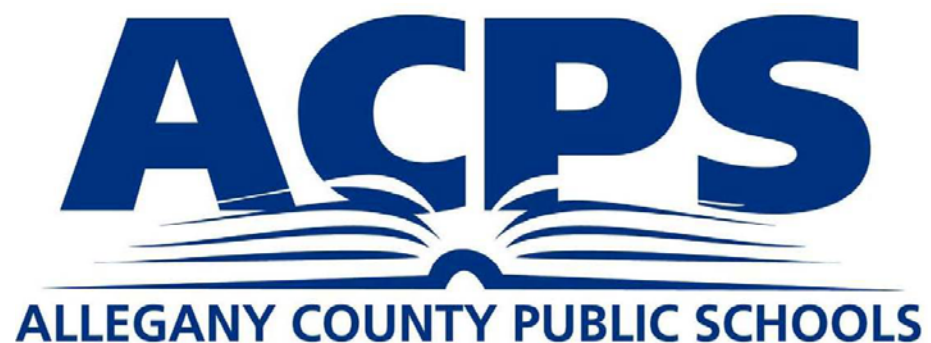
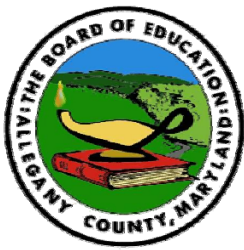




New Allegany High School Ground Breaking Ceremony - May 23, 2016



**Approved Operating Budget
Fiscal Year Ending June 30, 2017**

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

***APPROVED OPERATING BUDGET
for the Fiscal Year Ending June 30, 2017***

Dr. David A. Cox

SUPERINTENDENT OF SCHOOLS



ELECTED BOARD OF EDUCATION

**Dr. Edward L. Root, President
Mrs. Laurie P. Marchini, Vice President
Ms. Sara Beth Bittinger
Mr. Wayne T. Foote
Mr. Nicholas T. Hadley**

**Student Representative
Jenna Puffinburger**

G. Gary Hanna, Board Attorney

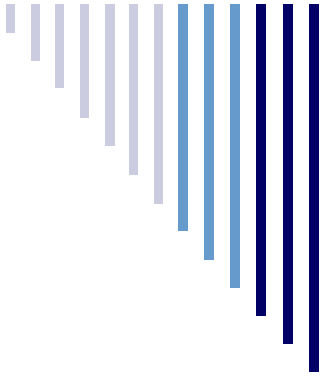
June 14, 2016

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Allegany County Public Schools

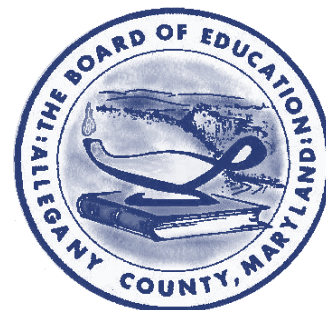
Board of Education Goals

- ⇒ Increase learner engagement and rigor at all levels.**
- ⇒ Ensure the well-being and safety of students through nutrition, physical activity, and healthy relationships.**
- ⇒ Support the growth and development of instructional leadership capacity, especially focusing on the secondary schools.**
- ⇒ Support and promote the growth and development in the use of technology of professional staff.**
- ⇒ Increase efficiencies of operating the school system.**
- ⇒ Support the Allegany High School replacement project.**
- ⇒ Enhance communication with professional staff to support change and initiatives.**
- ⇒ Continue work to improve school attendance in order to maintain or exceed the required 94% mark.**

Members of the Board of Education

Edward L. Root, Ed.D., President
Laurie P. Marchini, Vice-President
Sara-Beth Bittinger
Wayne T. Foote
Nicholas T. Hadley

Superintendent of Schools
David A. Cox, Ed.D.



“Great Teaching. Great Learning. Every Student. Every Day.”

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 FY2017
- 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 Operating Budget for FY2017.

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 FY2017, as mandated by Federal Regulations.
3. Additional Special Education requirements will not be imposed without additional federal or state funding.
4. Health insurance costs will increase for both employees and retirees.
5. The health nurses will be retained at the current level of one per regular school.

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CURRENT EXPENSE FUND ESTIMATED REVENUE SUMMARY

	FY15 Actual	Approved Budget 2015-2016	Requested Budget 2016-2017	Approved Budget 2016-2017	Change	
					Dollar	Percent
COUNTY APPROPRIATION:						
REGULAR	27,570,891	27,634,732	31,902,460	30,169,985	2,535,253	9.2%
SPECIAL - PENSION SHIFT	1,847,253	2,202,813			(2,202,813)	(100.0%)
TOTAL COUNTY APPROPRIATION	29,418,144	29,837,545	31,902,460	30,169,985	332,440	1.1%
STATE REVENUES:						
CURRENT EXPENSE FUND	40,187,787	40,648,504	41,269,589	41,269,589	621,085	1.5%
TRANSPORTATION	4,277,579	4,367,677	4,411,354	4,411,354	43,677	1.0%
TRANSPORTATION - HANDICAPPED	217,000	218,000	236,000	236,000	18,000	8.3%
HANDICAPPED-FORMULA	4,918,639	4,860,153	5,102,106	5,102,106	241,953	5.0%
HANDICAPPED - PRIVATE PLACEMENTS	2,225,644	2,570,489	2,335,346	2,335,346	(235,143)	(9.1%)
COMPENSATORY AID - INSTRUCTIONAL	20,638,167	21,216,359	21,640,743	21,640,606	424,247	2.0%
HOLD HARMLESS COMPONENT	10,348	10,348	10,348	10,348	0	0.0%
LEP	85,434	91,104	75,820	75,820	(15,284)	(16.8%)
GUARANTEED TAX BASE	3,476,539	3,235,190	3,651,586	3,651,586	416,396	12.9%
TOTAL STATE REVENUES	76,037,137	77,217,824	78,732,892	78,732,755	1,514,931	2.0%
FEDERAL DIRECT	444,203	450,000	450,000	425,000	(25,000)	(5.6%)
TOTAL FEDERAL REVENUES	444,203	450,000	450,000	425,000	(25,000)	(5.6%)
OTHER LOCAL REVENUES:						
TUITION - NON-RESIDENT	30,733				0	0.0%
TUITION - GARRETT COUNTY	57,296	49,740	17,905	17,905	(31,835)	(64.0%)
TUITION - SUMMER SCH /CAREER STUDIES	13,325	14,000	39,000	39,000	25,000	178.6%
SALE OF EQUIPMENT	17,402	20,000	20,000	20,000	0	0.0%
USE OF BUILDINGS	5,853	9,400	9,400	9,400	0	0.0%
RENTAL - HEAD START	10,000	9,500	9,500	9,500	0	0.0%
TRANSPORTATION-BUS LOAN/FIELD TRIPS	41,927	27,000	41,000	41,000	14,000	51.9%
FOSTER CARE - OTHER LEA'S	42,635	22,490	32,490	32,490	10,000	44.5%
INTEREST INCOME	14,417	25,000	12,000	12,000	(13,000)	(52.0%)
ESTATE FUNDS		130,000			(130,000)	(100.0%)
OTHER MISC. REVENUES	2,480	2,500	302,500	302,500	300,000	12000.0%
TOTAL OTHER LOCAL REVENUES	236,068	309,630	483,795	483,795	174,165	56.2%
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PY		1,433,813	541,843	274,114	(1,159,699)	(80.9%)
TOTAL PRIOR YEAR FUND BALANCE		1,433,813	541,843	274,114	(1,159,699)	(80.9%)
TOTAL UNRESTRICTED REVENUES	106,135,552	109,248,812	112,110,990	110,085,649	836,837	0.8%
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	1,044,159	776,434	566,443	566,443	(209,991)	(27.0%)
FEDERAL REVENUE	9,979,462	8,182,836	8,221,605	8,221,605	38,769	0.5%
LOCAL	436,751	143,493	98,854	98,854	(44,639)	(31.1%)
TOTAL RESTRICTED REVENUES	11,460,372	9,102,763	8,886,902	8,886,902	(215,861)	(2.4%)
TOTAL OPERATING BUDGET	117,595,924	118,351,575	120,997,892	118,972,551	620,976	0.5%

**CERTIFICATED PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2017 BUDGET**

AREA	2015 - 2016 APPROVED BUDGET STAFFING (a)			2015 - 2016 CURRENT ACTUAL STAFFING			2016 - 2017 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHERS Staffing for Elementary, Middle & Secondary Schools	543.5	28.0	571.5	543.5	28.0	571.5	527.0	28.0	555.0	
TEACHERS Staffing for Students with Disabilities	96.0	26.0	122.0	97.5	25.0	122.5	96.5	25.0	121.5	
GUIDANCE COUNSELORS Elementary Middle High Career Center	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	14.0 6.0 6.0 1.0		14.0 6.0 6.0 1.0	
PRINCIPALS Elementary Middle Secondary	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	13.0 4.0 4.0		13.0 4.0 4.0	
ASSISTANT PRINCIPALS / ASSISTANT PRINCIPALS II Elementary Middle Secondary Assistant Principal II	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	5.0 2.0 7.0 6.0		5.0 2.0 7.0 6.0	5.0 1.0 7.0 7.0		5.0 1.0 7.0 7.0	
STUDENT PERSONNEL Workers	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 1.0 9.8 6.0 13.3		1.0 4.0 1.0 1.0 9.8 7.0 16.3	1.0 3.0 1.0 1.0 8.8 6.0 12.3		1.0 4.0 1.0 1.0 8.8 7.0 15.3	1.0 3.0 1.0 1.0 9.8 6.0 13.3		1.0 4.0 1.0 1.0 9.8 7.0 16.3	(a) (a)
TOTAL	754.5	59.0	813.5	754.0	58.0	812.0	737.5	58.0	795.5	

(a) Includes Information Technology and Food Service

**SUPPORTING SERVICES PERSONNEL
LOCAL AND SPECIAL FUNDED
FY 2017 BUDGET**

AREA	2015 - 2016 APPROVED BUDGET STAFFING (a)			2015 - 2016 CURRENT ACTUAL STAFFING			2016 - 2017 APPROVED BUDGET STAFFING			
	Local	Other	Total	Local	Other	Total	Local	Other	Total	
TEACHER ASS'T-REG	38.0	10.0	48.0	38.0	10.0	48.0	38.0	10.0	48.0	
TEACHER ASS'T-SP ED	87.0		87.0	87.0	1.0	88.0	87.0	1.0	88.0	
PARENT INVOLVEMENT COORD		2.0	2.0		2.0	2.0		2.0	2.0	
SEC / CLER / TECH										
Secy / Cler-School 12 Mo.	9.0		9.0	9.0		9.0	9.0		9.0	
Secy / Cler-School 10 Mo.	15.0		15.0	15.0		15.0	15.0		15.0	
Secy / Cler-Other 12 Mo.	22.0	3.0	25.0	22.0	3.0	25.0	22.0	3.0	25.0	
Secy / Cler-Other 10 Mo.	5.0	1.0	6.0	5.0	1.0	6.0	5.0	1.0	6.0	
Technicians-12 Mo.	11.0	2.0	13.0	11.0	2.0	13.0	11.0	2.0	13.0	
Technicians-10 Mo.	4.0		4.0	4.0		4.0	4.0		4.0	
OPERATIONS										
Custodians	78.0		78.0	78.0		78.0	78.0		78.0	
Other Personnel	2.0		2.0	2.0		2.0	2.0		2.0	
MAINTENANCE PERSONNEL	17.1		17.1	17.1		17.1	17.1		17.1	
BUS DRIVERS / ASS'T	45.0		45.0	45.0		45.0	45.0		45.0	
FOOD SERVICE										
Cafeteria Manager / Workers		63.0	63.0		63.0	63.0		63.0	63.0	
Warehouse Drivers / Foreman		3.9	3.9		3.9	3.9		3.9	3.9	
TOTAL	333.1	84.9	418.0	333.1	85.9	419.0	333.1	85.9	419.0	

TOTAL CERTIFICATED AND SUPPORT PERSONNEL										
	1,087.60	143.90	1,231.50	1,087.10	143.90	1,231.00	1,070.60	143.90	1,214.50	

(a) Includes Information Technology and Food Service

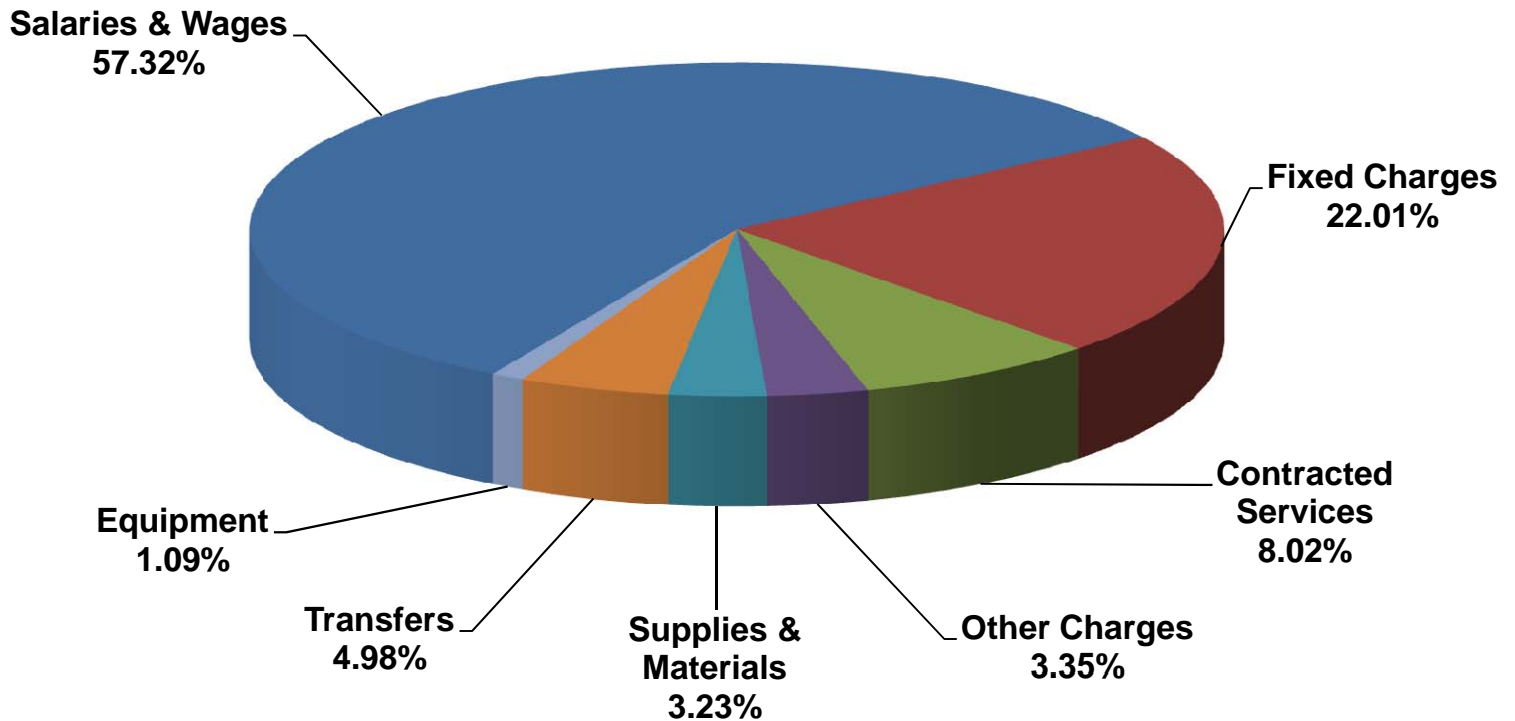
EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2017 APPROVED

NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION	1,522,223	394,665	26,530	129,012	14,220	248,517	2,335,167	2.12%
MID LEVEL ADMINISTRATION	6,461,193	119,100	77,600	90,649	24,050		6,772,592	6.15%
INST'L SALARIES REG	39,174,284						39,174,284	35.58%
TEXTBOOKS & INST'L SUPPLIES			2,160,978				2,160,978	1.96%
OTHER INST'L COSTS REG		1,018,501		167,073	445,415	50,000	1,680,989	1.53%
SPECIAL EDUCATION	9,158,164	1,175,397	77,687	61,191	11,500	5,174,081	15,658,020	14.22%
STUDENT PERSONNEL	585,885	6,570	2,525	30,301	600		625,881	0.57%
HEALTH SERVICES		692,506	25,000		4,865		722,371	0.66%
TRANSPORTATION	967,665	4,615,728	281,040	119,510	187,358		6,171,301	5.61%
OPERATIONS	4,147,559	502,750	483,150	2,544,778	133,500		7,811,737	7.10%
MAINTENANCE	1,086,838	298,200	426,500	7,700	96,000		1,915,238	1.74%
FIXED CHARGES				24,225,348			24,225,348	22.01%
FOOD SERVICES				538,288		6,500	544,788	0.49%
COMMUNITY SERVICES								0.00%
CAPITAL OUTLAY					286,956		286,956	0.26%
TOTALS BY OBJECT	63,103,810	8,823,417	3,561,010	27,913,850	1,204,464	5,479,098	110,085,649	100.00%
% OF OBJECT TOTAL	57.32%	8.02%	3.23%	25.36%	1.09%	4.98%	100.00%	

FY 2017 APPROVED EXPENDITURES BY BUDGET CATEGORY



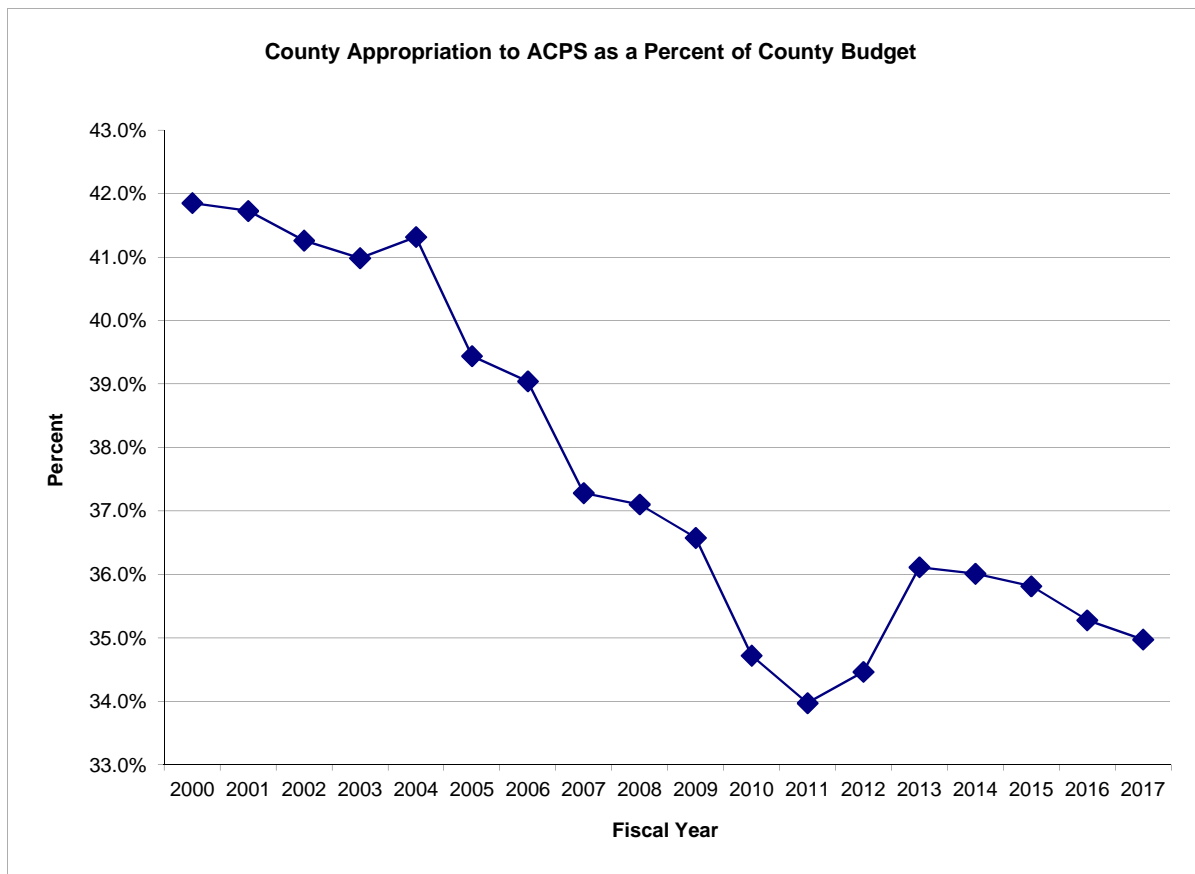
	<u>FY16 Approved</u>	<u>FY17 Approved</u>	<u>FY17 % of Budget</u>
Salaries & Wages	63,564,195	63,103,810	57.32%
Fixed Charges	22,449,016	24,225,348	22.01%
Contracted Services	8,689,236	8,823,417	8.02%
Other Charges	3,617,912	3,688,502	3.35%
Supplies & Materials	3,453,942	3,561,010	3.23%
Transfers	5,646,740	5,479,098	4.98%
Equipment	1,827,771	1,204,464	1.09%
Total	<u><u>\$ 109,248,812</u></u>	<u><u>\$ 110,085,649</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
FY00	23,030,000	55,026,765	41.9%
FY01	24,030,000	57,588,129	41.7%
FY02	25,030,000	60,663,912	41.3%
FY03	25,530,000	62,294,153	41.0%
FY04	25,930,000	62,758,093	41.3%
FY05	25,630,000	64,984,522	39.4%
FY06	26,630,000	68,206,384	39.0%
FY07	27,380,000	73,439,641	37.3%
FY08	28,380,000	76,489,455	37.1%
FY09	28,450,000	77,782,003	36.6%
FY10	28,165,000 *	81,116,798	34.7%
FY11	28,240,000 *	83,126,302	34.0%
FY12	28,240,000 *	81,937,957	34.5%
FY13	29,391,956 *	81,386,772	36.1%
FY14	29,770,045 *	82,667,432	36.0%
FY15	29,418,144 *	82,142,773	35.8%
FY16	29,837,545 *	84,577,664	35.3%
FY17	30,169,985 *	86,262,478	35.0%

* This appropriation includes amount 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.



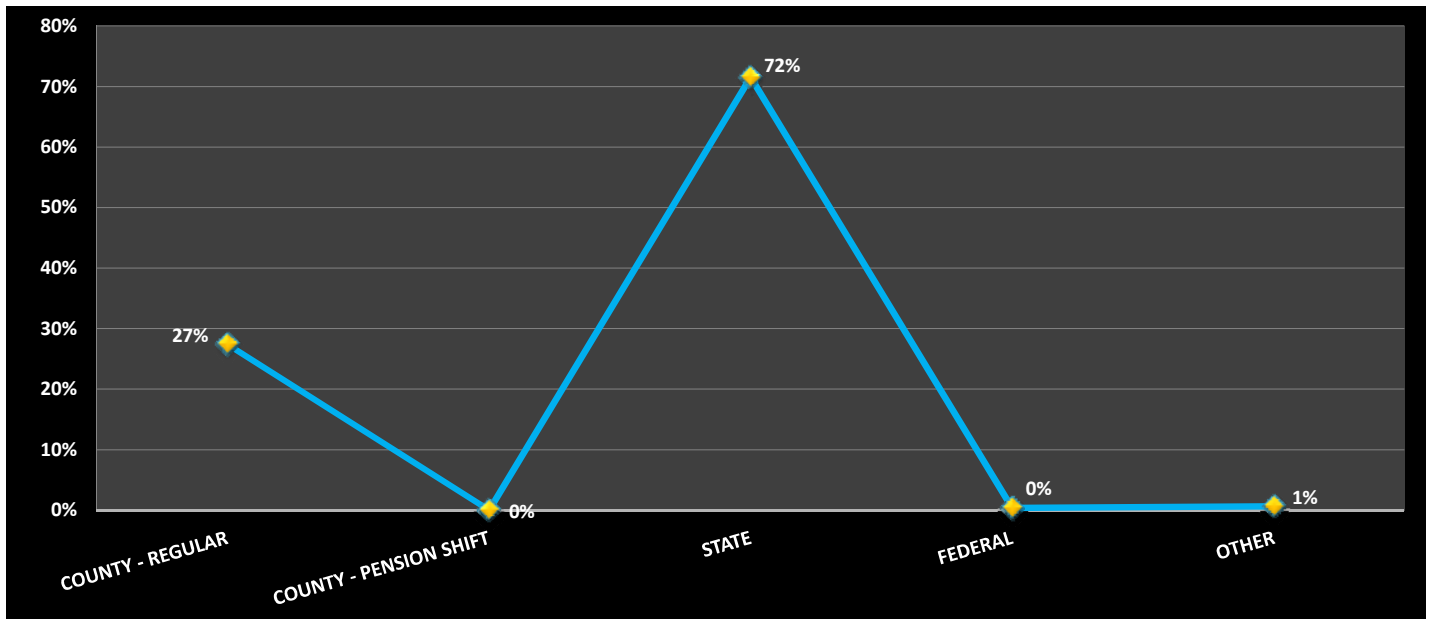
Board of Education Appropriation Comparison

	<u>Net Local</u> <u>Appropriation</u> <u>FY2016</u>	<u>K-12</u> <u>Of</u> <u>Students</u>	<u>Dollar</u> <u>Per</u> <u>Student</u>		<u>Net Local</u> <u>Appropriation</u> <u>FY2016</u>	<u>K-12</u> <u>Of</u> <u>Students</u>	<u>Dollar</u> <u>Per</u> <u>Student</u>
1 Allegany	\$ 29,837,545	8,332.75	\$ 3,580.76	1 Worcester	\$ 78,718,960	6,261.00	\$ 12,572.91
2 Anne Arundel	\$ 620,575,900	77,280.00	\$ 8,030.23	2 Howard	\$ 544,144,625	52,474.50	\$ 10,369.70
3 Baltimore City	\$ 258,212,181	79,503.00	\$ 3,247.83	3 Montgomery	\$ 1,507,631,597	150,097.00	\$ 10,044.38
4 Baltimore County	\$ 748,849,077	105,904.25	\$ 7,071.00	4 Kent	\$ 17,432,020	1,970.00	\$ 8,848.74
5 Calvert	\$ 114,876,122	15,594.00	\$ 7,366.69	5 Talbot	\$ 36,216,540	4,371.00	\$ 8,285.64
6 Caroline	\$ 13,765,180	5,293.00	\$ 2,600.64	6 Anne Arundel	\$ 620,575,900	77,280.00	\$ 8,030.23
7 Carroll	\$ 176,202,000	25,504.50	\$ 6,908.66	7 Calvert	\$ 114,876,122	15,594.00	\$ 7,366.69
8 Cecil	\$ 79,750,778	14,936.00	\$ 5,339.50	8 Garrett	\$ 26,590,600	3,710.00	\$ 7,167.28
9 Charles	\$ 166,121,100	25,413.00	\$ 6,536.86	9 Baltimore County	\$ 748,849,077	105,904.25	\$ 7,071.00
10 Dorchester	\$ 18,963,336	4,574.75	\$ 4,145.22	10 Queen Anne's	\$ 52,850,293	7,477.75	\$ 7,067.67
11 Frederick	\$ 239,238,105	39,654.50	\$ 6,033.06	11 Carroll	\$ 176,202,000	25,504.50	\$ 6,908.66
12 Garrett	\$ 26,590,600	3,710.00	\$ 7,167.28	12 Charles	\$ 166,121,100	25,413.00	\$ 6,536.86
13 Harford	\$ 228,208,971	36,740.25	\$ 6,211.42	13 Harford	\$ 228,208,971	36,740.25	\$ 6,211.42
14 Howard	\$ 544,144,625	52,474.50	\$ 10,369.70	14 Frederick	\$ 239,238,105	39,654.50	\$ 6,033.06
15 Kent	\$ 17,432,020	1,970.00	\$ 8,848.74	15 St. Mary's	\$ 98,015,001	16,959.00	\$ 5,779.53
16 Montgomery	\$ 1,507,631,597	150,097.00	\$ 10,044.38	16 Prince George's	\$ 669,292,125	121,619.25	\$ 5,503.18
17 Prince George's	\$ 669,292,125	121,619.25	\$ 5,503.18	17 Cecil	\$ 79,750,778	14,936.00	\$ 5,339.50
18 Queen Anne's	\$ 52,850,293	7,477.75	\$ 7,067.67	18 Washington	\$ 94,844,030	21,759.50	\$ 4,358.74
19 St. Mary's	\$ 98,015,001	16,959.00	\$ 5,779.53	19 Dorchester	\$ 18,963,336	4,574.75	\$ 4,145.22
20 Somerset	\$ 9,395,088	2,726.00	\$ 3,446.47	20 Allegany	\$ 29,837,545	8,332.75	\$ 3,580.76
21 Talbot	\$ 36,216,540	4,371.00	\$ 8,285.64	21 Somerset	\$ 9,395,088	2,726.00	\$ 3,446.47
22 Washington	\$ 94,844,030	21,759.50	\$ 4,358.74	22 Baltimore City	\$ 258,212,181	79,503.00	\$ 3,247.83
23 Wicomico	\$ 41,306,646	14,074.00	\$ 2,934.96	23 Wicomico	\$ 41,306,646	14,074.00	\$ 2,934.96
24 Worcester	\$ 78,718,960	6,261.00	\$ 12,572.91	24 Caroline	\$ 13,765,180	5,293.00	\$ 2,600.64
Total	\$ 5,871,037,820	842,229		Total	\$ 5,871,037,820	842,229	
Average	\$ 244,626,576		\$ 6,393.79	Average	\$ 244,626,576		\$ 6,393.79

Note: Net Appropriations From Department of Legislative Services
Enrollment from MSDE State Aid Release
Shaded Counties Are GCEI Counties

GCEI Counties \$ 3,820,451,987 606,780 \$ 6,296.28
Non GCEI Counties \$ 1,466,226,473 235,450 \$ 6,227.35

FY 2017 APPROVED BY REVENUE SOURCES



COMPARISON WITH PRIOR YEARS

	APPROVED 2010-2011	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014	APPROVED 2014-2015	APPROVED 2015-2016
COUNTY - REGULAR	25%	26%	26%	26%	26%	25%
COUNTY - PENSION SHIFT	N/A	N/A	1%	2%	2%	2%
STATE	73%	71%	68%	68%	69%	71%
FEDERAL	0%	0%	0%	0%	0%	0%
OTHER	2%	3%	5%	4%	3%	2%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARISON FY 2016 AND FY 2017

	FY 2016 APPROVED		FY 2017 APPROVED		INCREASE / (DECREASE)	
	TOTAL	% OF TOTAL	TOTAL	% OF TOTAL	DOLLAR	PERCENT
COUNTY - REGULAR	27,634,732	25.30%	30,169,985	27.41%	2,535,253	9.17%
COUNTY - PENSION SHIFT	2,202,813	2.02%		0.00%	(2,202,813)	(100.00%)
STATE	77,217,824	70.68%	78,732,755	71.52%	1,514,931	1.96%
FEDERAL	450,000	0.41%	425,000	0.39%	(25,000)	(5.56%)
OTHER	<u>1,743,443</u>	<u>1.59%</u>	<u>757,909</u>	<u>0.68%</u>	<u>(985,534)</u>	<u>(56.53%)</u>
TOTAL	<u>109,248,812</u>	<u>100.00%</u>	<u>110,085,649</u>	<u>100.00%</u>	<u>836,837</u>	<u>.77%</u>

FY 2017 APPROVED INCREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2016</u>	<u>APPROVED FY2017</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,386,953	2,335,167	(51,786)	(2.17%)
Mid Level Administration	6,649,285	6,772,592	123,307	1.85%
Instruction - Salaries	39,681,835	39,174,284	(507,551)	(1.28%)
Textbooks & Inst'l Supplies	1,994,519	2,160,978	166,459	8.35%
Other Inst'l Costs	2,075,877	1,680,989	(394,888)	(19.02%)
Special Education	15,789,135	15,658,020	(131,115)	(.83%)
Student Personnel	621,790	625,881	4,091	.66%
Health Services	722,371	722,371	0	.00%
Transportation	6,364,618	6,171,301	(193,317)	(3.04%)
Operation of Plant	7,771,185	7,811,737	40,552	.52%
Maintenance of Plant	1,823,987	1,915,238	91,251	5.00%
Fixed Charges	22,449,016	24,225,348	1,776,332	7.91%
Food Service	554,585	544,788	(9,797)	(1.77%)
Community Services	0	0	0	.00%
Capital Outlay	<u>363,656</u>	<u>286,956</u>	<u>(76,700)</u>	<u>(21.09%)</u>

TOTAL

109,248,812

110,085,649

836,837

.77%

SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

SOURCE OF FUNDS

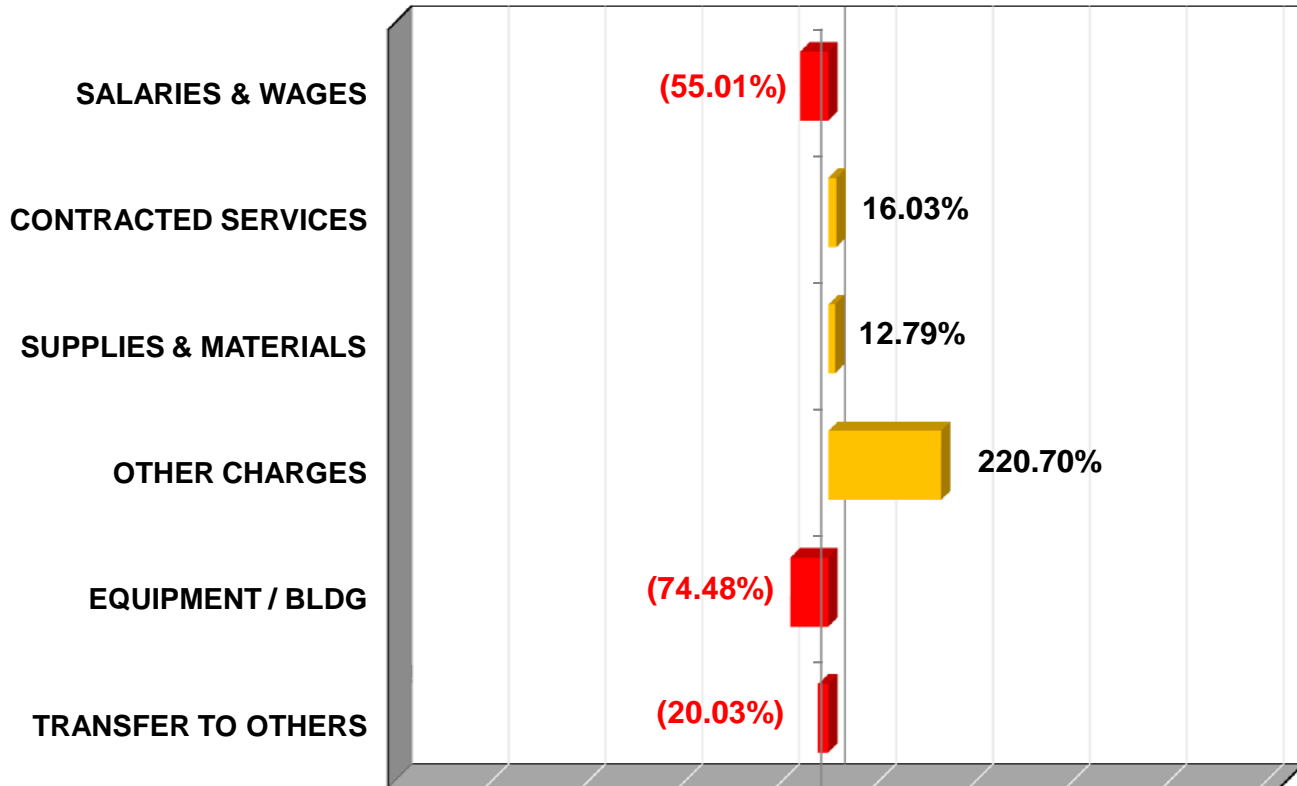
	<u>FY2016</u>		<u>FY2017</u>	
COUNTY - REGULAR	\$ 27,634,732	25.30%	\$ 30,169,985 *	27.41%
COUNTY - PENSION SHIFT	2,202,813	2.02%		0.00%
STATE	77,217,824	70.68%	78,732,755	71.52%
FEDERAL	450,000	0.41%	425,000	0.39%
OTHER LOCAL	<u>1,743,443</u>	<u>1.59%</u>	<u>757,909</u>	<u>0.68%</u>
TOTAL	<u>\$ 109,248,812</u>	<u>100.00%</u>	<u>\$ 110,085,649</u>	<u>100.00%</u>

APPLICATION OF FUNDS

	<u>FY2016</u>		<u>FY2017</u>	
SALARIES / WAGES	\$ 63,564,195	58.18%	\$ 63,103,810	57.32%
CONTRACTED SERVICES	8,689,236	7.95%	8,823,417	8.02%
SUPPLIES / MATERIALS	3,453,942	3.16%	3,561,010	3.23%
OTHER CHARGES	26,066,928	23.86%	27,913,850	25.36%
EQUIPMENT / BLDGS	1,827,771	1.67%	1,204,464	1.09%
TRANSFERS	<u>5,646,740</u>	<u>5.17%</u>	<u>5,479,098</u>	<u>4.98%</u>
TOTAL	<u>\$ 109,248,812</u>	<u>100.00%</u>	<u>\$ 110,085,649</u>	<u>100.00%</u>

* Now includes Pension Shift

APPROVED INCREASE FOR FY2017 BY OBJECT OF EXPENDITURE



OBJECT:	NET INCREASE (DECREASE)	PERCENT OF TOTAL
SALARIES & WAGES	(460,385)	(55.01%)
CONTRACTED SERVICES	134,181	16.03%
SUPPLIES & MATERIALS	107,068	12.79%
OTHER CHARGES	1,846,922	220.70%
EQUIPMENT / BLDG	(623,307)	(74.48%)
TRANSFERS TO OTHERS	(167,642)	(20.03%)
TOTAL	836,837	100.00%

WHERE THE EDUCATION DOLLAR GOES

APPROVED OPERATING BUDGET (NON-RESTRICTED)

FY 2017

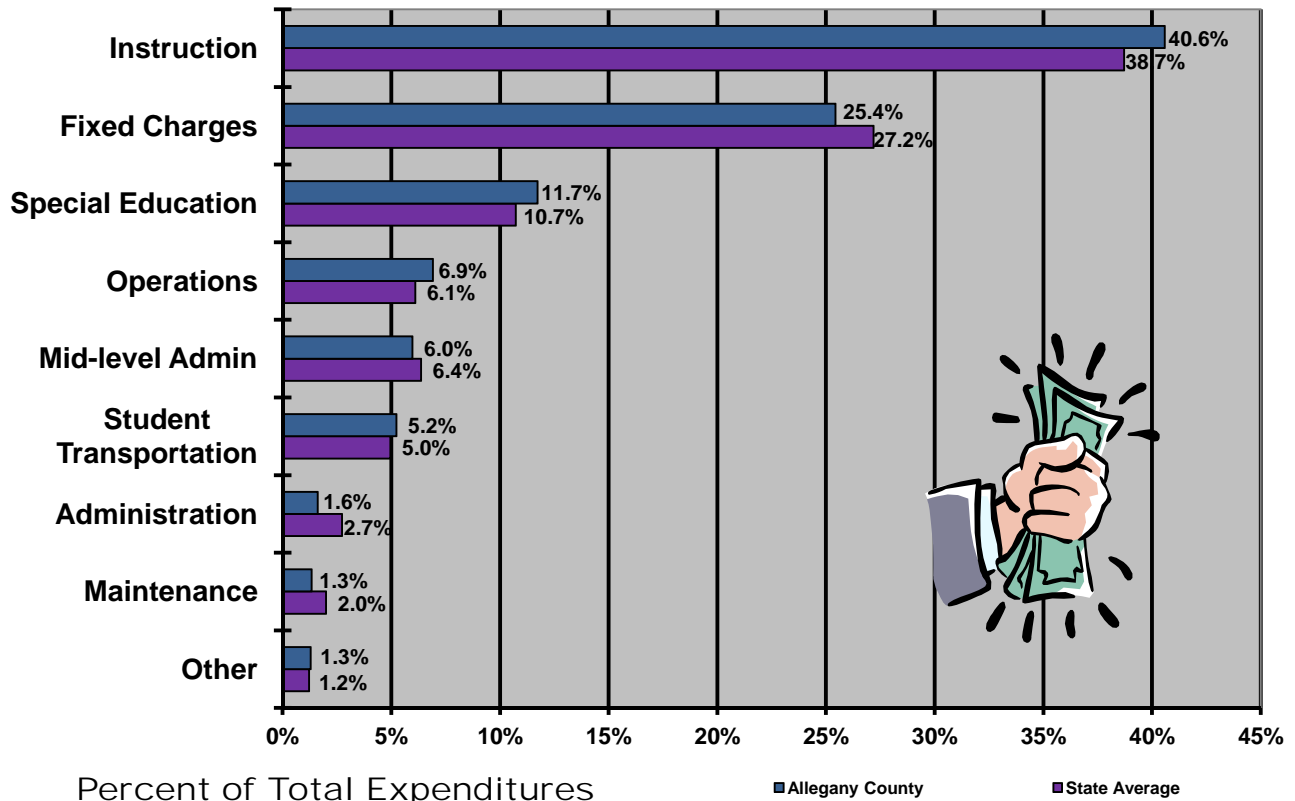
COMPARISON WITH PRIOR YEARS:

	APPROVED 2011-2012	APPROVED 2012-2013	APPROVED 2013-2014	APPROVED 2014-2015	APPROVED 2015-2016	APPROVED 2016-2017
INSTRUCTIONAL SALARIES	38%	37%	37%	37%	36%	35%
FIXED CHARGES	17%	18%	19%	20%	21%	22%
TEXTBOOKS & INSTR. SUPPLIES	2%	3%	2%	2%	2%	2%
OPERATIONS	8%	8%	8%	7%	7%	7%
SPECIAL EDUCATION	13%	13%	13%	14%	14%	14%
STUDENT TRANSPORTATION	6%	6%	6%	6%	6%	6%
MID LEVEL ADMINISTRATION	6%	6%	6%	6%	6%	6%
ADMINISTRATION	2%	2%	2%	2%	2%	2%
OTHER INSTRUCTIONAL COSTS	2%	2%	2%	2%	2%	2%
MAINTENANCE	2%	2%	2%	2%	2%	2%
FOOD SERVICES	1%	0%	0%	0%	0%	0%
HEALTH SERVICES	1%	1%	1%	1%	1%	1%
CAPITAL OUTLAY	1%	1%	1%	0%	0%	0%
STUDENT PERSONNEL	1%	1%	1%	1%	1%	1%
COMMUNITY SERVICES	0%	0%	0%	0%	0%	0%
TOTAL	100%	100%	100%	100%	100%	100%

Where The Money Goes

Allegany County vs. State Average

Budget Categories



ALLEGANY COUNTY vs. STATE AVERAGE

Category	2012-13 Allegany County Bd of Ed	*2012-13 State Average
Instruction	40.6%	38.7%
Fixed Charges	25.4%	27.2%
Special Education	11.7%	10.7%
Operations	6.9%	6.1%
Mid-level Administration	6.0%	6.4%
Student Transportation	5.2%	5.0%
Administration	1.6%	2.7%
Maintenance	1.3%	2.0%
Other	1.3%	1.2%
Total	100.0%	100.0%

*Source of Data
 2012-2013 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

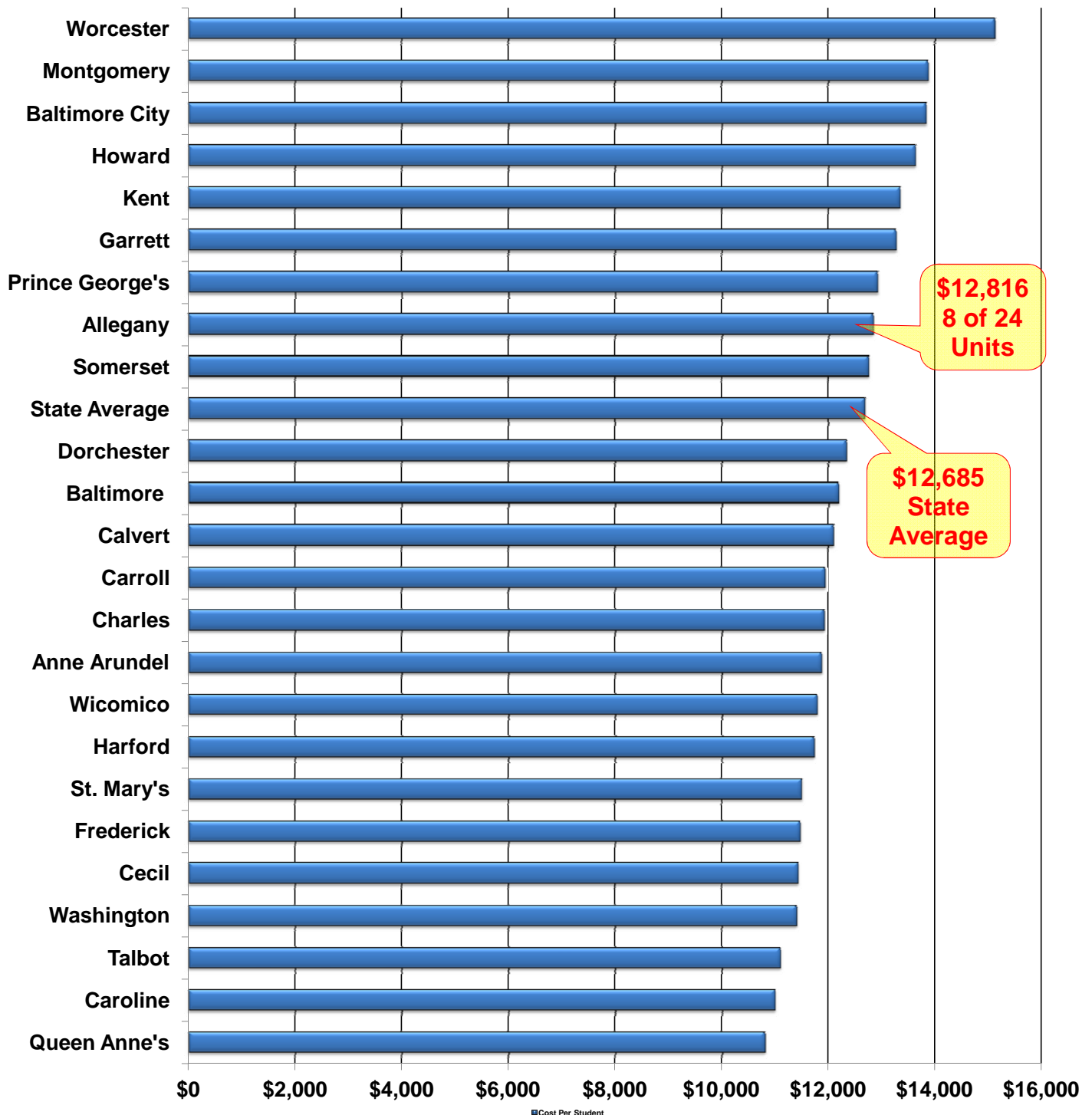
	BOE Approved Budget 2015-2016	MSDE Grant Budget 2015-2016	BOE Proposed Budget 2016-2017	BOE Approved Budget 2016-2017	CHANGE	
					DOLLAR	%
RESTRICTED REVENUES:						
RESTRICTED FEDERAL REVENUES						
21ST CENTURY	358,339	385,333	385,333	385,333	26,994	7.5%
21ST CENTURY LEARNING CENTER	262,137	261,900	261,900	261,900	(237)	(0.1%)
ADULT BASIC EDUCATION	114,751				(114,751)	(100.0%)
CTE RESERVE	27,671	6,173	6,173	6,173	(21,498)	(77.7%)
FEDERAL AID TO HANDICAPPED PL 101-476	2,444,382	2,344,655	2,482,952	2,482,952	38,570	1.6%
INFANTS AND TODDLERS	132,623	128,081	128,081	128,081	(4,542)	(3.4%)
SPECIAL EDUCATION - MEDICAID FUNDS	1,378,379	1,624,275	1,624,275	1,624,275	245,896	17.8%
TITLE I	2,656,310	2,592,839	2,592,990	2,592,990	(63,320)	(2.4%)
TITLE II - IMPROVING TEACHER QUALITY	637,145	628,298	628,298	628,298	(8,847)	(1.4%)
VEHICLE REPAIR - SOCIAL SERVICES	51,415				(51,415)	(100.0%)
VO-ED TITLE I C - PROGRAM IMPROVEMENT	119,684	111,603	111,603	111,603	(8,081)	(6.8%)
TOTAL RESTRICTED FEDERAL REVENUES	8,182,836	8,083,157	8,221,605	8,221,605	38,769	0.5%
RESTRICTED STATE REVENUES						
ADULT CONTINUING EDUCATION	20,514				(20,514)	(100.0%)
ADULT EXTERNAL HIGH SCHOOL PROGRAM	20,282				(20,282)	(100.0%)
FINE ARTS INITIATIVE	14,859	14,859	14,859	14,859	0	0.0%
INFANTS / TODDLERS - STATE	134,537	128,751	128,751	128,751	(5,786)	(4.3%)
JUDITH P. HOYER CHILD CARE & EDUCATION CTR	323,333	323,333	323,333	323,333	0	0.0%
LITERACY WORKS	129,776				(129,776)	(100.0%)
QUALITY TEACHER INCENTIVE	74,000	26,000	26,000	26,000	(48,000)	(64.9%)
SCIENCE, TECHNOLOGY, ENGINEERING & MATH	59,133	73,500	73,500	73,500	14,367	24.3%
TOTAL RESTRICTED STATE REVENUES	776,434	566,443	566,443	566,443	(209,991)	(27.0%)
RESTRICTED LOCAL REVENUES						
ADVANCED PLACEMENT TESTING	58,221	58,221	58,221	58,221	0	0.0%
OTHER MISCELLANEOUS - LOCAL	85,272	40,633	40,633	40,633	(44,639)	(52.3%)
TOTAL RESTRICTED LOCAL REVENUES	143,493	98,854	98,854	98,854	(44,639)	(31.1%)
TOTAL RESTRICTED REVENUES	9,102,763	8,748,454	8,886,902	8,886,902	(215,861)	(2.4%)

EXPENDITURES
RESTRICTED SUMMARY
BY
OBJECT AND CATEGORY

2016-2017

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL
ADMINISTRATION						18,931	18,931	0.21%
MID-LEVEL ADMINISTRATION	113,132	158,226	3,283	500			275,141	3.10%
INST'L SALARIES REG	2,214,476						2,214,476	24.92%
TEXTBOOKS & INST'L SUPPLIES			191,563				191,563	2.16%
OTHER INST'L COSTS		101,102		143,864	178,574	65,537	489,077	5.50%
SPECIAL EDUCATION	2,290,357	1,003,357	70,265	20,083	20,730		3,404,792	38.31%
STUDENT PERSONNEL								0.00%
HEALTH SERVICES								0.00%
TRANSPORTATION		66,840					66,840	0.75%
OPERATIONS								0.00%
MAINTENANCE								0.00%
FIXED CHARGES				1,991,403			1,991,403	22.41%
FOOD SERVICES								0.00%
COMMUNITY SERVICES	211,929	12,320	3,930	1,500		5,000	234,679	2.64%
CAPITAL OUTLAY								0.00%
TOTAL RESTRICTED SUMMARY	4,829,894	1,341,845	269,041	2,157,350	199,304	89,468	8,886,902	100.00%
% OF TOTAL	54.35%	15.10%	3.03%	24.27%	2.24%	1.01%	100.00%	

Cost Per Pupil FY 2013



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
1992-93	\$4,481	23	\$5,291	\$810	15%
1993-94	\$4,920	22	\$5,595	\$675	12%
1994-95	\$5,180	22	\$5,812	\$632	11%
1995-96	\$5,350	18	\$5,890	\$540	9%
1996-97	\$5,370	19	\$6,010	\$640	11%
1997-98	\$5,619	18	\$6,262	\$643	11%
1998-99	\$5,984	17	\$6,582	\$598	9%
1999-00	\$6,491	13	\$6,948	\$457	7%
2000-01	\$6,761	16	\$7,496	\$735	10%
2001-02	\$7,458	15	\$7,932	\$474	6%
2002-03	\$7,651	16	\$8,314	\$663	8%
2003-04	\$8,345	10	\$8,591	\$246	3%
2004-05	\$8,756	11	\$9,147	\$391	4%
2005-06	\$9,607	8	\$9,887	\$280	3%
2006-07	\$10,690	8	\$10,864	\$174	2%
2007-08	\$11,456	9	\$11,854	\$398	3%
2008-09	\$12,497	7	\$12,268	(\$229)	(2%)
2009-10	\$12,530	8	\$12,437	(\$93)	(1%)
2010-11	\$12,803	7	\$12,491	(\$312)	(2%)
2011-12	\$12,588	8	\$12,415	(\$173)	(1%)
2012-13	\$12,816	8	\$12,685	(\$131)	(1%)

Amount of funds Allegany County spends above State Average.

8409.0 Full Time Equivalent Students Times (\$131) = (\$1,101,579)

Amount Per Classroom	\$ (2,063)
----------------------	------------

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 FY07	1,377,889	876,266	2,254,155	63
Actual FY08	1,259,281	854,409	2,113,690	57
Actual FY09	1,581,619	1,139,749	2,721,368	57
Actual FY10	1,852,288	1,063,951	2,916,239	72
Actual FY11	1,916,643	1,540,872	3,457,515	75
Actual FY12	1,814,478	1,472,845	3,287,323	62
Actual FY13	1,955,436	1,436,521	3,391,957	67
Actual FY14	2,423,897	2,096,819	4,520,716	83
Actual FY15	2,530,885	2,225,644	4,756,529	86
Projected FY16	2,717,556	2,121,793	4,839,349	87
Budgeted FY17	2,799,356	2,335,990	5,135,346	91
FY07 to FY17 Dollar Increase	\$ 1,421,467	\$ 1,459,724	\$ 2,881,191	28
Percent Increase	103%	167%	128%	44%

Allegany County 2014-2015

ATTENDANCE RATE (Yearly)

	Standard Percent		Percent						2015 Status
	E	S	2010	2011	2012	2013	2014	2015	
Elementary	96	94	95.0	95.0	95.0	>=95.0	>=95.0	>=95.0	S
Middle	96	94	93.7	93.9	94.6	94.4	94.5	94.3	S
High	96	94	92.6	92.6	93.2	92.7	93.2	93.6	N
DROPOUT RATE (YEARLY)									
Grades 9-12	1.25	3.00	2.22	<=3.0	<=3.0	<=3.0	<=3.0	<=3.0	S

2015 Status:

E = Excellent

S = Satisfactory

N = Not Met

STUDENTS ABSENT

			Percent of Students											
Number of Days Absent	2009		2010		2011		2012		2013		2014		2015	
	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	33.3	5.6	31.2	6.1	31.4	6.4	33.8	5.8	31.1	5.6	33.8	<=5.0	30.5	5.7
Middle	27.4	12.3	26.9	12.2	28.3	12.9	31.7	10.3	28.3	9.4	30.1	8.7	27.1	9.8
High	25.3	13.9	24.6	17.5	24.2	17.7	27.4	17.5	22.9	16.6	29.8	14.4	27.5	12.8

ENROLLMENT

Pre-Kindergarten.....	508
Kindergarten.....	665
Elementary.....	3,214
Middle.....	1,888
High.....	2,590
Ungraded Special Education.....	
Total Enrollment	8,865
Percentage of First Graders with Kindergarten Experience	100.0

STUDENTS RECEIVING SPECIAL SERVICES

	Elementary		Middle		High	
	Number	Percent	Number	Percent	Number	Percent
Limited English Proficient	*	*	*	*	*	*
Title I	2,844	64.5	*	*	*	*
Special Education	790	17.9	269	14.3	285	10.9
Free/Reduced Price Meals	2,802	63.6	1,039	55.1	1,268	48.7
STUDENT MOBILITY						
Entrants	346	8.9	95	5.1	138	5.4
Withdrawals	347	9.0	124	6.6	166	6.4

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

Elementary = Grades 1-5

Middle = Grades 6-8

High = Grades 9-12

GRADE 12 DOCUMENTED DECISIONS

	Number	Percent
Attend a 4-year college	204	32.9
Attend a 2-year college	221	35.7
Attend a specialized school or training	<=5	*
Enter employment (related to training)	34	5.5
Enter employment (unrelated)	106	17.1
Enter the military	<=5	*
Enter full-time employment and school	53	8.6
Enter part-time employment and/or school	280	45.2
Other and no response	<=5	*

* Indicates fewer than 10 or the % for the category is less than or equal to 5 or greater than or equal to 95.

Source: MSDE Website, MD Report Card

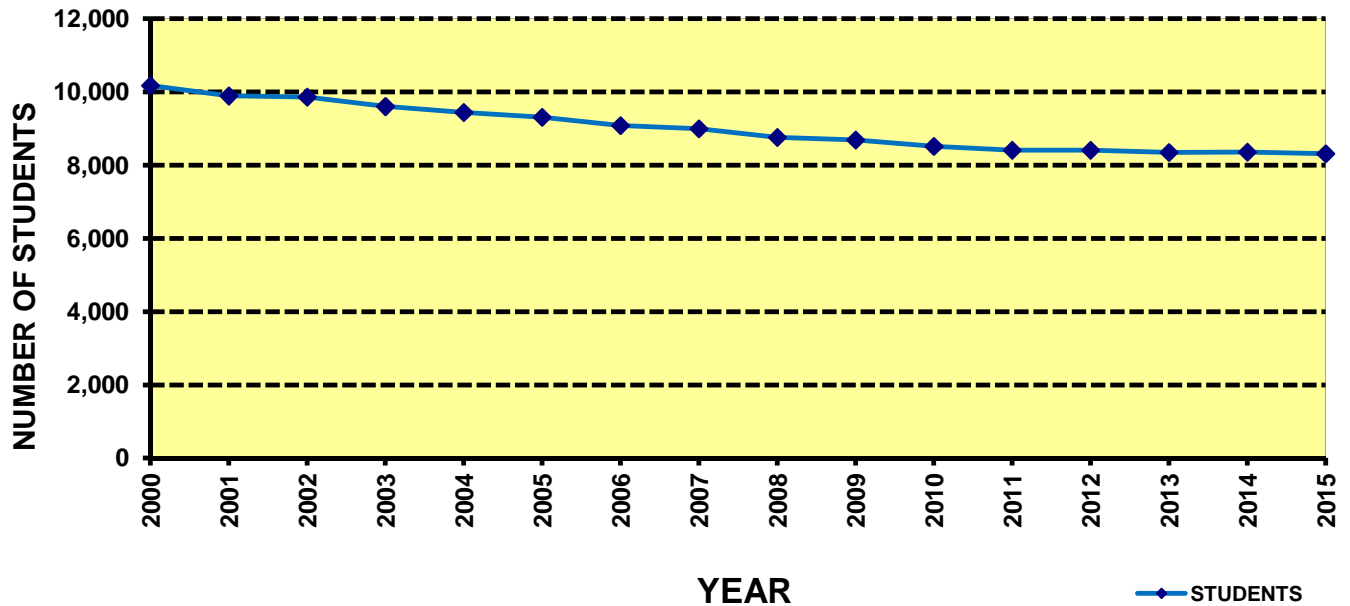
TEACHER SALARY COMPARISONS
2015-2016
Selected Area Schools

County	Bachelor's Beginning - SPC Step 1	Rank	Masters, Masters Equivalency or APC Step 14	Rank
Allegany	42,768	16	65,689	14
Anne Arundel	44,991	8	67,365	8
Baltimore	45,150	7	65,831	12
Baltimore City	48,430	1	84,658	1
Calvert	45,496	5	76,666	3
Caroline	41,310	23	60,112	22
Carroll	43,000	15	68,236	7
Cecil	44,760	9	66,602	11
Charles	45,253	6	72,312	6
Dorchester	42,370	21	63,141	19
Frederick	41,258	24	56,686	24
Garrett	42,463	19	57,225	23
Harford	42,206	22	65,753	13
Howard	47,351	2	73,043	5
Kent	42,699	17	60,887	21
Montgomery	47,106	3	83,029	2
Prince George's	46,844	4	73,635	4
Queen Anne's	44,602	11	66,643	10
Somerset	42,552	18	63,102	20
St. Mary's	44,678	10	67,154	9
Talbot	44,300	12	64,200	18
Washington	43,662	13	64,424	17
Wicomico	43,331	14	64,606	16
Worcester	42,433	20	64,753	15

Source: MSDE Professional Salary Schedules 10/15
Counties self-report to MSDE.

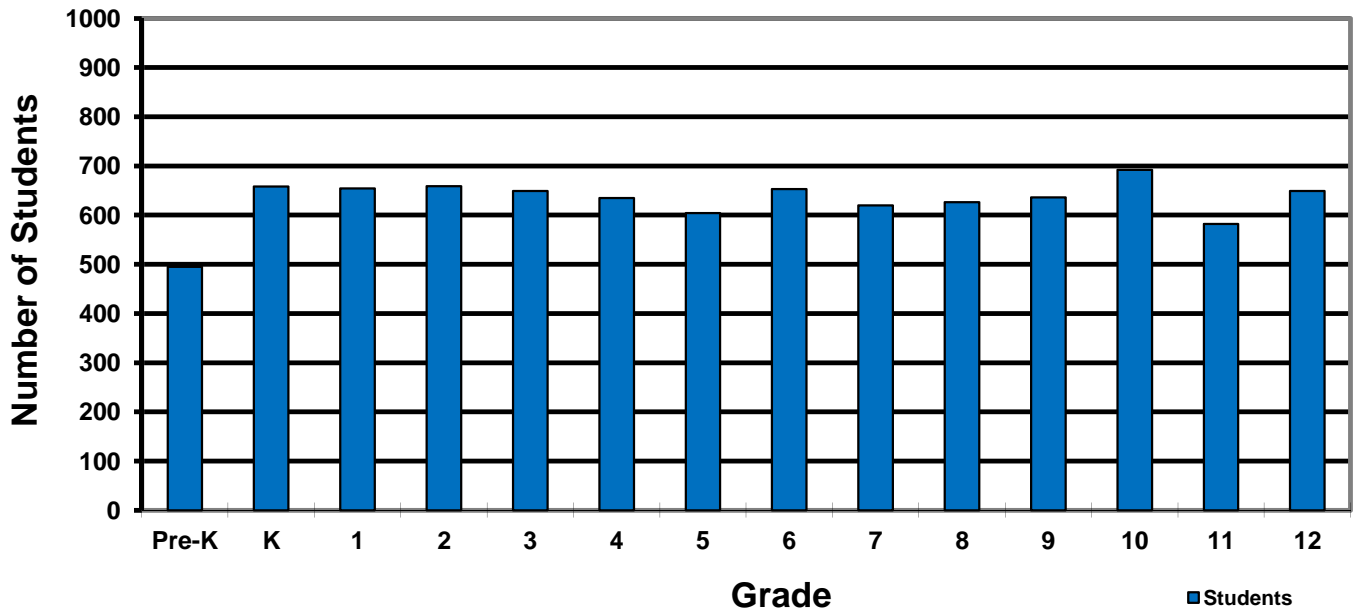
ENROLLMENT BY YEAR

As of 9/30 For the Year Listed



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

ENROLLMENT BY GRADE

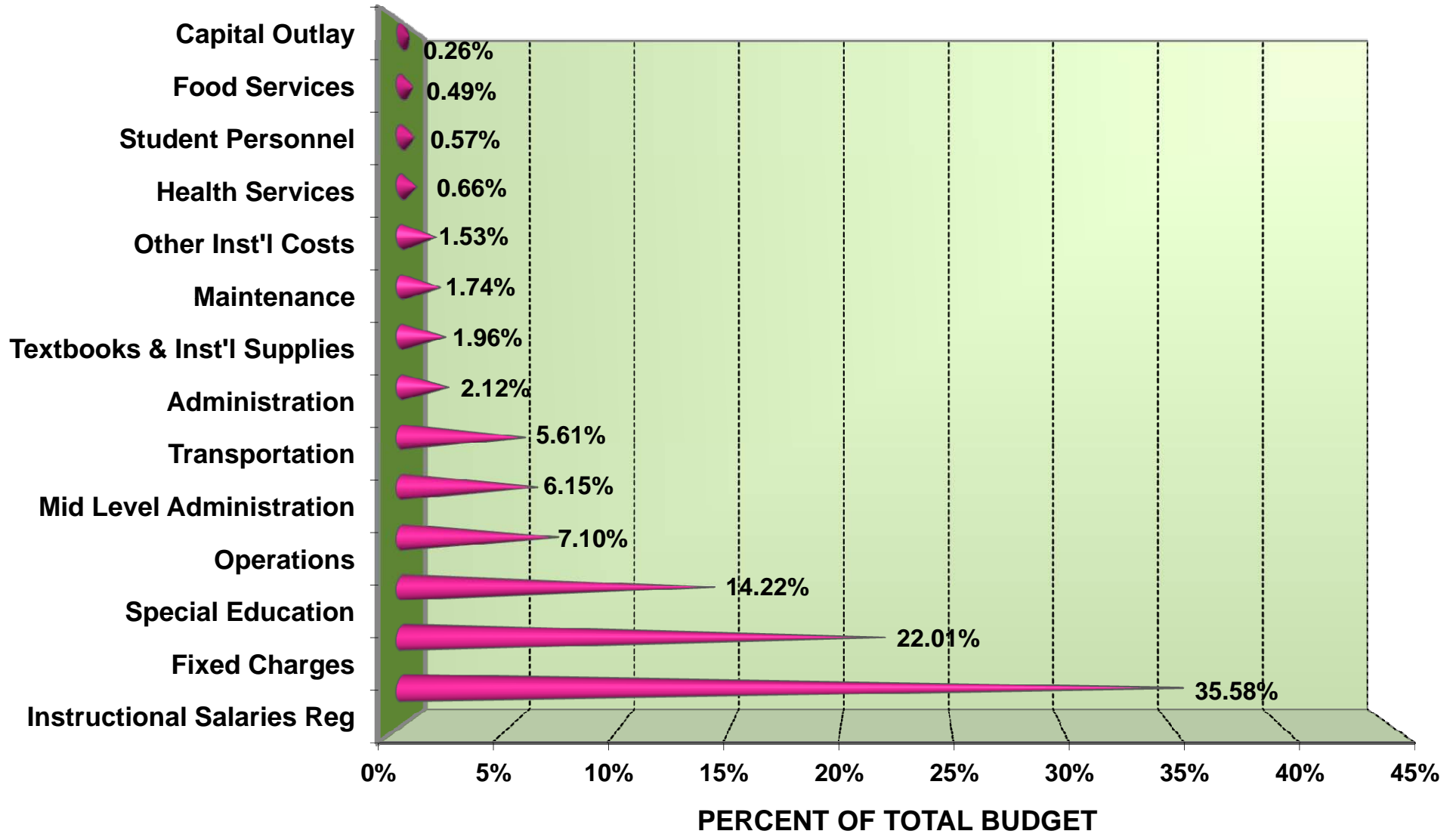


Total K-12 Enrollment 9/30/15	8,317
Total Pre-K Enrollment 9/30/15	495
Grand Total	<u><u>8,812</u></u>

Data reflects total enrollment which is different from state funded full-time equivalent enrollment.

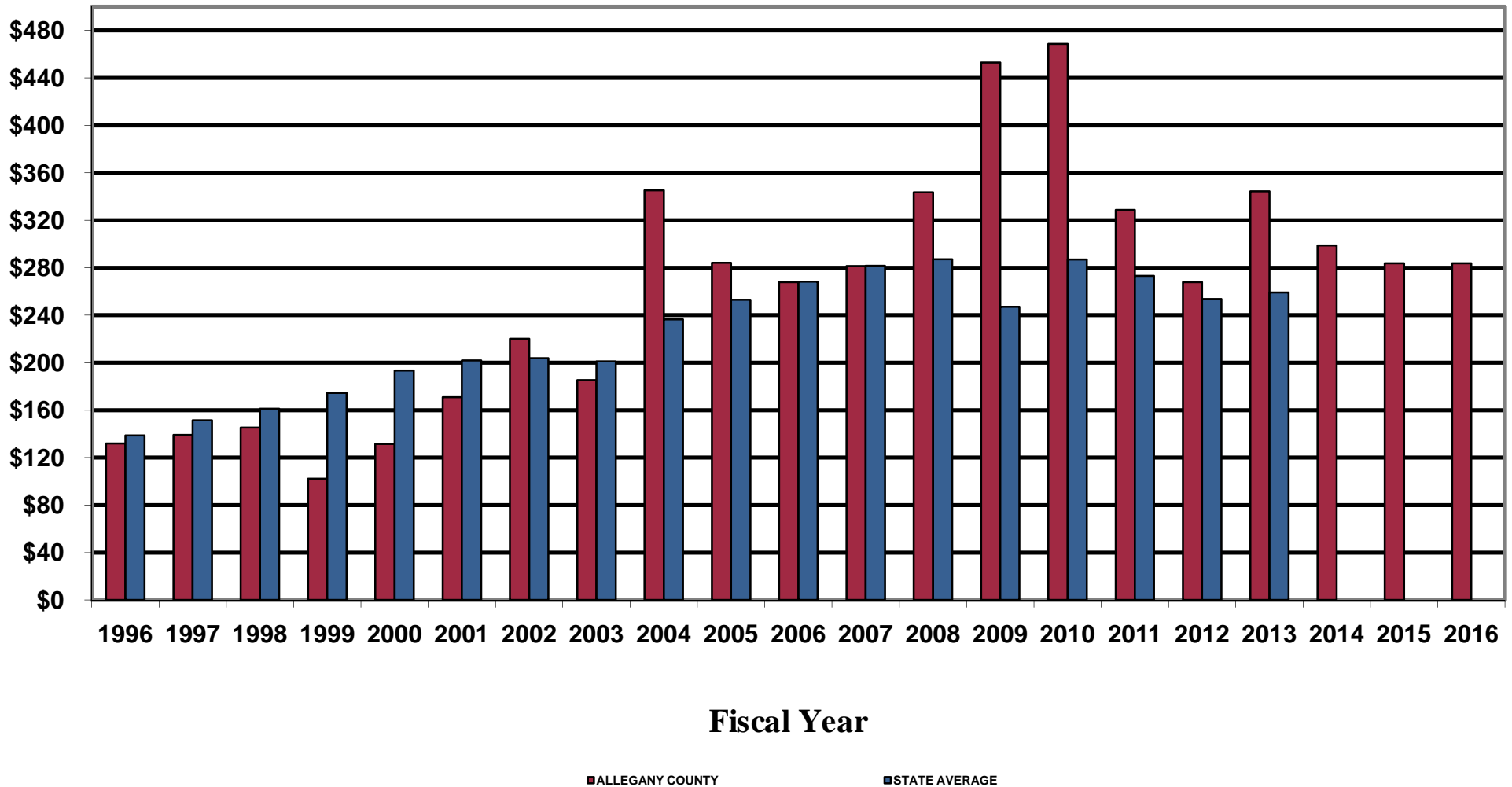
**FY 2017
APPROVED
SUMMARY BY CATEGORY
As a Percent of the Total Budget**

CATEGORY



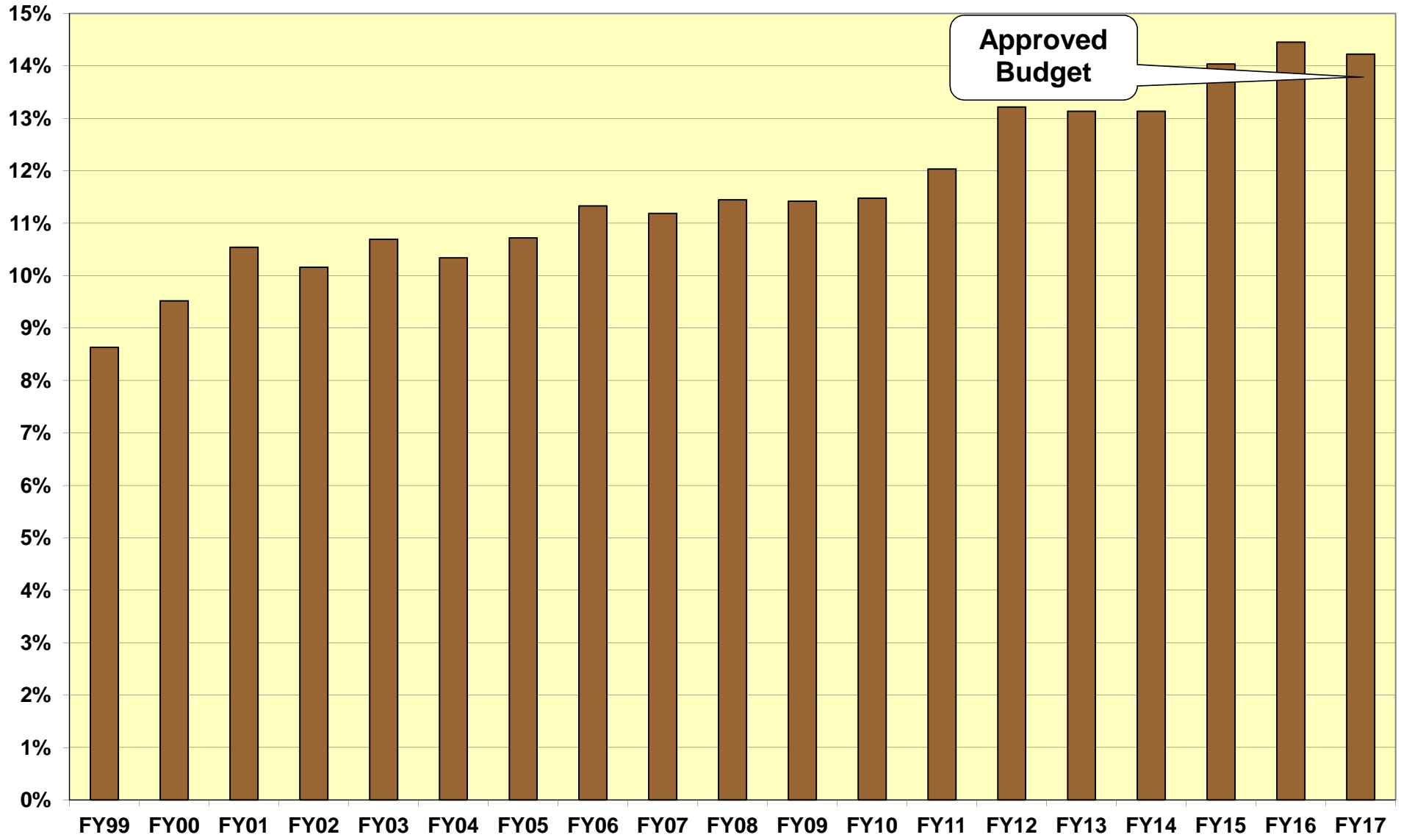
INSTRUCTIONAL SUPPLIES SPENDING

Per Student (incl restricted)

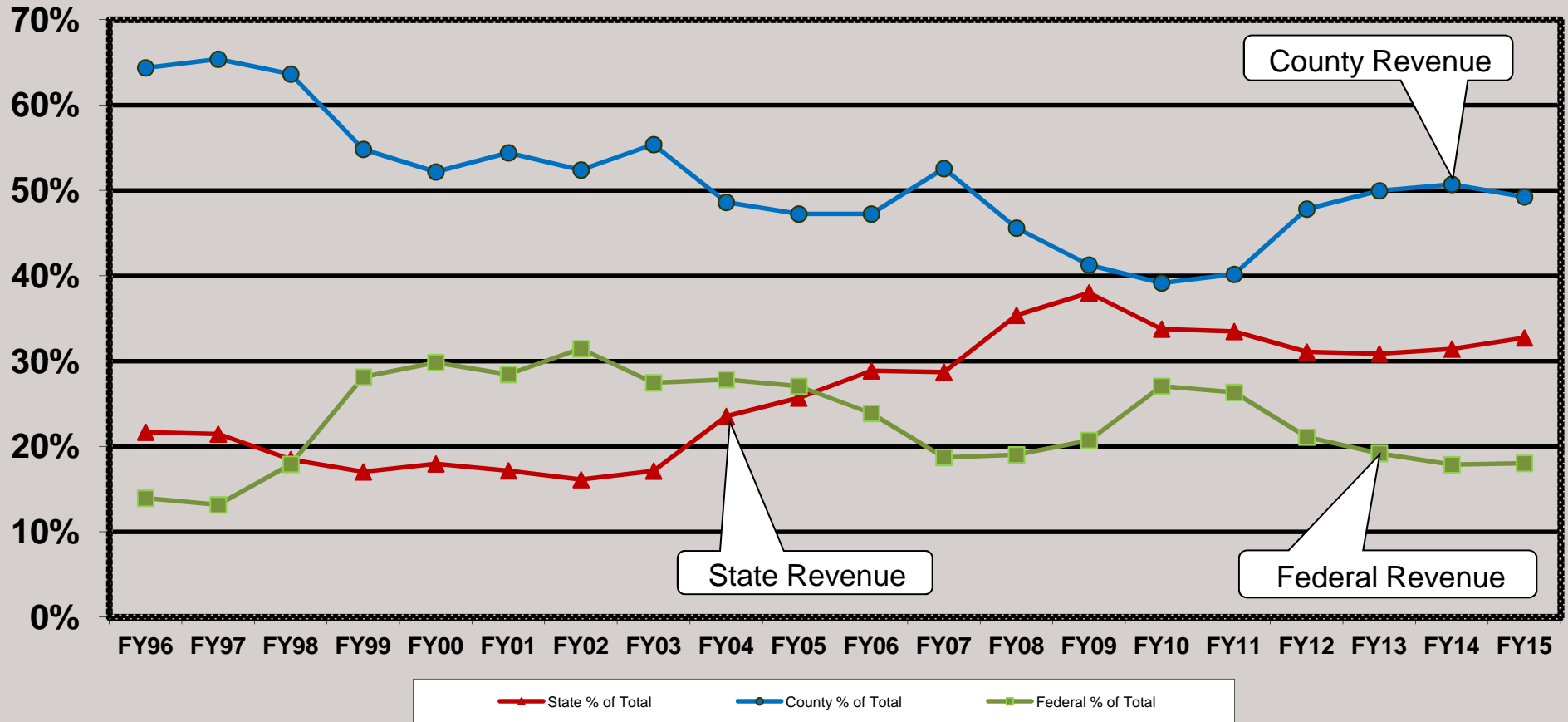


Includes Regular, Special Education & Federal

SPECIAL EDUCATION % OF TOTAL BUDGET



WHERE THE MONEY COMES FROM - SPECIAL ED



INSTRUCTIONAL STAFFING RATIOS: MARYLAND PUBLIC SCHOOLS 2005-2006 THROUGH 2014-2015

INSTRUCTIONAL STAFF (PER 1,000 PUPILS)																				
LOCAL UNIT	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
TOTAL STATE	74.0		79.2		80.9		80.3		79.5		79.3		78.0		77.7		78.4		78.4	
Allegany	87.0	2	90.6	3	88.9	4	90.0	4	90.6	4	90.2	4	86.6	6	85.9	5	84.9	9	84.4	8
Anne Arundel	75.5	13	78.1	14	79.8	12	79.4	15	76.1	16	79.2	12	78.3	14	78.8	14	79.6	13	79.5	14
Baltimore City	75.5	14	82.8	8	87.2	6	84.7	8	79.7	13	77.9	16	75.9	20	73.4	21	71.7	23	71.1	23
Baltimore	79.0	10	79.5	12	78.9	14	80.3	13	81.4	10	81.1	20	78.0	15	77.2	16	77.1	18	76.1	20
Calvert	71.2	23	69.5	24	73.0	24	73.6	23	72.4	21	73.7	21	73.5	22	71.8	23	73.2	22	73.4	22
Caroline	75.8	12	77.0	16	78.5	16	83.0	11	84.5	9	85.7	7	85.3	8	83.9	7	85.1	7	84.1	9
Carroll	72.3	21	77.1	15	76.9	20	75.0	21	77.5	15	78.3	14	78.6	13	79.0	12	80.2	12	80.9	11
Cecil	78.5	11	81.9	10	84.0	9	87.1	6	87.3	6	85.0	8	82.2	11	83.8	8	83.7	10	84.8	6
Charles	73.4	18	74.4	21	77.9	17	77.1	19	77.5	15	72.8	22	77.0	17	77.0	18	76.9	19	79.2	15
Dorchester	79.9	8	79.8	11	88.8	5	83.5	10	87.1	7	88.2	5	89.0	5	87.7	4	87.1	4	88.3	4
Frederick	72.5	20	72.2	22	75.2	22	75.3	20	74.1	18	75.8	18	76.7	18	77.1	17	76.8	20	77.5	19
Garrett	84.0	4	84.3	6	85.1	8	84.0	9	87.1	7	86.3	6	85.5	7	81.5	10	81.8	11	81.6	10
Harford	71.6	22	79.0	13	79.8	12	79.6	14	79.9	12	82.4	9	82.4	10	81.8	9	85.0	8	79.9	12
Howard	86.2	3	86.9	4	90.1	2	91.5	3	89.5	5	91.1	3	90.4	4	90.9	2	91.1	2	90.8	2
Kent	80.0	7	83.9	7	89.0	3	89.4	5	92.6	3	95.4	2	91.2	3	79.4	11	86.1	5	84.7	7
Montgomery	79.6	9	82.2	9	82.5	10	81.4	12	80.5	11	78.6	13	77.6	16	78.1	15	78.4	16	78.4	17
Prince George's	69.6	24	74.7	20	77.3	18	74.4	22	73.9	19	73.8	20	70.3	23	70.2	24	74.0	21	75.8	21
Queen Anne's	73.8	16	75.0	19	77.2	19	78.2	17	77.5	15	77.6	17	75.7	21	76.7	20	78.9	15	79.9	13
St. Mary's	72.9	19	71.8	23	74.2	23	71.5	24	73.4	20	75.7	19	69.8	24	71.9	22	70.5	24	68.8	24
Somerset	81.6	6	91.0	2	82.0	11	95.5	2	93.5	2	69.8	23	96.0	2	89.3	3	90.7	3	89.4	3
Talbot	73.5	17	75.5	18	76.2	21	77.6	18	75.7	17	78.2	15	76.4	19	78.9	13	79.3	14	77.6	18
Washington	75.2	15	76.2	17	78.6	15	78.8	16	79.3	14	79.3	11	78.8	12	77.0	18	77.6	17	79.0	16
Wicomico	81.6	5	85.1	5	85.4	7	84.8	7	85.9	8	85.0	8	84.4	9	85.2	6	85.4	6	85.2	5
Worcester	97.4	1	100.0	1	104.5	1	103.3	1	104.3	1	104.4	1	105.3	1	106.5	1	106.1	1	106.0	1

SOURCE: MSDE Staff Employed at Schools Tables 4 and 5

SUPPORTING INFORMATION

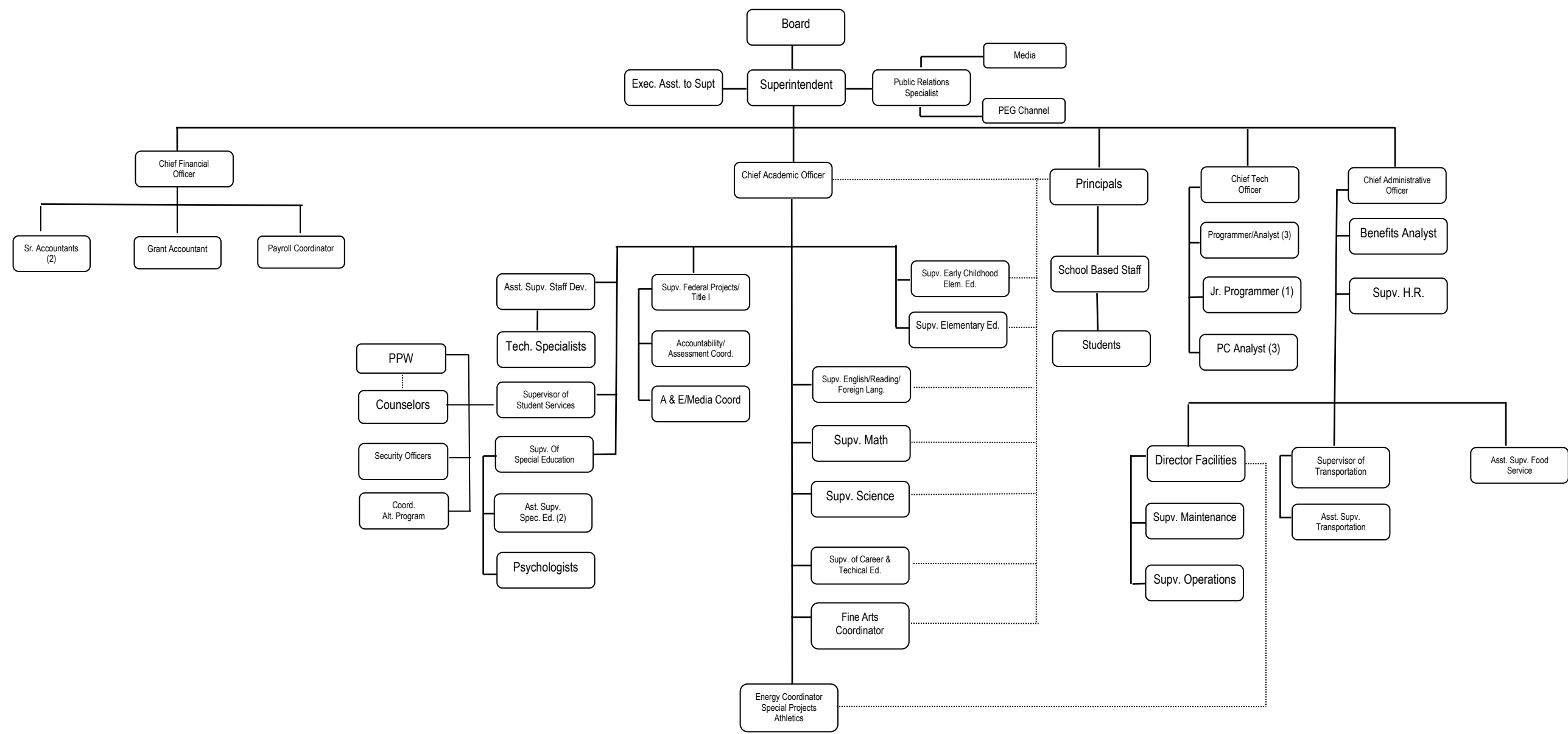
SCHOOL YEAR 2013-2014

OTHER FACTORS

	ALLEGANY COUNTY		STATE AVERAGE		LOWEST IN STATE		HIGHEST IN STATE	
	2013	2014	2013	2014	2013	2014	2013	2014
<i>Wealth per pupil</i>	289,935	293,334	521,652	506,697	289,935 <i>Allegany</i>	284,178 <i>Baltimore City</i>	1,276,025 <i>Worcester</i>	1,260,728 <i>Worcester</i>
<i>Per pupil expenditure</i>	13,572	13,751	13,032	13,207	11,246 <i>Queen Anne's</i>	11,593 <i>Queen Anne's</i>	16,277 <i>Worcester</i>	16,220 <i>Worcester</i>
<i>Instructional staff per 1,000 pupils</i>	74.5	73.6	71.1	71.6	62.7 <i>St. Marys</i>	61.3 <i>St. Marys</i>	92.1 <i>Worcester</i>	91.6 <i>Worcester</i>
<i>Professional support staff per 1,000 pupils</i>	14.3	14.3	11.4	11.5	9.2 <i>Queen Anne's</i>	9.0 <i>Queen Anne's</i>	15.6 <i>Kent</i>	14.3 <i>Allegany</i>
<i>Instructional assistants per 1,000 pupil</i>	18.2	17.6	17.2	17.3	9.9 <i>Baltimore</i>	9.7 <i>Baltimore</i>	27.8 <i>Worcester</i>	27.8 <i>Worcester</i>
<i>Average length of school day for pupils</i>	6.7	6.7	6.7	6.7	6.3 <i>Garrett</i>	6.3 <i>Kent</i>	7.0 <i>8 Counties Tied</i>	7.0 <i>8 Counties Tied</i>
<i>Length of school year for pupils</i>	176	175	178	176	175 <i>Queen Anne's Wicomico</i>	173 <i>Queen Anne's Wicomico</i>	181 <i>Montgomery</i>	179 <i>Washington</i>

Sources: www.mdreportcard.com

Allegany County Public Schools
Organizational Chart



FINANCE & BUDGETING DEFINITIONS

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

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

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

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

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

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

Budget Categories Required by Law and Personnel Within the Categories

Budget Category	Personnel Within the Category
1. ADMINISTRATION	Supt., Asst. Supt. of Administration, Board of Ed., Directors, Personnel, Finance, and Secretarial/Clerical staff for those departments.
2. MID-LEVEL ADMINISTRATION	Instructional Directors, Principals, Assistant Principals, Instructional Supervisors, and Secretarial/clerical staff for those departments and schools.
3. TEXTBOOKS & INSTRUCTIONAL SUPPLIES	No personnel costs are in this category.
4. INSTRUCTIONAL SALARIES	Regular Teachers, regular Teacher Assistants, Print Shop Personnel, Media staff, and Psychologists.
5. OTHER INSTRUCTIONAL COSTS	No personnel costs are in this category.
6. SPECIAL EDUCATION	Special Ed. Teachers, Speech Therapists, Teacher Assistants, Director, Assistant Supervisor, and Secretaries.
7. PUPIL PERSONNEL	Supervisor, Pupil Personnel Workers, and Secretary.
8. HEALTH SERVICES	No personnel are currently hired in this category. Nurses and Health Aides would be here if hired.
9. TRANSPORTATION	Supervisor, School Bus Drivers and Assistants, Office and Garage Personnel.
10. OPERATIONS	Custodians, Cleaners, Supervisor, Operations foreman, Drivers, and Specialists.
11. MAINTENANCE	Supervisor, Maintenance Workers and Secretarial/Clerical Personnel.
12. FIXED CHARGES	No personnel costs are in this category.
13. FOOD SERVICE	No personnel costs are currently in this category. If the Board were paying for Food Service Personnel, they would be in this category.
14. COMMUNITY SERVICES	No personnel costs are in this category.
15. CAPITAL OUTLAY	No personnel costs are in this category.

Budget Categories Required by Law

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

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

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

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

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.