

School Finances



Board of Education of Allegany County

Approved Operating Budget for the fiscal year ending June 30, 2015

June 10, 2014

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2015***

Dr. David A. Cox

SUPERINTENDENT OF SCHOOLS



ELECTED BOARD OF EDUCATION

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Claire Romaine

Mr. William R. Valentine, Ex-officio Member

G. Gary Hanna, Board Attorney

June 10, 2014

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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 . . .

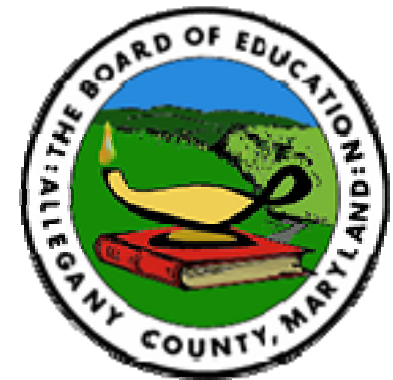
- Respects the dignity and worth of every individual.
- Provides programs and services based on the needs, characteristics, interests, and capabilities of each student.
- Provides an effective principal in every school and an effective teacher in every classroom.
- Offers a challenging, ethnically diverse, 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



**"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

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 FY2015
- 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 FY2015.

We have assumed:

1. The level of Thornton funding contained in the General Assembly's budget will be funded as communicated from the Maryland State Department of Education.
2. Lunch prices will increase .05 cents for FY2015, as mandated by Federal Regulations.
3. Additional Special Education requirements will not be imposed without additional federal or state funding.
4. The school system will eliminate open positions through attrition.
5. Health insurance costs will increase for both 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

	FY13 Actual	Approved Budget 2013-2014	Requested Budget 2014-2015	Approved Budget 2014-2015	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	27,904,216	27,884,291	28,832,291	27,570,891	(313,400)	(1.1%)
SPECIAL - PENSION SHIFT	1,487,742	1,885,754	1,847,253	1,847,253	(38,501)	(2.0%)
TOTAL COUNTY APPROPRIATION	29,391,958	29,770,045	30,679,544	29,418,144	(351,901)	(1.1%)
STATE REVENUES:						
CURRENT EXPENSE FUND	39,697,507	40,039,642	40,187,749	40,187,749	148,107	0.4%
TRANSPORTATION	4,235,227	4,235,227	4,277,579	4,277,579	42,352	1.0%
TRANSPORTATION - HANDICAPPED	221,000	253,000	217,000	217,000	(36,000)	(14.2%)
HANDICAPPED-FORMULA	4,980,193	4,709,951	4,912,852	4,918,676	208,725	4.4%
HANDICAPPED - PRIVATE PLACEMENTS	1,436,551	1,546,008	2,115,947	2,115,947	569,939	36.9%
COMPENSATORY AID - INSTRUCTIONAL	20,280,874	20,307,012	20,723,718	20,723,718	416,706	2.1%
HOLD HARMLESS COMPONENT	10,348	10,348	10,348	10,348	0	0.0%
LEP	101,128	131,091	85,435	85,435	(45,656)	(34.8%)
GUARANTEED TAX BASE	3,580,662	3,491,422	3,476,539	3,476,539	(14,883)	(0.4%)
TOTAL STATE REVENUES	74,543,490	74,723,701	76,007,167	76,012,991	1,289,290	1.7%
FEDERAL DIRECT	311,293	350,000	400,000	425,000	75,000	21.4%
TOTAL FEDERAL REVENUES	311,293	350,000	400,000	425,000	75,000	21.4%
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT	5,068				0	0.0%
TUITION - GARRETT COUNTY	100,684	66,320	39,792	39,792	(26,528)	(40.0%)
TUITION - SUMMER SCHOOL	14,440	12,500	14,000	14,000	1,500	12.0%
SALE OF EQUIPMENT	26,808	20,000	20,000	20,000	0	0.0%
USE OF BUILDINGS	6,634	7,000	7,000	7,000	0	0.0%
RENTAL - HEAD START	13,025	13,200	9,917	9,917	(3,283)	(24.9%)
TRANSPORTATION-BUS LOAN/FIELD TRIPS	35,855	24,000	27,000	27,000	3,000	12.5%
FOSTER CARE - OTHER LEA'S	26,848	32,490	32,490	32,490	0	0.0%
INTEREST INCOME	117,330	76,000	50,000	50,000	(26,000)	(34.2%)
OTHER MISC. REVENUES	2,177	10,000	2,500	2,500	(7,500)	(75.0%)
TOTAL OTHER LOCAL REVENUES	348,869	261,510	202,699	202,699	(58,811)	(22.5%)
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PY		3,621,468	3,096,205	1,575,319	(2,046,149)	(56.5%)
TOTAL PRIOR YEAR FUND BALANCE	0	3,621,468	3,096,205	1,575,319	(2,046,149)	(56.5%)
TOTAL UNRESTRICTED REVENUES	104,595,610	108,726,724	110,385,615	107,634,153	(1,092,571)	(1.0%)
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	713,041	831,356	823,098	823,098	(8,258)	(1.0%)
FEDERAL REVENUE	9,304,216	8,188,981	7,972,944	7,972,944	(216,037)	(2.6%)
LOCAL	395,062	98,966	119,836	119,836	20,870	21.1%
TOTAL RESTRICTED REVENUES	10,412,319	9,119,303	8,915,878	8,915,878	(203,425)	(2.2%)
TOTAL OPERATING BUDGET	115,007,929	117,846,027	119,301,493	116,550,031	(1,295,996)	(1.1%)

SUMMARY

Board of Education's Approved Operating Budget FY 2015

		Total Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	\$148,107	
2. State Guaranteed Tax Base	(14,883)	
3. State Compensatory Education	416,706	
4. State Special Education	208,725	
5. State Transportation	6,352	
6. State Limited English Proficient (LEP)	(45,656)	
	<hr/>	
Sub-Total	\$719,351	
7. Decrease from County Government due to Pension Shift	(38,501)	
8. Decrease from County Government for Operating Purposes	(313,400)	
9. State Private Placement	569,939	
10. Use of Fund Balance	(2,046,149)	
11. Other Revenues	16,189	
	<hr/>	
Net Revenue Decreases		(\$1,092,571)
Expenditures:		
Increases / (Decreases):		
1. Increase in Textbook Replacement	\$110,000	
2. Decrease in Health Care Costs	(132,060)	
3. Increase Workers' Compensation and Insurance Costs	94,113	
4. Increase in Non Public Costs	922,265	
5. Braddock Campus Operating Costs	(52,500)	
6. Decrease in Utilities	(150,345)	
7. Instructional Program Enhancements	859,798	
8. Decrease in Transportation, Maintenance, Custodial and Food Service	(207,437)	
9. Improvements for Fiber and Telephone Systems	72,480	
10. Increase for School Security	129,300	
11. Decrease in Administrative and Mid Level Administrative Costs	(123,303)	
12. Other Budget Changes - Net	136,580	
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Approved Budget Expenditure Increase		\$1,658,891
Difference or Shortfall (Amount needed from County)		<hr/> (\$2,751,462) <hr/>
		1.1 % Decrease from County

SUMMARY OF BUDGET CHANGES

BOARD OF EDUCATION'S APPROVED FY2015 BUDGET

Based upon Staff requests and the Board's request to the County Commissioners, the following funding
INCREASES (DECREASES) are approved for the 2014-2015 Budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Funding for Dual Enrollment and College Placement Testing	\$ 68,200	
2 . Safari Montage Replacement	52,668	
3 . Environmental Literacy Improvements and Outdoor School Increases	29,328	
4 . Decrease in Field Trips and Travel	(35,000)	
5 . Enhance Academic Village Program	25,000	
6 . All Other Changes - Net	<u>(12,485)</u>	
TOTAL		127,711

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	(118,869)	
2 . Change in Staffing - 2.0 Teacher Increase and 1.0 Instructional Assistant Decrease	109,029	
3 . Eliminate 1.0 Assistant Supervisor	(85,365)	
4 . Increase in Non Public Placements	922,265	
5 . All Other Changes - Net	<u>(49)</u>	
TOTAL		827,011

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Increase in Textbooks	75,000	
2 . Increase for Professional Development	31,600	
3 . Reduction of Supplies and Paper Used in FY2014	(45,000)	
4 . Increase for DHR/DJS Billings	25,000	
5 . Decrease for Read 180 and Computer Filter Program Purchased in FY2014	(81,200)	
6 . Reduction of Print Shop Supplies and Services	(13,000)	
7 . Reduction of Software Purchases	(34,500)	
8 . Reduction of Instructional Equipment Purchases	(50,000)	
9 . Reduction of (7) Teachers and (1) Instructional Assistant	(515,000)	
10 . Other Salary Adjustments	<u>187,966</u>	
TOTAL		(419,134)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts	(85,170)	
2 . Decrease in Utilities	(150,345)	
3 . Increase for School Resource Officers Transferred from Student Personnel	140,403	
4 . Increase for School Security	129,300	
5 . Custodial Operations Efficiencies	(216,183)	
6 . Carrying Costs for New Allegany Site	(52,500)	
7 . Increase Network & Repairs Staffing	65,720	
8 . Increase for Fiber Charges and Generators for Core Fiber Sites	42,480	
9 . Equipment to Allow Central Office to give Schools Emergency Telephone Service	25,000	
10 . Decrease in Energy Conservation Projects	(35,000)	
11 . All Other Adjustments - Net	<u>(7,737)</u>	
TOTAL		(144,032)

E. MAINTENANCE:

1 . Increase in Wage Accounts	1,080	
2 . Decrease in Supply and Contracted Services Accounts	(11,500)	
TOTAL		(10,420)

No Changes are Approved in Other Maintenance Department Accounts
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Following Amounts are Current Maintenance Allocations to Keep Buildings Repaired:

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

F. CAPITAL OUTLAY:

1 . Reduction of One-time Projects	(150,000)	
2 . Reduction of Special Outside Projects	(150,000)	
TOTAL		(300,000)

Following are Regular and Special Capital Outlay Allocations for 2014-2015 \$363,656

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

G. TRANSPORTATION:

1 . Decrease in School Bus Contractor Accounts	(135,815)	
2 . Decrease in Wage Accounts	(2,136)	
3 . Decrease for Purchase of Bus Routing Software in FY2014	(31,010)	
4 . Increase for Summer Programs	15,100	
5 . All Other Changes - Net	(668)	
TOTAL		(154,529)

H. OTHER BUDGET CATEGORY CHANGES:

Administration - Regular & Mid-Level

1 . Transfer School Resource Officer Agreements to Operations	(140,403)
2 . Increase in Wage Accounts	16,891
3 . Eliminate 1.0 Coordinator	(51,517)
4 . Eliminate 1.0 Clerical Assistant	(18,978)
5 . Eliminate 1.0 School Secretary	(36,807)
6 . Increase Subsidy for Food Service	51,895
7 . Increase for School Health Nurses	28,900
8 . Eliminate TV Station Manager Position	(47,228)
9 . Decrease in Office Allocations	(25,000)
10 . Electronic Enrollment Benefit Program Budgeted in FY2014	(80,000)
11 . Decrease in Contribution to Data Processing Executive Committee	(16,246)
12 . All Other Changes - Net	(29,470)

TOTAL	(347,963)
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I. FIXED CHARGES AND OTHER CHANGES:

1 . Decrease in Medical, Dental and Vision Insurance	(463,828)
2 . Decrease in Retirement	(82,804)
3 . Increase in Liability, Life, and Long Term Disability Insurances	49,046
4 . Decrease in Course Work Reimbursement	(50,000)
5 . Increase in FICA	25,641
6 . Decrease in Workers' Compensation Costs	(27,481)
7 . Decrease in Contingency	(100,000)
8 . Decrease in Retiree Subsidy	(15,000)
9 . Other Net Changes	<u>(6,789)</u>
TOTAL	(671,215)
GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)	<u>(1,092,571)</u>
	(1.0%)

County Approved for 2014-2015	\$ 29,418,144
County Allocation for 2013-2014	29,770,045
Approved Decrease from County Commissioners	<u>\$ (351,901)</u>
	(1.1%)

Total Revenue Changes and Approved County Decrease	
County Appropriation	\$ (351,901)
State (Includes Estimated Private Placement Amount)	1,289,290
Federal - Medicare D	75,000
Decrease in Other Local Revenues	(58,811)
Decrease in Use of Fund Balance	<u>(2,046,149)</u>
Total Revenue Change Approved	\$ (1,092,571)

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2015 BUDGET**

AREA	2013 - 2014 APPROVED BUDGET STAFFING (a)			2013 - 2014 CURRENT ACTUAL STAFFING			2014 - 2015 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	561.5	28.5	590.0	561.0	28.0	589.0	553.0	28.0	581.0	
TEACHERS Staffing for Students with Disabilities	94.5	24.0	118.5	96.5	25.0	121.5	96.5	25.0	121.5	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	
ASSISTANT PRINCIPALS / ASSISTANT PRINCIPALS II Elementary Middle Secondary Assistant Principal II	4.0 3.0 7.0 6.0		4.0 3.0 7.0 6.0	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	
STUDENT PERSONNEL WORKERS Student & Family Coordinator Social Worker	5.0		5.0	5.0		5.0	5.0		5.0	
PSYCHOLOGISTS	7.0		7.0	7.0		7.0	7.0		7.0	
ADMINISTRATIVE Superintendent Chief Officers Executive Director Directors Supervisors Ass't Supervisors Other Professionals	1.0 3.0 1.0 2.0 10.0 7.0 15.0	1.0	1.0 4.0 1.0 2.0 10.0 8.0 19.0	1.0 3.0 1.0 1.0 11.0 7.0 15.0	1.0	1.0 4.0 1.0 1.0 11.0 8.0 19.0	1.0 3.0 1.0 1.0 10.0 7.0 16.0	1.0	1.0 4.0 1.0 1.0 10.0 8.0 20.0	(a) (a)
TOTAL	775.0	58.5	833.5	776.5	59.0	835.5	768.5	59.0	827.5	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2015 BUDGET**

AREA	2013 - 2014 APPROVED BUDGET STAFFING (a)			2013 - 2014 CURRENT ACTUAL STAFFING			2014 - 2015 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHER ASS'T-REG	38.0	11.0	49.0	38.0	10.0	48.0	38.0	10.0	48.0	
TEACHER ASS'T-SP ED	88.0		88.0	87.0		87.0	87.0		87.0	
PARENT INVOLVEMENT COORD		4.0	4.0		2.0	2.0		2.0	2.0	
SEC / CLER / TECH										
Secy / Cler-School 12 Mo.	9.0		9.0	9.0		9.0	9.0		9.0	
Secy / Cler-School 10 Mo.	15.0		15.0	15.0		15.0	15.0		15.0	
Secy / Cler-Other 12 Mo.	24.0	4.0	28.0	23.0	4.0	27.0	23.0	3.5	26.5	
Secy / Cler-Other 10 Mo.	7.0	1.0	8.0	5.0	1.0	6.0	5.0	1.0	6.0	
Technicians-12 Mo.	11.0	2.0	13.0	12.0	2.0	14.0	11.5	2.0	13.5	
Technicians-10 Mo.	4.0		4.0	4.0		4.0	4.0		4.0	
OPERATIONS										
Custodians	104.0		104.0	104.0		104.0	94.0		94.0	
Other Personnel	3.0		3.0	2.0		2.0	2.0		2.0	
MAINTENANCE PERSONNEL	17.1		17.1	17.1		17.1	17.1		17.1	
BUS DRIVERS / ASS'T	42.0		42.0	42.0		42.0	42.0		42.0	
FOOD SERVICE										
Cafeteria Manager / Workers		65.0	65.0		63.0	63.0		63.0	63.0	
Warehouse Drivers / Foreman		3.9	3.9		3.9	3.9		3.9	3.9	
TOTAL	362.1	90.9	453.0	358.1	85.9	444.0	347.6	85.4	433.0	

TOTAL CERTIFICATED AND SUPPORT PERSONNEL										
	1,137.10	149.40	1,286.50	1,134.60	144.90	1,279.50	1,116.10	144.40	1,260.50	

(a) Includes Information Technology and Food Service

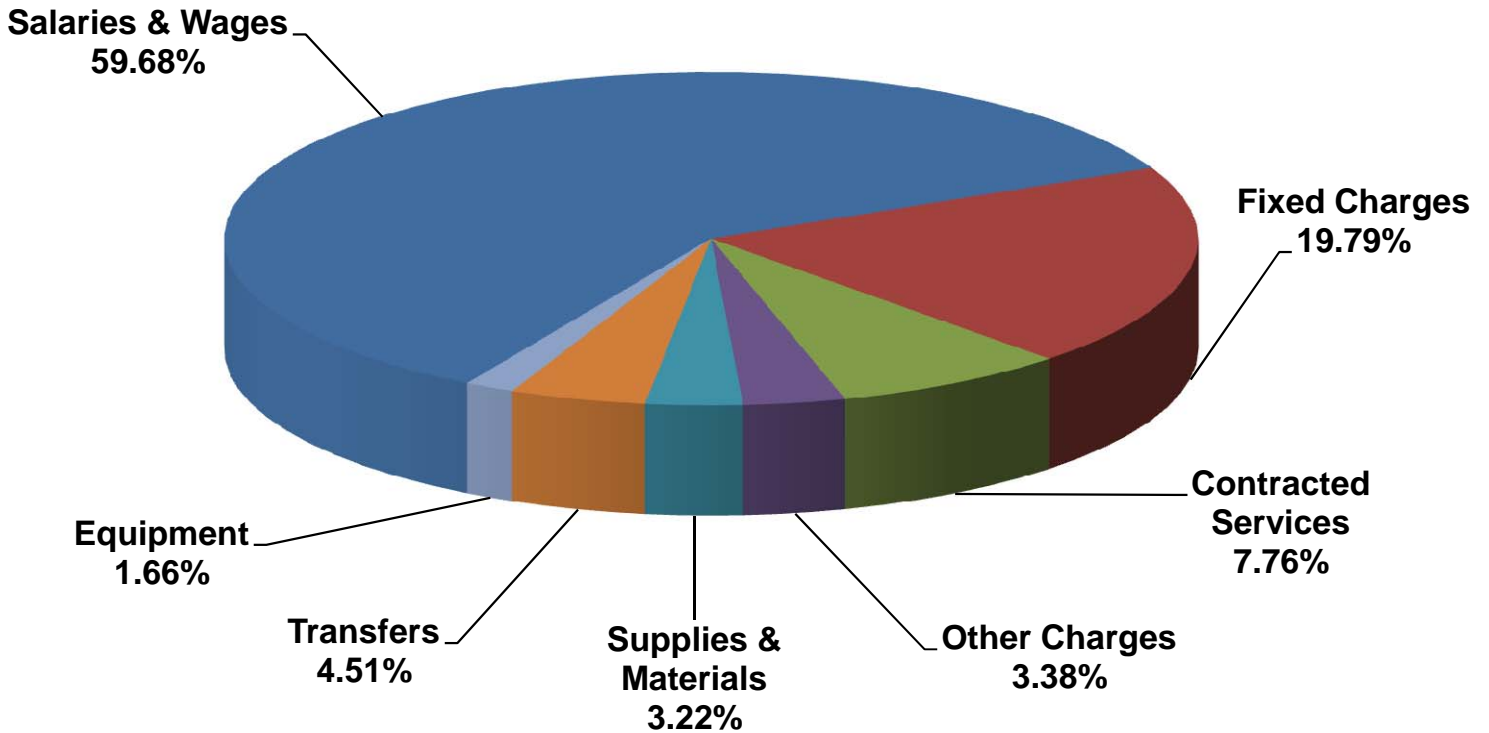
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2015 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,553,880	230,875	29,480	123,962	12,300	301,062	2,251,559	2.09%
MID LEVEL ADMINISTRATION	6,271,046	99,300	77,600	85,783	31,550		6,565,279	6.10%
INST'L SALARIES REG	39,866,018						39,866,018	37.02%
TEXTBOOKS & INST'L SUPPLIES			2,023,983				2,023,983	1.88%
OTHER INST'L COSTS REG		871,216		165,196	919,212	50,000	2,005,624	1.86%
SPECIAL EDUCATION	9,337,342	1,125,197	77,687	61,191	11,500	4,496,039	15,108,956	14.04%
STUDENT PERSONNEL	568,893	5,570	3,525	30,301	600		608,889	0.57%
HEALTH SERVICES		664,935	25,000		4,865		694,800	0.65%
TRANSPORTATION	908,744	4,728,773	306,159	112,130	193,083		6,248,889	5.81%
OPERATIONS	4,668,918	407,866	491,150	2,493,335	149,050		8,210,319	7.63%
MAINTENANCE	1,065,142	221,500	426,500	7,700	96,000		1,816,842	1.69%
FIXED CHARGES				21,299,449			21,299,449	19.79%
FOOD SERVICES				563,390		6,500	569,890	0.53%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					363,656		363,656	0.34%
TOTALS BY OBJECT	64,239,983	8,355,232	3,461,084	24,942,437	1,781,816	4,853,601	107,634,153	100.00%
% OF OBJECT TOTAL	59.68%	7.76%	3.22%	23.17%	1.66%	4.51%	100.00%	

FY 2015 APPROVED EXPENDITURES BY BUDGET CATEGORY



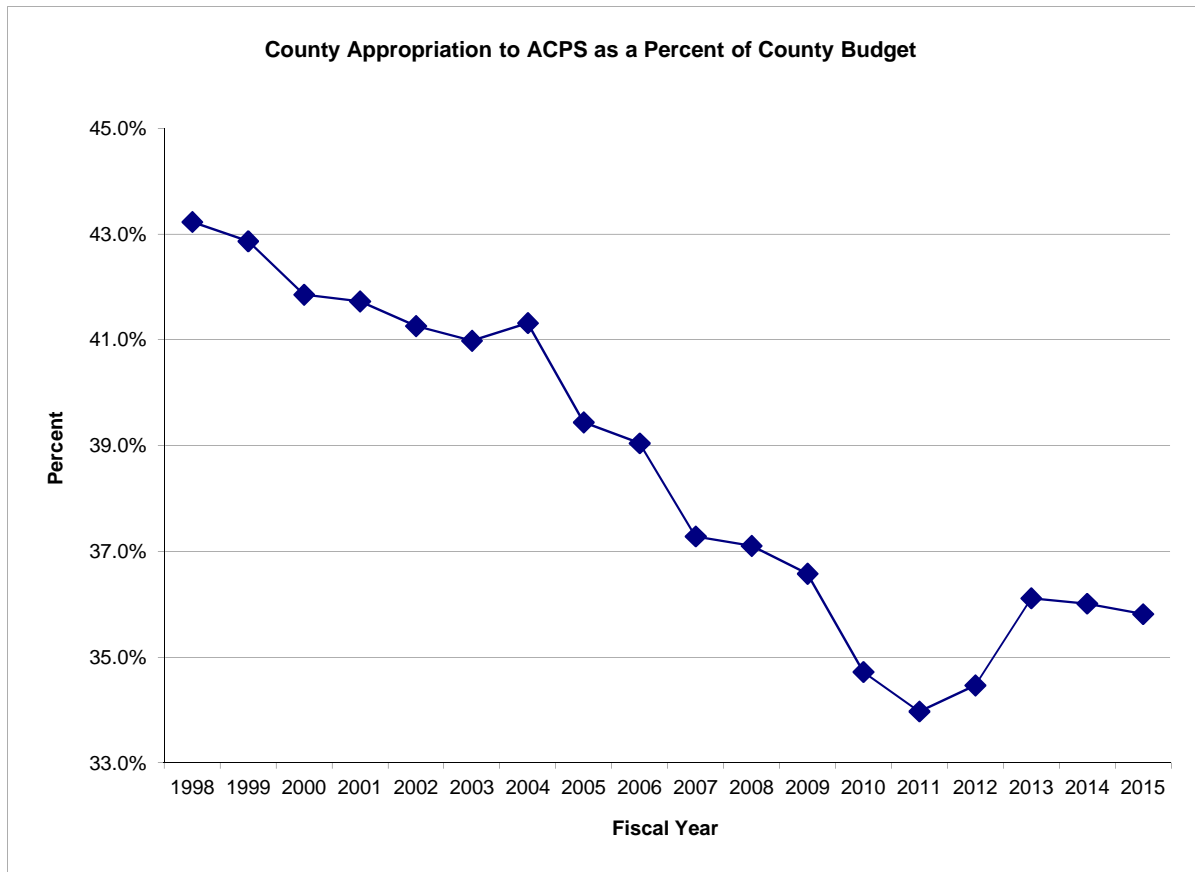
	<u>FY14 Approved</u>	<u>FY15 Requested</u>	<u>FY15 % of Budget</u>
Salaries & Wages	64,886,100	64,239,983	59.68%
Fixed Charges	21,970,664	21,299,449	19.79%
Contracted Services	8,344,311	8,355,232	7.76%
Other Charges	3,892,212	3,642,988	3.38%
Supplies & Materials	3,614,124	3,461,084	3.22%
Transfers	3,925,715	4,853,601	4.51%
Equipment	2,093,598	1,781,816	1.66%
Total	<u><u>\$ 108,726,724</u></u>	<u><u>\$ 107,634,153</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
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%
FY12	28,240,000	81,937,957	34.5%
FY13	29,391,956	81,386,772	36.1%
FY14	29,770,045	82,667,432	36.0%
FY15	29,418,144 *	82,142,773	35.8%

* This appropriation includes \$1,847,253 for Pension Shift.

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



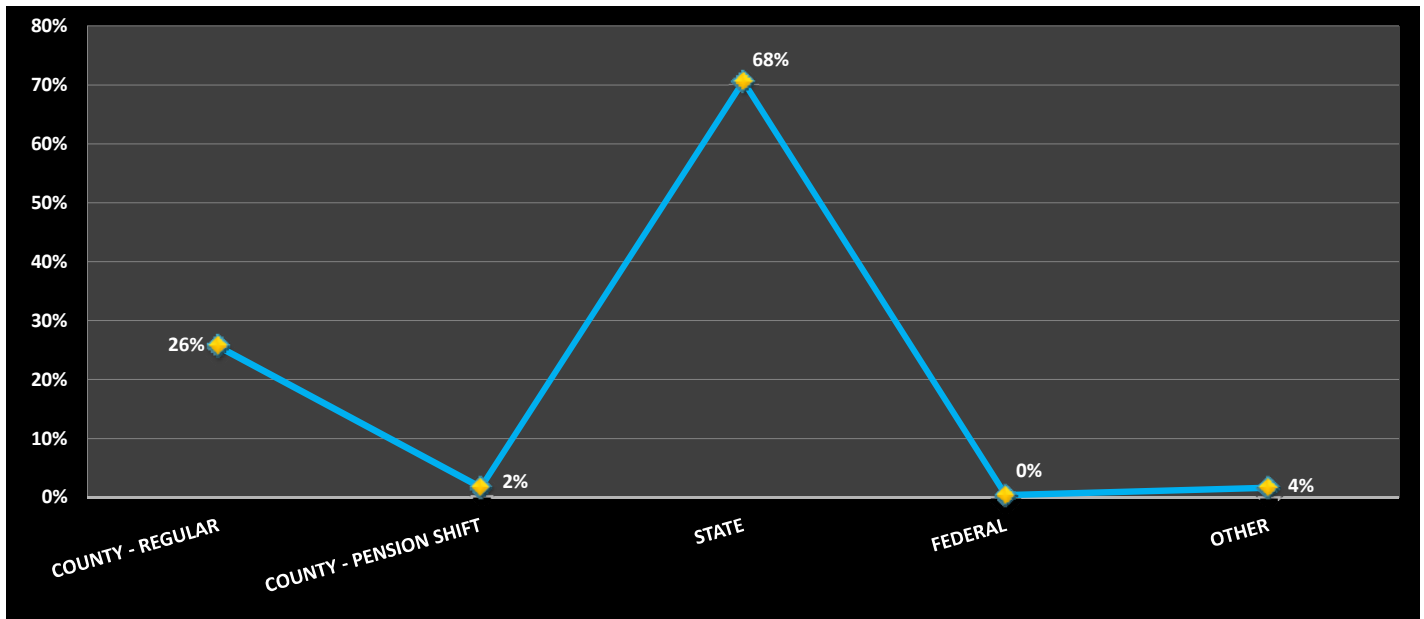
Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2014</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2014</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 29,770,045	8,408	\$ 3,540.68	1 Worcester	\$ 75,477,699	6,243	\$ 12,089.97
2 Anne Arundel	\$ 596,454,600	75,446	\$ 7,905.69	2 Montgomery	\$ 1,448,250,594	144,869	\$ 9,996.97
3 Baltimore City	\$ 257,441,740	79,270	\$ 3,247.66	3 Howard	\$ 497,485,719	50,953	\$ 9,763.57
4 Baltimore County	\$ 712,086,091	103,015	\$ 6,912.48	4 Kent	\$ 17,196,312	2,009	\$ 8,558.57
5 Calvert	\$ 113,394,429	15,886	\$ 7,138.12	5 Talbot	\$ 35,158,266	4,277	\$ 8,220.31
6 Caroline	\$ 13,416,327	5,220	\$ 2,570.18	6 Anne Arundel	\$ 596,454,600	75,446	\$ 7,905.69
7 Carroll	\$ 168,578,000	26,318	\$ 6,405.43	7 Calvert	\$ 113,394,429	15,886	\$ 7,138.12
8 Cecil	\$ 72,848,292	15,007	\$ 4,854.29	8 Baltimore County	\$ 712,086,091	103,015	\$ 6,912.48
9 Charles	\$ 159,010,300	25,717	\$ 6,183.08	9 Garrett	\$ 26,201,544	3,918	\$ 6,687.48
10 Dorchester	\$ 18,359,680	4,447	\$ 4,128.55	10 Queen Anne's	\$ 48,131,684	7,504	\$ 6,414.56
11 Frederick	\$ 233,354,228	39,358	\$ 5,929.02	11 Carroll	\$ 168,578,000	26,318	\$ 6,405.43
12 Garrett	\$ 26,201,544	3,918	\$ 6,687.48	12 Charles	\$ 159,010,300	25,717	\$ 6,183.08
13 Harford	\$ 221,300,729	37,085	\$ 5,967.39	13 Harford	\$ 221,300,729	37,085	\$ 5,967.39
14 Howard	\$ 497,485,719	50,953	\$ 9,763.57	14 Frederick	\$ 233,354,228	39,358	\$ 5,929.02
15 Kent	\$ 17,196,312	2,009	\$ 8,558.57	15 St. Mary's	\$ 89,910,979	16,687	\$ 5,388.09
16 Montgomery	\$ 1,448,250,594	144,869	\$ 9,996.97	16 Prince George's	\$ 623,743,813	117,793	\$ 5,295.24
17 Prince George's	\$ 623,743,813	117,793	\$ 5,295.24	17 Cecil	\$ 72,848,292	15,007	\$ 4,854.29
18 Queen Anne's	\$ 48,131,684	7,504	\$ 6,414.56	18 Washington	\$ 94,453,757	21,888	\$ 4,315.42
19 St. Mary's	\$ 89,910,979	16,687	\$ 5,388.09	19 Dorchester	\$ 18,359,680	4,447	\$ 4,128.55
20 Somerset	\$ 9,480,539	2,725	\$ 3,479.10	20 Allegany	\$ 29,770,045	8,408	\$ 3,540.68
21 Talbot	\$ 35,158,266	4,277	\$ 8,220.31	21 Somerset	\$ 9,480,539	2,725	\$ 3,479.10
22 Washington	\$ 94,453,757	21,888	\$ 4,315.42	22 Baltimore City	\$ 257,441,740	79,270	\$ 3,247.66
23 Wicomico	\$ 40,520,465	13,888	\$ 2,917.61	23 Wicomico	\$ 40,520,465	13,888	\$ 2,917.61
24 Worcester	\$ 75,477,699	6,243	\$ 12,089.97	24 Caroline	\$ 13,416,327	5,220	\$ 2,570.18
Total	\$ 5,602,025,832	827,931		Total	\$ 5,602,025,832	827,931	
Average	\$ 233,417,743		\$ 6,162.89	Average	\$ 233,417,743		\$ 6,162.89

Note: Net Appropriations From Department of Legislative Services
Shaded Counties Are GCEI Counties

GCEI Counties \$ 4,317,580,147 694,115 \$ 6,220.27
Non GCEI Counties \$ 723,149,351 133,816 \$ 5,404.07

FY 2015 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014
COUNTY - REGULAR	25%	25%	25%	26%	26%	26%
COUNTY - PENSION SHIFT	N/A	N/A	N/A	N/A	1%	2%
STATE	74%	73%	73%	71%	68%	68%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	1%	3%	2%	3%	5%	4%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2014 AND FY 2015

	FY 2014 APPROVED		FY 2015 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY - REGULAR	27,884,291	25.65%	27,570,891	25.62%	(313,400)	(1.12%)
COUNTY - PENSION SHIFT	1,885,754	1.73%	1,847,253	1.72%	(38,501)	(2.04%)
STATE	74,723,701	68.73%	76,012,991	70.62%	1,289,290	1.73%
FEDERAL	350,000	0.32%	425,000	0.39%	75,000	21.43%
OTHER	<u>3,882,978</u>	<u>3.57%</u>	<u>1,778,018</u>	<u>1.65%</u>	<u>(2,104,960)</u>	<u>(54.21%)</u>
TOTAL	<u>108,726,724</u>	<u>100.00%</u>	<u>107,634,153</u>	<u>100.00%</u>	<u>(1,092,571)</u>	<u>(1.00%)</u>

FY 2015 APPROVED DECREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2014</u>	<u>APPROVED FY2015</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,419,939	2,251,559	(168,380)	(6.96%)
Mid Level Administration	6,703,316	6,565,279	(138,037)	(2.06%)
Instruction - Salaries	40,159,452	39,866,018	(293,434)	(.73%)
Textbooks & Inst'l Supplies	2,132,723	2,023,983	(108,740)	(5.10%)
Other Inst'l Costs	1,894,873	2,005,624	110,751	5.84%
Special Education	14,281,945	15,108,956	827,011	5.79%
Student Personnel	731,230	608,889	(122,341)	(16.73%)
Health Services	665,900	694,800	28,900	4.34%
Transportation	6,403,418	6,248,889	(154,529)	(2.41%)
Operation of Plant	8,354,351	8,210,319	(144,032)	(1.72%)
Maintenance of Plant	1,827,262	1,816,842	(10,420)	(.57%)
Fixed Charges	21,970,664	21,299,449	(671,215)	(3.06%)
Food Service	517,995	569,890	51,895	10.02%
Community Services	0	0	0	.00%
Capital Outlay	<u>663,656</u>	<u>363,656</u>	<u>(300,000)</u>	<u>(45.20%)</u>

TOTAL

108,726,724

107,634,153

(1,092,571)

(1.00%)

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

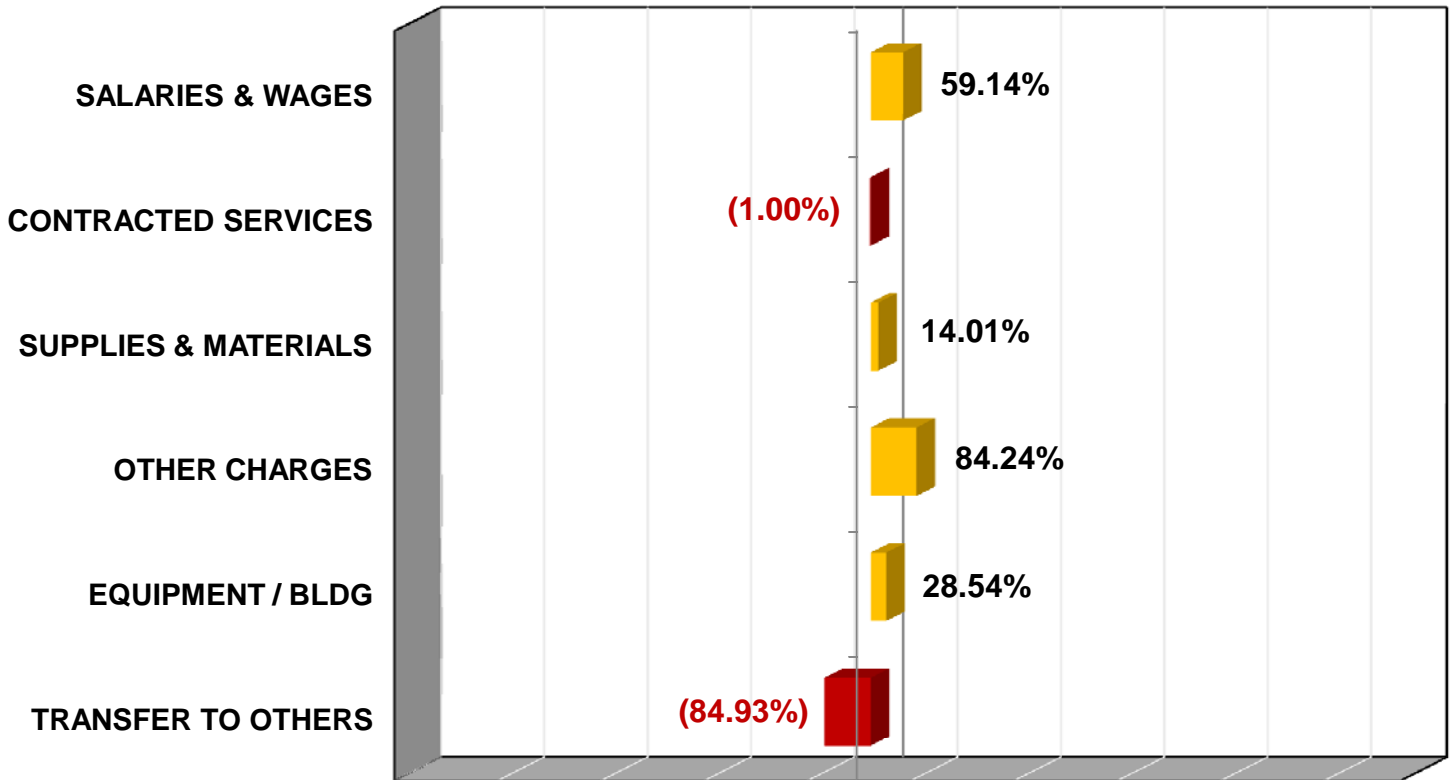
SOURCE OF FUNDS

	<u>FY2014</u>		<u>FY2015</u>	
COUNTY - REGULAR	\$ 27,884,291	25.65%	\$ 27,570,891	25.62%
COUNTY - PENSION SHIFT	1,885,754	1.73%	1,847,253	1.72%
STATE	74,723,701	68.73%	76,012,991	70.62%
FEDERAL	350,000	0.32%	425,000	0.39%
OTHER LOCAL	<u>3,882,978</u>	<u>3.57%</u>	<u>1,778,018</u>	<u>1.65%</u>
TOTAL	<u><u>\$ 108,726,724</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 107,634,153</u></u>	<u><u>100.00%</u></u>

APPLICATION OF FUNDS

	<u>FY2014</u>		<u>FY2015</u>	
SALARIES / WAGES	\$ 64,886,100	59.68%	\$ 64,239,983	59.68%
CONTRACTED SERVICES	8,344,311	7.67%	8,355,232	7.76%
SUPPLIES / MATERIALS	3,614,124	3.32%	3,461,084	3.22%
OTHER CHARGES	25,862,876	23.79%	24,942,437	23.17%
EQUIPMENT / BLDGS	2,093,598	1.93%	1,781,816	1.66%
TRANSFERS	<u>3,925,715</u>	<u>3.61%</u>	<u>4,853,601</u>	<u>4.51%</u>
TOTAL	<u><u>\$ 108,726,724</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 107,634,153</u></u>	<u><u>100.00%</u></u>

APPROVED DECREASE FOR FY2015 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(646,117)	59.14%
CONTRACTED SERVICES	10,921	(1.00%)
SUPPLIES & MATERIALS	(153,040)	14.01%
OTHER CHARGES	(920,439)	84.24%
EQUIPMENT / BLDG	(311,782)	28.54%
TRANSFERS TO OTHERS	<u>927,886</u>	<u>(84.93%)</u>
TOTAL	<u>(1,092,571)</u>	<u>100.00%</u>

WHERE THE EDUCATION DOLLAR GOES

APPROVED OPERATING BUDGET (NON-RESTRICTED)

FY 2015

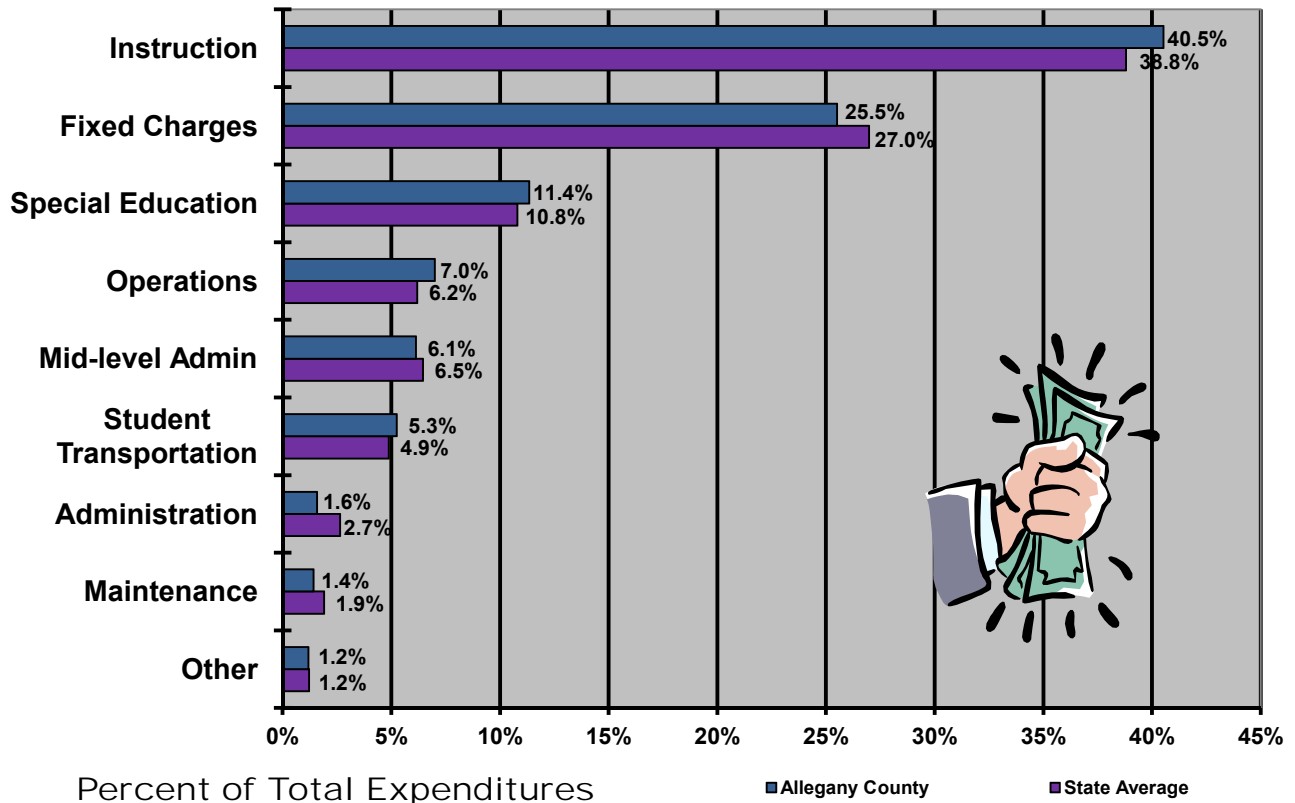
COMPARISON WITH PRIOR YEARS:

	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014	APPROVED 2014-2015
INSTRUCTIONAL SALARIES	38%	39%	38%	37%	37%	37%
FIXED CHARGES	18%	18%	17%	18%	19%	20%
TEXTBOOKS & INSTR. SUPPLIES	3%	2%	2%	3%	2%	2%
OPERATIONS	8%	8%	8%	8%	8%	7%
SPECIAL EDUCATION	11%	12%	13%	13%	13%	14%
STUDENT TRANSPORTATION	6%	6%	6%	6%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	2%	2%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	1%	0%	0%	0%
HEALTH SERVICES	0%	0%	1%	1%	1%	1%
CAPITAL OUTLAY	2%	1%	1%	1%	1%	0%
STUDENT PERSONNEL	1%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegany County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

Category	2011-12 Allegany County Bd of Ed	*2011-12 State Average
Instruction	40.5%	38.8%
Fixed Charges	25.5%	27.0%
Special Education	11.4%	10.8%
Operations	7.0%	6.2%
Mid-level Administration	6.1%	6.5%
Student Transportation	5.3%	4.9%
Administration	1.6%	2.7%
Maintenance	1.4%	1.9%
Other	1.2%	1.2%
Total	100.0%	100.0%

*Source of Data
 2011-2012 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

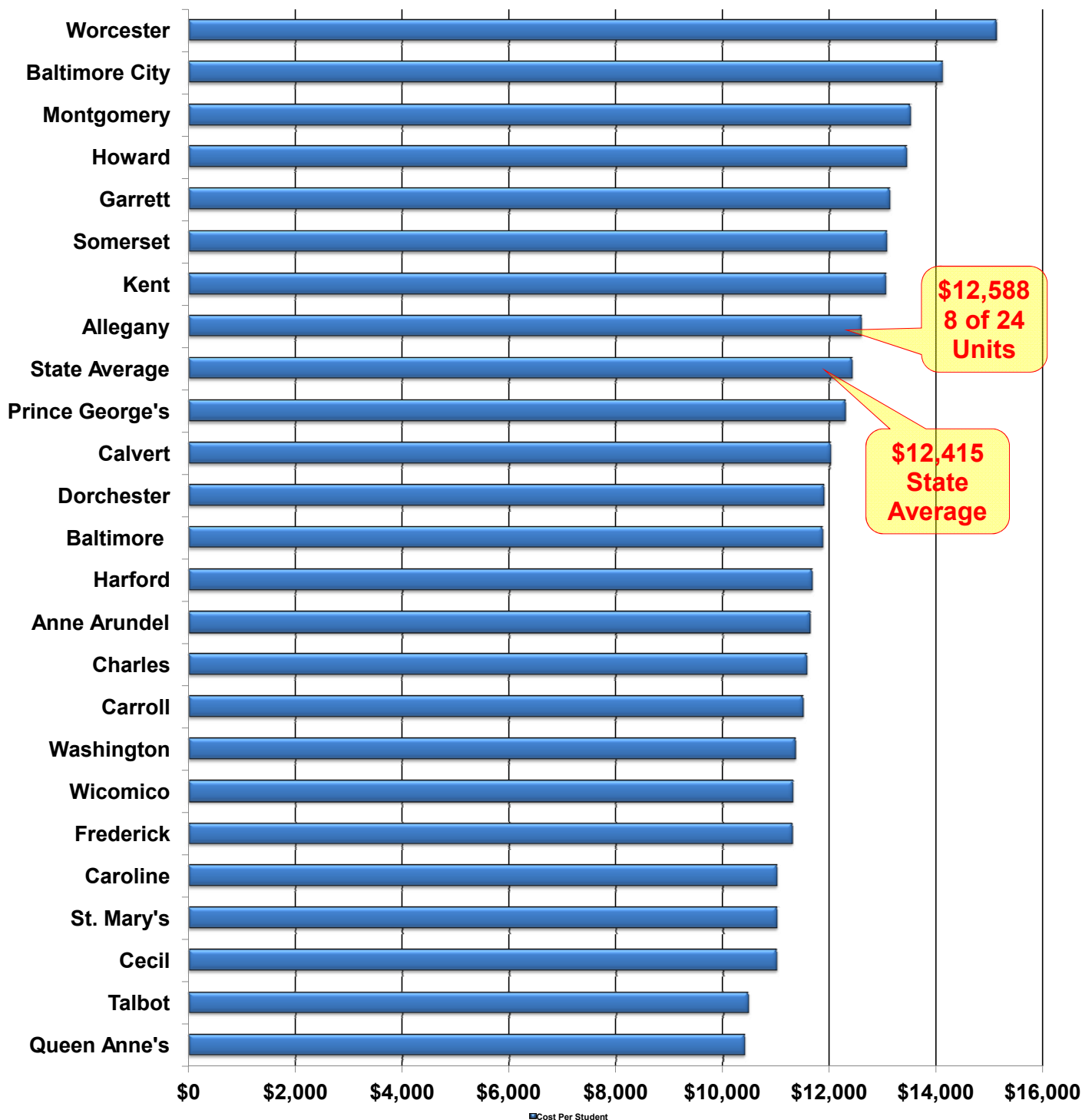
	BOE Approved Budget 2013-2014	MSDE Grant Budget 2013-2014	BOE Requested Budget 2014-2015	BOE Approved Budget 2014-2015	CHANGE	
					DOLLAR	%
RESTRICTED REVENUES:						
RESTRICTED FEDERAL REVENUES						
21ST CENTURY	400,000	358,339	358,339	358,339	(41,661)	(10.4%)
21ST CENTURY LEARNING CENTER	350,000	297,500	297,500	297,500	(52,500)	(15.0%)
ADULT BASIC EDUCATION	104,984	102,302	102,302	102,302	(2,682)	(2.6%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,569,198	2,448,022	2,292,012	2,292,012	(277,186)	(10.8%)
INFANTS AND TODDLERS	156,608	159,006	159,006	159,006	2,398	1.5%
MD MODEL FOR SCHOOL READINESS - FEDERAL	9,688	8,041	8,041	8,041	(1,647)	(17.0%)
RTTT PROJECTS 1-5 - ARRA FUNDS	472,500	768,435			(472,500)	(100.0%)
SA PREVENTION	7,000				(7,000)	(100.0%)
SPECIAL EDUCATION - MEDICAID FUNDS	641,776	551,435	1,333,849	1,333,849	692,073	107.8%
TITLE I	2,626,699	2,600,371	2,600,371	2,600,371	(26,328)	(1.0%)
TITLE II - IMPROVING TEACHER QUALITY	661,814	634,436	640,936	640,936	(20,878)	(3.2%)
VEHICLE REPAIR - SOCIAL SERVICES	62,125	51,415	51,415	51,415	(10,710)	(17.2%)
VO-ED TITLE I C - PROGRAM IMPROVEMENT	126,589	129,173	129,173	129,173	2,584	2.0%
TOTAL RESTRICTED FEDERAL REVENUES	8,188,981	8,108,475	7,972,944	7,972,944	(216,037)	(2.6%)
RESTRICTED STATE REVENUES						
ADULT CONTINUING EDUCATION	18,505	20,514	20,514	20,514	2,009	10.9%
ADULT EXTERNAL HIGH SCHOOL PROGRAM	20,282	20,282	20,282	20,282	0	0.0%
FINE ARTS INITIATIVE	15,478	14,859	14,859	14,859	(619)	(4.0%)
INFANTS / TODDLERS - STATE	128,431	131,857	131,857	131,857	3,426	2.7%
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333	0	0.0%
LITERACY WORKS	108,075	132,493	132,493	132,493	24,418	22.6%
MARYLAND MODEL FOR SCHOOL READINESS	14,531	12,061	12,061	12,061	(2,470)	(17.0%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	68,721	34,360	34,360	34,360	(34,361)	(50.0%)
QUALITY TEACHER INCENTIVE	74,000	74,000	74,000	74,000	0	0.0%
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	60,000	59,339	59,339	59,339	(661)	(1.1%)
TOTAL RESTRICTED STATE REVENUES	831,356	823,098	823,098	823,098	(8,258)	(1.0%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	48,891	48,891	48,891	48,891	0	0.0%
OTHER MISCELLANEOUS - LOCAL	50,075	70,945	70,945	70,945	20,870	41.7%
TOTAL RESTRICTED LOCAL REVENUES	98,966	119,836	119,836	119,836	20,870	21.1%
TOTAL RESTRICTED REVENUES	9,119,303	9,051,409	8,915,878	8,915,878	(203,425)	(2.2%)

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2014-2015

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	2,000		1,091			20,037	23,128	0.26%
MID-LEVEL ADMINISTRATION	275,360	8,514	962	12,202			297,038	3.33%
INST'L SALARIES REG	2,572,577						2,572,577	28.85%
TEXTBOOKS & INST'L SUPPLIES			222,297				222,297	2.49%
OTHER INST'L COSTS		141,626		131,667	187,554	68,045	528,892	5.93%
SPECIAL EDUCATION	2,151,432	904,476	46,455	31,868	190		3,134,421	35.16%
STUDENT PERSONNEL								0.00%
HEALTH SERVICES								0.00%
TRANSPORTATION		85,360					85,360	0.96%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,811,474			1,811,474	20.32%
FOOD SERVICES								0.00%
COMMUNITY SERVICES	196,869	21,314	15,558	6,950			240,691	2.70%
CAPITAL OUTLAY								0.00%
TOTAL RESTRICTED SUMMARY	5,198,238	1,161,290	286,363	1,994,161	187,744	88,082	8,915,878	100.00%
% OF TOTAL	58.30%	13.02%	3.21%	22.37%	2.11%	0.99%	100.00%	

Cost Per Pupil FY 2012



Costs as reported by MSDE; Excluding Retirement

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

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

FISCAL YEAR	COST-PER PUPIL	STATE RANKING	STATE AVERAGE	AMOUNT BELOW STATE AVERAGE	% BELOW STATE AVERAGE
1991-92	\$4,403	22	\$5,135	\$732	14%
1992-93	\$4,481	23	\$5,291	\$810	15%
1993-94	\$4,920	22	\$5,595	\$675	12%
1994-95	\$5,180	22	\$5,812	\$632	11%
1995-96	\$5,350	18	\$5,890	\$540	9%
1996-97	\$5,370	19	\$6,010	\$640	11%
1997-98	\$5,619	18	\$6,262	\$643	11%
1998-99	\$5,984	17	\$6,582	\$598	9%
1999-00	\$6,491	13	\$6,948	\$457	7%
2000-01	\$6,761	16	\$7,496	\$735	10%
2001-02	\$7,458	15	\$7,932	\$474	6%
2002-03	\$7,651	16	\$8,314	\$663	8%
2003-04	\$8,345	10	\$8,591	\$246	3%
2004-05	\$8,756	11	\$9,147	\$391	4%
2005-06	\$9,607	8	\$9,887	\$280	3%
2006-07	\$10,690	8	\$10,864	\$174	2%
2007-08	\$11,456	9	\$11,854	\$398	3%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)
2009-10	\$12,530	8	\$12,437	(\$93)	(1%)
2010-11	\$12,803	7	\$12,491	(\$312)	(2%)
2011-12	\$12,588	8	\$12,415	(\$173)	(1%)

Amount of funds Allegany County spends above State Average.

8414.0 Full Time Equivalent Students Times **(\$173) = (\$1,455,622)**

Amount Per Classroom \$ (2,726)
--

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 FY05	959,123	917,050	1,876,173	57
Actual FY06	1,471,410	1,026,417	2,497,827	68
Actual FY07	1,377,889	876,266	2,254,155	63
Actual FY08	1,259,281	854,409	2,113,690	57
Actual FY09	1,581,619	1,139,749	2,721,368	57
Actual FY10	1,852,288	1,063,951	2,916,239	72
Actual FY11	1,916,643	1,540,872	3,457,515	75
Actual FY12	1,814,478	1,472,845	3,287,323	62
Actual FY13	1,955,436	1,436,521	3,391,957	67
Projected FY14	2,291,357	2,115,947	4,407,304	75
Budgeted FY15	2,341,357	2,115,947	4,457,304	75
FY05 to FY15 Dollar Increase	\$ 1,382,234	\$ 1,198,897	\$ 2,581,131	18
Percent Increase	144%	131%	138%	32%

Allegany County 2012-2013

ATTENDANCE RATE (Yearly)									
	Standard Percent		Percent						2013
	E	S	2008	2009	2010	2011	2012	2013	Status
Elementary	96	94	95.3	95.4	95.0	95.0	95.0	>=95.0	S
Middle	96	94	94.1	94.0	93.7	93.9	94.6	94.4	S
High	96	94	92.7	93.0	92.6	92.6	93.2	92.7	N
DROPOUT RATE (YEARLY)									
Grades 9-12	1.25	3.00	2.95	2.89	2.22	<=3.0	<=3.0	<=3.0	S

2013 Status:

E = Excellent

S = Satisfactory

N = Not Met

STUDENTS ABSENT														
			Percent of Students											
			2007		2008		2009		2010		2011		2012	
Number of Days Absent	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20
Elementary	36.7	4.8	32.1	5.3	33.3	5.6	31.2	6.1	31.4	6.4	33.8	5.8	31.1	5.6
Middle	31.5	9.1	28.3	10.7	27.4	12.3	26.9	12.2	28.3	12.9	31.7	10.3	28.3	9.4
High	25.7	15.1	25.7	16.4	25.3	13.9	24.6	17.5	24.2	17.7	27.4	17.5	22.9	16.6

ENROLLMENT	
Pre-Kindergarten.....	520
Kindergarten.....	647
Elementary.....	3,175
Middle.....	1,923
High.....	2,664
Ungraded Special Education.....	
Total Enrollment	8,929
Percentage of First Graders with Kindergarten Experience	100.0

STUDENTS RECEIVING SPECIAL SERVICES						
	Elementary		Middle		High	
	Number	Percent	Number	Percent	Number	Percent
Limited English Proficient	*	*	*	*	*	*
Title I	2,823	64.9	*	*	*	*
Special Education	769	17.7	217	11.4	303	11.5
Free/Reduced Price Meals	2,677	61.5	1,050	55.3	1,223	46.3
STUDENT MOBILITY						
Entrants	331	8.7	161	8.5	238	9.0
Withdrawals	345	9.1	191	10.0	300	11.4

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

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS		
	Number	Percent
Attend a 4-year college	206	34.5
Attend a 2-year college	212	35.5
Attend a specialized school or training	<=5	*
Enter employment (related to training)	<=5	*
Enter employment (unrelated)	71	11.9
Enter the military	33	5.5
Enter full-time employment and school	77	12.9
Enter part-time employment and/or school	309	51.8
Other and no response	<=5	*

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

Source: MSDE Website, MD Report Card

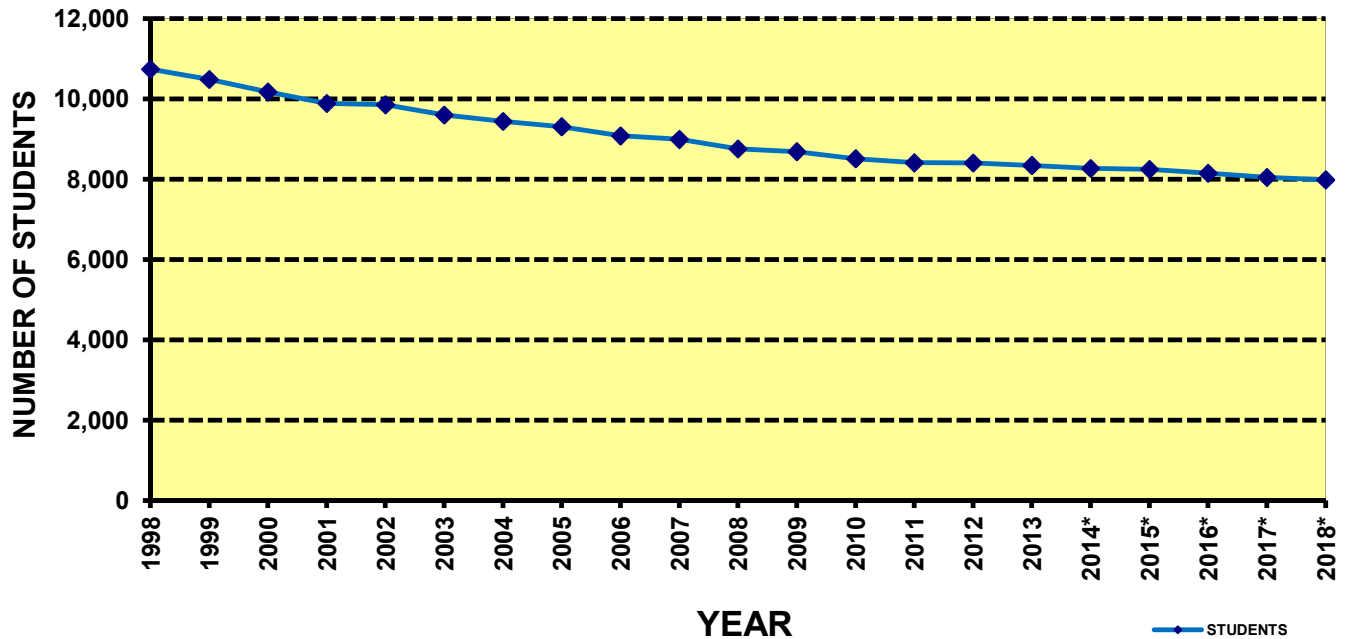
TEACHER SALARY COMPARISONS
2013-2014
Selected Area Schools

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	42,345	15	65,039	9
Anne Arundel	44,991	5	71,411	4
Baltimore	43,000	13	62,695	18
Baltimore City	47,475	1	82,990	1
Calvert	45,046	4	75,907	3
Caroline	41,310	22	60,112	21
Carroll	40,400	24	63,472	17
Cecil	43,662	11	65,011	10
Charles	43,724	10	64,595	12
Dorchester	41,500	21	61,767	20
Frederick	40,706	23	57,964	23
Garrett	42,043	17	56,658	24
Harford	41,583	20	64,781	11
Howard	45,971	3	70,916	5
Kent	41,862	18	59,692	22
Montgomery	46,410	2	81,802	2
Prince George's	44,799	6	69,608	6
Queen Anne's	44,602	8	66,643	8
Somerset	41,713	19	61,858	19
St. Mary's	44,678	7	67,154	7
Talbot	44,300	9	64,200	15
Washington	43,662	12	64,424	14
Wicomico	42,987	14	64,093	16
Worcester	42,222	16	64,431	13

Source: MSDE Professional Salary Schedules 10/13
Counties self-report to MSDE.

ENROLLMENT BY YEAR

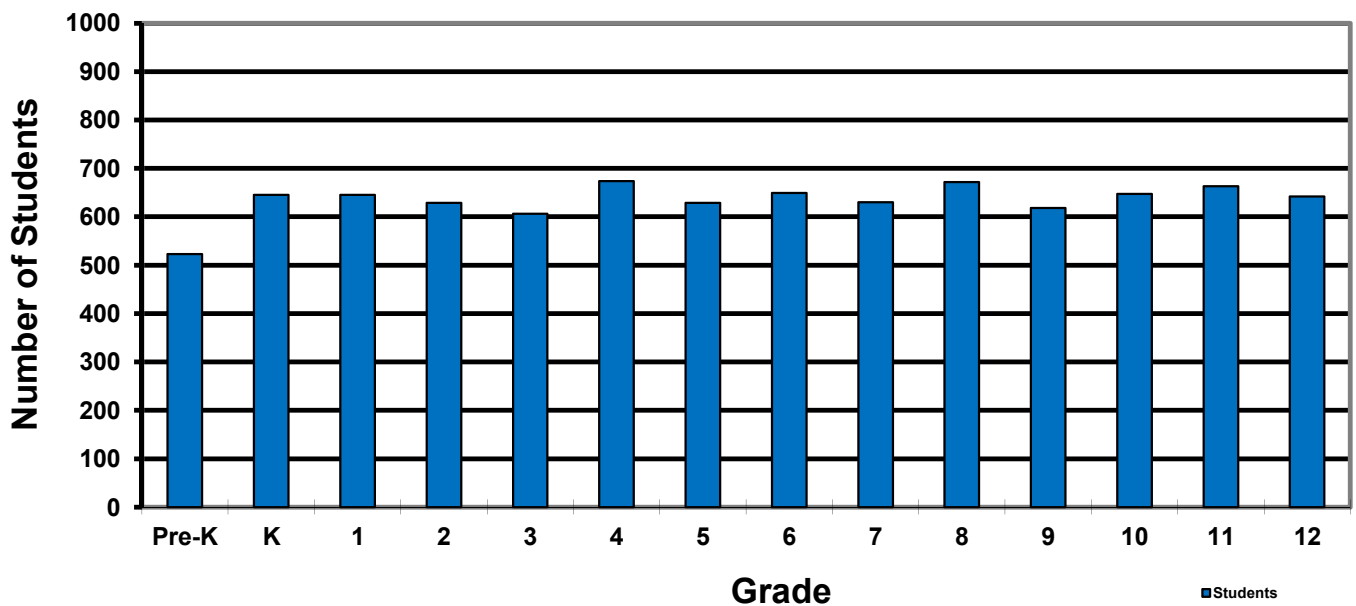
As of 9/30 For the Year Listed



* = PROJECTED

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

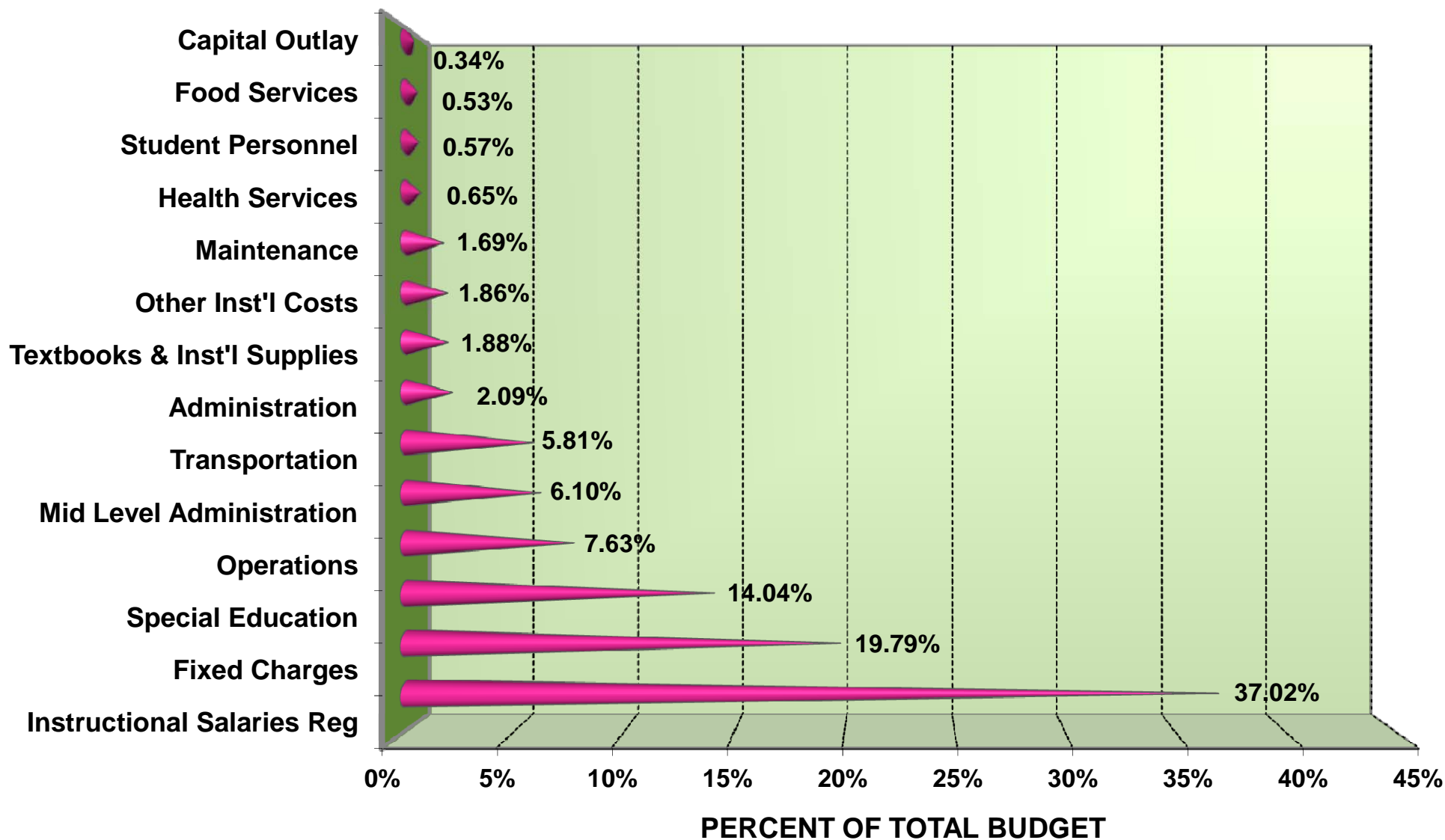
ENROLLMENT BY GRADE



Total K-12 Enrollment 9/30/13	8,349
Total Pre-K Enrollment 9/30/13	523
Grand Total	<u>8,872</u>

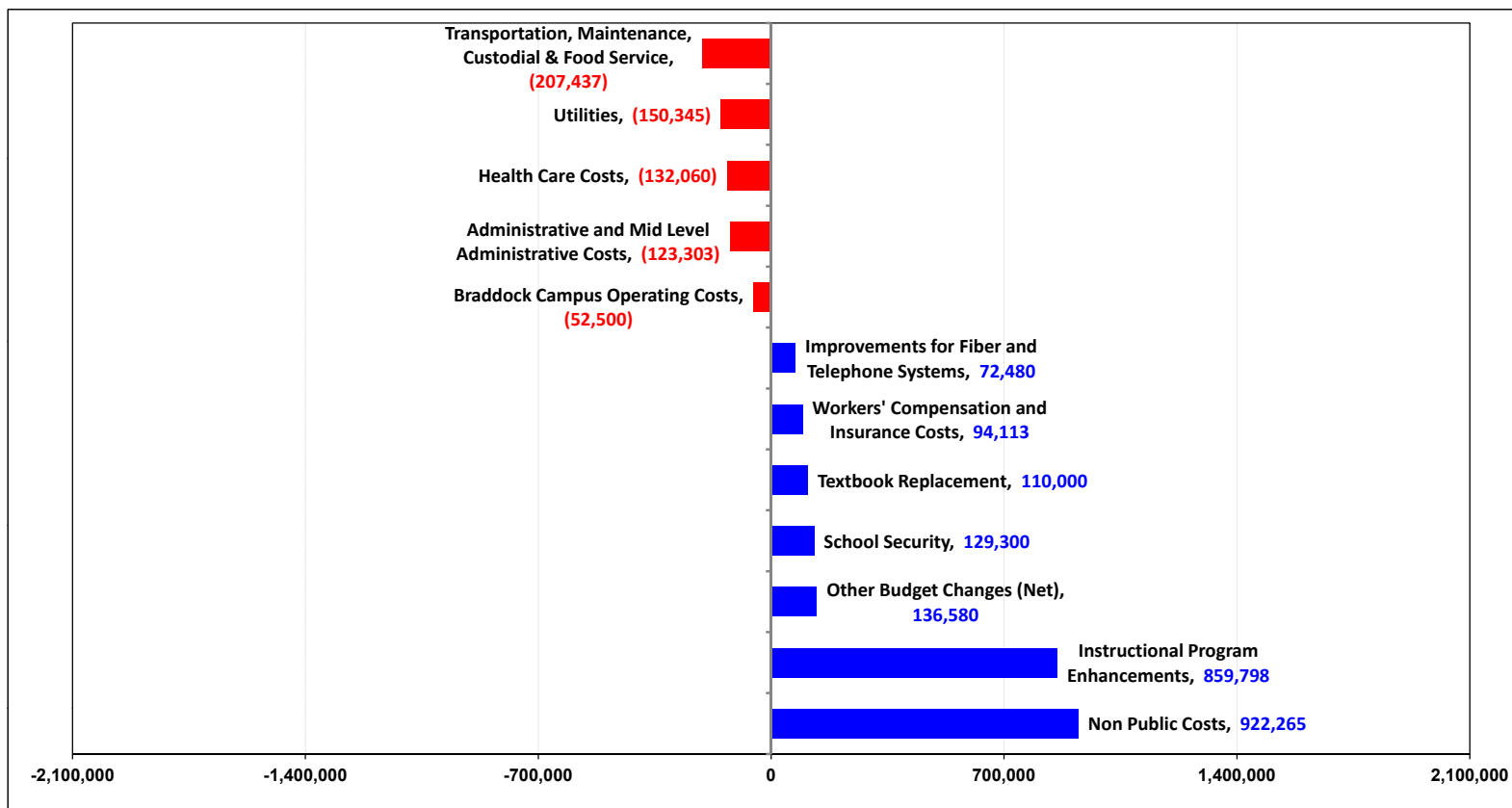
**FY 2015
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

CATEGORY



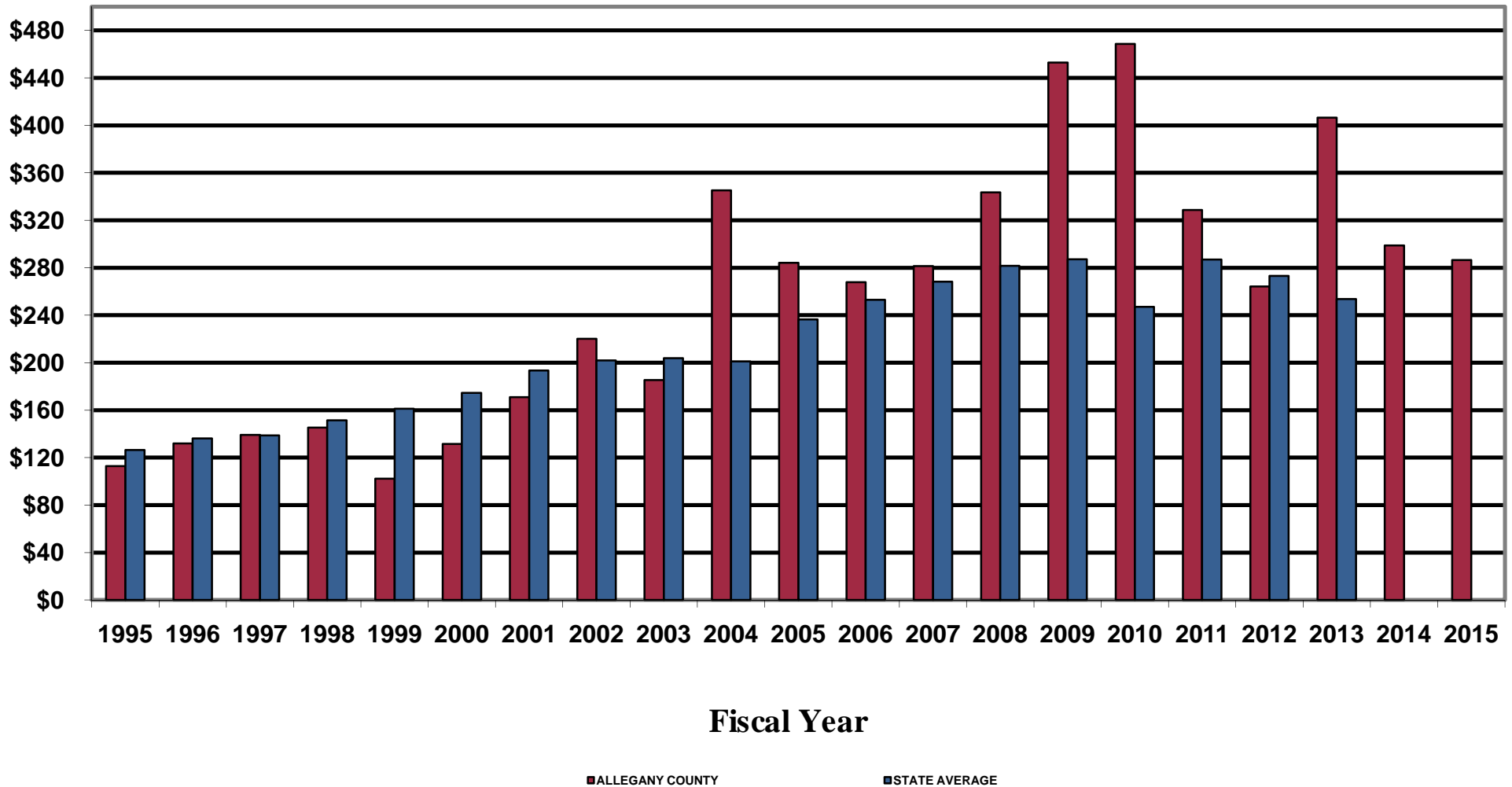
BUDGET INCREASE FOR FY 2015 BY MAJOR ITEMS OF EXPENDITURE

Transportation, Maintenance, Custodial & Food Service	(207,437)
Utilities	(150,345)
Health Care Costs	(132,060)
Administrative and Mid Level Administrative Costs	(123,303)
Braddock Campus Operating Costs	(52,500)
Improvements for Fiber and Telephone Systems	72,480
Workers' Compensation and Insurance Costs	94,113
Textbook Replacement	110,000
School Security	129,300
Other Budget Changes (Net)	136,580
Instructional Program Enhancements	859,798
Non Public Costs	922,265
Total	\$ 1,658,891



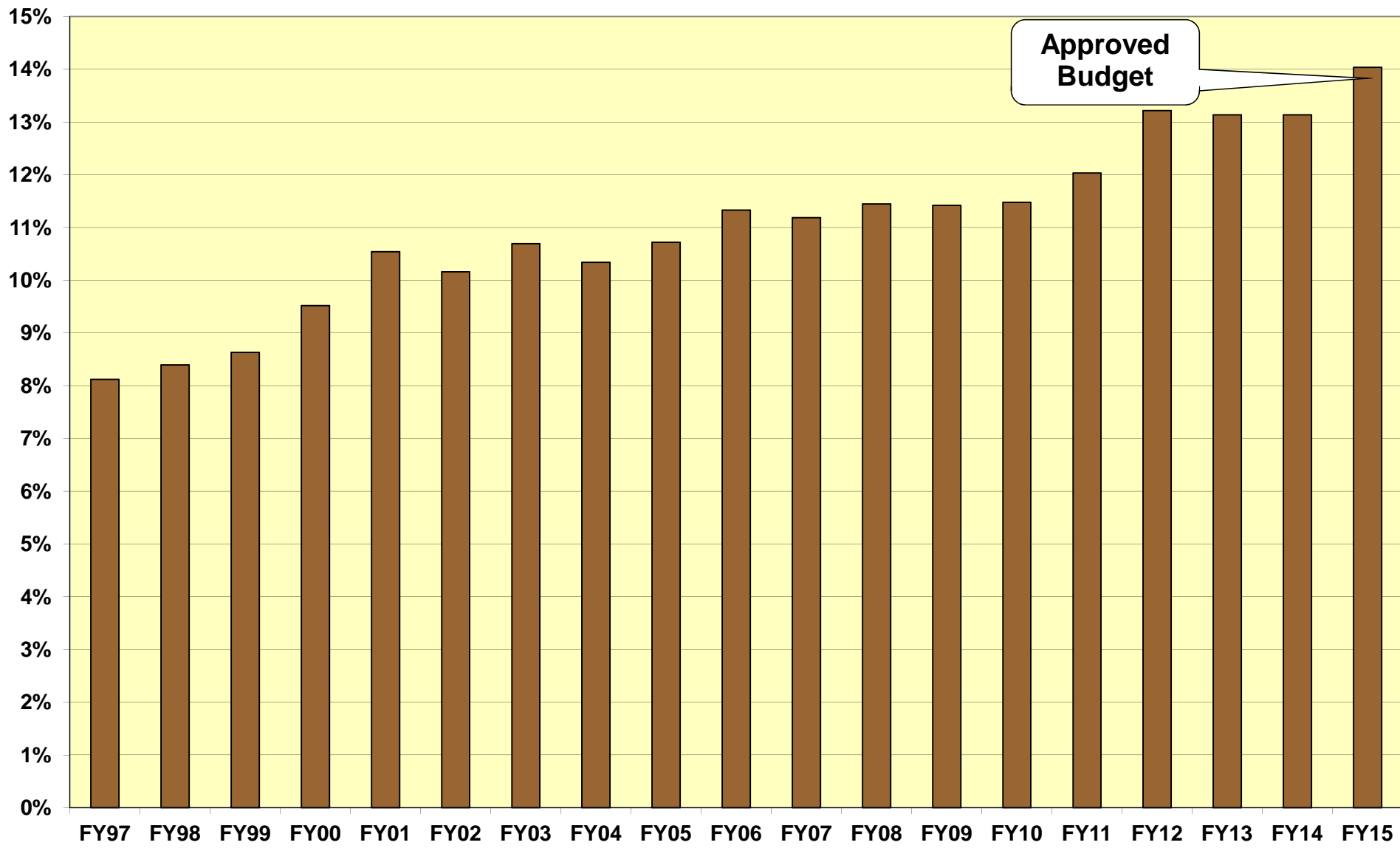
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

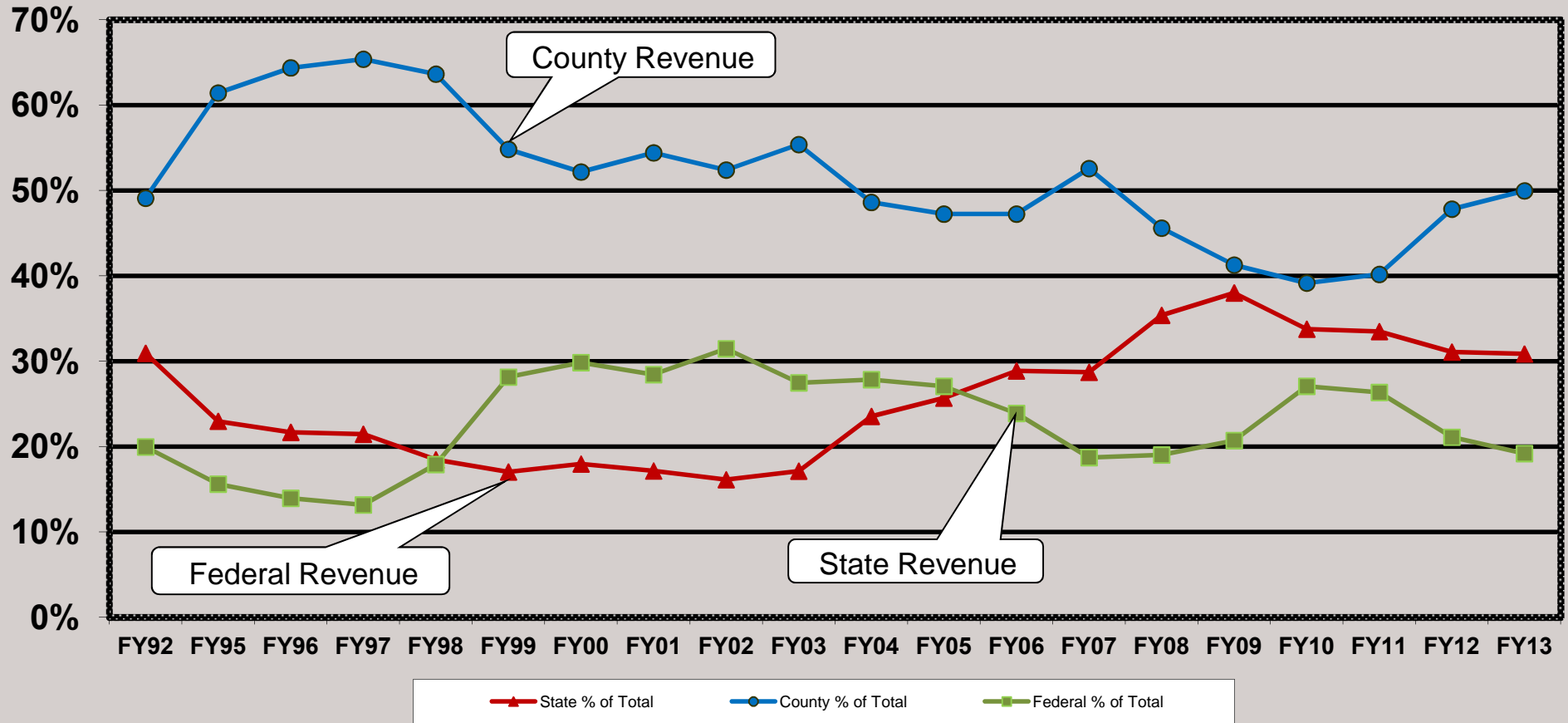


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2003-2004 THROUGH 2012-2013

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
TOTAL STATE	73.8		74.0		74.0		79.2		80.9		80.3		79.5		79.3		78.0		77.7	
Allegany	80.5	5	83.4	3	87.0	2	90.6	3	88.9	4	90.0	4	90.6	4	90.2	4	86.6	6	85.9	5
Anne Arundel	71.7	16	73.6	15	75.5	13	78.1	14	79.8	12	79.4	15	76.1	16	79.2	12	78.3	14	78.8	14
Baltimore City	78.2	7	70.0	21	75.5	14	82.8	8	87.2	6	84.7	8	79.7	13	77.9	16	75.9	20	73.4	21
Baltimore	77.3	9	78.6	7	79.0	10	79.5	12	78.9	14	80.3	13	81.4	10	81.1	20	78.0	15	77.2	16
Calvert	70.4	20	71.1	18	71.2	23	69.5	24	73.0	24	73.6	23	72.4	21	73.7	21	73.5	22	71.8	23
Caroline	75.8	12	75.0	11	75.8	12	77.0	16	78.5	16	83.0	11	84.5	9	85.7	7	85.3	8	83.9	7
Carroll	69.3	22	70.7	20	72.3	21	77.1	15	76.9	20	75.0	21	77.5	15	78.3	14	78.6	13	79.0	12
Cecil	75.3	14	76.3	9	78.5	11	81.9	10	84.0	9	87.1	6	87.3	6	85.0	8	82.2	11	83.8	8
Charles	69.7	21	70.8	19	73.4	18	74.4	21	77.9	17	77.1	19	77.5	15	72.8	22	77.0	17	77.0	18
Dorchester	75.6	13	75.4	10	79.9	8	79.8	11	88.8	5	83.5	10	87.1	7	88.2	5	89.0	5	87.7	4
Frederick	71.5	17	71.2	16	72.5	20	72.2	22	75.2	22	75.3	20	74.1	18	75.8	18	76.7	18	77.1	17
Garrett	81.1	4	83.0	5	84.0	4	84.3	6	85.1	8	84.0	9	87.1	7	86.3	6	85.5	7	81.5	10
Harford	64.6	24	68.6	23	71.6	22	79.0	13	79.8	12	79.6	14	79.9	12	82.4	9	82.4	10	81.8	9
Howard	85.4	2	85.0	2	86.2	3	86.9	4	90.1	2	91.5	3	89.5	5	91.1	3	90.4	4	90.9	2
Kent	77.6	8	74.4	12	80.0	7	83.9	7	89.0	3	89.4	5	92.6	3	95.4	2	91.2	3	79.4	11
Montgomery	76.8	11	77.4	8	79.6	9	82.2	9	82.5	10	81.4	12	80.5	11	78.6	13	77.6	16	78.1	15
Prince George's	65.7	23	67.2	24	69.6	24	74.7	20	77.3	18	74.4	22	73.9	19	73.8	20	70.3	23	70.2	24
Queen Anne's	71.4	18	71.2	16	73.8	16	75.0	19	77.2	19	78.2	17	77.5	15	77.6	17	75.7	21	76.7	20
St. Mary's	70.8	19	69.7	22	72.9	19	71.8	23	74.2	23	71.5	24	73.4	20	75.7	19	69.8	24	71.9	22
Somerset	85.4	3	83.3	4	81.6	6	91.0	2	82.0	11	95.5	2	93.5	2	69.8	23	96.0	2	89.3	3
Talbot	77.3	10	73.9	14	73.5	17	75.5	18	76.2	21	77.6	18	75.7	17	78.2	15	76.4	19	78.9	13
Washington	74.9	15	74.3	13	75.2	15	76.2	17	78.6	15	78.8	16	79.3	14	79.3	11	78.8	12	77.0	18
Wicomico	79.2	6	80.1	6	81.6	5	85.1	5	85.4	7	84.8	7	85.9	8	85.0	8	84.4	9	85.2	6
Worcester	88.5	1	93.4	1	97.4	1	100.0	1	104.5	1	103.3	1	104.3	1	104.4	1	105.3	1	106.5	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION

SCHOOL YEAR 2012-2013

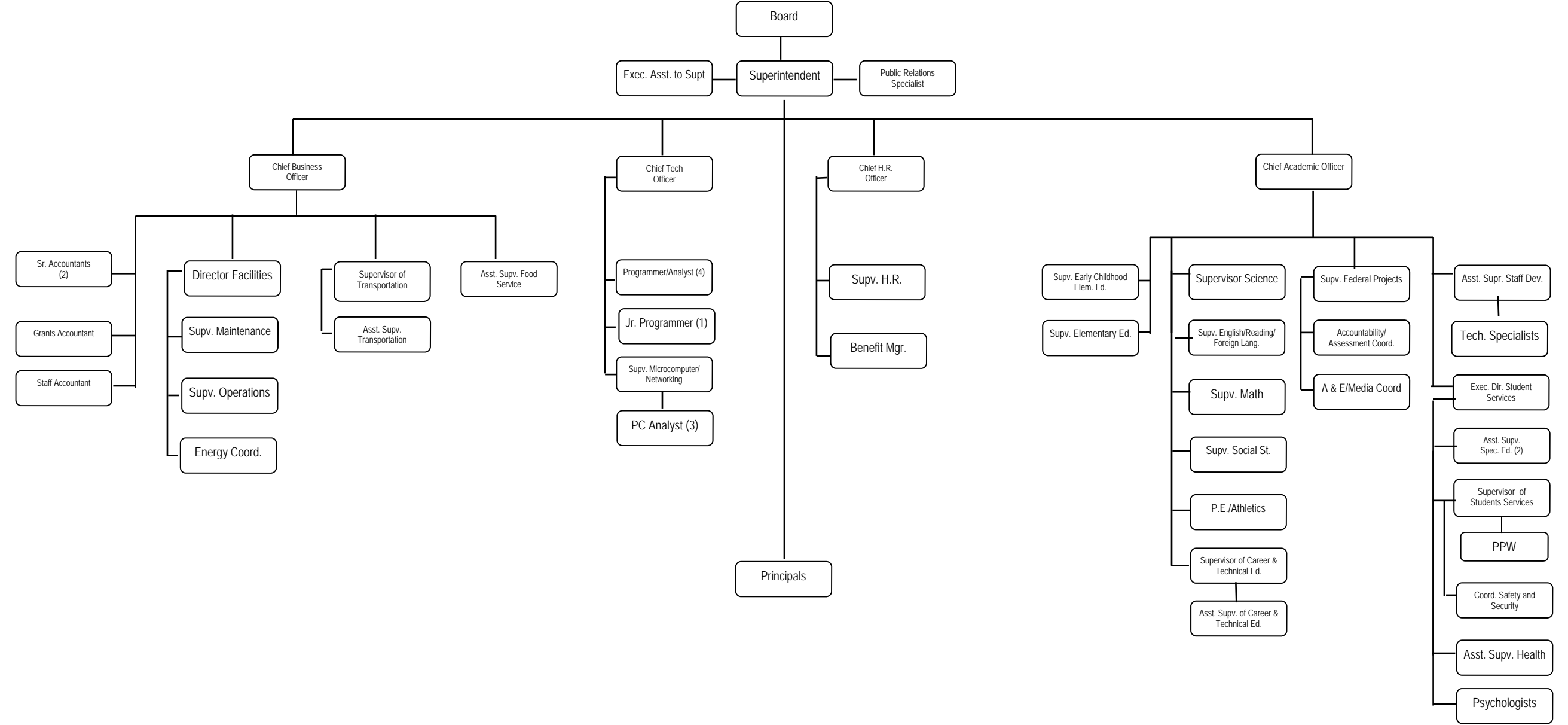
OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2012	2013	2012	2013	2012	2013	2012	2013
<i>Wealth per pupil</i>	272,517	272,517	531,019	531,019	272,517 <i>Allegany</i>	272,517 <i>Allegany</i>	1,371,358 <i>Worcester</i>	1,371,358 <i>Worcester</i>
<i>Per pupil expenditure</i>	13,770	13,770	13,027	13,027	11,716 <i>Talbot</i>	11,716 <i>Talbot</i>	16,044 <i>Worcester</i>	16,044 <i>Worcester</i>
<i>Instructional staff per 1,000 pupils</i>	74.9	74.9	72.2	72.2	60.7 <i>St. Marys</i>	60.7 <i>St. Marys</i>	91.4 <i>Worcester</i>	91.4 <i>Worcester</i>
<i>Professional support staff per 1,000 pupils</i>	14.2	14.2	11.4	11.4	9.3 <i>Queen Anne's</i>	9.3 <i>Queen Anne's</i>	14.7 <i>Kent</i>	14.7 <i>Kent</i>
<i>Instructional assistants per 1,000 pupil</i>	18.8	18.8	17.6	17.6	10.2 <i>Baltimore</i>	10.2 <i>Baltimore</i>	28.4 <i>Wicomico</i>	28.4 <i>Wicomico</i>
<i>Average length of school day for pupils</i>	6.7	6.7	6.7	6.7	6.5 <i>Baltimore Prince George's</i>	6.5 <i>Baltimore Prince George's</i>	7.0 <i>Worcester</i>	7.0 <i>Worcester</i>
<i>Length of school year for pupils</i>	178	178	180	180	177 <i>Queen Anne's</i>	177 <i>Queen Anne's</i>	184 <i>Montgomery</i>	184 <i>Montgomery</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
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The mission of the Allegany County Public Schools is to ensure that students acquire the knowledge, skills, and attitudes which enable them to be caring human beings and productive members of a democratic society.

We believe that a successful student . . .

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

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

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

We believe that an effective school . . .

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

We believe that an outstanding school system . . .

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

We believe that a supportive community . . .

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