

Summary Operating Budget

Fiscal Year Ending June 30, 2020

Superintendent of Schools
Dr. David A. Cox

Members of the Elected Board of Education

Mr. Robert S. Farrell, President
Dr. David A. Bohn, Vice President
Mr. Wayne T. Foote
Mrs. Tammy Fraley
Ms. Debra L. Frank

Student Representative
Mr. Omaer Naeem

**CURRENT EXPENSE FUND
ESTIMATED REVENUE
SUMMARY**

	FY18 Actual	Approved Budget 2018-2019	Requested Budget 2019-2020	Approved Budget 2019-2020	Change	
					Dollar	Percent
TOTAL COUNTY APPROPRIATION	\$ 30,424,308	\$ 30,424,308	\$ 31,872,091	\$ 30,734,338	\$ 310,030	1.0%
STATE REVENUES:						
CURRENT EXPENSE FUND	41,571,927	42,540,703	43,076,273	43,076,273	535,570	1.3%
TRANSPORTATION	4,654,468	4,771,478	5,066,143	5,066,143	294,665	6.2%
BLUE PRINT FOR MARYLAND'S FUTURE-PREK	-	-	-	142,390	142,390	0.0%
HANDICAPPED-FORMULA	5,375,201	5,657,947	5,876,381	5,876,381	218,434	3.9%
HANDICAPPED - PRIVATE PLACEMENTS	1,792,219	2,085,346	1,750,000	1,750,000	(335,346)	(16.1%)
COMPENSATORY AID - INSTRUCTIONAL	21,569,072	22,122,620	22,243,477	22,243,477	120,857	0.5%
HOLD HARMLESS COMPONENT	803,820	449,423	855,656	855,656	406,233	90.4%
LEP	93,471	84,756	87,209	87,209	2,453	2.9%
GUARANTEED TAX BASE	4,020,594	4,492,091	4,467,664	4,467,664	(24,427)	(0.5%)
TOTAL STATE REVENUES	79,880,772	82,204,364	83,422,803	83,565,195	1,360,831	1.7%
FEDERAL DIRECT	299,362	400,000	350,000	350,000	(50,000)	(12.5%)
TOTAL FEDERAL REVENUES	299,362	400,000	350,000	350,000	(50,000)	(12.5%)
OTHER LOCAL REVENUES:						
TUITION -	153,256	69,250	85,000	85,000	15,750	22.7%
SALE OF EQUIPMENT	14,725	20,000	20,000	20,000	-	0.0%
USE OF BUILDINGS	8,315	9,400	8,000	8,000	(1,400)	(14.9%)
RENTAL - HEAD START	15,936	17,000	16,000	16,000	(1,000)	(5.9%)
TRANSPORTATION-BUS LOAN/FIELD TRIPS	44,613	25,000	25,000	25,000	-	0.0%
FOSTER CARE - OTHER LEA'S	11,061	15,000	15,000	15,000	-	0.0%
INTEREST INCOME	50,098	15,000	300,000	300,000	285,000	1900.0%
ESTATE FUNDS	-	-	-	-	-	0.0%
OTHER MISC. REVENUES	70,149	125,000	75,000	75,000	(50,000)	(40.0%)
TOTAL OTHER LOCAL REVENUES	368,154	295,650	544,000	544,000	248,350	84.0%
PRIOR YEAR FUND BALANCE:						
UNEXPENDED BALANCE OF PY	-	-	-	-	-	0.0%
TOTAL PRIOR YEAR FUND BALANCE						0.0%
TOTAL UNRESTRICTED REVENUES	\$ 110,972,596	\$ 113,324,322	\$ 116,188,894	\$ 115,193,533	\$ 1,869,211	1.6%
ANTICIPATED RESTRICTED REVENUES:						
STATE REVENUE	728,818	726,233	792,002	792,002	65,769	9.1%
FEDERAL REVENUE	8,027,384	8,999,609	8,376,852	11,251,974	2,252,365	25.0%
LOCAL	1,364,614	98,854	164,600	164,600	65,746	66.5%
TOTAL RESTRICTED REVENUES	10,120,815	9,824,696	9,333,454	12,208,576	2,383,880	24.3%
TOTAL OPERATING BUDGET	\$ 121,093,411	\$ 123,149,018	\$ 125,522,348	\$ 127,402,109	\$ 4,253,091	3.5%

Board of Education of Allegany County
Summary of Unrestricted Revenues Compared to Prior Year's Budget

	Fiscal 2020 Approved Budget	Fiscal 2019 Approved Budget	Variance	Percentage Change
County Appropriation	30,734,339	30,424,308	310,031	1.02%
State Aid	83,565,194	82,204,364	1,360,830	1.66%
Federal Direct Aid	350,000	400,000	(50,000)	-12.50%
Other Revenues	544,000	295,650	248,350	84.00%
Prior Year Fund Balance	-	-	-	0.00%
Total Unrestricted Revenue	<u><u>\$ 115,193,533</u></u>	<u><u>\$ 113,324,322</u></u>	<u><u>\$ 1,869,211</u></u>	<u><u>1.65%</u></u>

EXPENDITURES
CURRENT EXPENSE
OBJECT AND CATEGORY SUMMARY

FY 2020 APPROVED BUDGET

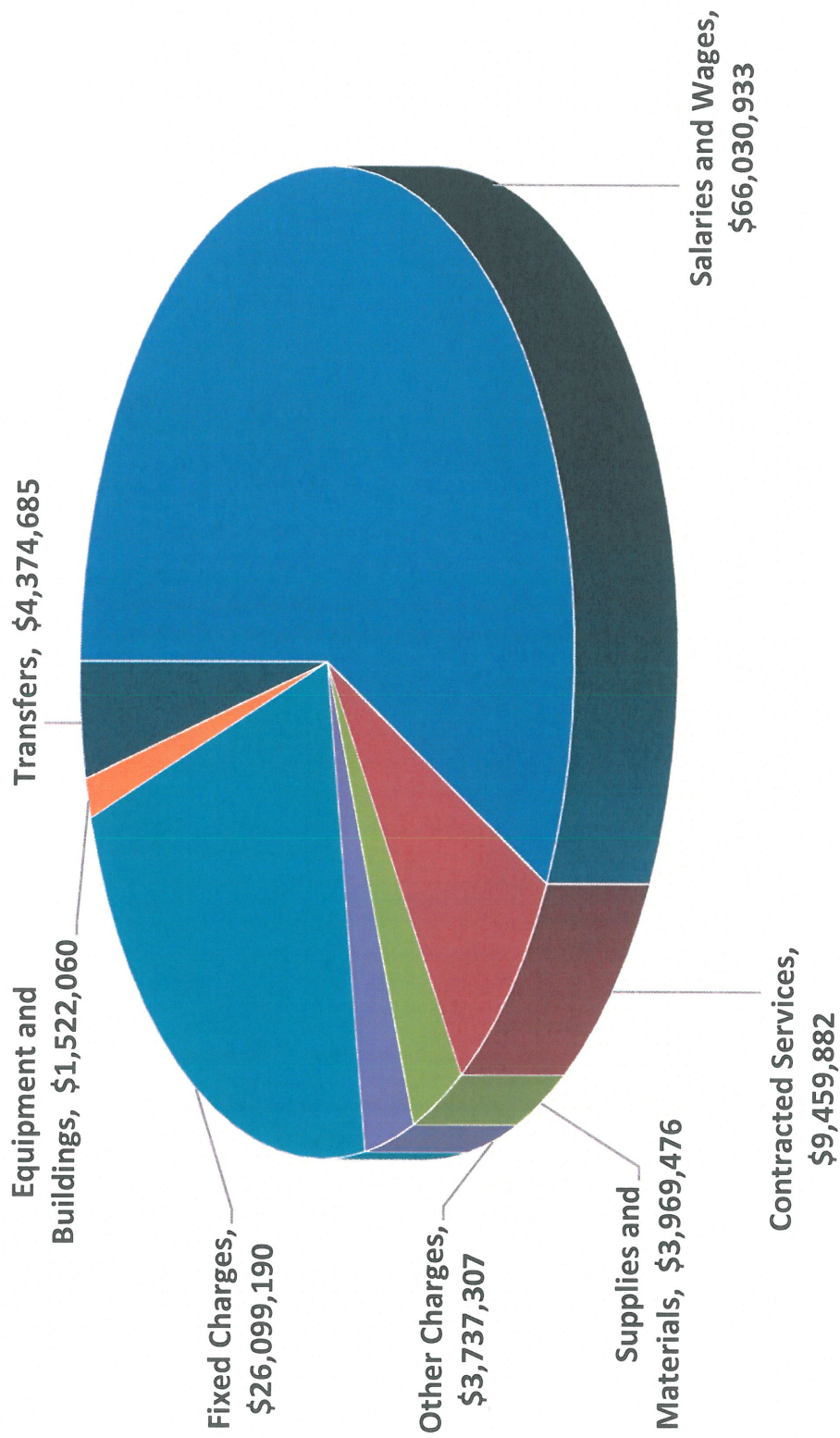
NON-RESTRICTED

	SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	TOTAL BY CATEGORY	% OF CATEGORY TOTAL	% OF PRIOR YEAR
ADMINISTRATION	1,640,150	495,700	20,000	118,630	11,750	189,236	2,475,466	2.2%	2.2%
MID LEVEL ADMINISTRATION	6,476,149	116,800	80,000	63,850	17,500		6,754,299	5.9%	6.0%
INST'L SALARIES REG	39,840,430						39,840,430	34.9%	35.9%
TEXTBOOKS & INST'L SUPPLIES			2,586,076				2,586,076	2.3%	1.9%
OTHER INST'L COSTS REG		1,452,523		212,450	722,600	60,000	2,447,573	2.1%	2.2%
SPECIAL EDUCATION	10,342,707	1,172,000	71,300	68,100	11,500	4,118,949	15,784,556	13.8%	13.8%
STUDENT PERSONNEL	638,886	77,000	3,100	28,300	500		747,786	0.7%	0.6%
HEALTH SERVICES		812,250	25,000		6,000		843,250	0.7%	0.7%
TRANSPORTATION	1,043,218	4,673,219	272,500	133,510	193,710		6,316,157	5.5%	5.4%
OPERATIONS	4,035,258	474,390	460,000	2,611,800	175,000		7,756,448	6.8%	6.6%
MAINTENANCE	1,107,830	186,000	451,500	4,200	93,500		1,843,030	1.6%	1.6%
FIXED CHARGES				26,099,530			26,099,530	22.8%	22.4%
FOOD SERVICES				496,467		6,500	502,967	0.4%	0.5%
COMMUNITY SERVICES								0.0%	0.0%
CAPITAL OUTLAY					290,000		290,000	0.3%	0.2%
TOTALS BY OBJECT	65,124,628	9,459,882	3,969,476	29,836,837	1,522,060	4,374,685	114,287,567	100.0%	100.0%
% OF OBJECT TOTAL	57.0%	8.3%	3.5%	26.1%	1.3%	3.8%	100.0%		
PRIOR YEAR PERCENTAGES	57.4%	8.0%	3.1%	25.6%	1.4%	4.5%	100.0%		

Board of Education of Allegany County
Summary of Unrestricted Expenses by Object Compared to Prior Year's Budget

	Fiscal 2020 Approved Budget	Fiscal 2019 Approved Budget	Variance	Percentage Change
Salaries and Wages	\$ 66,030,933	\$ 65,040,498	\$ 990,435	1.52%
Contracted Services	9,459,882	9,143,844	316,038	3.46%
Supplies and Materials	3,969,476	3,488,528	480,948	13.79%
Other Charges	3,737,307	3,648,330	88,977	2.44%
Fixed Charges	26,099,190	25,308,078	791,112	3.13%
Equipment and Buildings	1,522,060	1,592,060	(70,000)	-4.40%
Transfers	4,374,685	5,102,984	(728,299)	-14.27%
Totals by Object	<u><u>\$ 115,193,533</u></u>	<u><u>\$ 113,324,322</u></u>	<u><u>\$ 1,869,211</u></u>	<u><u>1.65%</u></u>

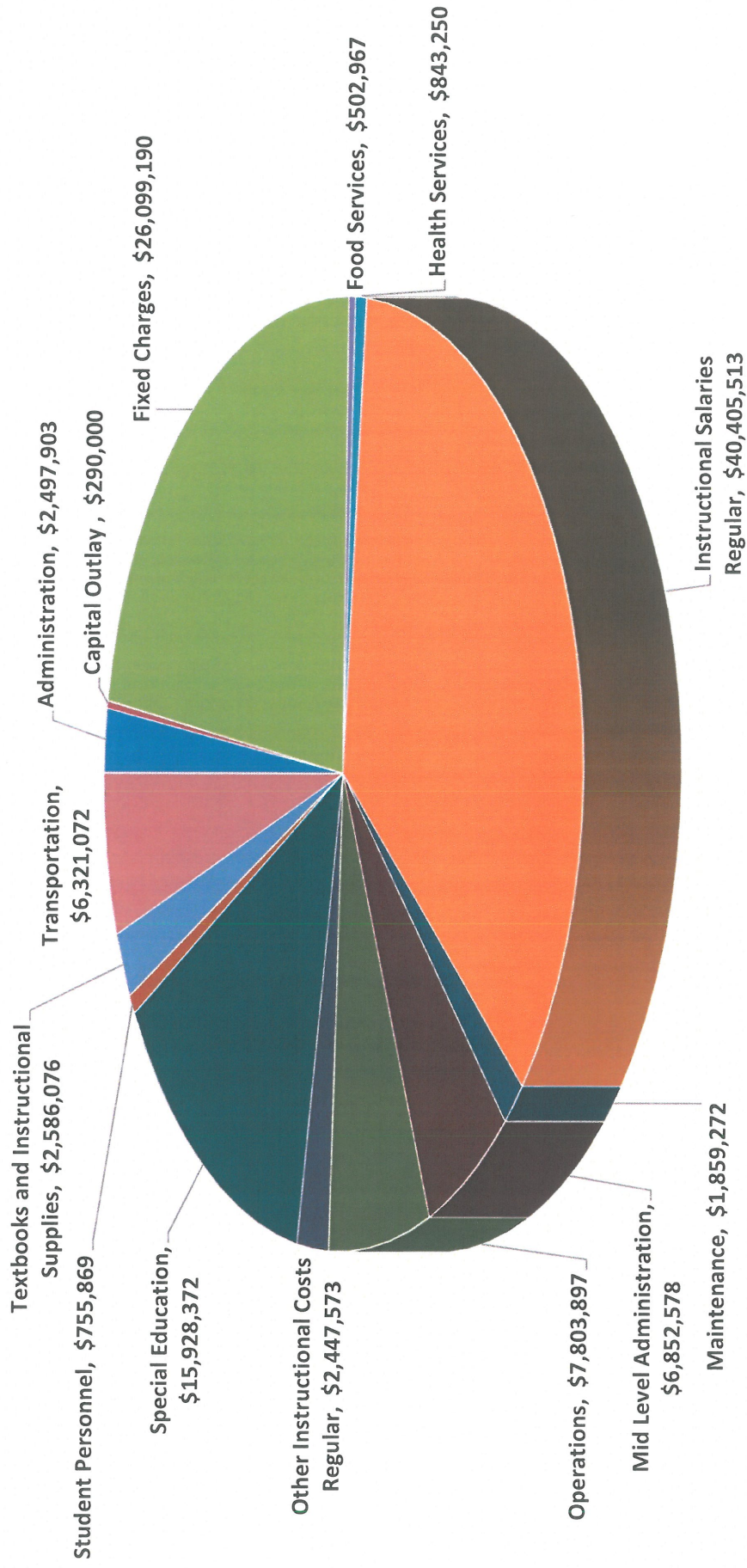
Fiscal 2020 Approved Budget by Object



Board of Education of Allegany County
Summary of Unrestricted Expenses by Category Compared to Prior Year's Budget

	Fiscal 2020 Approved Budget	Fiscal 2019 Approved Budget	Variance	Percentage Change
Administration	\$ 2,497,903	\$ 2,443,626	\$ 54,277	2.22%
Mid Level Administration	6,852,578	6,782,198	70,380	1.04%
Instructional Salaries Regular	40,405,513	40,722,730	(317,217)	-0.78%
Textbooks and Instructional Supplies	2,586,076	2,135,928	450,148	21.08%
Other Instructional Costs Regular	2,447,573	2,434,154	13,419	0.55%
Special Education	15,928,372	15,672,421	255,951	1.63%
Student Personnel	755,869	656,472	99,397	15.14%
Health Services	843,250	766,250	77,000	10.05%
Transportation	6,321,072	6,159,379	161,693	2.63%
Operations	7,803,897	7,548,572	255,325	3.38%
Maintenance	1,859,272	1,850,855	8,417	0.45%
Fixed Charges	26,099,190	25,308,078	791,112	3.13%
Food Services	502,967	553,659	(50,692)	-9.16%
Capital Outlay	290,000	290,000	-	0.00%
Totals by Category	\$ 115,193,533	\$ 113,324,322	\$ 1,869,211	1.65%

FY 2020 Approved Budget by Category



BUDGET COMPARISON BY CATEGORY AND OBJECT

FY 2020 APPROVED BUDGET

NON-RESTRICTED

		SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	GRAND TOTAL	% OF CHANGE
ADMINISTRATION	FY20	1,640,150	495,700	20,000	118,630	11,750	189,236	2,475,466	1.3%
	FY19	1,620,597	485,700	19,200	118,630	11,750	187,749	2,443,626	
		19,553	10,000	800	-	0	1,487	31,840	
MID LEVEL ADMIN	FY20	6,476,149	116,800	80,000	63,850	17,500		6,754,299	(0.4%)
	FY19	6,504,048	116,800	80,000	63,850	17,500		6,782,198	
		(27,899)	0	0	0	0		(27,899)	
INST'L SALARIES REG.	FY20	39,840,430						39,840,430	(2.2%)
	FY19	40,722,730						40,722,730	
		(882,300)						(882,300)	
TEXTBOOKS & INST'L	FY20			2,586,076				2,586,076	21.1%
	FY19			2,135,928				2,135,928	
				450,148				450,148	
OTHER INST'L COSTS	FY20		1,452,523		212,450	722,600	60,000	2,447,573	0.6%
	FY19		1,365,773		205,781	802,600	60,000	2,434,154	
			86,750		6,669	(80,000)	0	13,419	
SPECIAL EDUCATION	FY20	10,342,707	1,172,000	71,300	68,100	11,500	4,118,949	15,784,556	0.7%
	FY19	9,545,786	1,127,000	71,300	68,100	11,500	4,848,735	15,672,421	
		796,921	45,000	0	0	0	(729,786)	112,135	
STUDENT PERSONNEL	FY20	638,886	77,000	3,100	28,300	500		747,786	13.9%
	FY19	572,572	52,000	3,100	28,300	500		656,472	
		66,314	25,000	0	0	0		91,314	
HEALTH SERVICES	FY20		812,250	25,000		6,000		843,250	10.0%
	FY19		735,250	25,000		6,000		766,250	
			77,000	0		0		77,000	
TRANSPORTATION	FY20	1,043,218	4,673,219	272,500	133,510	193,710		6,316,157	2.5%
	FY19	908,728	4,660,931	272,500	133,510	183,710		6,159,379	
		134,490	12,288	0	-	10,000		156,778	
OPERATIONS	FY20	4,035,258	474,390	460,000	2,611,800	175,000		7,756,448	2.8%
	FY19	4,070,382	369,390	455,000	2,478,800	175,000		7,548,572	
		(35,124)	105,000	5,000	133,000			207,876	

BUDGET COMPARISON BY CATEGORY AND OBJECT

FY 2020 APPROVED BUDGET

NON-RESTRICTED

		SALARIES & WAGES	CONTRACTED SERVICES	SUPPLIES & MATERIALS	OTHER CHARGES	EQUIP & BLDGS	TRANSFERS	GRAND TOTAL	% OF CHANGE
MAINTENANCE	FY20	1,107,830	186,000	451,500	4,200	93,500		1,843,030	
	FY19	1,095,655	231,000	426,500	4,200	93,500		1,850,855	
		12,175	(45,000)	25,000	0	0		(7,825)	(0.4%)
FIXED CHARGES	FY20				26,099,530			26,099,530	
	FY19				25,308,078			25,308,078	
					791,451			791,451	3.1%
FOOD SERVICE	FY20				496,467		6,500	502,967	
	FY19				547,159		6,500	553,659	
					(50,692)		0	(50,692)	(9.2%)
COMMUNITY SERVICES	FY20								
	FY19								
CAPITAL OUTLAY	FY20					290,000		290,000	
	FY19					290,000		290,000	
						0		0	0.0%
GRAND TOTAL	FY20	65,124,628	9,459,882	3,969,476	29,836,837	1,522,060	4,374,685	114,287,567	
	FY19	65,040,498	9,143,844	3,488,528	28,956,408	1,592,060	5,102,984	113,324,322	

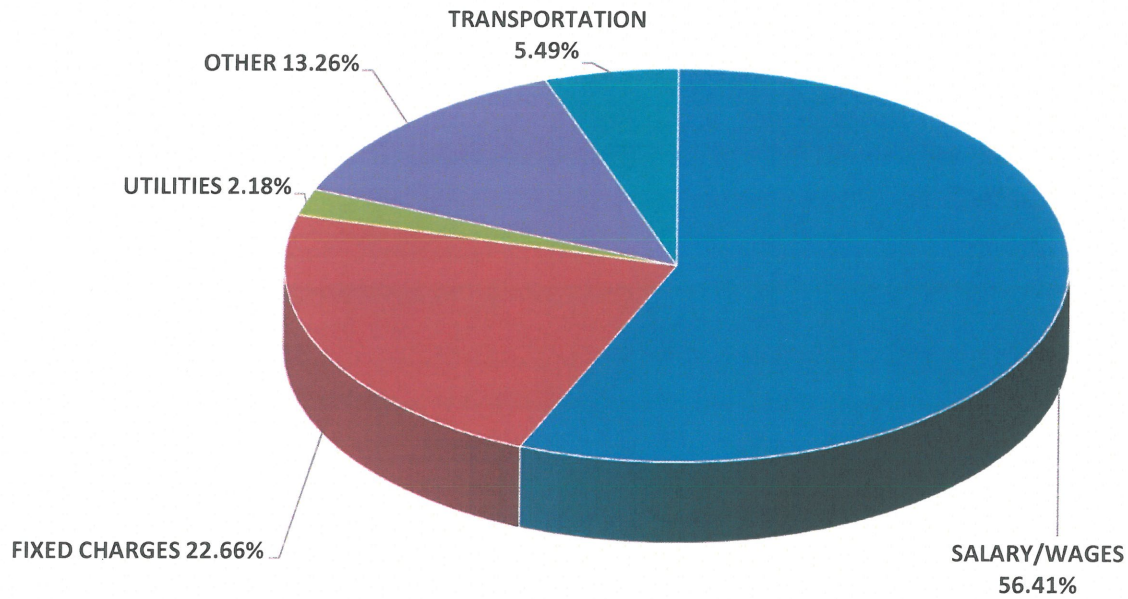
NET INCREASE (DECREASE)	84,130	316,038	480,948	880,428	(70,000)	(728,299)	963,245	0.8%
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% OF INCREASE (DECREASE)	0.1%	3.5%	13.8%	3.0%	(4.4%)	(14.3%)	0.8%
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	NET INCREASE (DECREASE)	% OF TOTAL
SALARIES AND WAGES	84,130	8.7%
CONTRACTED SERVICES	316,038	32.8%
SUPPLIES AND MATERIALS	480,948	49.9%
OTHER CHARGES	880,428	91.4%
EQUIPMENT/BLDGS	(70,000)	(7.3%)
TRANSFERS	(728,299)	(75.6%)
TOTAL	963,245	100.00%

**APPROVED
NON-RESTRICTED EXPENDITURES
SUMMARY
FISCAL 2020**

SALARY AND WAGES (EXCLUDING TRANSPORTATION)	\$ 64,982,800	56.41%
FIXED CHARGES	26,099,190	22.66%
UTILITIES	2,512,000	2.18%
TRANSPORTATION (INCLUDING SALARIES)	<u>6,321,072</u>	<u>5.49%</u>
SUB-TOTAL	\$ 99,915,062	86.74%
SUPPLIES, MATERIALS, INFORMATION TECHNOLOGY, CONTRACTED SERVICES, MAINTENANCE, CAPITAL OUTLAY, ETC.	<u>\$ 15,278,471</u>	<u>13.26%</u>
GRAND TOTAL NON-RESTRICTED	<u><u>\$ 115,193,533</u></u>	<u><u>100.00%</u></u>



SOURCE AND APPLICATION OF FUNDS NON-RESTRICTED TOTALS

SOURCE OF FUNDS

	<u>FY2019</u>		<u>FY2020</u>	
COUNTY - REGULAR	\$ 30,424,308	26.85%	\$ 30,734,338	26.68%
STATE	82,204,364	72.54%	83,565,195	72.54%
FEDERAL	400,000	0.35%	350,000	0.30%
OTHER LOCAL	<u>295,650</u>	<u>0.25%</u>	<u>544,000</u>	<u>0.46%</u>
TOTAL	<u>\$ 113,324,322</u>	<u>100.00%</u>	<u>\$ 115,193,533</u>	<u>100.00%</u>

APPLICATION OF FUNDS

	<u>FY2019</u>		<u>FY2020</u>	
SALARIES / WAGES	\$ 65,040,498	57.39%	\$ 66,030,933	57.32%
CONTRACTED SERVICES	9,143,844	8.07%	9,459,882	8.21%
SUPPLIES / MATERIALS	3,488,528	3.08%	3,969,476	3.45%
OTHER CHARGES	28,956,408	25.55%	29,836,497	25.90%
EQUIPMENT / BLDGS	1,592,060	1.40%	1,522,060	1.32%
TRANSFERS	<u>5,102,984</u>	<u>4.50%</u>	<u>4,374,685</u>	<u>3.80%</u>
TOTAL	<u>\$ 113,324,322</u>	<u>100.00%</u>	<u>\$ 115,193,533</u>	<u>100.00%</u>