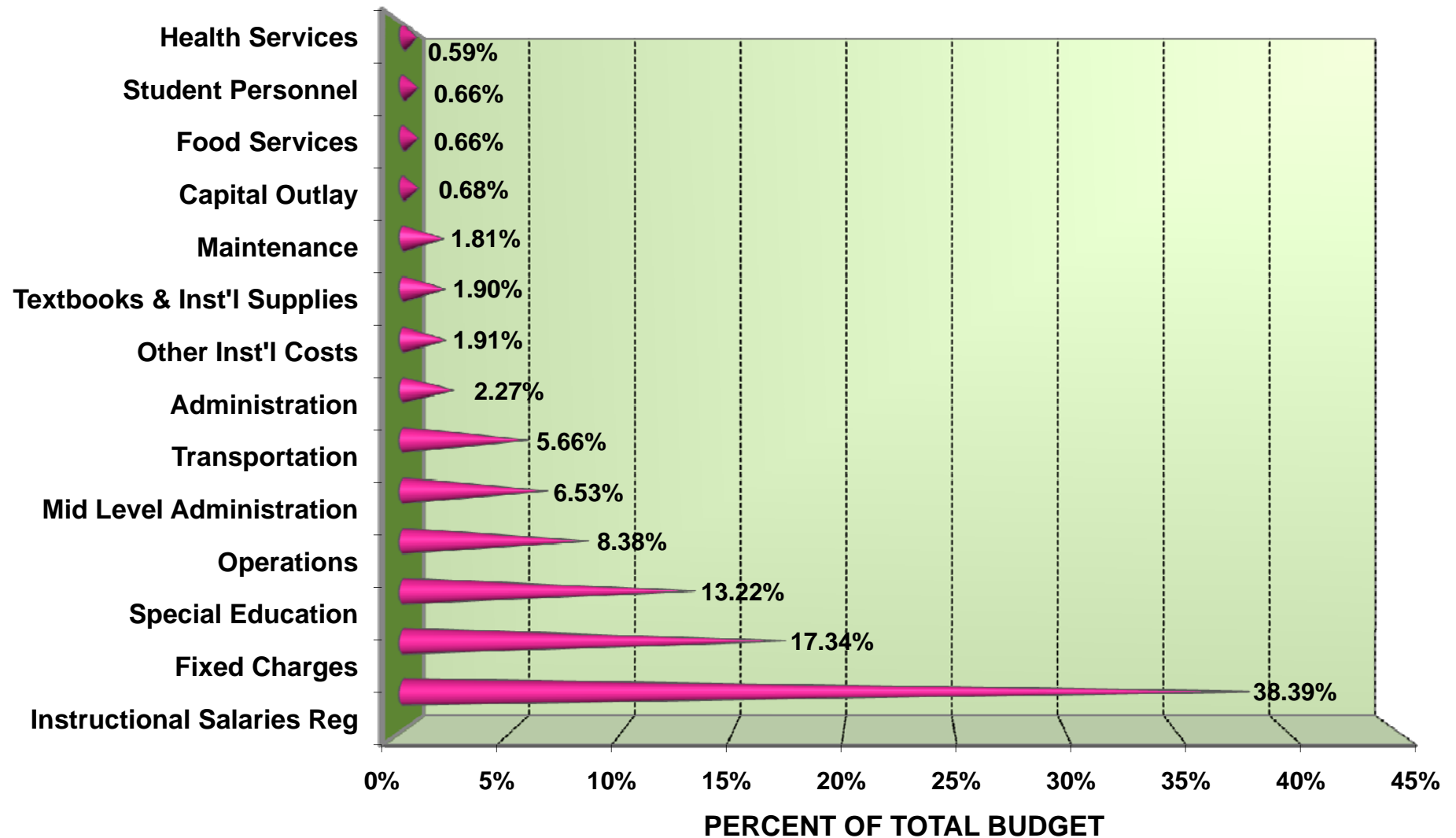
506

Grand Total

9,022

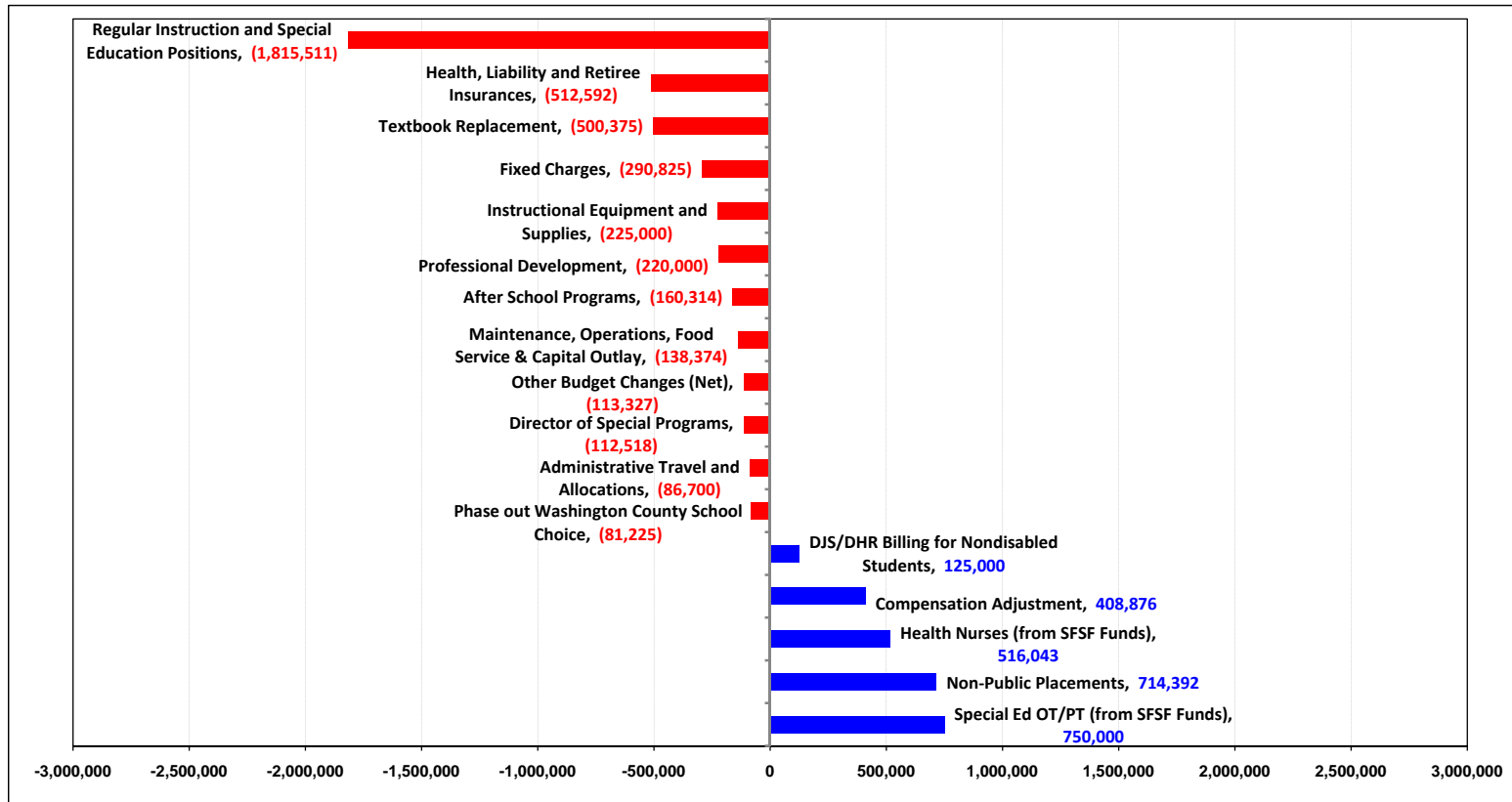
**FY 2012
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

CATEGORY



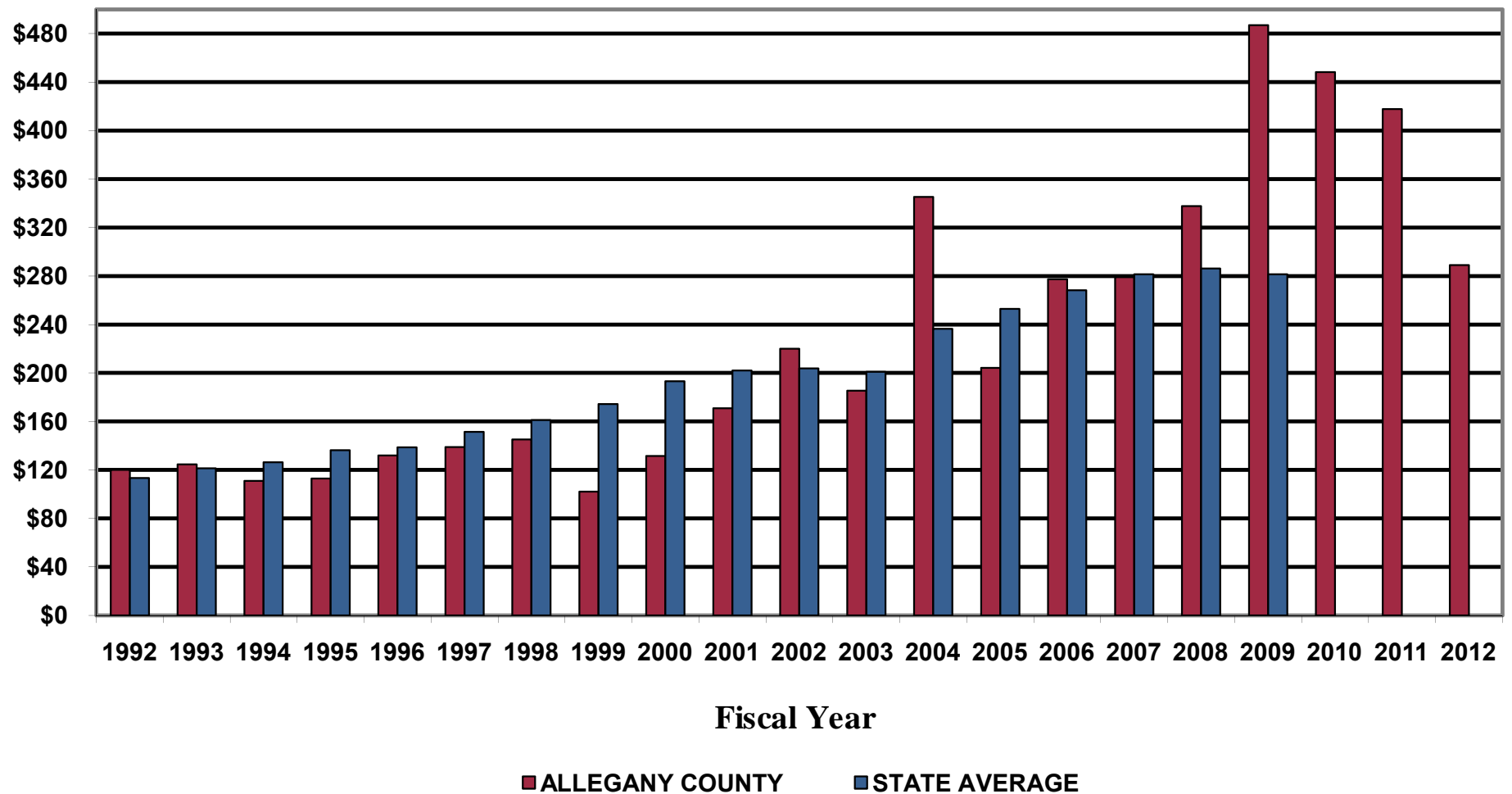
BUDGET DECREASE FOR FY 2012 BY MAJOR ITEMS OF EXPENDITURE

Regular Instruction and Special Education Positions	(1,815,511)
Health, Liability and Retiree Insurances	(512,592)
Textbook Replacement	(500,375)
Fixed Charges	(290,825)
Instructional Equipment and Supplies	(225,000)
Professional Development	(220,000)
After School Programs	(160,314)
Maintenance, Operations, Food Service & Capital Outlay	(138,374)
Other Budget Changes (Net)	(113,327)
Director of Special Programs	(112,518)
Administrative Travel and Allocations	(86,700)
Phase out Washington County School Choice	(81,225)
DJS/DHR Billing for Nondisabled Students	125,000
Compensation Adjustment	408,876
Health Nurses (from SFSF Funds)	516,043
Non-Public Placements	714,392
Special Ed OT/PT (from SFSF Funds)	750,000
Total	\$ (1,742,450)



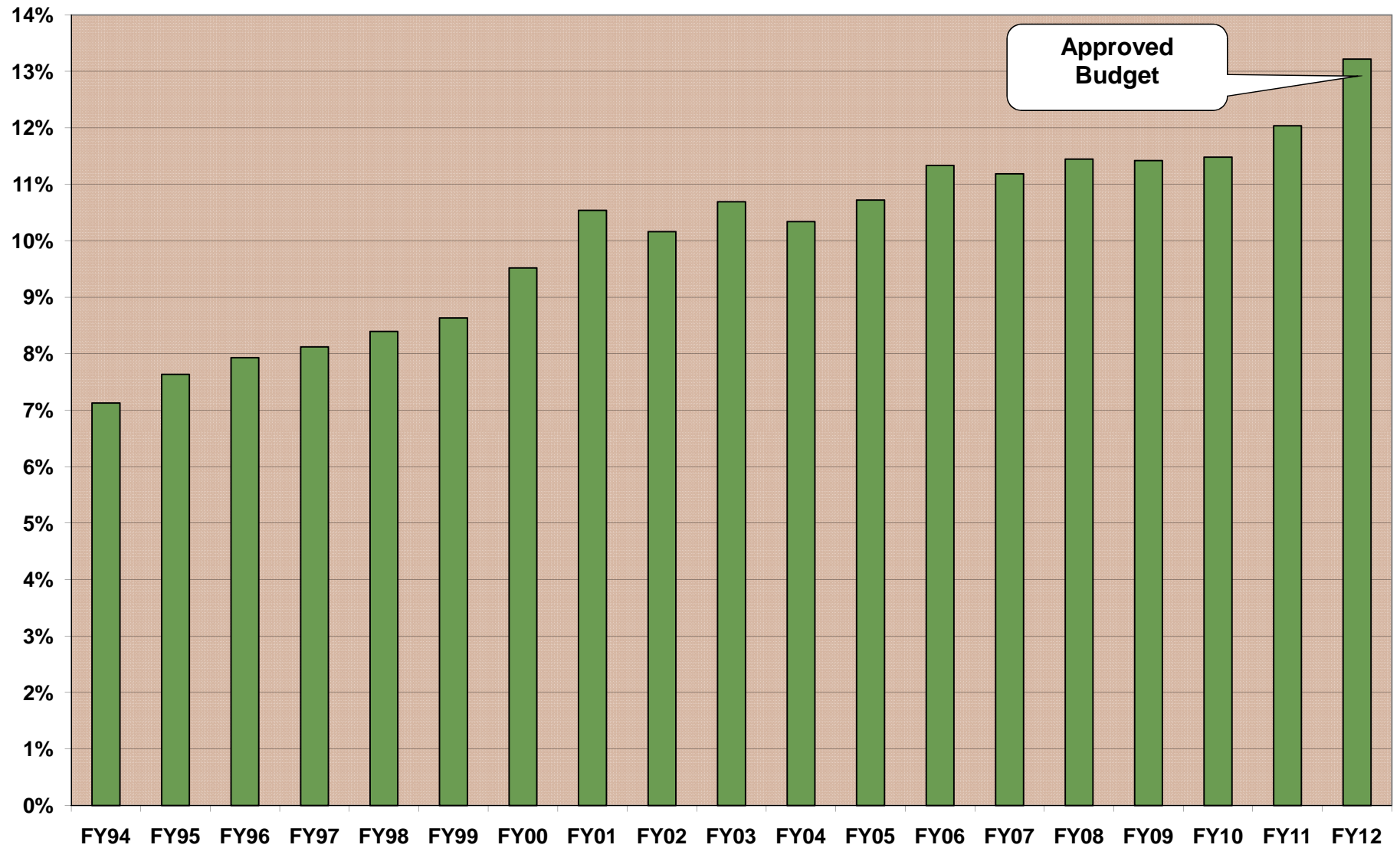
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

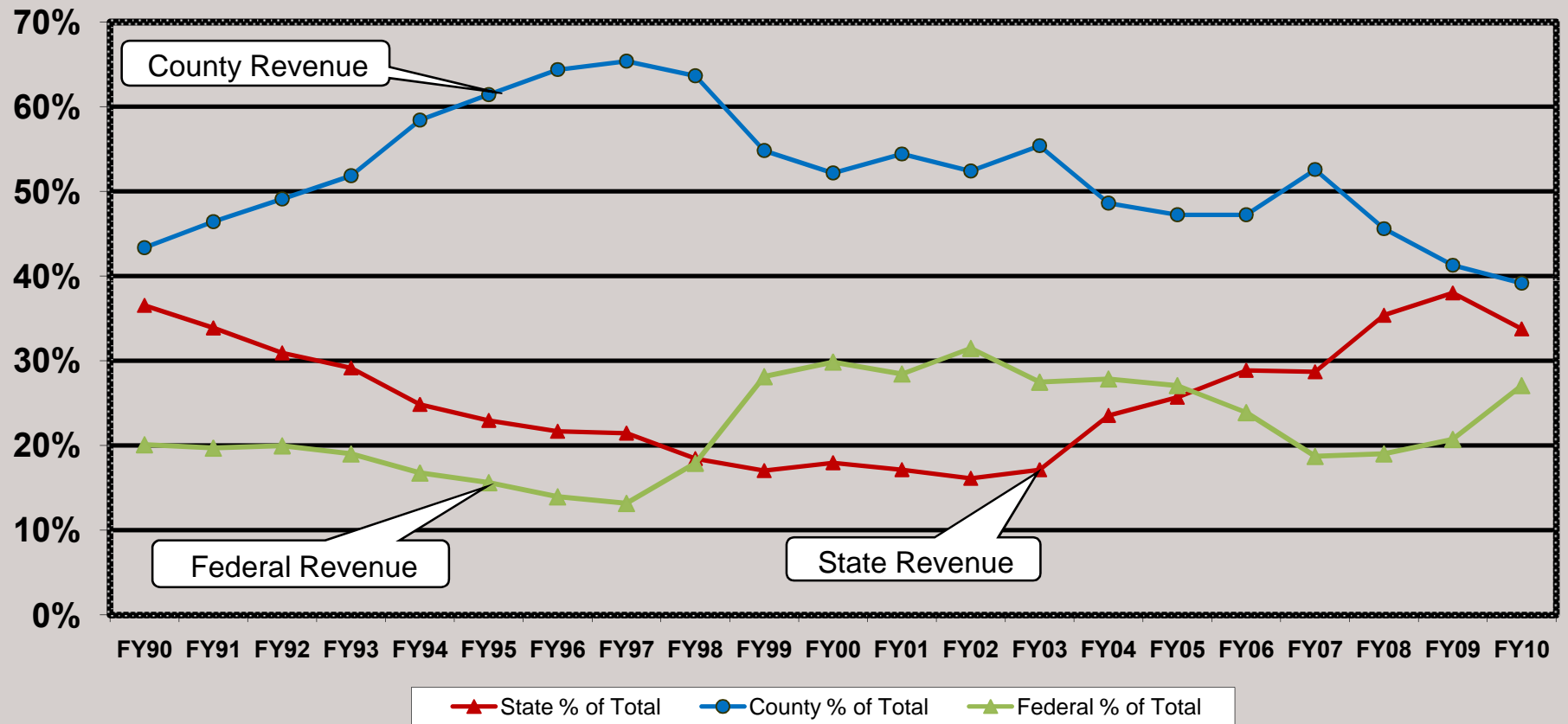


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2000-2001 THROUGH 2009-2010

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
TOTAL STATE	71.5		72.8		74.2		73.8		74.0		74.0		79.2		80.9		80.3		79.5	
Allegany	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	90.6	4
Anne Arundel	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	76.1	16
Baltimore City	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	79.7	13
Baltimore	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	81.4	10
Calvert	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	72.4	21
Caroline	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	84.5	9
Carroll	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	77.5	15
Cecil	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	87.3	6
Charles	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	77.5	15
Dorchester	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	87.1	7
Frederick	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	74.1	18
Garrett	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	87.1	7
Harford	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	79.9	12
Howard	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	89.5	5
Kent	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	92.6	3
Montgomery	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	80.5	11
Prince George's	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	73.9	19
Queen Anne's	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	77.5	15
St. Mary's	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	73.4	20
Somerset	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	93.5	2
Talbot	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	75.7	17
Washington	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	79.3	14
Wicomico	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	85.9	8
Worcester	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	104.3	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION

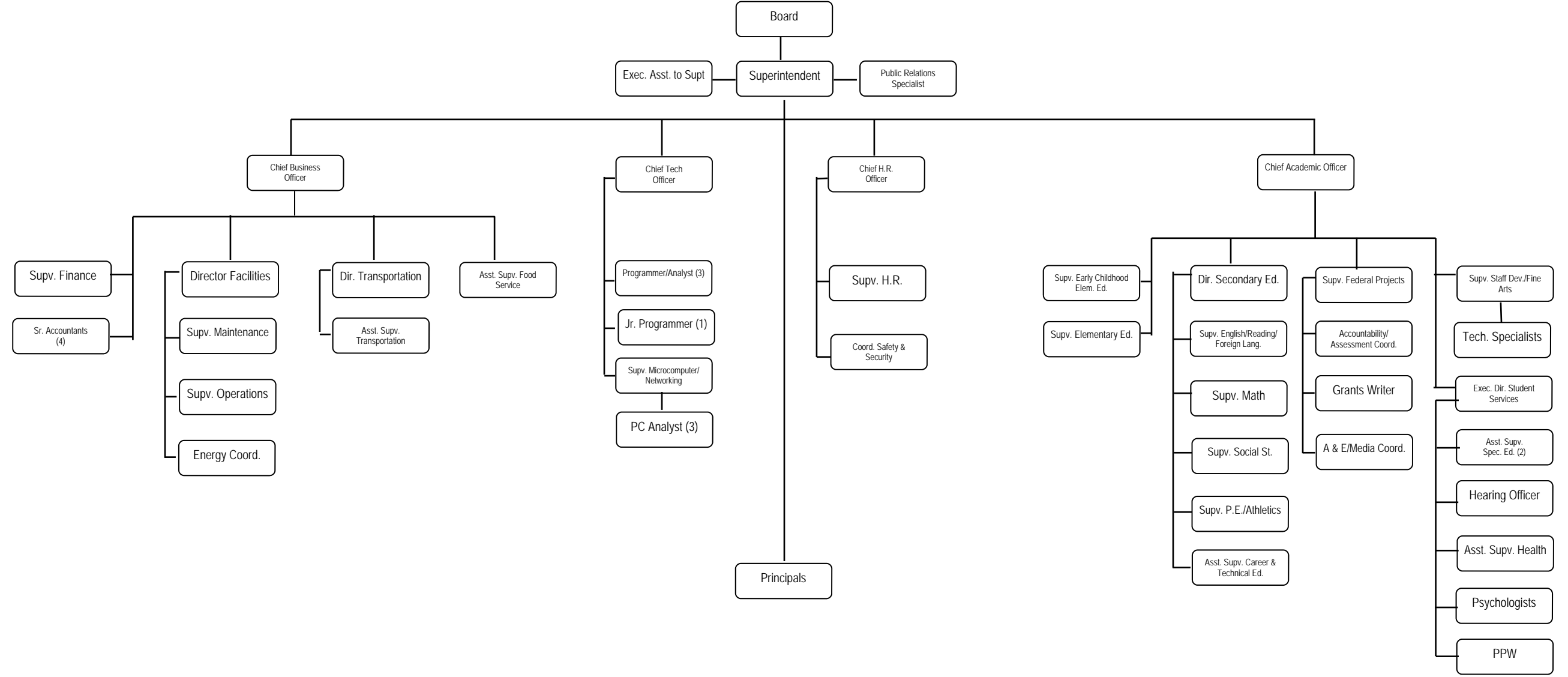
SCHOOL YEAR 2009-2010

OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2009	2010	2009	2010	2009	2010	2009	2010
<i>Wealth per pupil</i>	212,726	232,669	398,533	458,470	206,803 <i>Baltimore City</i>	232,669 <i>Allegany</i>	1,039,354 <i>Worcester</i>	1,237,416 <i>Worcester</i>
<i>Per pupil expenditure</i>	11,964	13,251	11,963	12,560	10,634 <i>Queen Anne's</i>	11,154 <i>Caroline</i>	14,543 <i>Montgomery</i>	15,498 <i>Worcester</i>
<i>Instructional staff per 1,000 pupils</i>	77.4	76.9	72.5	72.6	61.1 <i>St. Mary's</i>	63.0 <i>St. Mary's</i>	89.5 <i>Worcester</i>	90.6 <i>Worcester</i>
<i>Professional support staff per 1,000 pupils</i>	13.3	14.0	11.4	11.6	8.5 <i>Garrett</i>	8.7 <i>Garrett</i>	14.7 <i>Kent</i>	14.9 <i>Anne Arundel Kent</i>
<i>Instructional assistants per 1,000 pupil</i>	20.0	20.5	18.3	18.4	9.4 <i>Talbot</i>	9.9 <i>Talbot</i>	31.0 <i>Worcester</i>	31.5 <i>Worcester</i>
<i>Average length of school day for pupils</i>	6.5	6.5	6.7	6.7	6.3 <i>Talbot</i>	6.1 <i>Prince George's</i>	7.0 <i>Baltimore City Somerset Wicomico</i>	7.1 <i>Kent</i>
<i>Length of school year for pupils</i>	180	175	180	176	176 <i>Queen Anne's</i>	173 <i>Anne Arundel Wicomico</i>	180 <i>21 Counties Tied</i>	179 <i>Cecil Howard Washington</i>

Sources: www.mdreportcard.com

Allegany County Public Schools
Organizational Chart



FINANCE & BUDGETING DEFINITIONS

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

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

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

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

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

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

Budget Categories Required by Law and Personnel Within the Categories

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

Budget Categories Required by Law

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

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

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

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

INTENTIONALLY
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 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.