

School Finances

Financial 411



Board of Education of Allegany County

Approved Operating Budget for the fiscal year ending June 30, 2014

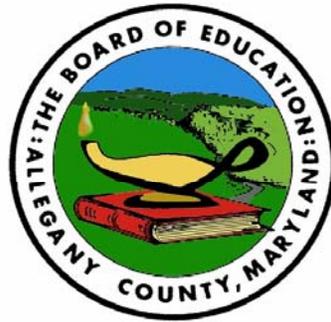
June 11, 2013

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2014***

Dr. David A. Cox

SUPERINTENDENT OF SCHOOLS



ELECTED BOARD OF EDUCATION

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Ms. Sara Beth James
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**Student Representative
Brooke Knieriem**

Mr. William R. Valentine, Ex-officio Member

G. Gary Hanna, Board Attorney

June 11, 2013

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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 . . .

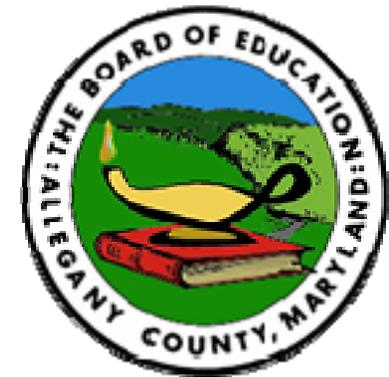
- Respects the dignity and worth of every individual.
- Provides programs and services based on the needs, characteristics, interests, and capabilities of each student.
- Provides an effective principal in every school and an effective teacher in every classroom.
- Offers a challenging, ethnically diverse, 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 FY2014
- 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 FY2014.

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 .10 cents for FY2014. Breakfast prices will not change.
3. Additional Special Education requirements will not be imposed without additional federal or state funding.
4. The school system is proposing to eliminate 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**

	FY12 Actual	Approved Budget 2012-2013	Requested Budget 2013-2014	Approved Budget 2013-2014	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	28,240,000	27,904,214	28,591,851	27,884,291	(19,923)	(0.1%)
SPECIAL - PENSION SHIFT		1,487,742	1,885,754	1,885,754	398,012	26.8%
SUPPLEMENTAL - SECURITY			480,936		0	0.0%
TOTAL COUNTY APPROPRIATION	28,240,000	29,391,956	30,958,541	29,770,045	378,089	1.2%
STATE REVENUES:						
CURRENT EXPENSE FUND	40,601,342	39,700,125	40,041,133	40,039,642	339,517	0.9%
TRANSPORTATION	4,193,294	4,235,227	4,277,579	4,235,227	0	0.0%
TRANSPORTATION - HANDICAPPED	208,000	221,000	253,000	253,000	32,000	14.5%
HANDICAPPED-FORMULA	5,056,764	4,980,193	4,690,718	4,709,951	(270,242)	(5.4%)
HANDICAPPED - PRIVATE PLACEMENTS	1,472,815	1,739,955	1,546,008	1,546,008	(193,947)	(11.1%)
COMPENSATORY AID - INSTRUCTIONAL	20,560,707	20,280,874	20,312,348	20,307,012	26,138	0.1%
HOLD HARMLESS COMPONENT	789,630	10,348	10,348	10,348	0	0.0%
LEP	89,006	101,128	131,098	131,091	29,963	29.6%
GUARANTEED TAX BASE	4,688,837	3,580,662	3,493,104	3,491,422	(89,240)	(2.5%)
TOTAL STATE REVENUES	77,660,395	74,849,512	74,755,336	74,723,701	(125,811)	(0.2%)
FEDERAL DIRECT	437,653	350,000	350,000	350,000	0	0.0%
TOTAL FEDERAL REVENUES	437,653	350,000	350,000	350,000	0	0.0%
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT	15,859				0	0.0%
TUITION - GARRETT COUNTY	109,436	107,217	66,320	66,320	(40,897)	(38.1%)
TUITION - SUMMER SCHOOL	13,115	10,000	12,500	12,500	2,500	25.0%
SALE OF EQUIPMENT	8,434	9,000	20,000	20,000	11,000	122.2%
USE OF BUILDINGS	7,145	6,000	7,000	7,000	1,000	16.7%
RENTAL - HEAD START	13,025	13,200	13,200	13,200	0	0.0%
TRANSPORTATION-BUS LOAN/FIELD TRIP	28,856	12,000	24,000	24,000	12,000	100.0%
FOSTER CARE - OTHER LEA'S	19,896	32,490	32,490	32,490	0	0.0%
INTEREST INCOME	138,724	151,000	76,000	76,000	(75,000)	(49.7%)
OTHER MISC. REVENUES	8,353	3,000	10,000	10,000	7,000	233.3%
TOTAL OTHER LOCAL REVENUES	362,843	343,907	261,510	261,510	(82,397)	(24.0%)
PRIOR YEAR FUND BALANCE:						
ASSIGNED BALANCE OF PY-TEXTBOOKS		700,000			(700,000)	100.0%
UNEXPENDED BALANCE OF PY		4,105,213	3,634,207	3,621,468	(483,745)	(11.8%)
TOTAL PRIOR YEAR FUND BALANCE		4,805,213	3,634,207	3,621,468	(1,183,745)	(24.6%)
TOTAL UNRESTRICTED REVENUES	106,700,891	109,740,588	109,959,594	108,726,724	(1,013,864)	(0.9%)
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	742,143	952,987	831,356	831,356	(121,631)	(12.8%)
FEDERAL REVENUE	10,093,933	8,577,089	8,261,316	8,188,981	(388,108)	(4.5%)
LOCAL	336,437	75,051	98,966	98,966	23,915	31.9%
TOTAL RESTRICTED REVENUES	11,172,513	9,605,127	9,191,638	9,119,303	(485,824)	(5.1%)
TOTAL OPERATING BUDGET	117,873,404	119,345,715	119,151,232	117,846,027	(1,499,688)	(1.3%)

SUMMARY
Board of Education's Approved Operating Budget
FY 2014

		Total
		Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	\$339,517	
2. State Guaranteed Tax Base	(89,240)	
3. State Compensatory Education	26,138	
4. State Special Education	(270,242)	
5. State Transportation	32,000	
6. State Limited English Proficient (LEP)	29,963	
Sub-Total	\$68,136	
7. Increase from County Government due to Pension Shift	398,012	
8. County Appropriation for Operating Purposes	(19,923)	
9. State Private Placement	(193,947)	
10. Use of Fund Balance	(1,183,745)	
11. Other Revenues	(82,397)	
Net Revenue Decreases		(\$1,013,864)
Expenditures:		
Increases / (Decreases):		
1. Decrease in Textbook Replacement	(\$945,592)	
2. Increase in Health Insurance	1,163,883	
3. Increase in Retirement Costs	435,829	
4. Decrease in Non Public Costs	(196,359)	
5. Braddock Campus Operating Costs	(311,900)	
6. Decrease in Utilities	(373,250)	
7. Instructional Program Enhancements	216,789	
8. Labor Efficiencies	(529,411)	
9. Decrease in Transportation, Maintenance, Operations and Food Service	(264,811)	
10. Increase for Benefits Administration	111,451	
11. Reduction of Supplies, Equipment and Mileage to FY12 Levels	(100,639)	
12. Other Budget Changes - Net	(219,854)	
Approved Budget Expenditure Decrease		(\$1,013,864)
Difference or Shortfall (Amount needed from County)		\$0

1.2 % Increase
from County

SUMMARY OF BUDGET CHANGES
BOARD OF EDUCATION'S APPROVED FY2014 BUDGET

Based upon Staff requests and the Board's request to the County Commissioners, the following funding INCREASES (DECREASES) are requested for the 2013-2014 Budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Increase Funding for Environmental Field Trips	\$	10,000
2 . Add Elementary Chinese Teacher		46,000
3 . Upgrade Read 180 Program		41,180
4 . Required Match for 21st Century After School - Middle School Grant		52,500
5 . Common Core Math Workbooks - FY13 Purchase Deferral		12,889
6 . All Other Changes - Net		<u>(34,358)</u>

TOTAL

128,211

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts		11,509
2 . Change in Staffing - 0.7 Teacher Decrease		8,062
3 . Eliminate 1.0 Sign Language Interpreter		<u>(37,962)</u>
4 . Decrease in Non Public Placements (State Share)		<u>(193,947)</u>
5 . Increase in Extended School Year Services		67,000
6 . All Other Changes - Net		<u>13,916</u>

TOTAL

(131,422)

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Decrease in Textbooks		<u>(945,592)</u>
2 . Increase for Internet Filtering Software		40,000
3 . Reduction of Supplies, Equipment, Mileage and Travel to FY12 Levels		<u>(100,639)</u>
4 . Transfer Administrative Assistants from Instruction for Teacher Evaluations		<u>(296,834)</u>
5 . Decrease due to Washington County School Choice Phase-out		<u>(25,791)</u>
6 . Net: Increase in Retirements and Decrease in SPC to APC		<u>(197,972)</u>
7 . Reduction of Staff		<u>(999,548)</u>
8 . Reduction of Substitute Rates		<u>(100,000)</u>
9 . Other Salary Adjustments		<u>583,244</u>

TOTAL

(2,043,132)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts		<u>(24,472)</u>
2 . Decrease in Utilities		<u>(373,250)</u>
3 . Decrease for Energy Conservation Projects		<u>(10,000)</u>
4 . Decrease in Operations Supplies and Services		<u>(4,500)</u>
5 . Carrying Costs for New Allegany Site		<u>(311,900)</u>
6 . Decrease in Network & Repairs Software and Software Maintenance		<u>(16,648)</u>
7 . All Other Adjustments - Net		<u>(14,900)</u>

TOTAL

(755,670)

E. MAINTENANCE:

1 . Decrease in Wage Accounts	(20,552)
2 . Eliminate 1.0 Warehouseman	(31,886)
3 . Decrease Environmental Problems Contracted Services	(20,000)

TOTAL

(72,438)

No Changes are Approved in Other Maintenance Department Accounts

Following Amounts are Current Maintenance Allocations to Keep Buildings Repaired:

Contracted Services Accounts	\$229,000
Supply Accounts	534,200
Total	\$763,200

F. CAPITAL OUTLAY:

Following are Regular and Special Capital Outlay Allocations for 2013-2014 \$663,656

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	185,000
9 . One-Time Projects	192,417
10 . Local Portion of Aging School Projects	60,000

G. TRANSPORTATION:

1 . Decrease in School Bus Contractor Accounts	(66,406)
2 . Decrease in Wage Accounts	(14,518)
3 . Increase for Purchase of Bus Routing Software	36,560
4 . Decrease in Gas, Oil and Lubricants	(18,457)
5 . All Other Changes - Net	(2,323)

TOTAL

(65,144)

H. OTHER BUDGET CATEGORY CHANGES:

Administration - Regular & Mid-Level

1 . Transfer Administrative Assistants from Instruction for Teacher Evaluations	296,834
2 . Decrease in Wage Accounts	(921)
3 . Eliminate 1.0 Mid-Level Secretary	(44,228)
4 . Restructure for Benefits Manager and Add Electronic Enrollment Program	105,114
5 . Restructure for 1.0 Principal to Administrative Coordinator	(24,555)
6 . Eliminate 1.0 Mid-Level Administrative Position	(77,583)
7 . PEG TV Channel Supplies	(17,000)
8 . Decrease of Data Processing Executive Committee (DPEC) Allocation	(25,758)
9 . Add 1.0 TV Station Manager	33,782
10 . Decrease Office Allocations for Schools	(20,000)
11 . Restructuring Recognized in FY2013 Budget for Positions filled in FY2014	79,752
12 . Decrease Subsidy for Food Service	(56,709)
13 . Increase for School Health Nurses	20,964
14 . All Other Changes - Net	(30,509)

TOTAL

239,183

I. FIXED CHARGES AND OTHER CHANGES:

1 . Increase in Medical, Dental and Vision Insurance	1,163,883	
2 . Increase in Retirement	435,829	
3 . Decrease in Life Insurance and Long Term Disability	(12,250)	
4 . Decrease in Course Work Reimbursement	(20,000)	
5 . Decrease in FICA	(58,853)	
6 . Increase in Workers' Compensation Costs	53,176	
7 . Contingency	100,000	
8 . Other Net Changes	<u>24,763</u>	
TOTAL		1,686,548
GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)		<u>(1,013,864)</u>
		(.92%)

County Approved for 2013-2014	\$ 29,770,045
County Allocation for 2012-2013	29,391,956
Approved Increase from County Commissioners	<u>\$ 378,089</u>
	1.2%

Total Revenue Changes and Approved County Increase	
County Appropriation	\$ 378,089
State (Includes Estimated Private Placement Amount)	(125,811)
Federal - Medicare D	0
Decrease in Other Local Revenues	(82,397)
Decrease in Use of Fund Balance	(1,183,745)
Total Revenue Change Approved	<u>\$ (1,013,864)</u>

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2014 BUDGET**

AREA	2012 - 2013 APPROVED BUDGET STAFFING (a)			2012 - 2013 CURRENT ACTUAL STAFFING			2013 - 2014 APPROVED BUDGET STAFFING		
	Local	Other	Total	Local	Other	Total	Local	Other	Total
TEACHERS Staffing for Elementary, Middle & Secondary Schools	575.5	29.0	604.5	572.5	28.5	601.0	561.5	28.5	590.0
TEACHERS Staffing for Students with Disabilities	96.2	29.9	126.1	99.5	28.0	127.5	94.5	24.0	118.5
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 5.0		13.0 4.0 5.0	13.0 4.0 5.0		13.0 4.0 5.0	13.0 4.0 4.0		13.0 4.0 4.0
ASSISTANT PRINCIPALS / ADMIN ASSISTANTS Elementary Middle Secondary Administrative Assistants	5.0 4.0 7.0		5.0 4.0 7.0	5.0 3.0 7.0		5.0 3.0 7.0	4.0 3.0 7.0 6.0		4.0 3.0 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 13.0	1.0	1.0 4.0 1.0 2.0 10.0 8.0 17.0	1.0 3.0 1.0 2.0 10.0 7.0 13.0	1.0 1.0	1.0 4.0 1.0 2.0 10.0 8.0 17.0	1.0 3.0 1.0 2.0 10.0 7.0 15.0	1.0 1.0	1.0 4.0 1.0 2.0 10.0 8.0 19.0
TOTAL	785.7	64.9	850.6	785.0	62.5	847.5	775.0	58.5	833.5

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2014 BUDGET**

AREA	2012 - 2013 APPROVED BUDGET STAFFING (a)			2012 - 2013 CURRENT ACTUAL STAFFING			2013 - 2014 APPROVED BUDGET STAFFING		
	Local	Other	Total	Local	Other	Total	Local	Other	Total
TEACHER ASS'T-REG	39.0	12.0	51.0	39.0	11.0	50.0	38.0	11.0	49.0
TEACHER ASS'T-SP ED	88.0		88.0	90.0		90.0	88.0		88.0
PARENT INVOLVEMENT COORD		4.0	4.0		4.0	4.0		4.0	4.0
SEC / CLER / TECH									
Secy / Cler-School 12 Mo.	10.0		10.0	9.0		9.0	9.0		9.0
Secy / Cler-School 10 Mo.	14.0		14.0	15.0		15.0	15.0		15.0
Secy / Cler-Other 12 Mo.	25.0	5.0	30.0	24.0	5.0	29.0	24.0	4.0	28.0
Secy / Cler-Other 10 Mo.	7.0	1.0	8.0	7.0	1.0	8.0	7.0	1.0	8.0
Technicians-12 Mo.	12.0	2.0	14.0	12.0	2.0	14.0	11.0	2.0	13.0
Technicians-10 Mo.	4.0		4.0	4.0		4.0	4.0		4.0
Sign Language Interpreter	1.0		1.0						
OPERATIONS									
Custodians	104.0		104.0	104.0		104.0	104.0		104.0
Other Personnel	3.0		3.0	3.0		3.0	3.0		3.0
MAINTENANCE PERSONNEL	18.1		18.1	18.1		18.1	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		67.0	67.0		65.0	65.0		65.0	65.0
Warehouse Drivers / Foreman		3.9	3.9		3.9	3.9		3.9	3.9
TOTAL	367.1	94.9	462.0	367.1	91.9	459.0	362.1	90.9	453.0

TOTAL CERTIFICATED AND SUPPORT PERSONNEL	1,152.80	159.75	1,312.55	1,152.10	154.40	1,306.50	1,137.10	149.40	1,286.50
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(a) Includes Information Technology and Food Service

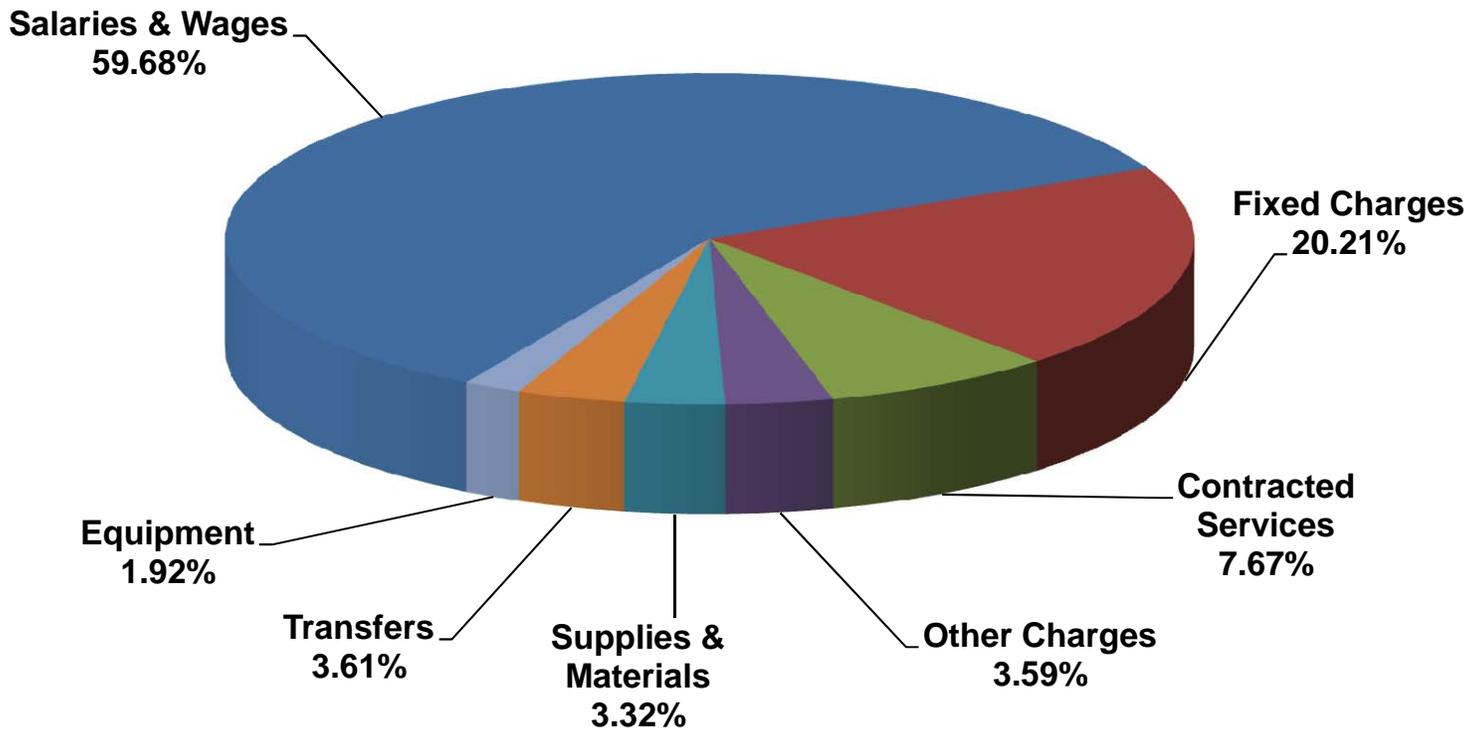
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2014 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,611,187	240,400	30,980	202,576	14,300	320,496	2,419,939	2.23%
MID LEVEL ADMINISTRATION	6,366,943	103,700	106,600	84,523	41,550		6,703,316	6.17%
INST'L SALARIES REG	40,159,452						40,159,452	36.93%
TEXTBOOKS & INST'L SUPPLIES			2,132,723				2,132,723	1.96%
OTHER INST'L COSTS REG		753,279		160,134	946,512	34,948	1,894,873	1.74%
SPECIAL EDUCATION	9,432,547	1,123,397	77,687	73,043	11,500	3,563,771	14,281,945	13.14%
STUDENT PERSONNEL	553,328	143,276	4,225	26,801	3,600		731,230	0.67%
HEALTH SERVICES		636,035	25,000		4,865		665,900	0.61%
TRANSPORTATION	910,280	4,842,924	298,559	154,040	197,615		6,403,418	5.89%
OPERATIONS	4,788,301	272,300	507,850	2,671,900	114,000		8,354,351	7.68%
MAINTENANCE	1,064,062	229,000	430,500	7,700	96,000		1,827,262	1.68%
FIXED CHARGES				21,970,664			21,970,664	20.21%
FOOD SERVICES				511,495		6,500	517,995	0.48%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					663,656		663,656	0.61%
TOTALS BY OBJECT	64,886,100	8,344,311	3,614,124	25,862,876	2,093,598	3,925,715	108,726,724	100.00%
% OF OBJECT TOTAL	59.68%	7.67%	3.32%	23.79%	1.93%	3.61%	100.00%	

FY 2014 APPROVED EXPENDITURES BY BUDGET CATEGORY



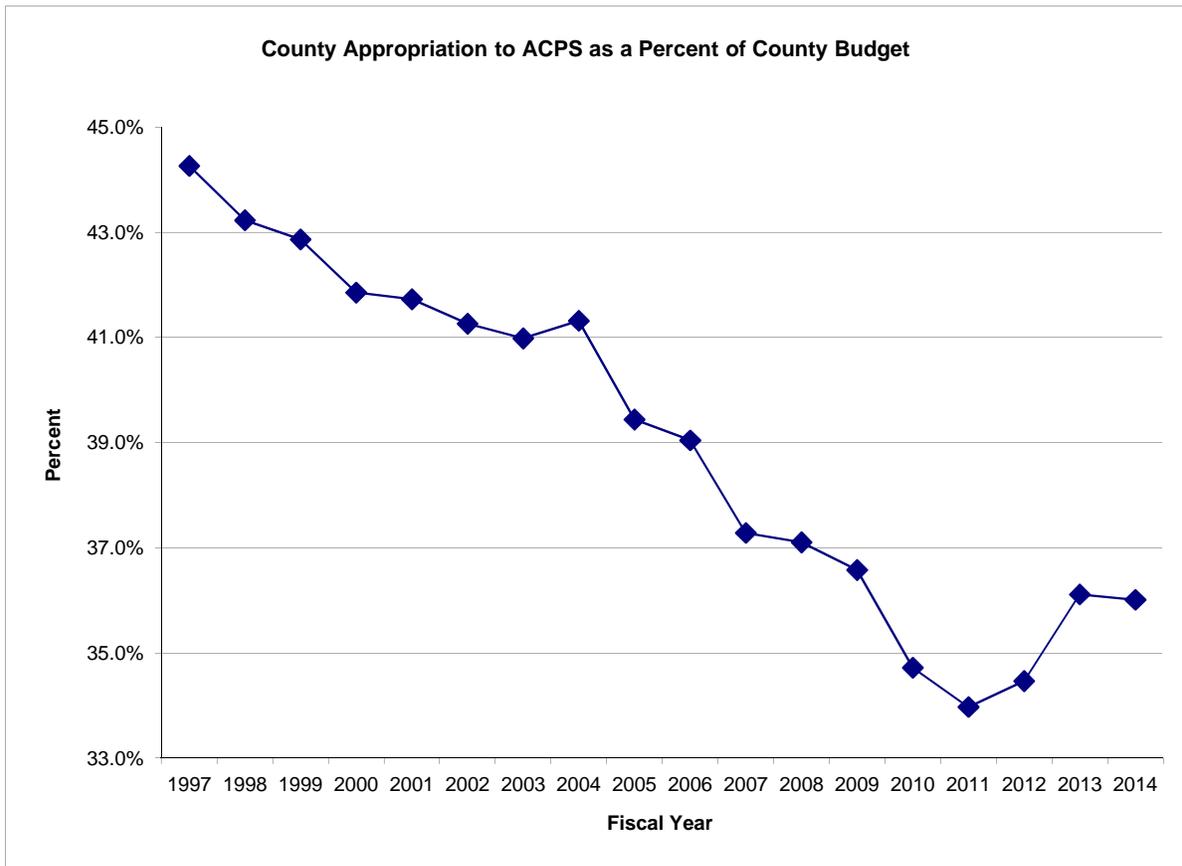
	<u>FY13 Approved</u>	<u>FY14 Approved</u>	<u>FY14 % of Budget</u>
Salaries & Wages	65,574,439	64,886,100	59.68%
Fixed Charges	20,284,116	21,970,664	20.21%
Contracted Services	8,443,641	8,344,311	7.67%
Other Charges	4,562,863	3,892,212	3.59%
Supplies & Materials	4,557,047	3,614,124	3.32%
Transfers	4,187,123	3,925,715	3.61%
Equipment	2,131,359	2,093,598	1.92%
Total	<u>\$ 109,740,588</u>	<u>\$ 108,726,724</u>	<u>100.00%</u>

History Of Allegany County Adopted Budget

Fiscal Year	Budget Appropriation To BOE	Total County Budget	% of Total Budget
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%
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%

* This appropriation includes \$1,885,754 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

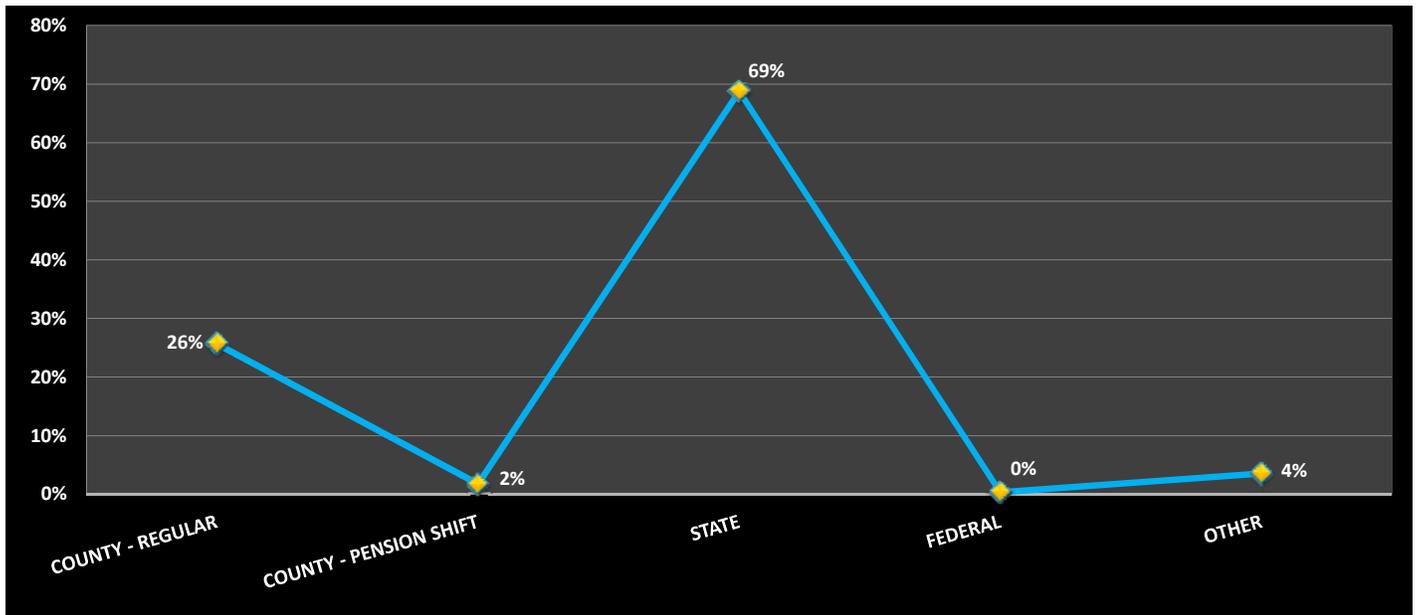
	<u>Net Local Appropriation FY2012</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2012</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		
1	Allegany	\$ 28,240,000	8,414	\$ 3,356.31	1	Worcester	\$ 71,939,828	6,254	\$ 11,503.01
2	Anne Arundel	\$ 556,105,600	74,411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

Note: All information from MSDE fact book

Shaded Counties Are GCEI Counties

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

FY 2014 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013
COUNTY - REGULAR	25%	25%	25%	25%	26%	26%
COUNTY - PENSION SHIFT	N/A	N/A	N/A	N/A	N/A	1%
STATE	74%	74%	73%	73%	71%	68%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	<u>1%</u>	<u>1%</u>	<u>3%</u>	<u>2%</u>	<u>3%</u>	<u>5%</u>
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2013 AND FY 2014

	FY 2013 APPROVED		FY 2014 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY - REGULAR	27,904,214	25.42%	27,884,291	25.65%	(19,923)	(.07%)
COUNTY - PENSION SHIFT	1,487,742	1.36%	1,885,754	1.73%	398,012	26.75%
STATE	74,849,512	68.21%	74,723,701	68.73%	(125,811)	(.17%)
FEDERAL	350,000	0.32%	350,000	0.32%	0	.00%
OTHER	<u>5,149,120</u>	<u>4.69%</u>	<u>3,882,978</u>	<u>3.57%</u>	<u>(1,266,142)</u>	<u>(24.59%)</u>
TOTAL	<u>109,740,588</u>	<u>100.00%</u>	<u>108,726,724</u>	<u>100.00%</u>	<u>(1,013,864)</u>	<u>(.92%)</u>

FY 2014 APPROVED DECREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2013</u>	<u>APPROVED FY2014</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,350,187	2,419,939	69,752	2.97%
Mid Level Administration	6,503,164	6,703,316	200,152	3.08%
Instruction - Salaries	41,072,063	40,159,452	(912,611)	(2.22%)
Textbooks & Inst'l Supplies	3,042,739	2,132,723	(910,016)	(29.91%)
Other Inst'l Costs	1,987,167	1,894,873	(92,294)	(4.64%)
Special Education	14,413,367	14,281,945	(131,422)	(.91%)
Student Personnel	726,206	731,230	5,024	.69%
Health Services	644,936	665,900	20,964	3.25%
Transportation	6,468,562	6,403,418	(65,144)	(1.01%)
Operation of Plant	9,110,021	8,354,351	(755,670)	(8.29%)
Maintenance of Plant	1,899,700	1,827,262	(72,438)	(3.81%)
Fixed Charges	20,284,116	21,970,664	1,686,548	8.31%
Food Service	574,704	517,995	(56,709)	(9.87%)
Community Services	0	0	0	.00%
Capital Outlay	<u>663,656</u>	<u>663,656</u>	<u>0</u>	<u>.00%</u>

TOTAL

109,740,588

108,726,724

(1,013,864)

(.92%)

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

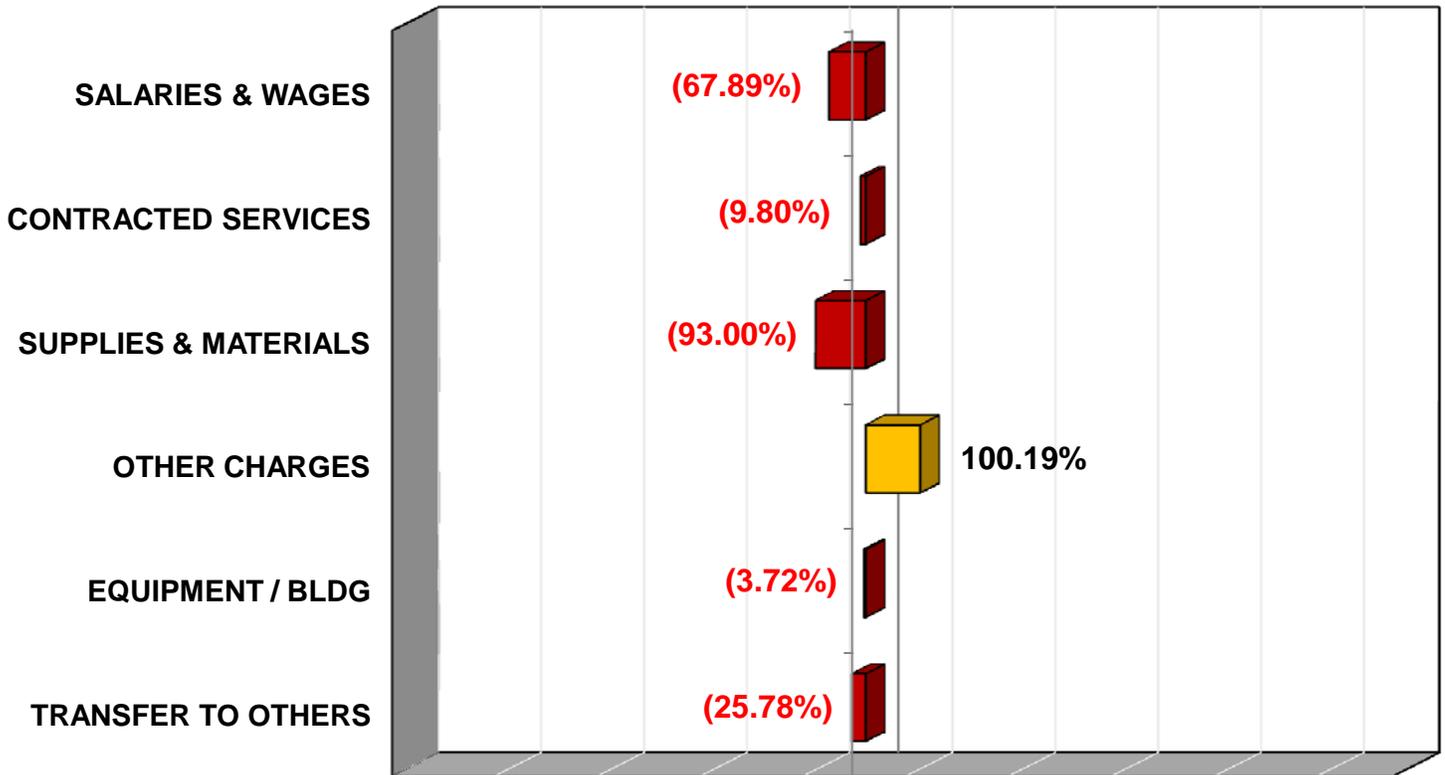
SOURCE OF FUNDS

	FY2013		FY2014	
COUNTY - REGULAR	\$ 27,904,214	25.42%	\$ 27,884,291	25.65%
COUNTY - PENSION SHIFT	1,487,742	1.36%	1,885,754	1.73%
STATE	74,849,512	68.21%	74,723,701	68.73%
FEDERAL	350,000	0.32%	350,000	0.32%
OTHER LOCAL	5,149,120	4.69%	3,882,978	3.57%
TOTAL	\$ 109,740,588	100.00%	\$ 108,726,724	100.00%

APPLICATION OF FUNDS

	FY2013		FY2014	
SALARIES / WAGES	\$ 65,574,439	59.75%	\$ 64,886,100	59.68%
CONTRACTED SERVICES	8,443,641	7.69%	8,344,311	7.67%
SUPPLIES / MATERIALS	4,557,047	4.15%	3,614,124	3.32%
OTHER CHARGES	24,846,979	22.64%	25,862,876	23.79%
EQUIPMENT / BLDGS	2,131,359	1.94%	2,093,598	1.93%
TRANSFERS	4,187,123	3.82%	3,925,715	3.61%
TOTAL	\$ 109,740,588	100.00%	\$ 108,726,724	100.00%

APPROVED DECREASE FOR FY2014 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(688,339)	(67.89%)
CONTRACTED SERVICES	(99,330)	(9.80%)
SUPPLIES & MATERIALS	(942,923)	(93.00%)
OTHER CHARGES	1,015,897	100.19%
EQUIPMENT / BLDG	(37,761)	(3.72%)
TRANSFERS TO OTHERS	<u>(261,408)</u>	<u>(25.78%)</u>
TOTAL	<u><u>(1,013,864)</u></u>	<u><u>(100.00%)</u></u>

WHERE THE EDUCATION DOLLAR GOES APPROVED OPERATING BUDGET (NON-RESTRICTED) FY 2014

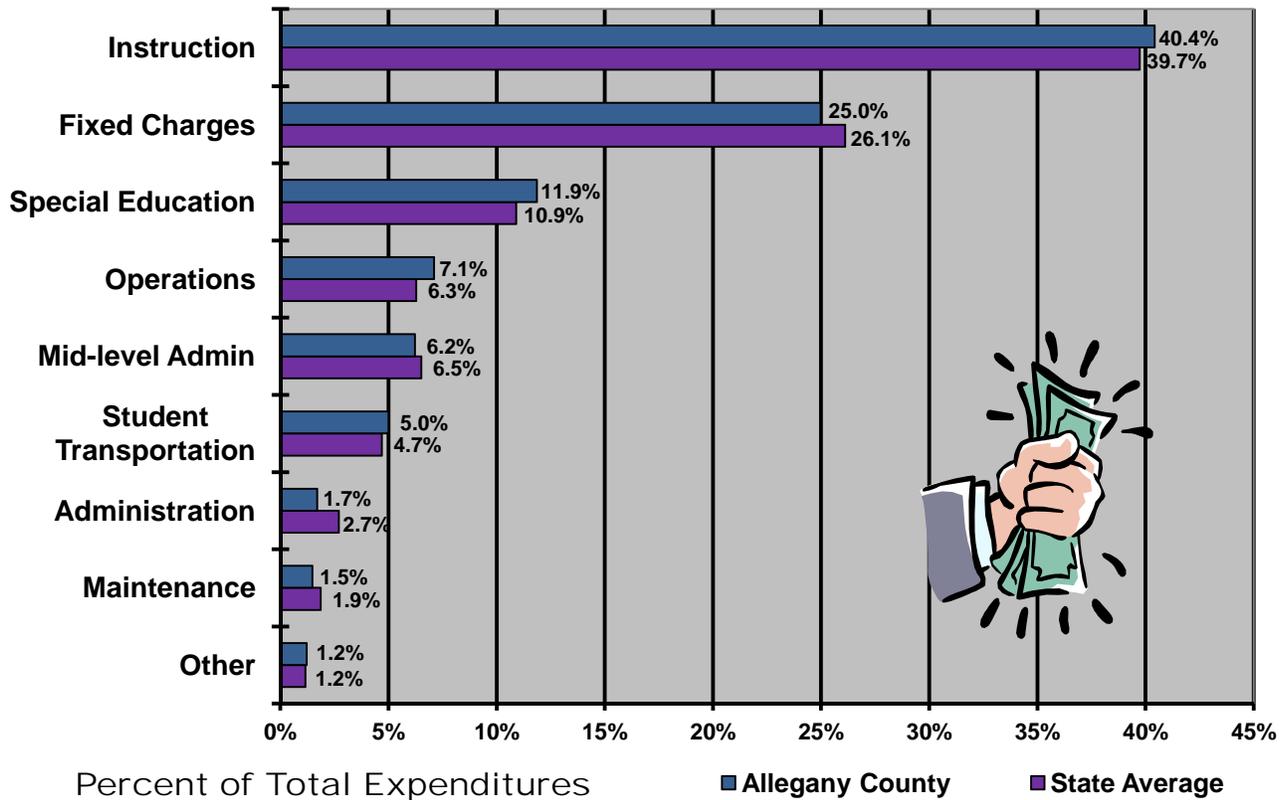
COMPARISON WITH PRIOR YEARS:

	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014
INSTRUCTIONAL SALARIES	37%	38%	39%	38%	37%	37%
FIXED CHARGES	19%	18%	18%	17%	18%	19%
TEXTBOOKS & INSTR. SUPPLIES	3%	3%	2%	2%	3%	2%
OPERATIONS	8%	8%	8%	8%	8%	8%
SPECIAL EDUCATION	11%	11%	12%	13%	13%	13%
STUDENT TRANSPORTATION	5%	6%	6%	6%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	2%	2%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	1%	1%	1%	0%	0%
HEALTH SERVICES	1%	0%	0%	1%	1%	1%
CAPITAL OUTLAY	2%	2%	1%	1%	1%	1%
STUDENT PERSONNEL	1%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegheny County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

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

*Source of Data
2010-2011 Selected Financial Data; Maryland Public Schools
Part 3 Analysis of costs, Table 9 Percent Distribution of Current Expenses.
Includes State share of Fixed Charges

ANTICIPATED **RESTRICTED** GRANTS ESTIMATED REVENUE SUMMARY

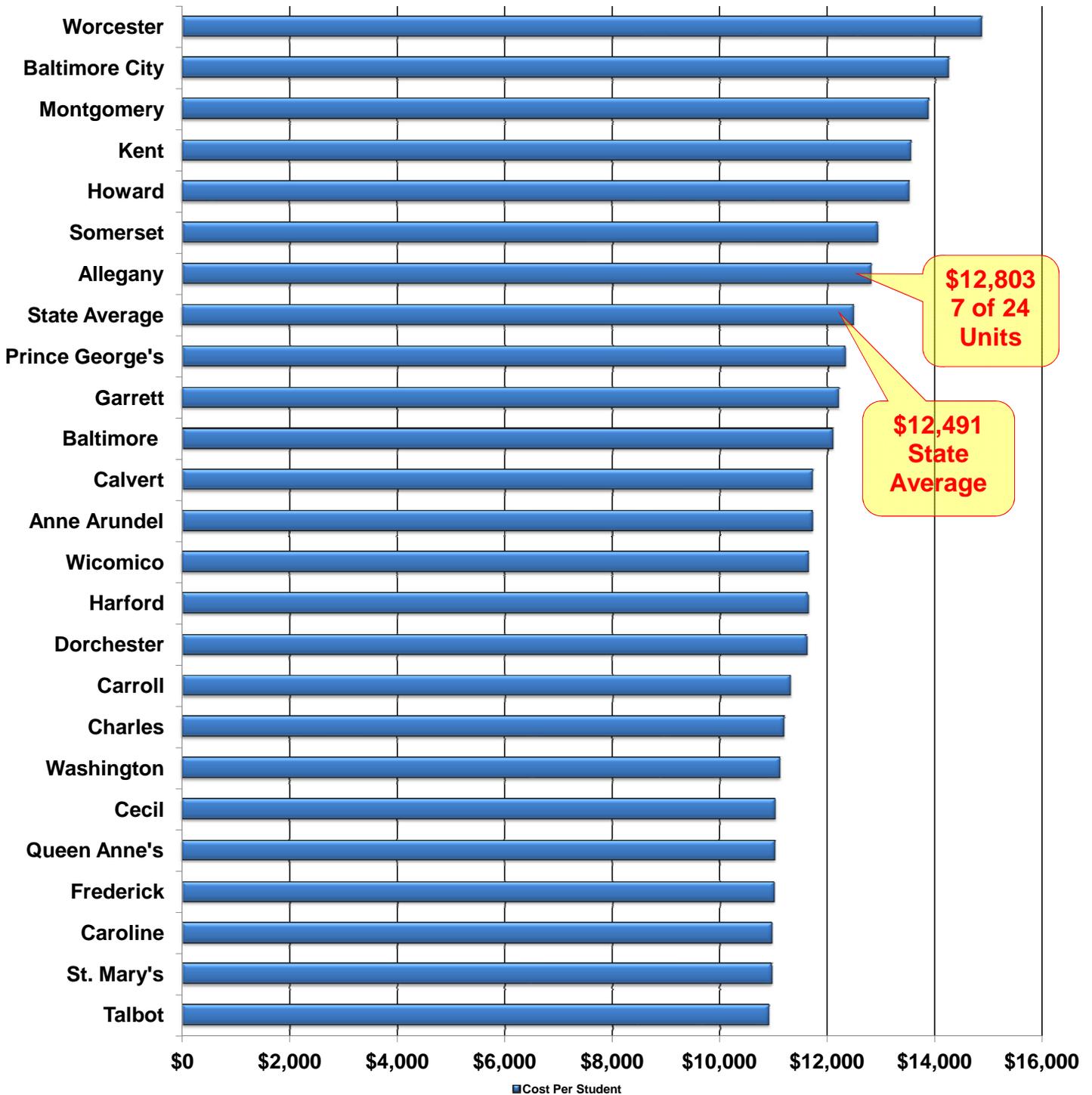
	BOE Approved Budget 2012-2013	MSDE Grant Budget 2012-2013	BOE Proposed Revenue 2013-2014	BOE Approved Budget 2013-2014	CHANGE	
					DOLLAR	%
RESTRICTED REVENUES:						
RESTRICTED FEDERAL REVENUES						
21ST CENTURY	400,000	340,000	400,000	400,000	0	0.0%
21ST CENTURY LEARNING CENTER	350,000	350,000	350,000	350,000	0	0.0%
ADULT BASIC EDUCATION	95,703	104,984	104,984	104,984	9,281	9.7%
CTE RESERVE	17,518				(17,518)	(100.0%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,946,293	2,637,080	2,637,080	2,569,198	(377,095)	(12.8%)
INFANTS AND TODDLERS	131,412	161,061	161,061	156,608	25,196	19.2%
MD MODEL FOR SCHOOL READINESS - FEDERAL	27,312	9,688	9,688	9,688	(17,624)	(64.5%)
RTTT PROJECTS 1-5 - ARRA FUNDS	614,005	614,005	472,500	472,500	(141,505)	(23.0%)
RTTT WORLD LANGUAGE PIPELINE - ARRA FUNDS	35,000				(35,000)	(100.0%)
SA PREVENTION	11,500	7,000	7,000	7,000	(4,500)	(39.1%)
SPECIAL EDUCATION - MEDICAID FUNDS	617,257	635,625	641,776	641,776	24,519	4.0%
TITLE I	2,480,224	2,626,699	2,626,699	2,626,699	146,475	5.9%
TITLE II - IMPROVING TEACHER QUALITY	655,450	661,814	661,814	661,814	6,364	1.0%
TITLE II - TECH PREP	703				(703)	(100.0%)
TITLE II - TECH PREP - ACM	2,408				(2,408)	(100.0%)
VEHICLE REPAIR - SOCIAL SERVICES	62,125	62,125	62,125	62,125	0	0.0%
VO-ED TITLE I C - PROGRAM IMPROVEMENT	130,179	126,589	126,589	126,589	(3,590)	(2.8%)
TOTAL RESTRICTED FEDERAL REVENUES	8,577,089	8,336,670	8,261,316	8,188,981	(388,108)	(4.5%)
RESTRICTED STATE REVENUES						
ADULT CONTINUING EDUCATION	17,383	18,505	18,505	18,505	1,122	6.5%
ADULT EXTERNAL HIGH SCHOOL PROGRAM	20,282	20,282	20,282	20,282	0	0.0%
FINE ARTS INITIATIVE	16,293	15,478	15,478	15,478	(815)	(5.0%)
INFANTS / TODDLERS - STATE	127,770	128,431	128,431	128,431	661	0.5%
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333	0	0.0%
LITERACY WORKS	108,075	108,075	108,075	108,075	0	0.0%
MARYLAND MODEL FOR SCHOOL READINESS	3,734	14,531	14,531	14,531	10,797	289.2%
MATH SCIENCE PARTNERSHIP	146,796				(146,796)	(100.0%)
MOUNTAIN RIDGE AFTER SCHOOL - LMB	68,721	68,721	68,721	68,721	0	0.0%
QUALITY TEACHER INCENTIVE	50,600	74,000	74,000	74,000	23,400	46.2%
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	70,000	60,000	60,000	60,000	(10,000)	(14.3%)
TOTAL RESTRICTED STATE REVENUES	952,987	831,356	831,356	831,356	(121,631)	(12.8%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	33,901	48,891	48,891	48,891	14,990	44.2%
OTHER MISCELLANEOUS - LOCAL	41,150	50,075	50,075	50,075	8,925	21.7%
TOTAL RESTRICTED LOCAL REVENUES	75,051	98,966	98,966	98,966	23,915	31.9%
TOTAL RESTRICTED REVENUES	9,605,127	9,266,992	9,191,638	9,119,303	(485,824)	(5.1%)

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2013-2014

	SALARIES CONTRACTED & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION						24,368	24,368	0.27%
MID-LEVEL ADMINISTRATION	130,673	800	6,064	1,963			139,500	1.52%
INST'L SALARIES REG	2,914,954						2,914,954	31.96%
TEXTBOOKS & INST'L SUPPLIES			196,165				196,165	2.15%
OTHER INST'L COSTS		325,791		157,169	476,269	78,130	1,037,359	11.38%
SPECIAL EDUCATION	2,104,473	401,428	88,372	54,065	42,525		2,690,863	29.51%
STUDENT PERSONNEL								0.00%
HEALTH SERVICES		52,733					52,733	0.58%
TRANSPORTATION		58,920					58,920	0.65%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,774,127			1,774,127	19.45%
FOOD SERVICES								0.00%
COMMUNITY SERVICES	186,721	20,700	7,443	5,450			220,314	2.42%
CAPITAL OUTLAY		10,000					10,000	0.11%
TOTAL RESTRICTED SUMMARY	5,336,821	870,372	298,044	1,992,774	518,794	102,498	9,119,303	100.00%
% OF TOTAL	58.52%	9.54%	3.27%	21.85%	5.69%	1.13%	100.00%	

Cost Per Pupil FY 2011



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
1990-91	\$4,183	23	\$5,103	\$920	18%
1991-92	\$4,403	22	\$5,135	\$732	14%
1992-93	\$4,481	23	\$5,291	\$810	15%
1993-94	\$4,920	22	\$5,595	\$675	12%
1994-95	\$5,180	22	\$5,812	\$632	11%
1995-96	\$5,350	18	\$5,890	\$540	9%
1996-97	\$5,370	19	\$6,010	\$640	11%
1997-98	\$5,619	18	\$6,262	\$643	11%
1998-99	\$5,984	17	\$6,582	\$598	9%
1999-00	\$6,491	13	\$6,948	\$457	7%
2000-01	\$6,761	16	\$7,496	\$735	10%
2001-02	\$7,458	15	\$7,932	\$474	6%
2002-03	\$7,651	16	\$8,314	\$663	8%
2003-04	\$8,345	10	\$8,591	\$246	3%
2004-05	\$8,756	11	\$9,147	\$391	4%
2005-06	\$9,607	8	\$9,887	\$280	3%
2006-07	\$10,690	8	\$10,864	\$174	2%
2007-08	\$11,456	9	\$11,854	\$398	3%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)
2009-10	\$12,530	8	\$12,437	(\$93)	(1%)
2010-11	\$12,803	7	\$12,491	(\$312)	(2%)

Amount of funds Allegany County spends above State Average.

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

Amount Per Classroom \$ (4,805)

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 FY04	824,155	909,215	1,733,370	47
Actual FY05	959,123	917,050	1,876,173	57
Actual FY06	1,471,410	1,026,417	2,497,827	68
Actual FY07	1,377,889	876,266	2,254,155	63
Actual FY08	1,259,281	854,409	2,113,690	57
Actual FY09	1,581,619	1,139,749	2,721,368	57
Actual FY10	1,852,288	1,063,951	2,916,239	72
Actual FY11	1,916,643	1,540,872	3,457,515	75
Actual FY12	1,814,478	1,472,845	3,287,323	62
Projected FY13	1,989,028	1,546,008	3,535,036	68
Budgeted FY14	1,989,028	1,546,008	3,535,036	68
FY04 to FY14 Dollar Increase (Decrease)	\$ 1,164,873	\$ 636,793	\$ 1,801,666	21
Percent Increase (Decrease)	141%	70%	104%	45%

Allegany County 2011-2012

ATTENDANCE RATE (Yearly)									
	Standard Percent		Percent						2012
	E	S	2007	2008	2009	2010	2011	2012	Status
Elementary	96	94	95.7	95.3	95.4	95.0	95.0	95.0	S
Middle	96	94	94.9	94.1	94.0	93.7	93.9	94.6	S
High	96	94	92.9	92.7	93.0	92.6	92.6	93.2	N
DROPOUT RATE (YEARLY)									
Grades 9-12	1.25	3.00	3.47	2.95	2.89	2.22	3.0	3.0	S

2012 Status: E = Excellent S = Satisfactory N = Not Met

STUDENTS ABSENT														
Number of Days Absent	Percent of Students													
	2006		2007		2008		2009		2010		2011		2012	
	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	32.5	5.0	36.7	4.8	32.1	5.3	33.3	5.6	31.2	6.1	31.4	6.4	33.8	5.8
Middle	28.1	9.8	31.5	9.1	28.3	10.7	27.4	12.3	26.9	12.2	28.3	12.9	31.7	10.3
High	27.5	13.9	25.7	15.1	25.7	16.4	25.3	13.9	24.6	17.5	24.2	17.7	27.4	17.5

ENROLLMENT	
Pre-Kindergarten.....	499
Kindergarten.....	629
Elementary.....	3,180
Middle.....	1,945
High.....	2,660
Ungraded Special Education.....	
Total Enrollment	8,913
Percentage of First Graders with Kindergarten Experience	100.0

Elementary = Grades 1-5

STUDENTS RECEIVING SPECIAL SERVICES						
	Elementary		Middle		High	
	Number	Percent	Number	Percent	Number	Percent
Limited English Proficient		*		*		*
Title I		64.7		*		*
Special Education		16.9		12.3		11.4
Free/Reduced Price Meals		61.3		53.4		44.9
STUDENT MOBILITY						
Entrants		9.5		8.5		11.3
Withdrawals		9.1		9.6		12.9

* Indicates the % for the category is less than or equal to 5.
 Middle = Grades 6-8 High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS		
	Number	Percent
Attend a 4-year college	206	36.1
Attend a 2-year college	208	36.5
Attend a specialized school or training	*	*
Enter employment (related to training)	*	*
Enter employment (unrelated)	67	11.8
Enter the military	*	*
Enter full-time employment and school	65	11.4
Enter part-time employment and/or school	305	53.5
Other and no response	31	5.4

* Indicates fewer than 10 or the % for the category is less than or equal to 5.
 Source: MSDE Website, MD Report Card

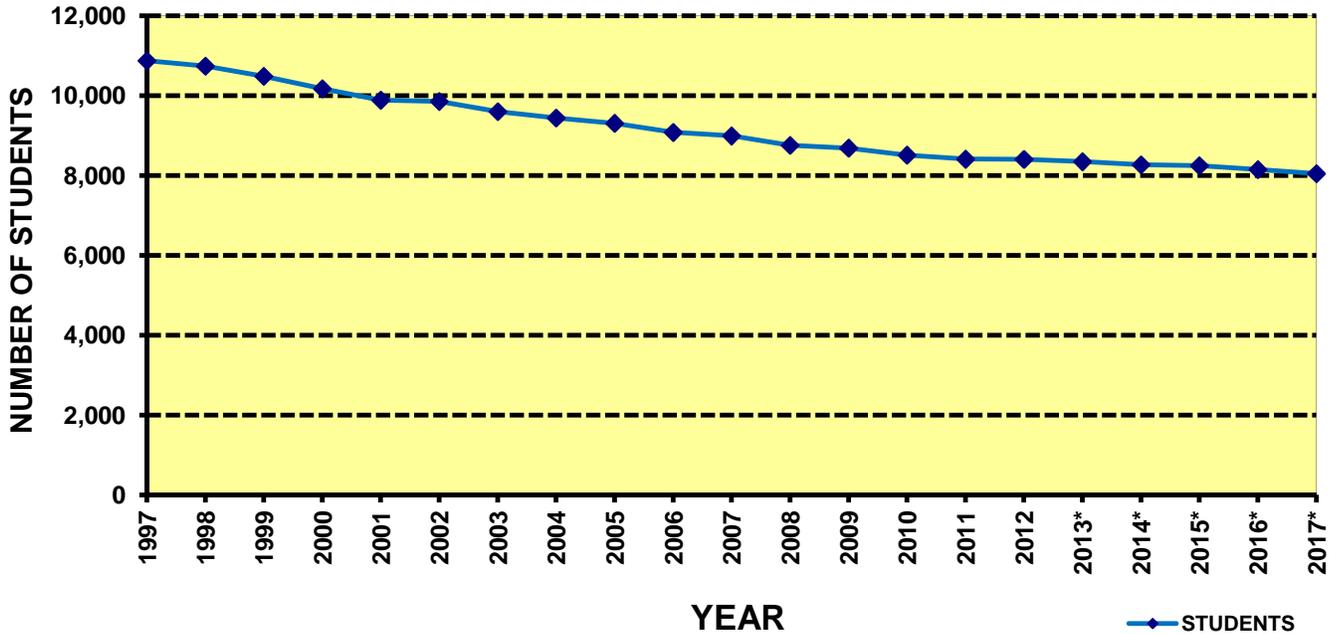
**TEACHER SALARY COMPARISONS
2012-2013
Selected Area Schools**

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	42,345	15	65,039	8
Anne Arundel	43,996	8	69,831	5
Baltimore	43,000	12	62,695	17
Baltimore City	47,475	1	82,990	1
Calvert	44,600	6	77,878	3
Caroline	41,310	21	60,112	20
Carroll	40,400	24	63,472	15
Cecil	42,890	13	63,893	14
Charles	43,724	10	64,595	10
Dorchester	41,500	20	59,594	22
Frederick	40,706	23	57,964	23
Garrett	42,043	17	58,658	24
Harford	41,583	19	64,781	9
Howard	45,971	3	70,916	4
Kent	41,862	18	59,693	21
Montgomery	46,410	2	81,802	2
Prince George's	44,799	4	69,608	6
Queen Anne's	43,860	9	61,100	19
Somerset	41,300	22	61,246	18
St. Mary's	44,678	5	67,154	7
Talbot	44,300	7	64,200	13
Washington	43,662	11	64,424	12
Wicomico	42,561	14	63,458	16
Worcester	42,222	16	64,431	11

Source: MSDE Professional Salary Schedules 10/12
Counties Self-Report to MSDE.

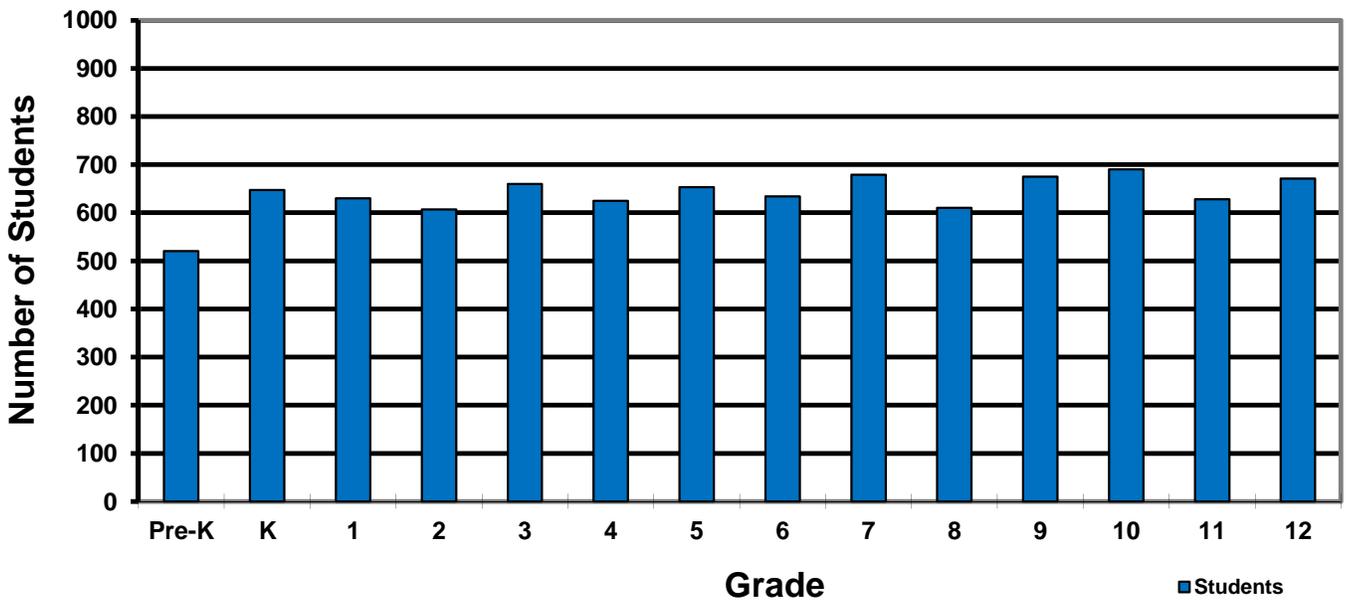
ENROLLMENT BY YEAR

As of 9/30 For the Year Listed



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

ENROLLMENT BY GRADE

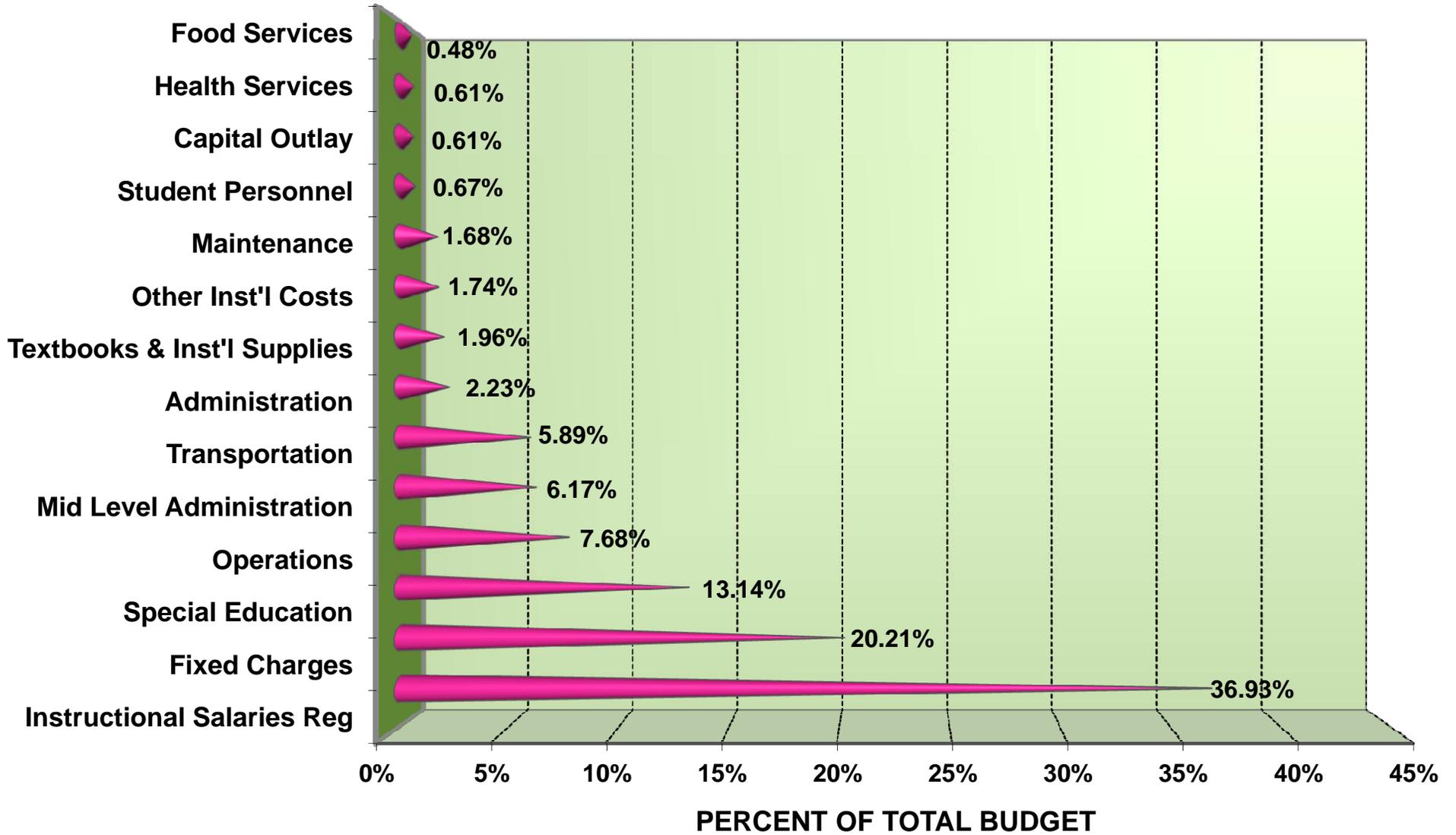


Total K-12 Enrollment 9/30/12	8,409
Total Pre-K Enrollment 9/30/12	520
Grand Total	<u>8,929</u>

0 = Special Education

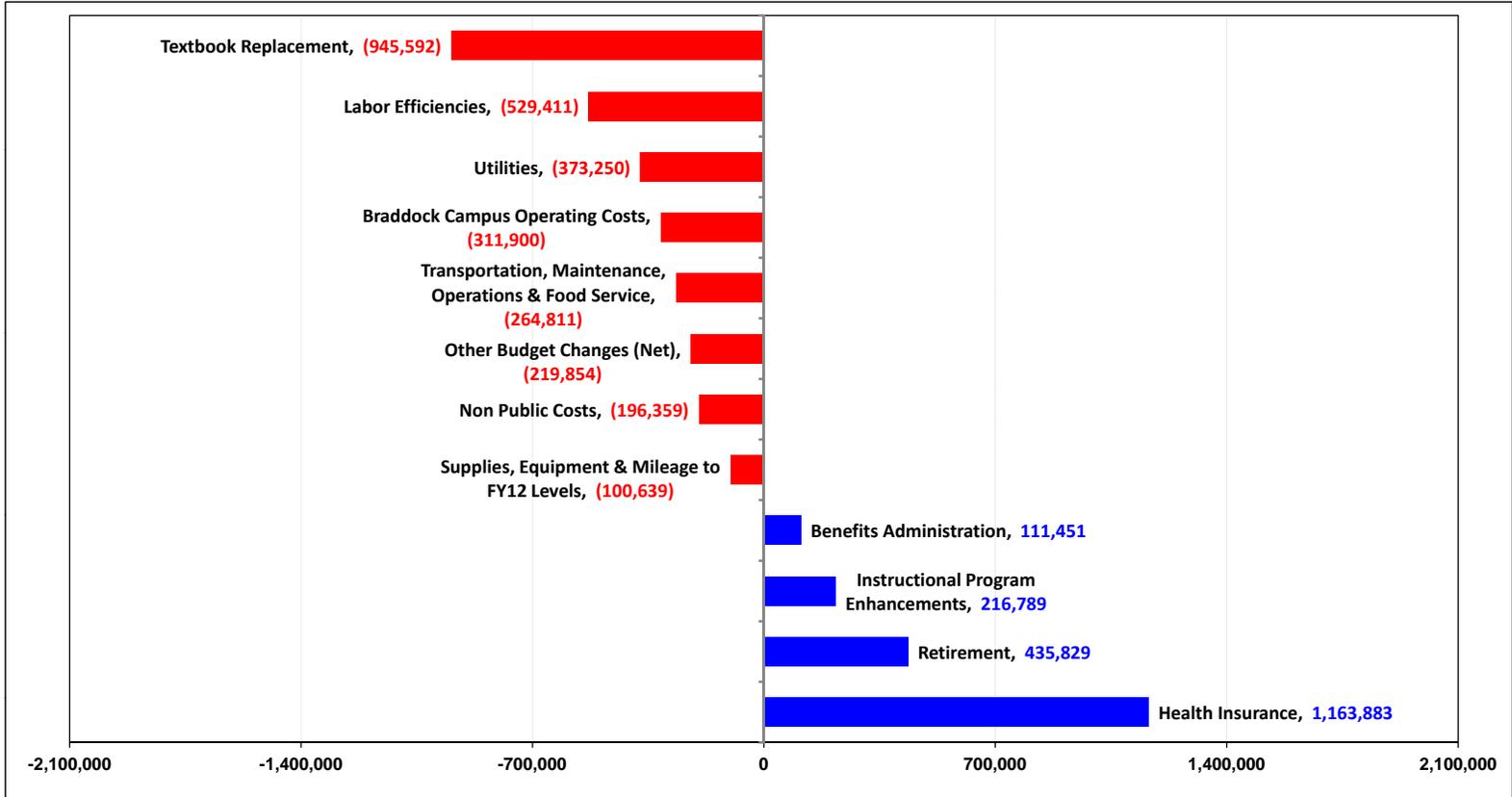
**FY 2014
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

CATEGORY



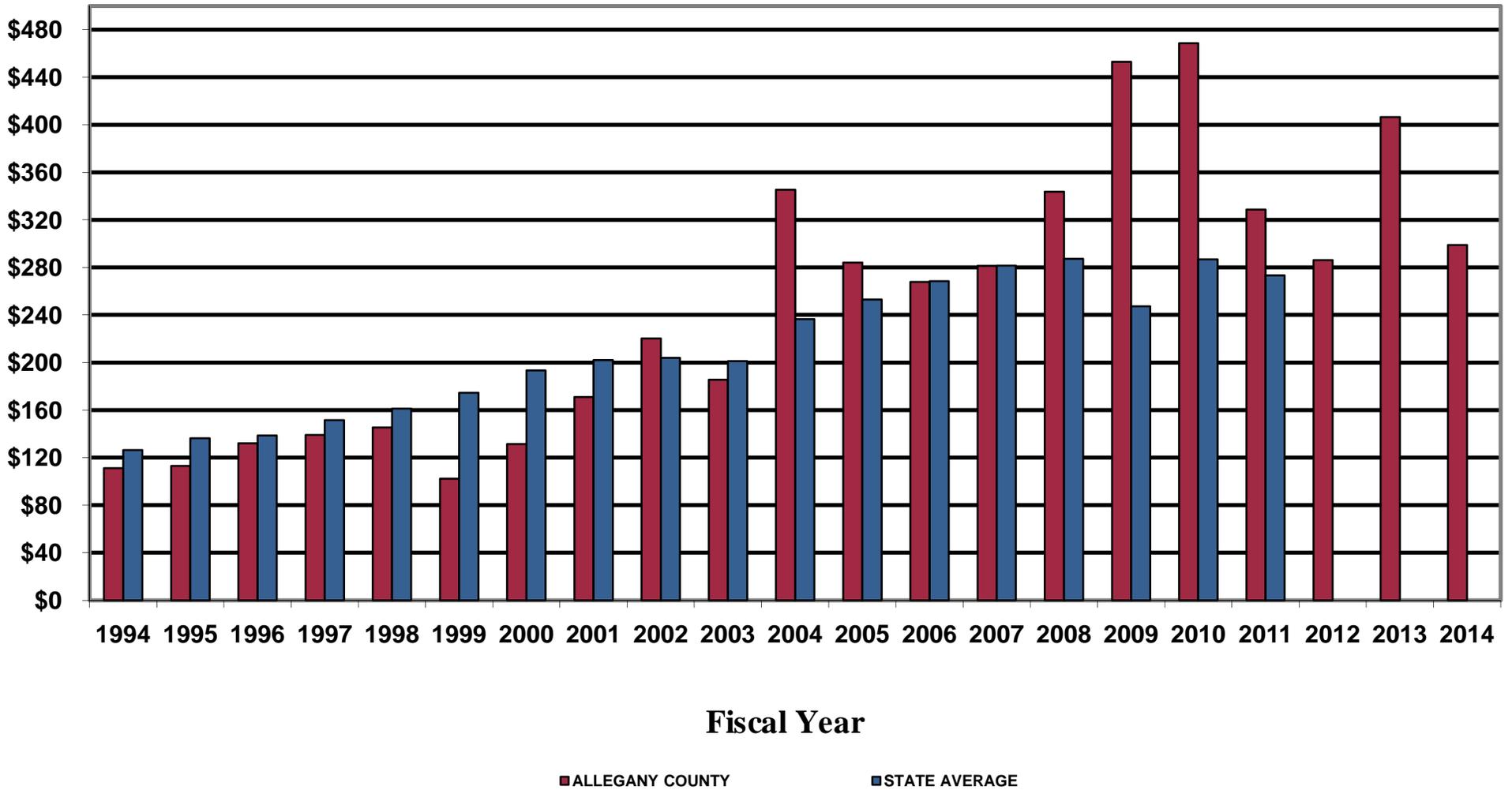
BUDGET DECREASE FOR FY 2014 BY MAJOR ITEMS OF EXPENDITURE

Textbook Replacement	(945,592)
Labor Efficiencies	(529,411)
Utilities	(373,250)
Braddock Campus Operating Costs	(311,900)
Transportation, Maintenance, Operations & Food Service	(264,811)
Other Budget Changes (Net)	(219,854)
Non Public Costs	(196,359)
Supplies, Equipment & Mileage to FY12 Levels	(100,639)
Benefits Administration	111,451
Instructional Program Enhancements	216,789
Retirement	435,829
Health Insurance	1,163,883
Total	<u>\$ (1,013,864)</u>



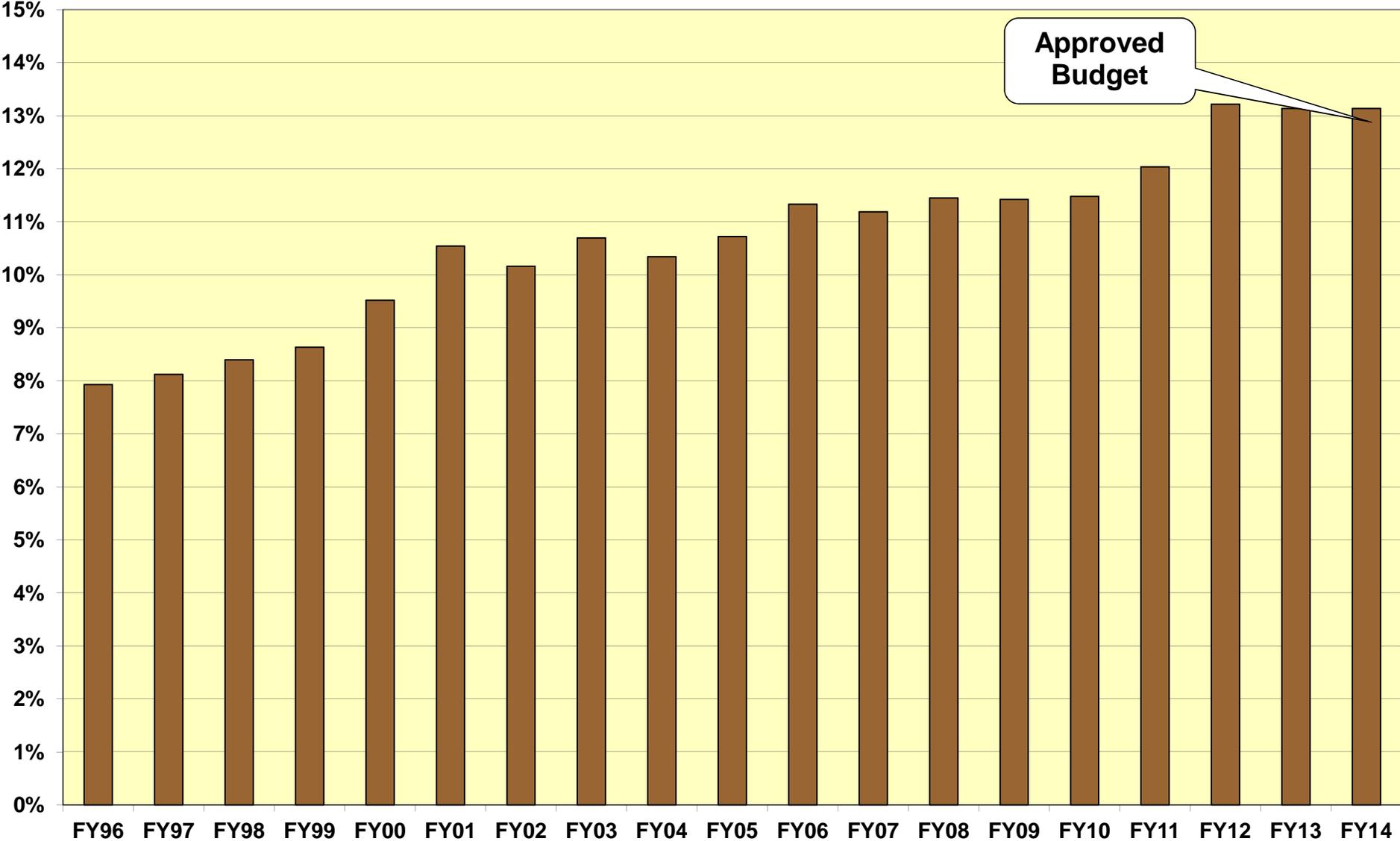
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

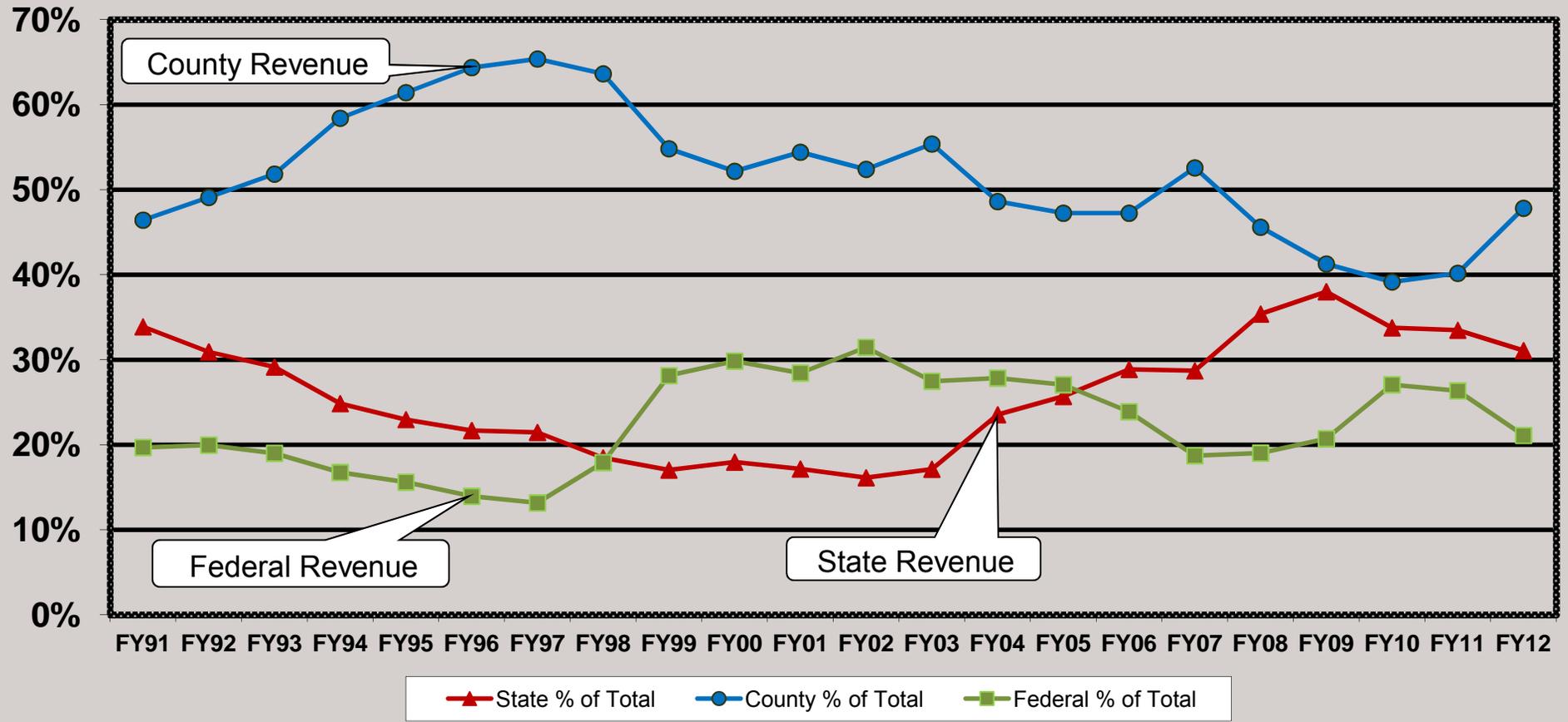


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2002-2003 THROUGH 2011-2012

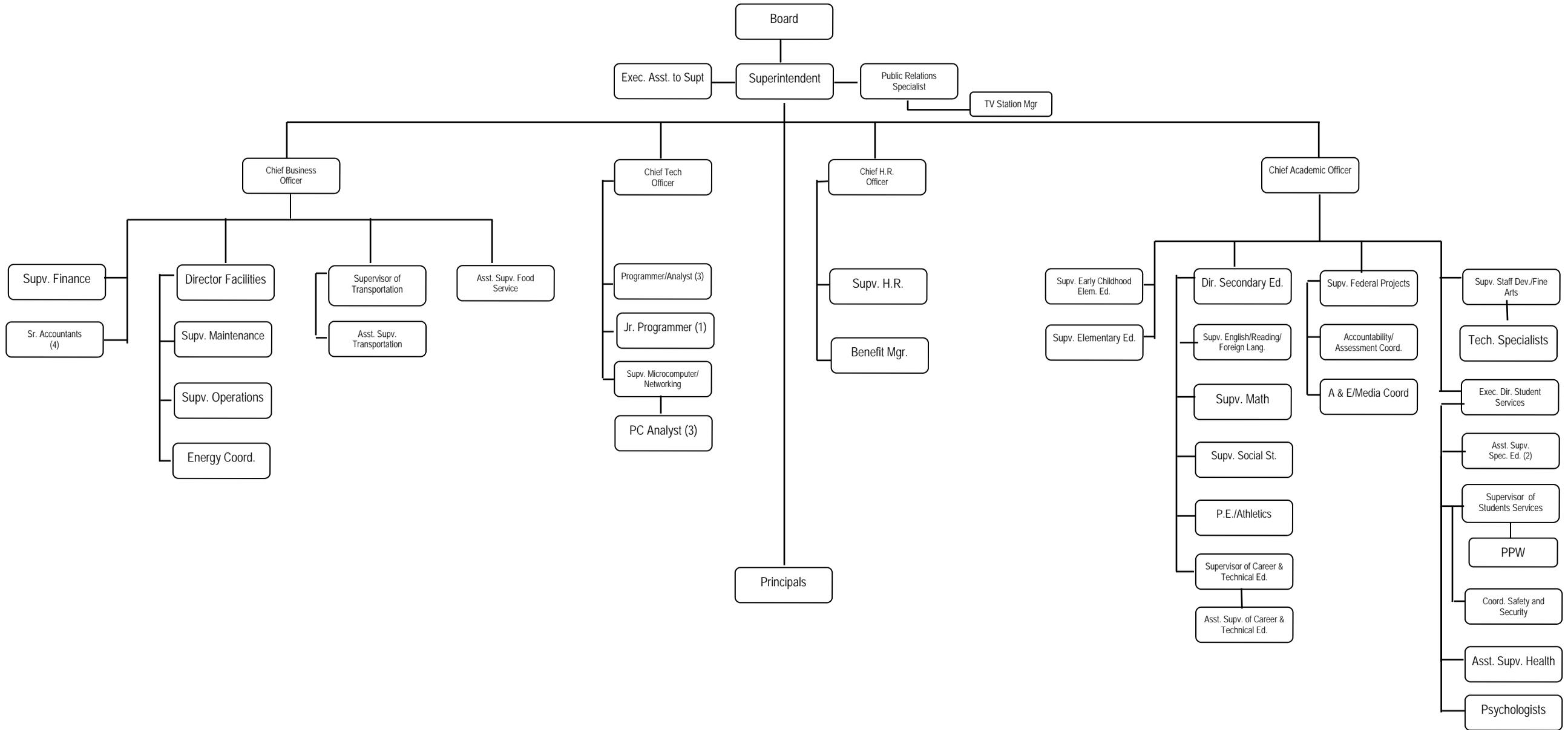
INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount	Rank																		
TOTAL STATE	74.2		73.8		74.0		74.0		79.2		80.9		80.3		79.5		79.3		78.0	
Allegany	78.0	8	80.5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

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

**SUPPORTING INFORMATION
SCHOOL YEAR 2011-2012
OTHER FACTORS**

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2011	2012	2011	2012	2011	2012	2011	2012
<i>Wealth per pupil</i>	253,632	272,517	516,403	531,019	253,632 <i>Allegany</i>	272,517 <i>Allegany</i>	1,449,183 <i>Worcester</i>	1,371,358 <i>Worcester</i>
<i>Per pupil expenditure</i>	13,439	13,770	12,910	13,027	11,275 <i>Washington</i>	11,716 <i>Talbot</i>	15,860 <i>Worcester</i>	16,044 <i>Worcester</i>
<i>Instructional staff per 1,000 pupils</i>	76.5	74.9	72.8	72.2	61.2 <i>Charles</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>	13.6	14.2	11.4	11.4	8.9 <i>Garrett</i> <i>Queen Anne's</i>	9.3 <i>Queen Anne's</i>	13.9 <i>Kent</i>	14.7 <i>Kent</i>
<i>Instructional assistants per 1,000 pupil</i>	20.6	18.8	18.1	17.6	10.4 <i>Baltimore</i>	10.2 <i>Baltimore</i>	29.3 <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	6.2 <i>Prince George's</i>	6.5 <i>Baltimore</i> <i>Prince George's</i>	7.0 <i>Baltimore City</i> <i>Cecil</i> <i>Kent</i> <i>Queen Anne's</i> <i>Somerset</i>	7.0 <i>Worcester</i>
<i>Length of school year for pupils</i>	179	178	180	180	177 <i>Queen Anne's</i>	177 <i>Queen Anne's</i>	180 <i>16 Counties</i> <i>Tied</i>	184 <i>Montgomery</i>

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
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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.