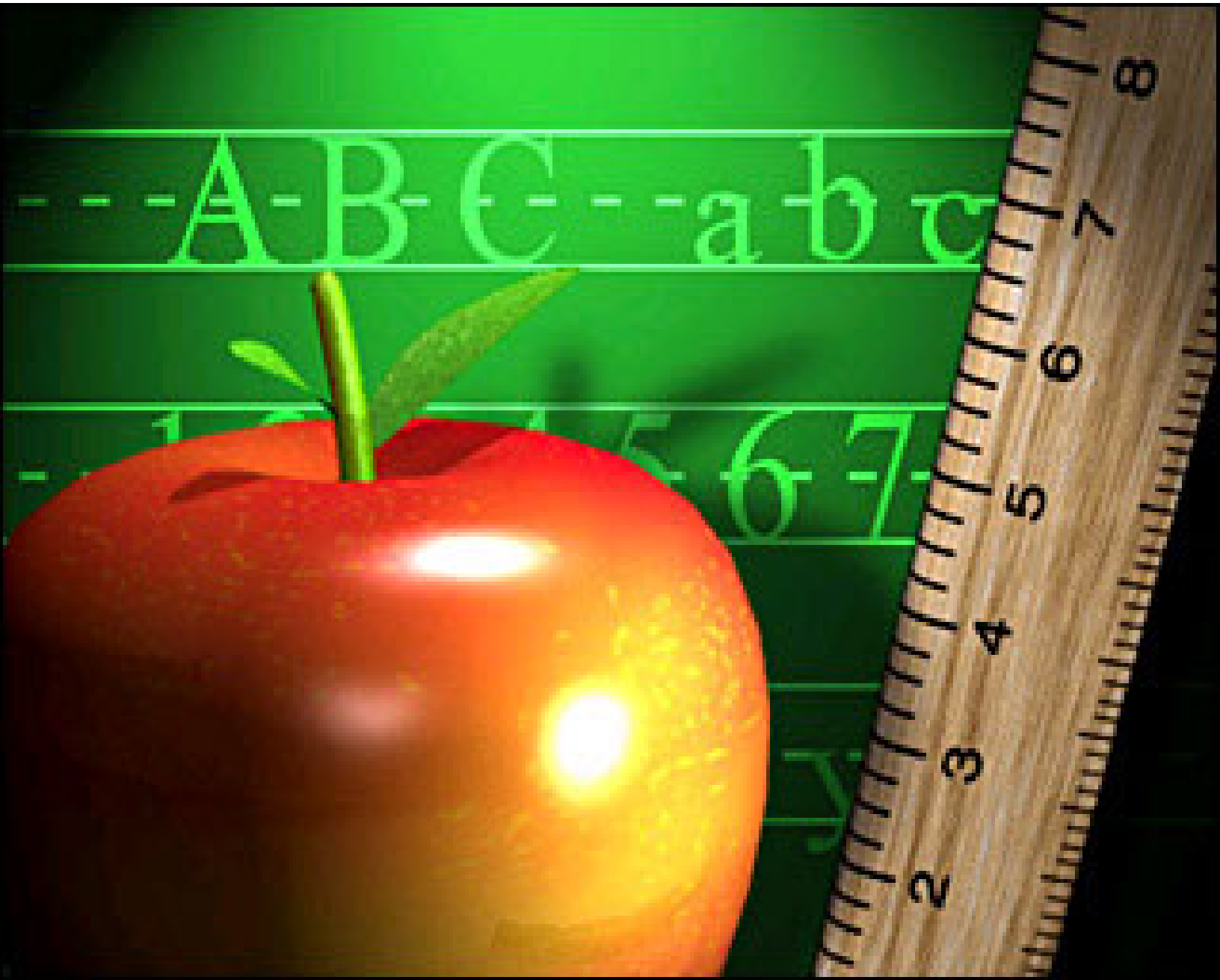


Back to School



Board of Education of Allegany County

Approved Operating Budget for the fiscal year ending June 30, 2013

July 10, 2012

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2013***

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



ELECTED BOARD OF EDUCATION

**Ms. Sara Beth James, President
Mrs. Laurie P. Marchini, Vice President
Mr. Michael A. Llewellyn
Mr. Jeffery T. Metz
Dr. Edward L. Root**

**Student Representative
Morgan Mayer**

Mr. Michael W. McKay, Ex-officio Member

G. Gary Hanna, Board Attorney

July 10, 2012

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MISSION STATEMENT

The mission of the Allegany County Public Schools is to ensure that students acquire the knowledge, skills, and attitudes which enable them to be caring human beings and productive members of a democratic society.

BELIEFS

We believe that a successful student . . .

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

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

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

We believe that an effective school . . .

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

BELIEFS

We believe that an outstanding school system . . .

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

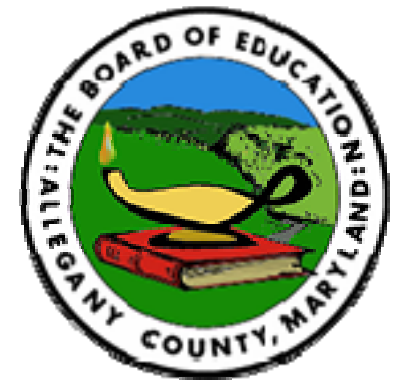
We believe that a supportive community . . .

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

BOARD OF EDUCATION ALLEGANY COUNTY

GOALS

2007-2011



**"Better Schools/
Brighter Futures"**

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

BOARD OF EDUCATION OF ALLEGANY COUNTY

GOALS 2007 – &\$%

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 FY2013
- 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 FY2013.

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 FY2013. Breakfast prices will not change.
3. Additional Special Education requirements will not be imposed without additional federal or state funding.
4. The school system will reduce 63 full-time positions.
5. Health insurance costs will remain unchanged for both employees and retirees.
6. Employees will not receive a cost of living allowance.
7. The health nurses will be retained at the current level of one per regular school.

CURRENT EXPENSE FUND ESTIMATED REVENUE SUMMARY

	FY11 Actual	Approved Budget 2011-2012	Requested Budget 2012-2013	Approved Budget 2012-2013	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	28,240,000	28,240,000	28,804,800	27,904,214	(335,786)	(1.2%)
SPECIAL - PENSION SHIFT				1,487,742	1,487,742	100.0%
TOTAL COUNTY APPROPRIATION	28,240,000	28,240,000	28,804,800	29,391,956	1,151,956	4.0%
STATE REVENUES:						
CURRENT EXPENSE FUND	40,562,607	40,649,539	39,700,125	39,700,125	(949,414)	(2.3%)
TRANSPORTATION	3,805,693	4,193,294	4,235,227	4,235,227	41,933	1.0%
TRANSPORTATION - HANDICAPPED	222,000	208,000	221,000	221,000	13,000	6.3%
HANDICAPPED-FORMULA	5,562,801	5,056,764	5,051,014	4,980,193	(76,571)	(1.5%)
HANDICAPPED - PRIVATE PLACEMENTS	1,538,389	1,739,955	1,739,955	1,739,955	0	0.0%
COMPENSATORY AID - INSTRUCTIONAL	20,388,239	20,560,707	20,280,874	20,280,874	(279,833)	(1.4%)
HOLD HARMLESS COMPONENT	5,932	789,630	10,348	10,348	(779,282)	(98.7%)
LEP	160,486	89,006	101,140	101,128	12,122	13.6%
GUARANTEED TAX BASE	6,752,554	4,688,837	3,580,662	3,580,662	(1,108,175)	(23.6%)
TOTAL STATE REVENUES	78,998,701	77,975,732	74,920,345	74,849,512	(3,126,220)	(4.0%)
FEDERAL DIRECT	377,081	350,000	350,000	350,000	0	0.0%
TOTAL FEDERAL REVENUES	377,081	350,000	350,000	350,000	0	0.0%
OTHER LOCAL REVENUES:						
TUITION - GARRETT COUNTY	123,272	123,462	107,217	107,217	(16,245)	(13.2%)
TUITION - SUMMER SCHOOL	10,150	20,000	10,000	10,000	(10,000)	(50.0%)
SALE OF EQUIPMENT	16,468	6,500	9,000	9,000	2,500	38.5%
USE OF BUILDINGS	5,091	14,000	6,000	6,000	(8,000)	(57.1%)
RENTAL - HEAD START	13,025	13,100	13,200	13,200	100	0.8%
TRANSPORTATION-BUS LOAN/FIELD TRIP	25,376		12,000	12,000	12,000	100.0%
FOSTER CARE - OTHER LEA'S	19,466	32,490	32,490	32,490		0.0%
INTEREST INCOME	150,326	252,000	151,000	151,000	(101,000)	(40.1%)
OTHER MISC. REVENUES	5,811	2,000	3,000	3,000	1,000	50.0%
TOTAL OTHER LOCAL REVENUES	368,985	463,552	343,907	343,907	(119,645)	(25.8%)
PRIOR YEAR FUND BALANCE:						
ASSIGNED BALANCE OF PY-TEXTBOOKS			700,000	700,000	700,000	100.0%
UNEXPENDED BALANCE OF PY		2,537,887	4,305,213	4,105,213	1,567,326	61.8%
TOTAL PRIOR YEAR FUND BALANCE		2,537,887	5,005,213	4,805,213	2,267,326	89.3%
TOTAL UNRESTRICTED REVENUES	107,984,767	109,567,171	109,424,265	109,740,588	173,417	0.2%
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	1,037,613	1,151,276	952,987	952,987	(198,289)	(17.2%)
FEDERAL REVENUE	9,573,556	7,303,177	8,577,089	8,577,089	1,273,912	17.4%
LOCAL	73,390	79,313	75,051	75,051	(4,262)	(5.4%)
TOTAL RESTRICTED REVENUES	10,684,559	8,533,766	9,605,127	9,605,127	1,071,361	12.6%
TOTAL OPERATING BUDGET	118,669,326	118,100,937	119,029,392	119,345,715	1,244,778	1.1%

SUMMARY

Board of Education's Approved Operating Budget FY 2013

		Total Increases (Decreases)
Revenue Changes:		
1. State Foundation Amount	(\$949,414)	
2. State Guaranteed Tax Base	(1,108,175)	
3. State Compensatory Education	(279,833)	
4. State Special Education	(76,571)	
5. State Transportation	54,933	
6. Supplemental Grant	(779,282)	
7. State Limited English Proficient (LEP)	12,134	
	<hr/>	
Sub-Total	(\$3,126,208)	
8. County Appropriation for Operating Purposes	(335,786)	
9. County Appropriation for Pension Shift	1,487,742	
10. Use of Fund Balance Assigned for Textbooks	700,000	
11. Use of Fund Balance	1,567,326	
12. Other Revenues	(119,645)	
	<hr/>	
Net Revenue Increases		\$173,429
Expenditures:		
Increases / (Decreases):		
1. Increase in Textbook Replacement	\$945,592	
2. Increase in Pension Shift	1,487,742	
3. Decrease in FICA and Retirement	(277,369)	
4. Braddock Campus Operating Costs	364,100	
5. Decrease in Utilities	(236,000)	
6. Increase in Transportation Fuel Costs	283,275	
7. Instructional Program Enhancements	206,060	
8. Instructional and Special Education Labor Efficiencies	(1,525,443)	
9. Reduction in DJS/DHR Billings	(100,000)	
10. Decrease in Maintenance, Operations and Food Service	(518,311)	
11. Decrease in Administration and Mid-Level Administration	(584,218)	
12. Other Budget Changes - Net	128,001	
	<hr/>	
Approved Budget Expenditure Increase		\$173,429
Difference or Shortfall (Amount needed from County)		<hr/> <hr/> \$0

SUMMARY OF BUDGET CHANGES

BOARD OF EDUCATION'S APPROVED FY2013 BUDGET

Based upon Staff requests and the Board's request to the County Commissioners, the following funding INCREASES (DECREASES) are approved for the 2012-2013 Budget.

SUMMARY OF EXPENDITURE CHANGES

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

1 . Add Culinary Arts Due to Expiring Grant	\$ 52,080
2 . Add Elementary and Secondary Chinese Programs	46,000
3 . Add STEM Coordinator	64,800
4 . Increase Agricultural Teacher to Long-Term Substitute	23,494
5 . Match for 21st Century Grant	60,000
6 . Reduce Wages for Corollary Athletics Due to Grant Funding	(9,000)
7 . Funding for Emergency Coach Fundamentals Course	4,875
8 . All Other Changes - Net	<u>(49,658)</u>

TOTAL

192,591

B. SPECIAL EDUCATION & RELATED PROGRAMS BUDGET CHANGES:

1 . Change in Wage Accounts	275,368
2 . Change in Staffing - 3.3 Teacher Reduction & Transfer 5 Inst. Assists. To Restricted	(338,802)
3 . Increase in Hourly Rate for Home and Hospital	30,000
4 . Decrease in Special Programs and Hourly Rates	<u>(35,000)</u>

TOTAL

(68,434)

C. GENERAL INSTRUCTIONAL PROGRAM BUDGET CHANGES:

1 . Increase in Textbooks	945,592
2 . Increase in Computer Maintenance Agreements	12,171
3 . Fund Advance Placement Test for Students Qualifying for FARMS	15,000
4 . Decrease due to DJS/DHS Billings	(100,000)
5 . Decrease due to Washington County School Choice Phase-out	(19,494)
6 . Decrease in Locally Funded After School Programs Due to Grant Funding	(109,685)
7 . Net Increase in Retirements and Decrease in SPC to APC & Teacher Mentoring	206,429
8 . Reduction of 13 Teachers and 6 IAs/Technicians	(1,150,686)
9 . Other Salary Adjustments	<u>(123,699)</u>

TOTAL

(324,372)

D. OPERATIONS DEPARTMENT BUDGET CHANGES:

1 . Net Changes in Other Salary / Wage / Longevity Accounts	9,594
2 . Decrease in Utilities	(236,000)
3 . Eliminate 8 Custodians and 1 Winter Fireman	(234,229)
4 . Increase in Operations Supplies and Services	30,500
5 . Carrying Costs for New Allegany Site	364,100
6 . Increase in VMWare Maintenance	8,000
7 . Decrease in Energy Conservation Projects	(20,000)
7 . All Other Adjustments - Net	<u>3,139</u>

TOTAL

(74,896)

E. MAINTENANCE:

1 . Decrease in Wage Accounts	(29,370)	
2 . Transfer .9 HVAC Technician to Food Service	(37,178)	
3 . Decrease Environmental Problems Contracted Services	(10,000)	
4 . Decrease Use of Stock Items	(5,000)	
	<hr/>	
TOTAL		(81,548)

No Changes are Approved in Other Maintenance Department Accounts
--

Following Amounts are Current Maintenance Allocations to Keep Buildings Repaired:

Contracted Services Accounts	\$249,000
Supply Accounts	<u>534,200</u>
Total	\$783,200

F. CAPITAL OUTLAY:

Reduction of One-time Projects	(85,583)	
	<hr/>	
TOTAL		(85,583)

Following are Regular and Special Capital Outlay Allocations for 2012-2013 \$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 . Increase in School Bus Contractor Accounts	229,694	
2 . Decrease in Wage Accounts	(26,269)	
3 . Add 5 Buses for Summer Extended Year Program	11,525	
4 . Increase in Gas, Oil and Lubricants	53,581	
5 . Increase in Public Carriers and Private Automobiles	14,000	
6 . Decrease for Insurance	(9,957)	
7 . All Other Changes - Net	(573)	
	<hr/>	
TOTAL		272,001

H. OTHER BUDGET CATEGORY CHANGES:

<u>Administration - Regular & Mid-Level</u>	
1 . Eliminate Grants Writer	(84,890)
2 . Increase in Wage Accounts	32,474
3 . Eliminate Supervisor of Athletics	(98,077)
4 . Eliminate Assistant Principal Alternative School	(80,627)
5 . Eliminate two Secretaries	(58,714)
6 . Eliminate one Administrative Assistant	(66,542)
7 . Eliminate one Elementary Assistant Principal	(82,572)
8 . Eliminate Accountant	(57,380)
9 . Eliminate Supervisor of Social Studies	(96,913)
10 . Mid Level Restructuring	(150,000)
11 . PEG TV Channel Services, Supplies and Equipment	32,000
12 . Absorb Costs of Service Learning Coordinator not Funded by Grants	16,000
13 . Decrease Subsidy for Food Service	(148,184)
14 . Decrease in School Office Allotments for Supplies and Equipment Rental	(60,000)
15 . All Other Changes - Net	(39,500)
<hr/>	
TOTAL	(942,925)

I. FIXED CHARGES AND OTHER CHANGES:

1 . Decrease in Medical, Dental and Vision Insurance	(30,230)
2 . Decrease in Retirement	(116,872)
3 . Decrease in Insurance Accounts	(16,000)
4 . Decrease in Life Insurance and Long Term Disability	(50,497)
5 . Decrease in Course Work Reimbursement	(15,000)
6 . Decrease in FICA	(160,497)
7 . Increase for Teacher Pension Shift	1,487,742
8 . Decrease in Workers' Compensation Costs	(33,045)
9 . Other Net Changes	220,982
<hr/>	
TOTAL	1,286,583

GRAND TOTAL APPROVED BUDGET EXPENDITURE INCREASE / (DECREASE)	173,417
	.16%

County Approved for 2012-2013	\$ 29,391,956
County Allocation for 2011-2012	28,240,000
Approved Increase from County Commissioners	\$ 1,151,956
	4.0%

Total Revenue Changes and Approved County Increase	
County Appropriation	\$ 1,151,956
State (Includes Estimated Private Placement Amount)	(3,126,220)
Federal - Medicare D	
Decrease in Other Local Revenues	(119,645)
Increase in Use of Fund Balance	2,267,326
Total Revenue Change Approved	\$ 173,417

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2013 BUDGET**

AREA	2011 - 2012 APPROVED BUDGET STAFFING (a)			2011 - 2012 CURRENT ACTUAL STAFFING			2012 - 2013 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	593.0	34.0	627.0	587.0	29.0	616.0	575.5	29.0	604.5	
TEACHERS Staffing for Students with Disabilities	99.3	31.3	130.6	96.2	29.85	126.1	96.2	29.85	126.1	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary	13.0 4.0 5.0		13.0 4.0 5.0	13.0 4.0 5.0		13.0 4.0 5.0	13.0 4.0 5.0		13.0 4.0 5.0	
ASSISTANT PRINCIPALS Elementary Middle Secondary	6.0 4.0 8.0		6.0 4.0 8.0	6.0 4.0 7.0		6.0 4.0 7.0	5.0 4.0 7.0		5.0 4.0 7.0	
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 3.0 11.0 7.0 14.0	1.0	1.0 4.0 1.0 3.0 11.0 8.0 18.0	1.0 3.0 1.0 3.0 11.0 6.0 14.0	1.0	1.0 4.0 1.0 3.0 11.0 7.0 18.0	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	(a) (a)
TOTAL	811.3	71.3	882.6	800.2	64.9	865.1	785.7	64.9	850.6	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2013 BUDGET**

AREA	2011 - 2012 APPROVED BUDGET STAFFING (a)			2011 - 2012 CURRENT ACTUAL STAFFING			2012 - 2013 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHER ASS'T-REG	45.0	12.0	57.0	39.0	12.0	51.0	39.0	12.0	51.0	
TEACHER ASS'T-SP ED	93.0		93.0	93.0		93.0	88.0		88.0	
PARENT INVOLVEMENT COORD		4.0	4.0		4.0	4.0		4.0	4.0	
NURSES										
SEC / CLER / TECH										
Secy / Cler-School 12 Mo.	10.0		10.0	10.0		10.0	10.0		10.0	
Secy / Cler-School 10 Mo.	14.0		14.0	14.0		14.0	14.0		14.0	
Secy / Cler-Other 12 Mo.	26.0	5.0	31.0	26.0	5.0	31.0	25.0	5.0	30.0	
Secy / Cler-Other 10 Mo.	8.0	1.0	9.0	8.0	1.0	9.0	7.0	1.0	8.0	
Technicians-12 Mo.	12.0	2.0	14.0	12.0	2.0	14.0	12.0	2.0	14.0	
Technicians-10 Mo.	4.0	1.0	5.0	4.0		4.0	4.0		4.0	
Sign Language Interpreter	1.0		1.0	1.0		1.0	1.0		1.0	
OPERATIONS										
Custodians	116.0		116.0	112.0		112.0	104.0		104.0	
Other Personnel	3.0		3.0	3.0		3.0	3.0		3.0	
MAINTENANCE PERSONNEL	19.0		19.0	19.0		19.0	18.1		18.1	
BUS DRIVERS / ASS'T	42.0		42.0	42.0		42.0	42.0		42.0	
FOOD SERVICE										
Cafeteria Manager / Workers		72.0	72.0		71.0	71.0		67.0	67.0	
Warehouse Drivers / Foreman		3.0	3.0		3.0	3.0		3.9	3.9	
TOTAL	393.0	100.0	493.0	383.0	98.0	481.0	367.1	94.9	462.0	

TOTAL CERTIFICATED AND SUPPORT PERSONNEL										
	1,204.3	171.3	1,375.6	1,183.20	162.85	1,346.05	1,152.80	159.75	1,312.55	

(a) Includes Information Technology and Food Service

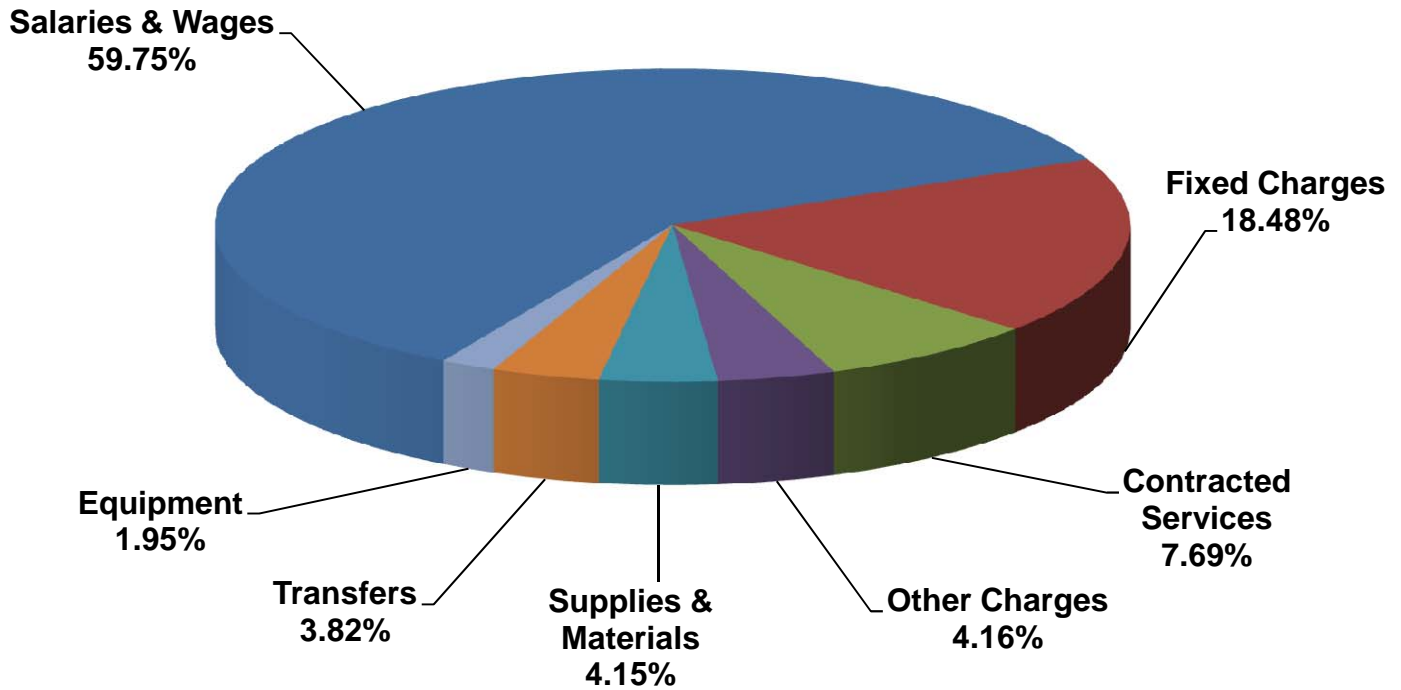
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2013 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,566,126	247,195	45,530	129,782	15,300	346,254	2,350,187	2.14%
MID LEVEL ADMINISTRATION	6,130,691	103,700	127,100	87,623	54,050		6,503,164	5.93%
INST'L SALARIES REG	41,072,063						41,072,063	37.45%
TEXTBOOKS & INST'L SUPPLIES			3,042,739				3,042,739	2.77%
OTHER INST'L COSTS REG		777,706		187,359	961,363	60,739	1,987,167	1.81%
SPECIAL EDUCATION	9,410,938	1,062,121	77,687	70,991	11,500	3,780,130	14,413,367	13.13%
STUDENT PERSONNEL	549,550	144,980	5,325	26,351			726,206	0.66%
HEALTH SERVICES		615,071	25,000		4,865		644,936	0.59%
TRANSPORTATION	924,798	4,915,920	316,016	116,203	195,625		6,468,562	5.89%
OPERATIONS	4,803,773	327,948	487,650	3,361,650	129,000		9,110,021	8.30%
MAINTENANCE	1,116,500	249,000	430,000	8,200	96,000		1,899,700	1.73%
FIXED CHARGES				20,284,116			20,284,116	18.48%
FOOD SERVICES				574,704			574,704	0.52%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					663,656		663,656	0.60%
TOTALS BY OBJECT	65,574,439	8,443,641	4,557,047	24,846,979	2,131,359	4,187,123	109,740,588	100.00%
% OF OBJECT TOTAL	59.75%	7.69%	4.15%	22.64%	1.95%	3.82%	100.00%	

FY 2013 APPROVED EXPENDITURES BY BUDGET CATEGORY



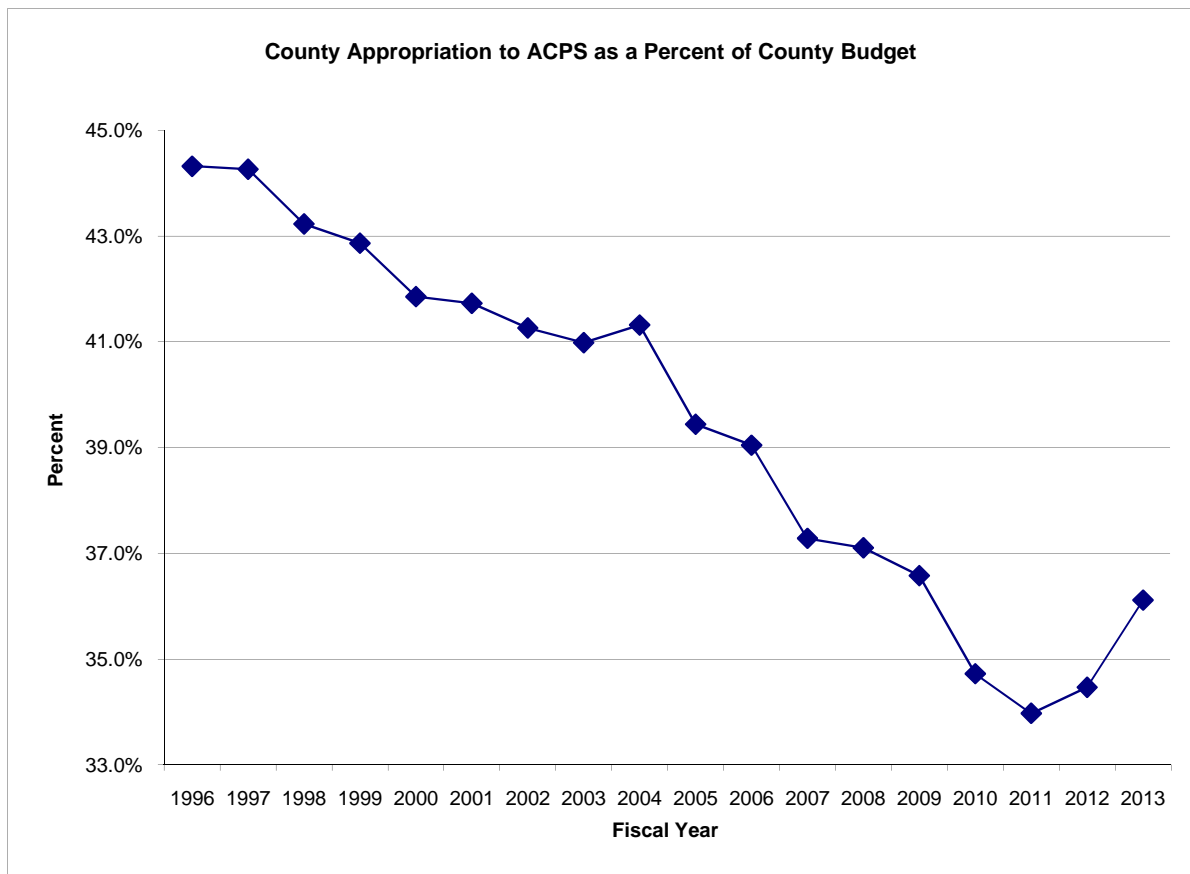
	<u>FY12 Approved</u>	<u>FY13 Approved</u>	<u>FY13 % of Budget</u>
Salaries & Wages	67,672,659	65,574,439	59.75%
Fixed Charges	18,997,533	20,284,116	18.48%
Contracted Services	8,084,976	8,443,641	7.69%
Other Charges	4,677,999	4,562,863	4.16%
Supplies & Materials	3,593,347	4,557,047	4.15%
Transfers	4,311,617	4,187,123	3.82%
Equipment	2,229,040	2,131,359	1.95%
Total	<u><u>\$ 109,567,171</u></u>	<u><u>\$ 109,740,588</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
FY96	20,650,000	46,593,139	44.3%
FY97	21,080,000	47,624,489	44.3%
FY98	21,580,000	49,919,970	43.2%
FY99	22,230,000	51,863,337	42.9%
FY00	23,030,000	55,026,765	41.9%
FY01	24,030,000	57,588,129	41.7%
FY02	25,030,000	60,663,912	41.3%
FY03	25,530,000	62,294,153	41.0%
FY04	25,930,000	62,758,093	41.3%
FY05	25,630,000	64,984,522	39.4%
FY06	26,630,000	68,206,384	39.0%
FY07	27,380,000	73,439,641	37.3%
FY08	28,380,000	76,489,455	37.1%
FY09	28,450,000	77,782,003	36.6%
FY10	28,165,000	81,116,798	34.7%
FY11	28,240,000	83,126,302	34.0%
FY12	28,240,000	81,937,957	34.5%
FY13	29,391,956 *	81,386,772	36.1%

* This appropriation includes \$1,487,742 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.



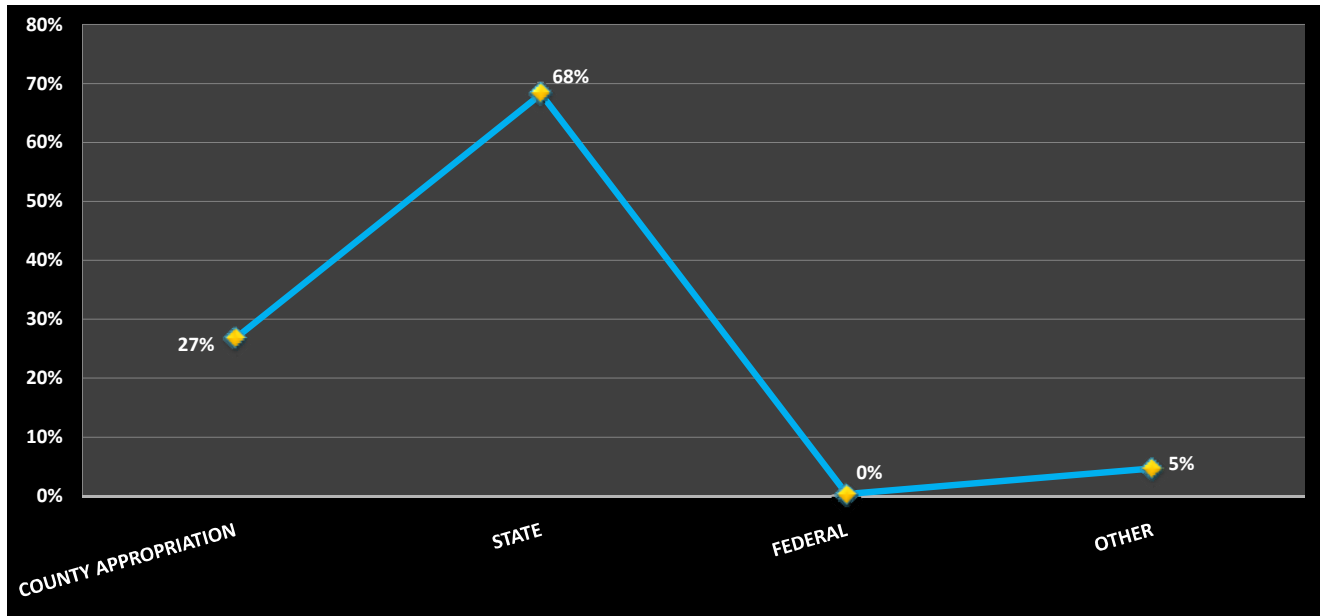
Board of Education Appropriation Comparison

	<u>Net Local Appropriation FY2011</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2011</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>
1 Allegany	\$ 28,240,000	8,516	\$ 3,316.11	1 Worcester	\$ 71,339,072	6,331	\$ 11,268.22
2 Anne Arundel	\$ 562,360,000	73,811	\$ 7,618.92	2 Montgomery	\$ 1,415,085,344	140,520	\$ 10,070.35
3 Baltimore City	\$ 199,524,949	78,926	\$ 2,528.00	3 Howard	\$ 457,878,408	49,991	\$ 9,159.22
4 Baltimore County	\$ 661,472,510	100,547	\$ 6,578.74	4 Kent	\$ 17,154,835	2,035	\$ 8,429.89
5 Calvert	\$ 105,010,110	16,410	\$ 6,399.15	5 Talbot	\$ 34,329,542	4,258	\$ 8,062.36
6 Caroline	\$ 12,415,902	5,174	\$ 2,399.67	6 Anne Arundel	\$ 562,360,000	73,811	\$ 7,618.92
7 Carroll	\$ 164,530,683	27,063	\$ 6,079.54	7 Baltimore County	\$ 661,472,510	100,547	\$ 6,578.74
8 Cecil	\$ 68,350,618	15,347	\$ 4,453.68	8 Queen Anne's	\$ 47,957,462	7,493	\$ 6,400.30
9 Charles	\$ 145,296,600	25,992	\$ 5,590.05	9 Calvert	\$ 105,010,110	16,410	\$ 6,399.15
10 Dorchester	\$ 17,389,545	4,379	\$ 3,971.12	10 Carroll	\$ 164,530,683	27,063	\$ 6,079.54
11 Frederick	\$ 219,866,059	39,204	\$ 5,608.26	11 Harford	\$ 214,044,789	37,612	\$ 5,690.86
12 Garrett	\$ 23,159,000	4,090	\$ 5,662.35	12 Garrett	\$ 23,159,000	4,090	\$ 5,662.35
13 Harford	\$ 214,044,789	37,612	\$ 5,690.86	13 Frederick	\$ 219,866,059	39,204	\$ 5,608.26
14 Howard	\$ 457,878,408	49,991	\$ 9,159.22	14 Charles	\$ 145,296,600	25,992	\$ 5,590.05
15 Kent	\$ 17,154,835	2,035	\$ 8,429.89	15 St. Mary's	\$ 75,984,149	16,464	\$ 4,615.17
16 Montgomery	\$ 1,415,085,344	140,520	\$ 10,070.35	16 Cecil	\$ 68,350,618	15,347	\$ 4,453.68
17 Prince George's	\$ 532,221,831	120,247	\$ 4,426.07	17 Prince George's	\$ 532,221,831	120,247	\$ 4,426.07
18 Queen Anne's	\$ 47,957,462	7,493	\$ 6,400.30	18 Washington	\$ 88,433,730	21,668	\$ 4,081.31
19 St. Mary's	\$ 75,984,149	16,464	\$ 4,615.17	19 Dorchester	\$ 17,389,545	4,379	\$ 3,971.12
20 Somerset	\$ 8,624,324	2,706	\$ 3,187.11	20 Allegany	\$ 28,240,000	8,516	\$ 3,316.11
21 Talbot	\$ 34,329,542	4,258	\$ 8,062.36	21 Somerset	\$ 8,624,324	2,706	\$ 3,187.11
22 Washington	\$ 88,433,730	21,668	\$ 4,081.31	22 Wicomico	\$ 43,196,892	13,810	\$ 3,127.94
23 Wicomico	\$ 43,196,892	13,810	\$ 3,127.94	23 Baltimore City	\$ 199,524,949	78,926	\$ 2,528.00
24 Worcester	\$ 71,339,072	6,331	\$ 11,268.22	24 Caroline	\$ 12,415,902	5,174	\$ 2,399.67
Total	\$ 5,213,866,354	822,594		Total	\$ 5,213,866,354	822,594	
Average	\$ 217,244,431		\$ 5,780.18	Average	\$ 217,244,431		\$ 5,780.18

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

GCEI Counties \$ 4,818,387,729 736,315 \$ 6,543.92
Non GCEI Counties \$ 395,478,625 86,279 \$ 4,583.72

FY 2013 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2006-2007	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012
COUNTY APPROPRIATION	27%	25%	25%	25%	25%	26%
STATE	72%	74%	74%	73%	73%	71%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	1%	1%	1%	3%	2%	3%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2012 AND FY 2013

		FY 2012 APPROVED		FY 2013 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL		DOLLAR	PERCENT
COUNTY	28,240,000	25.77%	29,391,956	26.78%		1,151,956	4.08%
STATE	77,975,732	71.17%	74,849,512	68.21%		(3,126,220)	(4.01%)
FEDERAL	350,000	0.32%	350,000	0.32%		0	.00%
OTHER	<u>3,001,439</u>	<u>2.74%</u>	<u>5,149,120</u>	<u>4.69%</u>		<u>2,147,681</u>	<u>71.56%</u>
TOTAL	<u>109,567,171</u>	<u>100.00%</u>	<u>109,740,588</u>	<u>100.00%</u>		<u>173,417</u>	<u>.16%</u>

FY 2013 APPROVED INCREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2012</u>	<u>APPROVED FY2013</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,490,946	2,350,187	(140,759)	(5.65%)
Mid Level Administration	7,158,915	6,503,164	(655,751)	(9.16%)
Instruction - Salaries	42,061,645	41,072,063	(989,582)	(2.35%)
Textbooks & Inst'l Supplies	2,081,935	3,042,739	960,804	46.15%
Other Inst'l Costs	2,090,170	1,987,167	(103,003)	(4.93%)
Special Education	14,481,801	14,413,367	(68,434)	(.47%)
Student Personnel	724,437	726,206	1,769	.24%
Health Services	644,936	644,936	0	.00%
Transportation	6,196,561	6,468,562	272,001	4.39%
Operation of Plant	9,184,917	9,110,021	(74,896)	(.82%)
Maintenance of Plant	1,981,248	1,899,700	(81,548)	(4.12%)
Fixed Charges	18,997,533	20,284,116	1,286,583	6.77%
Food Service	722,888	574,704	(148,184)	(20.50%)
Community Services	0	0	0	.00%
Capital Outlay	<u>749,239</u>	<u>663,656</u>	<u>(85,583)</u>	<u>(11.42%)</u>

TOTAL

109,567,171

109,740,588

173,417

.16%

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

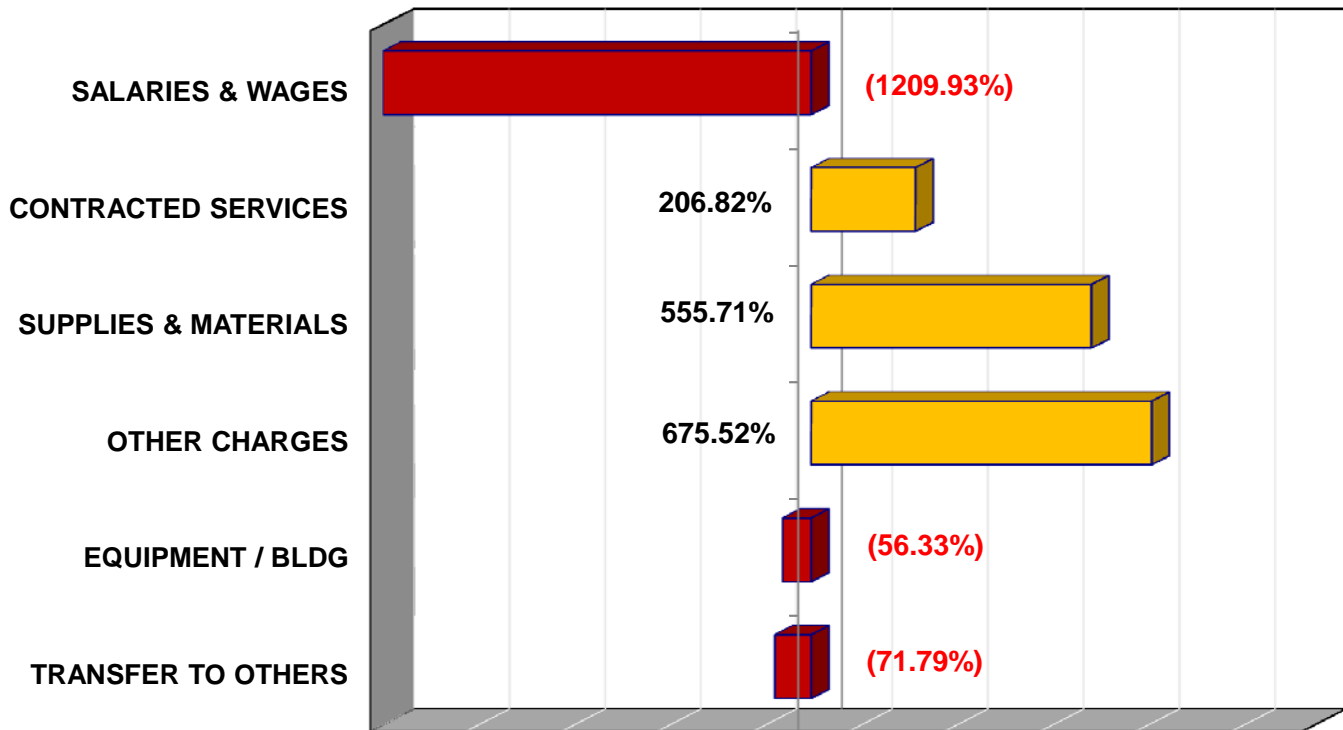
SOURCE OF FUNDS

	<u>FY2012</u>		<u>FY2013</u>	
LOCAL APPROPRIATION	\$ 28,240,000	25.77%	\$ 29,391,956	26.78%
STATE	77,975,732	71.17%	74,849,512	68.21%
FEDERAL	350,000	0.32%	350,000	0.32%
OTHER LOCAL	<u>3,001,439</u>	<u>2.74%</u>	<u>5,149,120</u>	<u>4.69%</u>
TOTAL	<u>\$ 109,567,171</u>	<u>100.00%</u>	<u>\$ 109,740,588</u>	<u>100.00%</u>

APPLICATION OF FUNDS

	<u>FY2012</u>		<u>FY2013</u>	
SALARIES / WAGES	\$ 67,672,659	61.76%	\$ 65,574,439	59.75%
CONTRACTED SERVICES	8,084,976	7.38%	8,443,641	7.69%
SUPPLIES / MATERIALS	3,593,347	3.28%	4,557,047	4.15%
OTHER CHARGES	23,675,532	21.61%	24,846,979	22.64%
EQUIPMENT / BLDGS	2,229,040	2.03%	2,131,359	1.95%
TRANSFERS	<u>4,311,617</u>	<u>3.94%</u>	<u>4,187,123</u>	<u>3.82%</u>
TOTAL	<u>\$ 109,567,171</u>	<u>100.00%</u>	<u>\$ 109,740,588</u>	<u>100.00%</u>

APPROVED INCREASE FOR FY2013 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(2,098,220)	(1209.93%)
CONTRACTED SERVICES	358,665	206.82%
SUPPLIES & MATERIALS	963,700	555.71%
OTHER CHARGES	1,171,447	675.52%
EQUIPMENT / BLDG	(97,681)	(56.33%)
TRANSFERS TO OTHERS	(124,494)	(71.79%)
TOTAL	<u>173,417</u>	<u>100.00%</u>

WHERE THE EDUCATION DOLLAR GOES

APPROVED OPERATING BUDGET (NON-RESTRICTED)

FY 2013

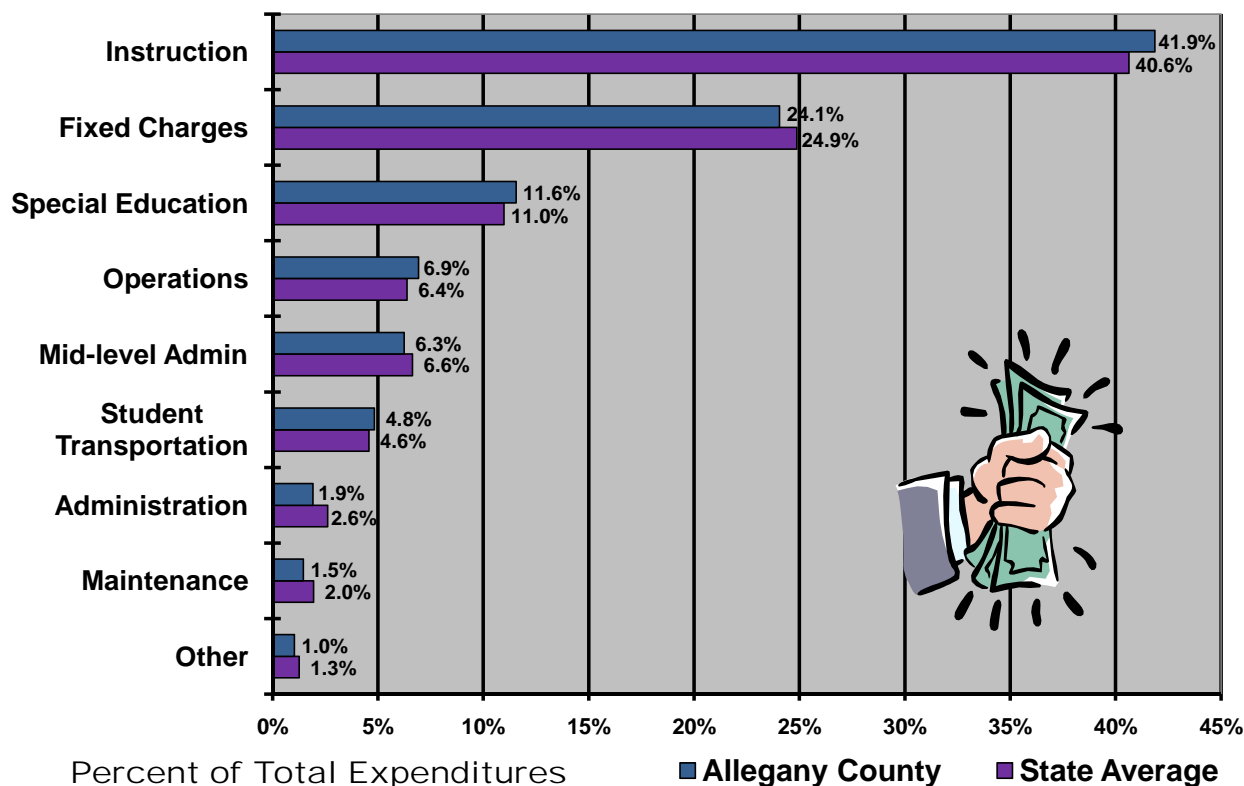
COMPARISON WITH PRIOR YEARS:

	APPROVED 2007-2008	APPROVED 2008-2009	APPROVED 2009-2010	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013
INSTRUCTIONAL SALARIES	36%	37%	38%	39%	38%	37%
FIXED CHARGES	18%	19%	18%	18%	17%	18%
TEXTBOOKS & INSTR. SUPPLIES	2%	3%	3%	2%	2%	3%
OPERATIONS	8%	8%	8%	8%	8%	8%
SPECIAL EDUCATION	12%	11%	11%	12%	13%	13%
STUDENT TRANSPORTATION	5%	5%	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%	1%	0%
HEALTH SERVICES	1%	1%	0%	0%	1%	1%
CAPITAL OUTLAY	4%	2%	2%	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

Allegany County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

Category	2009-10 Allegany County Bd of Ed	*2009-10 State Average
Instruction	41.9%	40.6%
Fixed Charges	24.1%	24.9%
Special Education	11.6%	11.0%
Operations	6.9%	6.4%
Mid-level Administration	6.3%	6.6%
Student Transportation	4.8%	4.6%
Administration	1.9%	2.6%
Maintenance	1.5%	2.0%
Other	1.0%	1.3%
Total	100.0%	100.0%

*Source of Data
 2009-2010 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

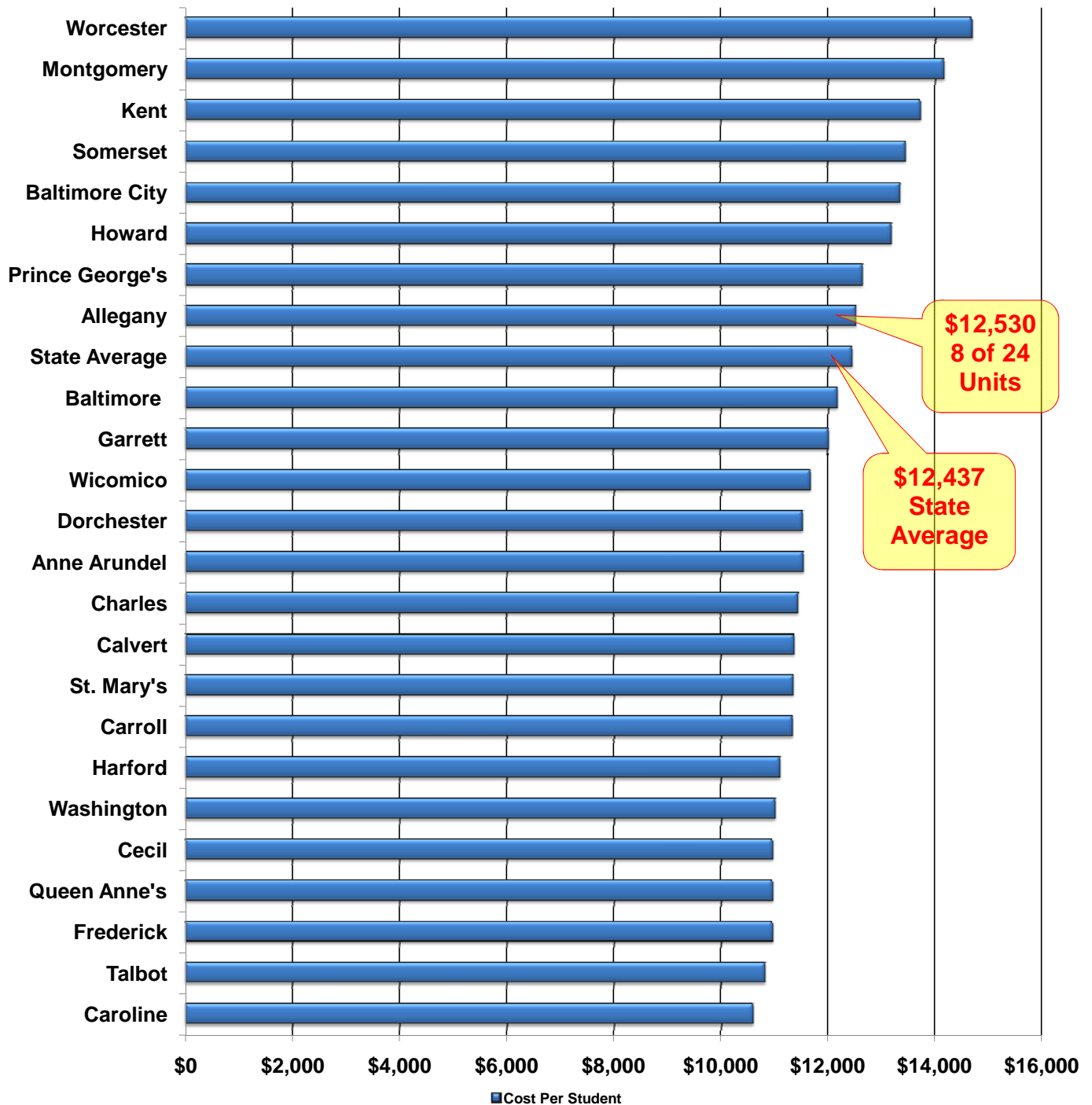
	BOE Approved Budget 2011-2012	MSDE Grant Budget 2011-2012	Estimated Revenue 2012-2013	BOE Approved Budget 2012-2013	CHANGE	
					DOLLAR	%
RESTRICTED REVENUES:						
RESTRICTED FEDERAL REVENUES						
21ST CENTURY	400,000	400,000	400,000	400,000		0.0%
21ST CENTURY LEARNING CENTER		350,000	350,000	350,000	350,000	100.0%
ADULT BASIC EDUCATION	99,236	95,703	95,703	95,703	(3,533)	(3.6%)
CTE RESERVE	24,070	17,518	17,518	17,518	(6,552)	(27.2%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,459,716	2,946,293	2,946,293	2,946,293	486,577	19.8%
INFANTS AND TODDLERS	147,881	131,412	131,412	131,412	(16,469)	(11.1%)
MD MODEL FOR SCHOOL READINESS - FEDERAL	27,312	27,312	27,312	27,312		0.0%
RTTT PROJECTS 1-5 - ARRA FUNDS		507,943	614,005	614,005	614,005	100.0%
RTTT WORLD LANGUAGE PIPELINE - ARRA FUNDS		35,000	35,000	35,000	35,000	100.0%
SA PREVENTION	11,500	11,500	11,500	11,500		0.0%
SERVE AMERICA	16,869				(16,869)	(100.0%)
SPECIAL EDUCATION - MEDICAID FUNDS	711,300	620,052	617,257	617,257	(94,043)	(13.2%)
TITLE I	2,418,311	2,480,224	2,480,224	2,480,224	61,913	2.6%
TITLE II - EISENHOWER	33,561				(33,561)	(100.0%)
TITLE II - IMPROVING TEACHER QUALITY		655,450	655,450	655,450	655,450	100.0%
TITLE II - TEACHER SPECIALIST	719,628				(719,628)	(100.0%)
TITLE II - TECH PREP	15,955	703	703	703	(15,252)	(95.6%)
TITLE II - TECH PREP - ACM	12,825	2,408	2,408	2,408	(10,417)	(81.2%)
VEHICLE REPAIR - SOCIAL SERVICES	62,125	62,125	62,125	62,125		0.0%
VO-ED TITLE I C - PROGRAM IMPROVEMENT	142,888	130,179	130,179	130,179	(12,709)	(8.9%)
TOTAL RESTRICTED FEDERAL REVENUES	7,303,177	8,473,822	8,577,089	8,577,089	1,273,912	17.4%
RESTRICTED STATE REVENUES						
ADULT CONTINUING EDUCATION	17,383	17,383	17,383	17,383		0.0%
ADULT EXTERNAL HIGH SCHOOL PROGRAM	20,282	20,282	20,282	20,282		0.0%
FINE ARTS INITIATIVE	16,797	16,293	16,293	16,293	(504)	(3.0%)
GEAR UP	210,622				(210,622)	(100.0%)
INFANTS / TODDLERS - STATE	162,727	127,770	127,770	127,770	(34,957)	(21.5%)
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333		0.0%
LITERACY WORKS	106,514	108,075	108,075	108,075	1,561	1.5%
MARYLAND MODEL FOR SCHOOL READINESS	3,734	3,734	3,734	3,734		0.0%
MATH SCIENCE PARTNERSHIP	139,472	146,796	146,796	146,796	7,324	5.3%
MOUNTAIN RIDGE AFTER SCHOOL - LMB	75,412	68,721	68,721	68,721	(6,691)	(8.9%)
QUALITY TEACHER INCENTIVE	25,000	50,600	50,600	50,600	25,600	102.4%
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	50,000	70,000	70,000	70,000	20,000	40.0%
TOTAL RESTRICTED STATE REVENUES	1,151,276	952,987	952,987	952,987	(198,289)	(17.2%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	41,990	33,901	33,901	33,901	(8,089)	(19.3%)
OTHER MISCELLANEOUS - LOCAL	37,323	41,150	41,150	41,150	3,827	10.3%
TOTAL RESTRICTED LOCAL REVENUES	79,313	75,051	75,051	75,051	(4,262)	(5.4%)
TOTAL RESTRICTED REVENUES	8,533,766	9,501,860	9,605,127	9,605,127	1,071,361	12.6%

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2012-2013

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION						16,312	16,312	0.17%
MID-LEVEL ADMINISTRATION	277,086	17,600	3,380	12,766	4,259		315,091	3.28%
INST'L SALARIES REG	2,795,789						2,795,789	29.11%
TEXTBOOKS & INST'L SUPPLIES			180,089				180,089	1.87%
OTHER INST'L COSTS		267,299		202,561	467,341	127,805	1,065,006	11.09%
SPECIAL EDUCATION	2,281,926	276,300	117,653	45,832	40,500		2,762,211	28.76%
STUDENT PERSONNEL	162,002	6,593	300	2,312			171,207	1.78%
HEALTH SERVICES		139,994	5,000				144,994	1.51%
TRANSPORTATION		143,915					143,915	1.50%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,748,164			1,748,164	18.20%
FOOD SERVICES								0.00%
COMMUNITY SERVICES	185,397	31,292	22,940	6,350		6,370	252,349	2.63%
CAPITAL OUTLAY		10,000					10,000	0.10%
TOTAL RESTRICTED SUMMARY	5,702,200	892,993	329,362	2,017,985	512,100	150,487	9,605,127	100.00%
% OF TOTAL	59.37%	9.30%	3.43%	21.01%	5.33%	1.56%	100.00%	

Cost Per Pupil FY 2010



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
1989-90	\$3,920	23	\$4,794	\$874	18%
1990-91	\$4,183	23	\$5,103	\$920	18%
1991-92	\$4,403	22	\$5,135	\$732	14%
1992-93	\$4,481	23	\$5,291	\$810	15%
1993-94	\$4,920	22	\$5,595	\$675	12%
1994-95	\$5,180	22	\$5,812	\$632	11%
1995-96	\$5,350	18	\$5,890	\$540	9%
1996-97	\$5,370	19	\$6,010	\$640	11%
1997-98	\$5,619	18	\$6,262	\$643	11%
1998-99	\$5,984	17	\$6,582	\$598	9%
1999-00	\$6,491	13	\$6,948	\$457	7%
2000-01	\$6,761	16	\$7,496	\$735	10%
2001-02	\$7,458	15	\$7,932	\$474	6%
2002-03	\$7,651	16	\$8,314	\$663	8%
2003-04	\$8,345	10	\$8,591	\$246	3%
2004-05	\$8,756	11	\$9,147	\$391	4%
2005-06	\$9,607	8	\$9,887	\$280	3%
2006-07	\$10,690	8	\$10,864	\$174	2%
2007-08	\$11,456	9	\$11,854	\$398	3%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)
2009-10	\$12,530	8	\$12,437	(\$93)	(1%)

Amount of funds Allegany County spends above State Average.

8692.0 Full Time Equivalent Students Times (\$93) = (\$808,356)

Amount Per Classroom	\$	(1,334)
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Source of Data

Selected Financial Data; Maryland Public Schools

Part 3; Table 2 Includes Student Transportation (Excludes State Share of Retirement)

SPECIAL EDUCATION NON-PUBLIC PLACEMENTS

	Local Costs	State Costs	Total	Number of Students
Actual FY03	709,604	732,567	1,442,171	43
Actual FY04	824,155	909,215	1,733,370	47
Actual FY05	959,123	917,050	1,876,173	57
Actual FY06	1,471,410	1,026,417	2,497,827	68
Actual FY07	1,377,889	876,266	2,254,155	63
Actual FY08	1,259,281	854,409	2,113,690	57
Actual FY09	1,581,619	1,139,749	2,721,368	57
Actual FY10	1,852,288	1,063,951	2,916,239	72
Actual FY11	1,916,643	1,540,872	3,457,515	75
Projected FY12	1,892,621	1,638,597	3,531,218	75
Budgeted FY13	1,991,440	1,739,955	3,731,395	77
FY03 to FY13 Dollar Increase (Decrease)	\$ 1,183,017	\$ 906,030	\$ 2,089,047	32
Percent Increase (Decrease)	167%	124%	145%	74%

Allegany County 2010-2011

ATTENDANCE RATE (Yearly)

	Standard Percent		Percent								2011 Status
	E	S	2005		2006	2007	2008	2009	2010	2011	
	Elementary	96	94	95.4	95.4	95.2	95.7	95.3	95.4	95.0	95.0
Middle	96	94	94.4	94.4	94.3	94.9	94.1	94.0	93.7	93.9	N
High	96	94	93.3	93.3	93.0	92.9	92.7	93.0	92.6	92.6	N

DROPOUT RATE (YEARLY)

Grades 9-12	1.25	3.00	2.71	3.43	3.47	2.95	2.89	2.22	3.0	S
-------------	------	------	------	------	------	------	------	------	-----	---

2011 Status:

E = Excellent

S = Satisfactory

N = Not Met

STUDENTS ABSENT

Number of Days Absent	Percent of Students													
	2005		2006		2007		2008		2009		2010		2011	
	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20	fewer than 5	more than 20
Elementary	34.0	4.8	32.5	5.0	36.7	4.8	32.1	5.3	33.3	5.6	31.2	6.1	31.4	6.4
Middle	23.9	9.1	28.1	9.8	31.5	9.1	28.3	10.7	27.4	12.3	26.9	12.2	28.3	12.9
High	28.9	13.3	27.5	13.9	25.7	15.1	25.7	16.4	25.3	13.9	24.6	17.5	24.2	17.7

ENROLLMENT

Pre-Kindergarten.....	506
Kindergarten.....	588
Elementary.....	3,266
Middle.....	1,952
High.....	2,710
Ungraded Special Education.....	
Total Enrollment	9,022
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		70.3		*		*
Special Education		14.0		12.4		11.1
Free/Reduced Price Meals		59.3		51.5		44.3

STUDENT MOBILITY

Entrants		10.1		7.8		10.7
Withdrawals		9.6		8.5		11.3

* 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	245	36.2
Attend a 2-year college	249	36.8
Attend a specialized school or training	*	*
Enter employment (related to training)	*	*
Enter employment (unrelated)	55	8.1
Enter the military	*	*
Enter full-time employment and school	58	8.6
Enter part-time employment and/or school	335	49.6
Other and no response	53	7.8

* 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
2011-2012
Selected Area Schools

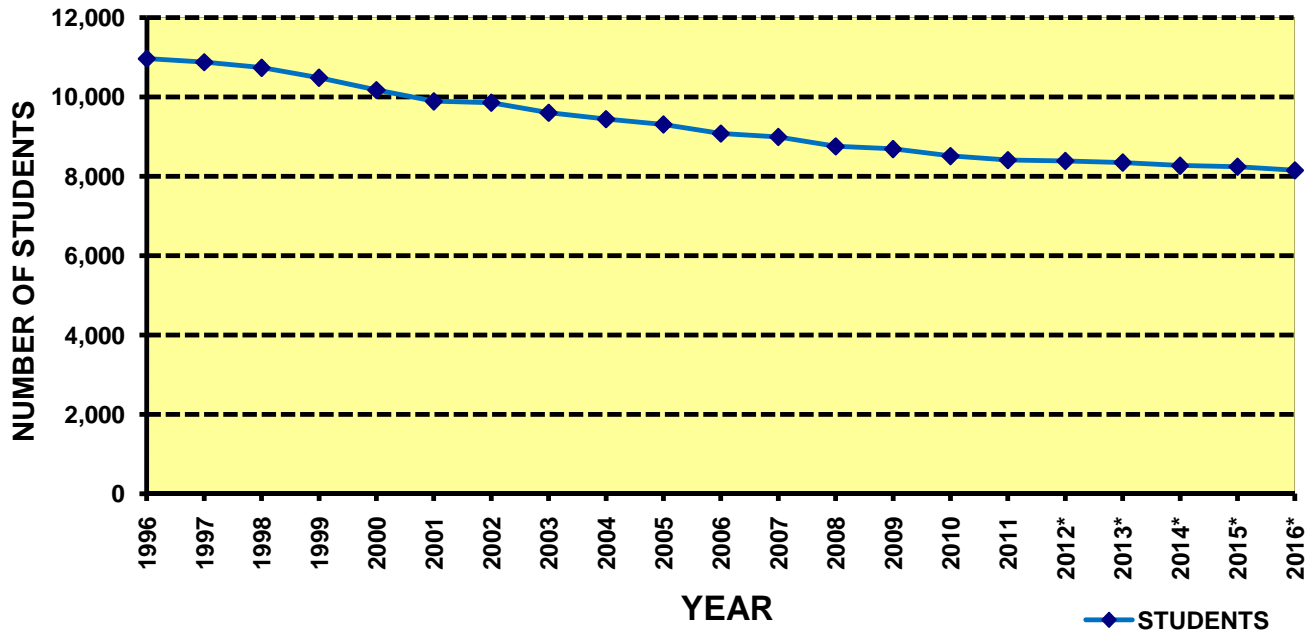
County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank	
Allegany	42,345	14	65,039	7	
Anne Arundel	43,996	7	69,831	3	
Baltimore	43,000	11	62,695	15	
Baltimore City	46,773	1	64,607	8	*
Calvert	44,600	5	77,878	2	
Caroline	41,310	19	60,112	20	
Carroll	40,400	24	61,648	17	
Cecil	42,890	12	63,893	13	
Charles	43,724	9	64,595	9	
Dorchester	40,640	23	59,004	23	
Frederick	40,706	22	59,965	21	*
Garrett	42,043	17	58,658	24	
Harford	41,171	21	64,140	12	
Howard	45,810	3	69,672	4	*
Kent	41,448	18	59,102	22	
Montgomery	46,410	2	81,802	1	
Prince George's	44,799	4	69,608	5	
Queen Anne's	43,860	8	61,100	19	
Somerset	41,300	20	61,246	18	
St. Mary's	44,018	6	66,162	6	
Talbot	42,800	13	62,000	16	
Washington	43,662	10	64,424	11	
Wicomico	42,140	16	62,830	14	
Worcester	42,222	15	64,431	10	

Source: MSDE Professional Salary Schedules 9/11

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

ENROLLMENT BY YEAR

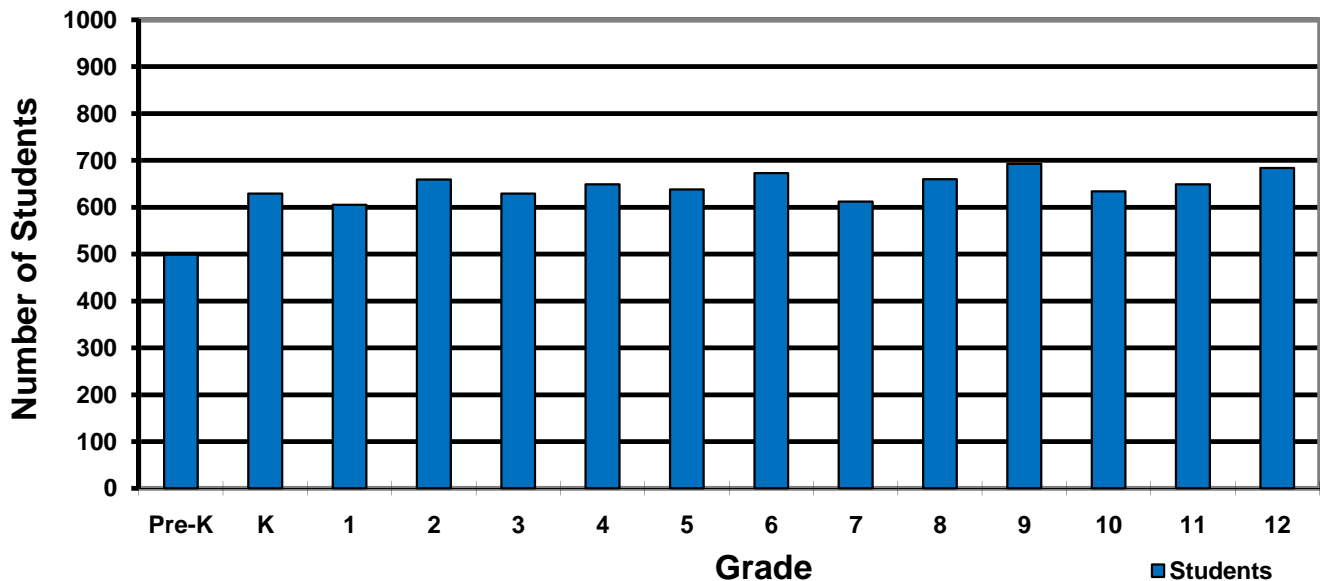
As of 9/30 For the Year Listed



* = PROJECTED

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

ENROLLMENT BY GRADE



Total K-12 Enrollment 9/30/11

8,414

0 = Special Education

Total Pre-K Enrollment 9/30/11

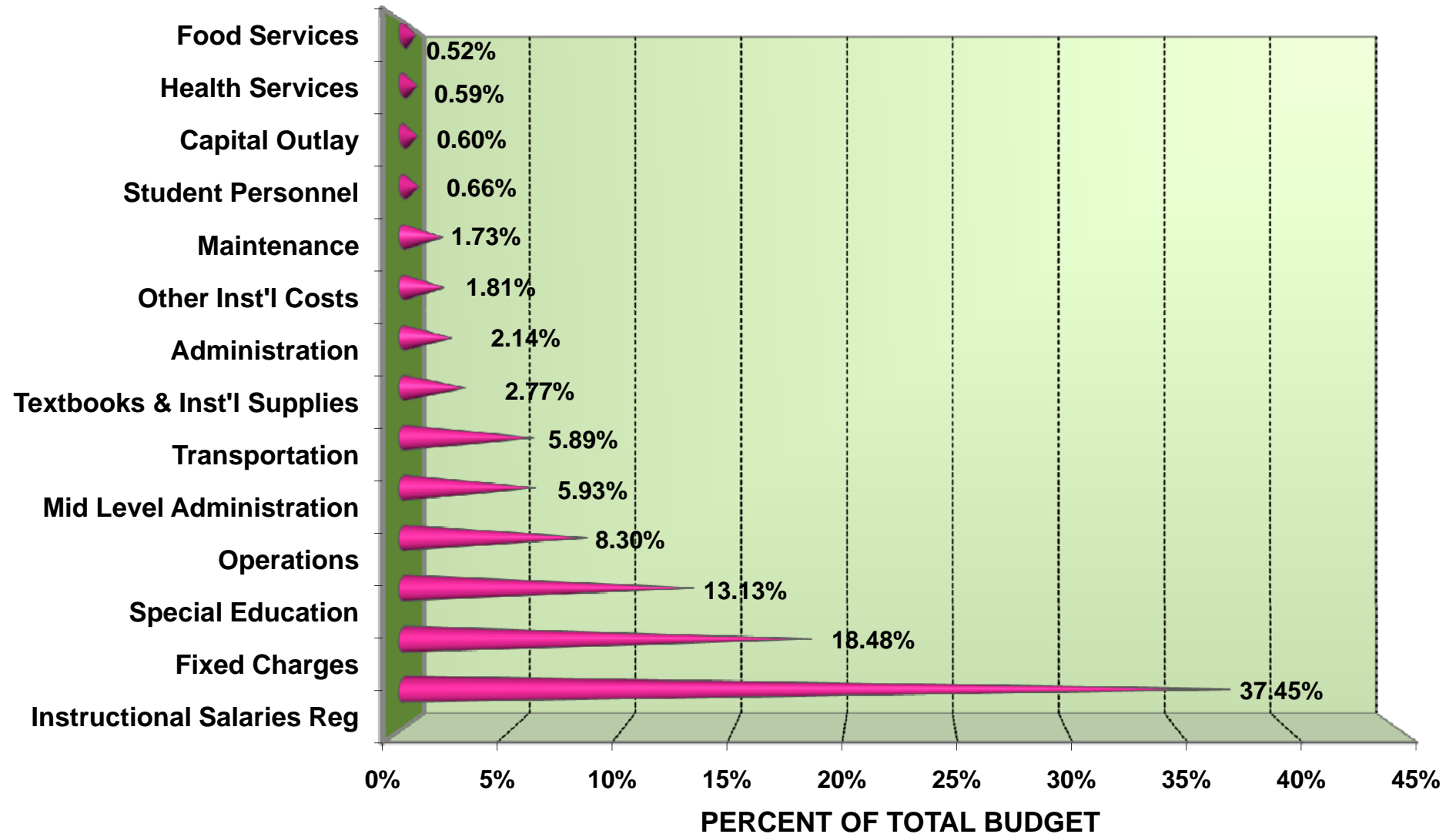
499

Grand Total

8,913

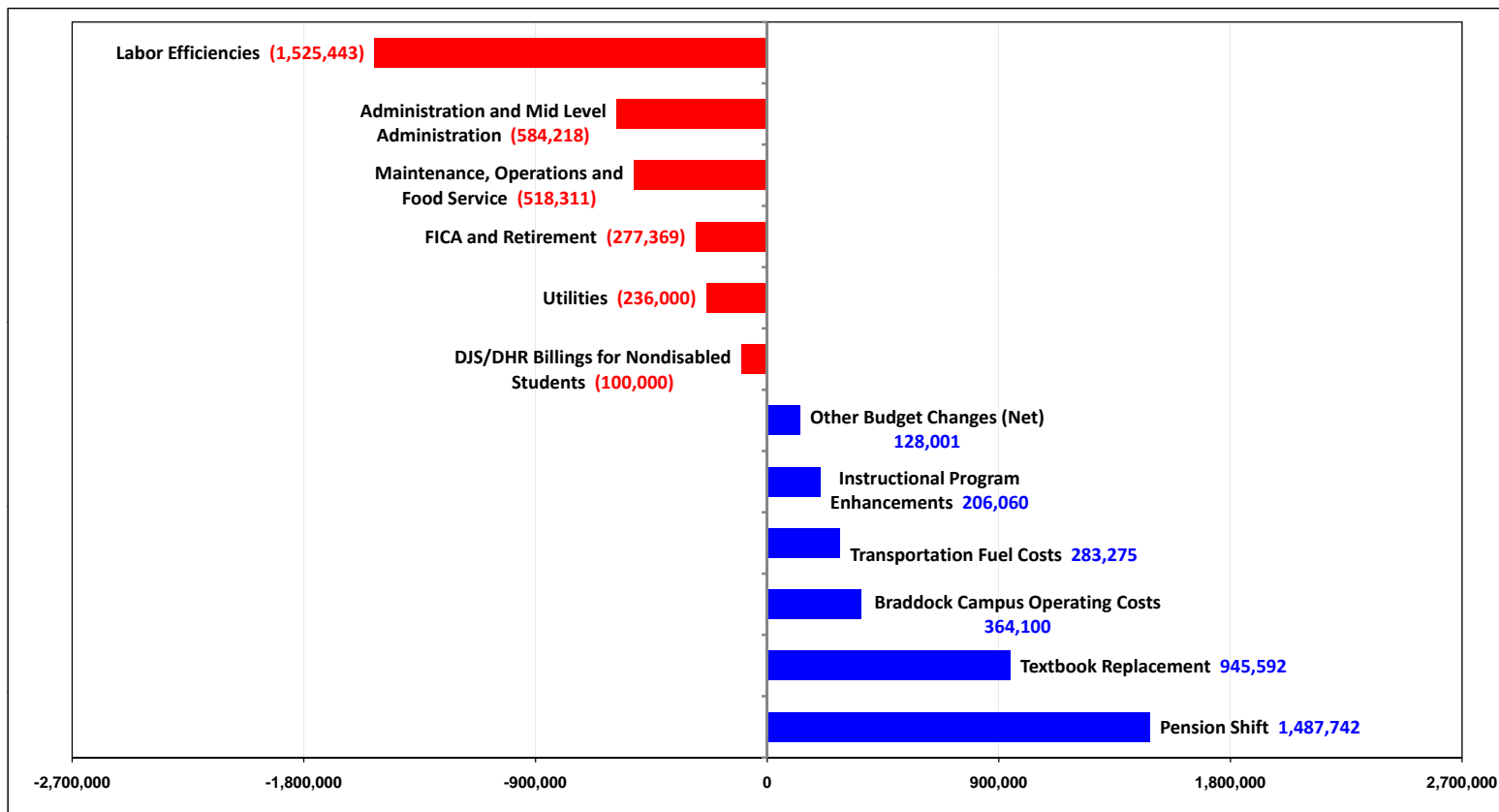
**FY 2013
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

CATEGORY



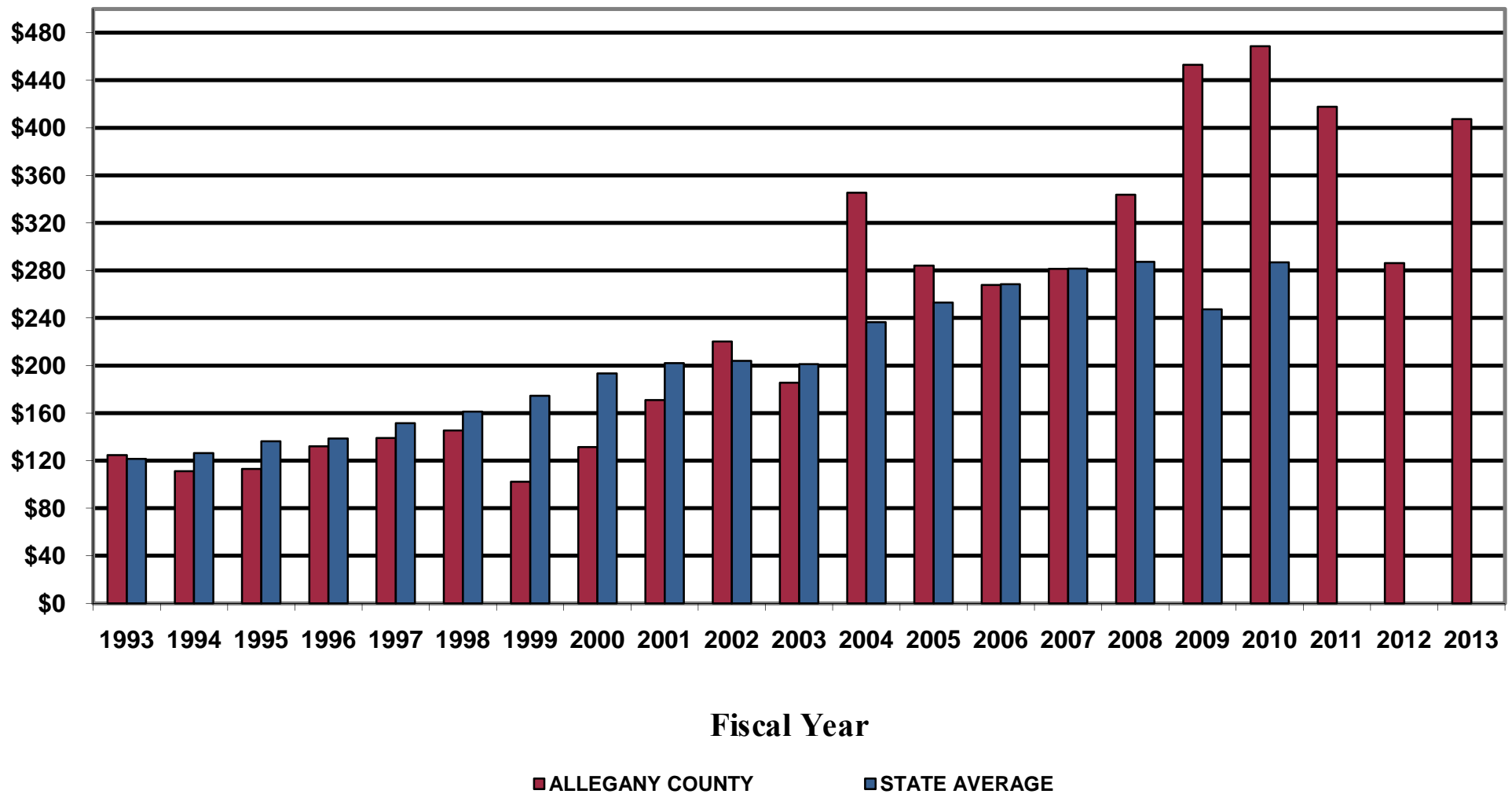
BUDGET INCREASE FOR FY 2013 BY MAJOR ITEMS OF EXPENDITURE

Labor Efficiencies	(1,525,443)
Administration and Mid Level Administration	(584,218)
Maintenance, Operations and Food Service	(518,311)
FICA and Retirement	(277,369)
Utilities	(236,000)
DJS/DHR Billings for Nondisabled Students	(100,000)
Other Budget Changes (Net)	128,001
Instructional Program Enhancements	206,060
Transportation Fuel Costs	283,275
Braddock Campus Operating Costs	364,100
Textbook Replacement	945,592
Pension Shift	1,487,742
Total	<u>\$ 173,429</u>



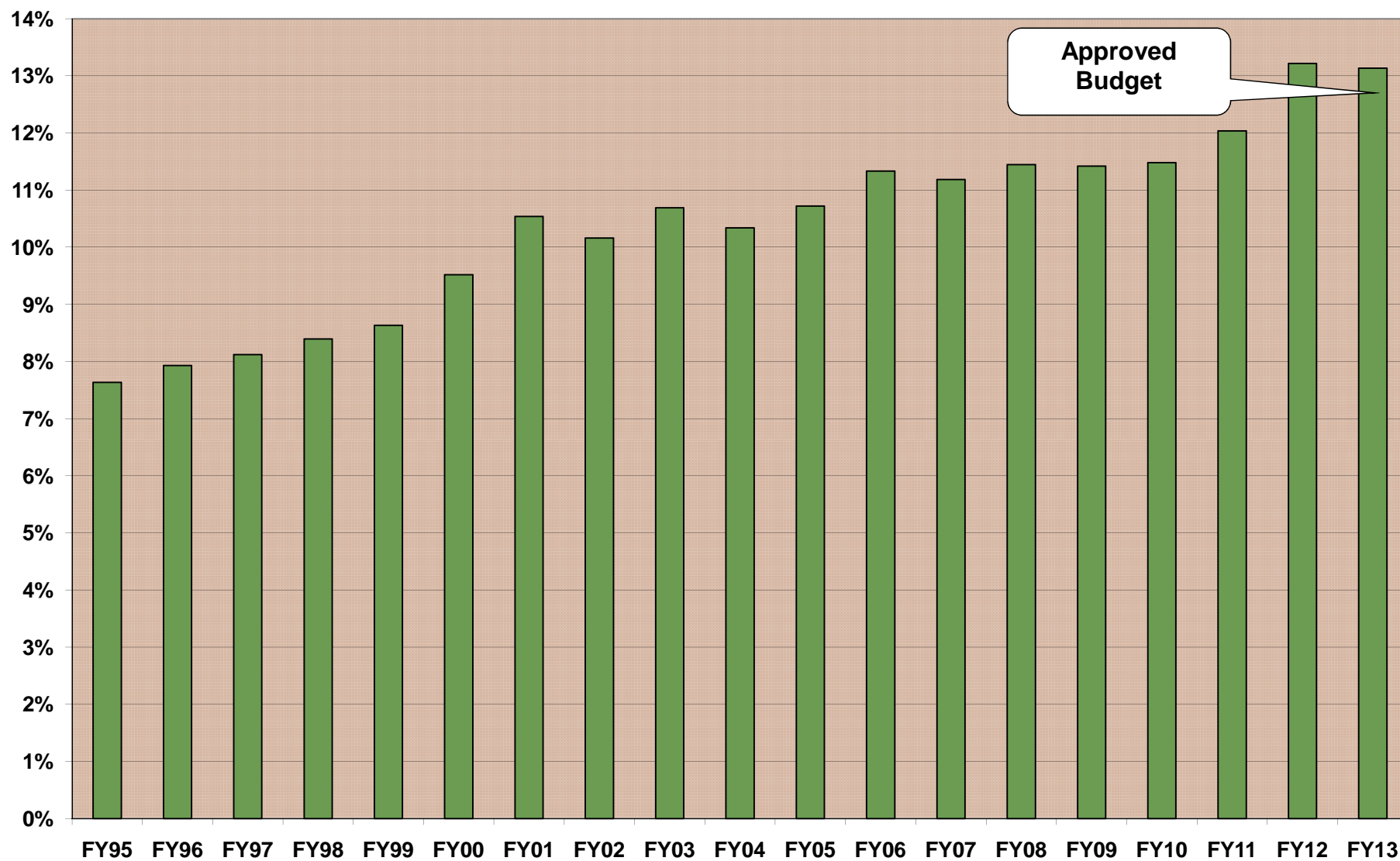
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

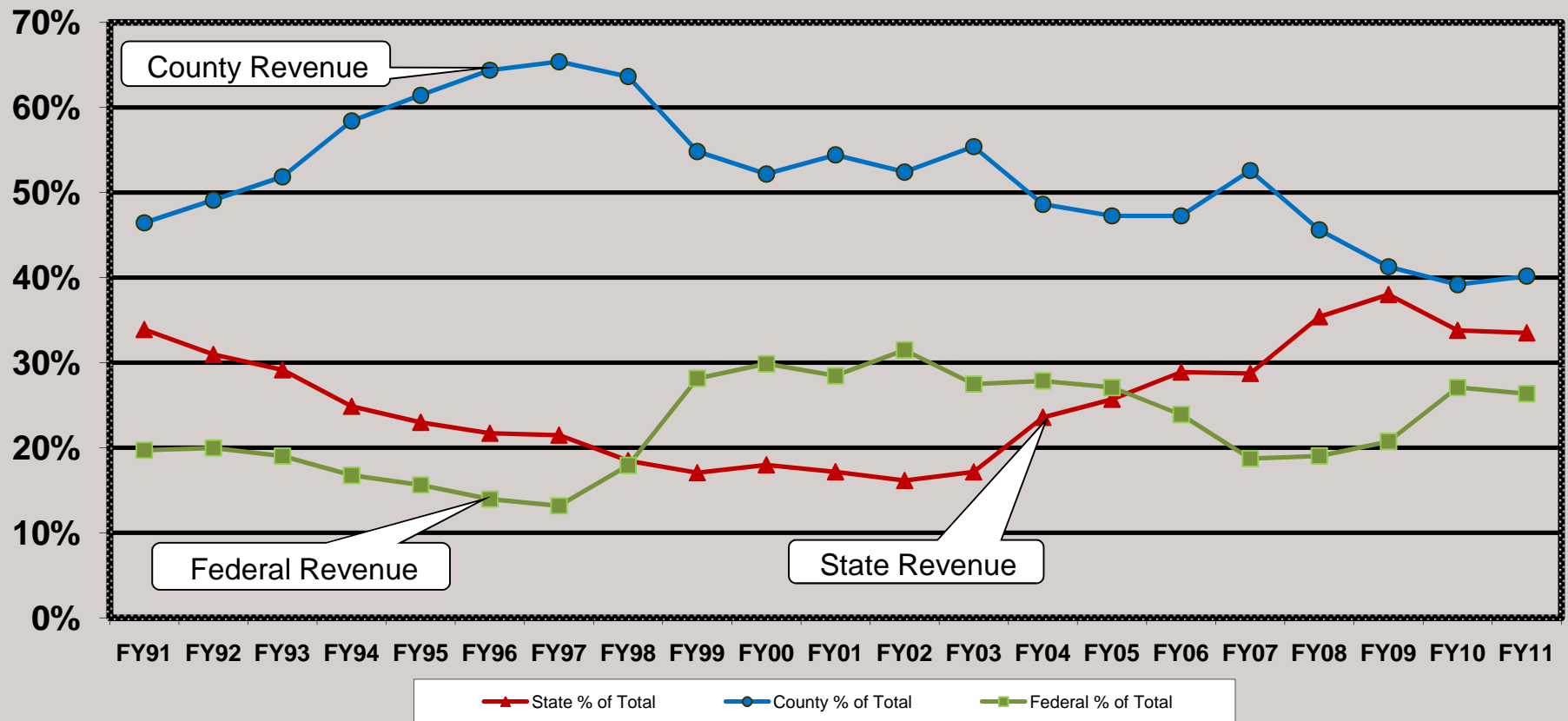


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2001-2002 THROUGH 2010-2011

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
TOTAL STATE	72.8		74.2		73.8		74.0		74.0		79.2		80.9		80.3		79.5		79.3	
Allegany	74.8	11	78.0	8	80.5	5	83.4	3	87.0	2	90.6	3	88.9	4	90.0	4	90.6	4	90.2	4
Anne Arundel	70.6	17	72.1	15	71.7	16	73.6	15	75.5	13	78.1	14	79.8	12	79.4	15	76.1	16	79.2	12
Baltimore City	73.1	14	78.5	12	78.2	7	70.0	21	75.5	14	82.8	8	87.2	6	84.7	8	79.7	13	77.9	16
Baltimore	74.2	12	75.6	7	77.3	9	78.6	7	79.0	10	79.5	12	78.9	14	80.3	13	81.4	10	81.1	10
Calvert	67.3	22	69.1	22	70.4	20	71.1	18	71.2	23	69.5	24	73.0	24	73.6	23	72.4	21	73.7	21
Caroline	69.2	21	72.3	14	75.8	12	75.0	11	75.8	12	77.0	16	78.5	16	83.0	11	84.5	9	85.7	7
Carroll	66.1	24	68.3	24	69.3	22	70.7	20	72.3	21	77.1	15	76.9	20	75.0	21	77.5	15	78.3	14
Cecil	70.2	18	70.9	18	75.3	14	76.3	9	78.5	11	81.9	10	84.0	9	87.1	6	87.3	6	85.0	8
Charles	69.5	20	69.7	19	69.7	21	70.8	19	73.4	18	74.4	21	77.9	17	77.1	19	77.5	15	72.8	22
Dorchester	77.1	8	77.1	10	75.6	13	75.4	10	79.9	8	79.8	11	88.8	5	83.5	10	87.1	7	88.2	5
Frederick	69.7	19	72.0	16	71.5	17	71.2	16	72.5	20	72.2	22	75.2	22	75.3	20	74.1	18	75.8	18
Garrett	80.5	6	80.9	4	81.1	4	83.0	5	84.0	4	84.3	6	85.1	8	84.0	9	87.1	7	86.3	6
Harford	73.4	13	69.3	21	64.6	24	68.6	23	71.6	22	79.0	13	79.8	12	79.6	14	79.9	12	82.4	9
Howard	82.0	2	83.4	2	85.4	2	85.0	2	86.2	3	86.9	4	90.1	2	91.5	3	89.5	5	91.1	3
Kent	81.7	3	80.6	5	77.6	8	74.4	12	80.0	7	83.9	7	89.0	3	89.4	5	92.6	3	95.4	2
Montgomery	76.3	9	77.0	11	76.8	11	77.4	8	79.6	9	82.2	9	82.5	10	81.4	12	80.5	11	78.6	13
Prince George's	66.8	23	68.9	23	65.7	23	67.2	24	69.6	24	74.7	20	77.3	18	74.4	22	73.9	19	73.8	20
Queen Anne's	72.5	15	72.0	17	71.4	18	71.2	16	73.8	16	75.0	19	77.2	19	78.2	17	77.5	15	77.6	17
St. Mary's	71.7	16	69.6	20	70.8	19	69.7	22	72.9	19	71.8	23	74.2	23	71.5	24	73.4	20	75.7	19
Somerset	81.6	4	83.0	3	85.4	3	83.3	4	81.6	6	91.0	2	82.0	11	95.5	2	93.5	2	69.8	23
Talbot	78.1	7	77.5	9	77.3	10	73.9	14	73.5	17	75.5	18	76.2	21	77.6	18	75.7	17	78.2	15
Washington	75.9	10	75.0	13	74.9	15	74.3	13	75.2	15	76.2	17	78.6	15	78.8	16	79.3	14	79.3	11
Wicomico	81.1	5	80.4	6	79.2	6	80.1	6	81.6	5	85.1	5	85.4	7	84.8	7	85.9	8	85.0	8
Worcester	85.9	1	87.6	1	88.5	1	93.4	1	97.4	1	100.0	1	104.5	1	103.3	1	104.3	1	104.4	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION

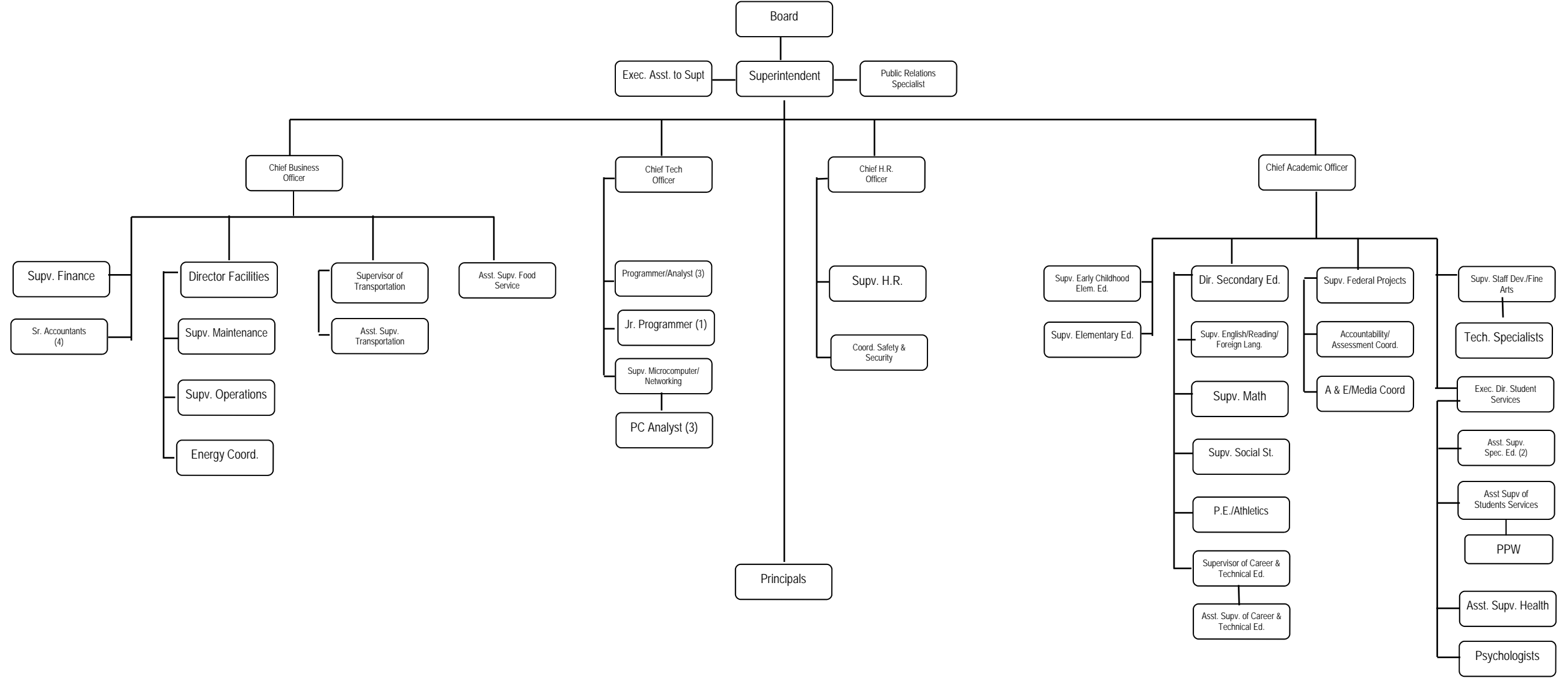
SCHOOL YEAR 2010-2011

OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2010	2011	2010	2011	2010	2011	2010	2011
Wealth per pupil	232,669	253,632	458,470	516,403	232,669 <i>Allegany</i>	253,632 <i>Allegany</i>	1,237,416 <i>Worcester</i>	1,449,183 <i>Worcester</i>
Per pupil expenditure	13,251	13,439	12,560	12,910	11,154 <i>Caroline</i>	11,275 <i>Washington</i>	15,498 <i>Worcester</i>	15,860 <i>Worcester</i>
Instructional staff per 1,000 pupils	76.9	76.5	72.6	72.8	63.0 <i>St. Mary's</i>	61.2 <i>Charles</i>	90.6 <i>Worcester</i>	91.4 <i>Worcester</i>
Professional support staff per 1,000 pupils	14.0	13.6	11.6	11.4	8.7 <i>Garrett</i>	8.9 <i>Garrett</i> <i>Queen Anne's</i>	14.9 <i>Anne Arundel</i> <i>Kent</i>	13.9 <i>Kent</i>
Instructional assistants per 1,000 pupil	20.5	20.6	18.4	18.1	9.9 <i>Talbot</i>	10.4 <i>Baltimore</i>	31.5 <i>Worcester</i>	29.3 <i>Wicomico</i>
Average length of school day for pupils	6.5	6.7	6.7	6.7	6.1 <i>Prince George's</i>	6.2 <i>Prince George's</i>	7.1 <i>Kent</i>	7.0 <i>Baltimore City</i> <i>Cecil</i> <i>Kent</i> <i>Queen Annes's</i> <i>Somerset</i>
Length of school year for pupils	175	179	176	180	173 <i>Anne Arundel</i> <i>Wicomico</i>	177 <i>Queen Anne's</i>	179 <i>Cecil</i> <i>Howard</i> <i>Washington</i>	180 <i>16 Counties</i> <i>Tied</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.