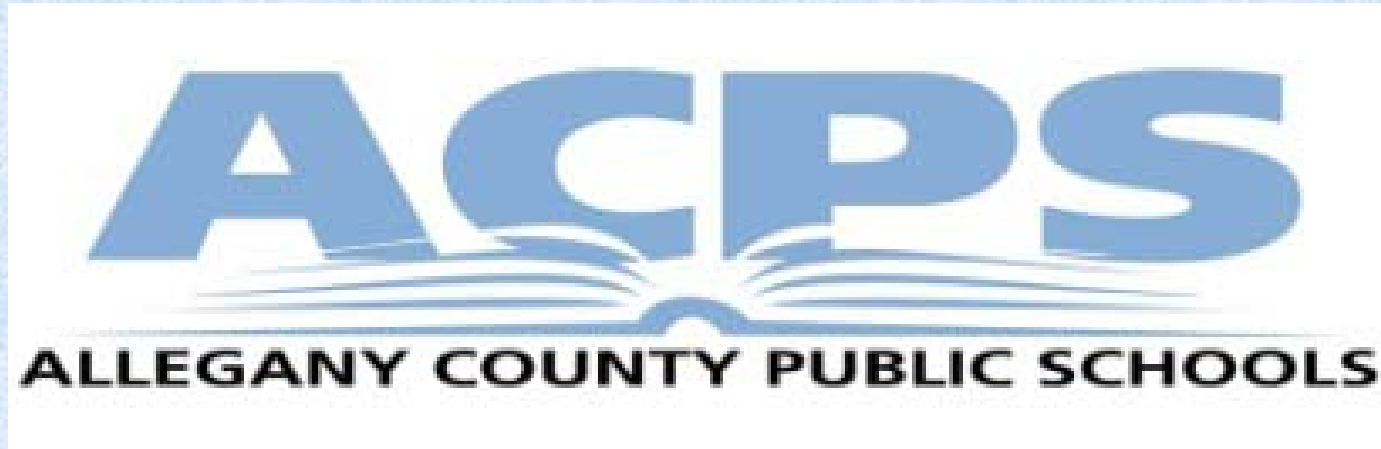


Allegany County Board of Education



Great Teaching. Great Learning. Every Student. Every Day.

FY2017 Superintendent's Proposed Operating Budget

March 1, 2016

Budget Process

- June 2015 - Adopted FY16 Budget
- October 2015 - Preliminary budget material prepared for elected board members and distributed
- November 2015 - Chiefs, Directors, Principals , Supervisors and Board Members Solicited for Budget Requests
- December 2015- Requests Returned to Finance
- January 2016 - Requests Prioritized by Superintendent & Staff
- February 2016 - Requests Distributed to Board
- March 2016 - Superintendent's Budget Presented to Public
- March 2016 - Present Budget Request to County Commissioners
- June 2016 - Board Adopts a Budget



Budget Comparison FY2017 Superintendent's Proposed Budget

	FY2016 Budget	FY2017 Proposed Budget	Change	% Change
County Appropriation	\$29,837,545	\$31,902,460	\$2,064,915	6.92%
State Aid	\$74,647,335	\$76,397,546	\$1,750,211	2.34%
Non Public Placements	\$2,570,489	\$2,335,346	-\$235,143	-9.15%
Federal Medicare D	\$450,000	\$450,000	\$0	0.00%
Other Local Revenues	\$309,630	\$483,795	\$174,165	56.25%
Fund Balance	\$1,433,813	\$541,843	-\$891,970	-62.21%
Total Unrestricted	\$109,248,812	\$112,110,990	\$2,862,178	2.62%



Budget Comparison FY2017 Superintendent's Proposed Budget

	FY2016 Budget	FY2017 Proposed Budget	Change	% Change
Administration	\$2,386,953	\$2,414,172	\$27,219	1.14%
Mid-level Administration	\$6,649,285	\$6,732,445	\$83,160	1.25%
Instructional Salaries	\$39,681,835	\$40,393,817	\$711,982	1.79%
Textbooks & Instructional Supplies	\$1,994,519	\$2,167,651	\$173,132	8.68%
Other Instructional Costs	\$2,075,877	\$2,170,047	\$94,170	4.54%
Special Education	\$15,789,135	\$15,895,642	\$106,507	0.67%
Student Personnel Services	\$621,790	\$628,796	\$7,006	1.13%
Health Services	\$722,371	\$722,371	\$0	0.00%
Student Transportation	\$6,364,618	\$6,188,920	-\$175,698	-2.76%
Operation of Plant	\$7,771,185	\$7,835,771	\$64,586	0.83%
Maintenance of Plant	\$1,823,987	\$1,920,672	\$96,685	5.30%
Fixed Charges	\$22,449,016	\$24,208,247	\$1,759,231	7.84%
Food Service	\$554,585	\$545,483	-\$9,102	-1.64%
Capital Outlay	\$363,656	\$286,956	-\$76,700	-21.09%
 Total Expenditures	 \$109,248,812	 \$112,110,990	 \$2,862,178	 2.62%

WHERE THE EDUCATION DOLLAR COMES FROM CURRENT UNRESTRICTED FUND FY2017



0.91% - Other

0.40% - Federal

70.23% - State

28.46% - Local

State Aid Factors



- Enrollment
- Inflation
- Wealth



Enrollment For State Aid Funding

	<u>FY16</u> <u>Budget</u>	<u>FY17</u> <u>Budget</u>	<u>Difference</u>	<u>% Difference</u>
Total FTE Enrollment	8,332.75	8,284.75	-48.00	-0.6%
Free and Reduced Meals	4,647	4,639	-8.00	-0.2%
Limited English Proficient	17	14	-3.00	-17.6%
Special Education	1,313	1,349	36.00	2.7%
Disabled Transportation	218	236	18.00	8.3%

What Is Wealth?

Wealth in the state aid formulas takes into account the

- Real property values in a county
- Personal property values in a county
- Taxable income from tax returns in a county



These factors are weighted and then summed together to compute total wealth. Wealth is then divided by the number of students to compute a wealth per pupil statistic

Wealth per pupil is then measured against the statewide average. Counties less than 80% of the statewide average will receive additional state aid called Guaranteed Tax Base. The Bridge To Excellence or Thornton Legislation also incorporated the wealth per pupil comparison into the state aid formulas thereby making it possible that additional state aid will occur as a county becomes poorer against the statewide average. Less state aid will be received if the county becomes richer as compared to the statewide average.

State Aid Formulas – Wealth & Inflation

- Allegany's wealth per pupil increased 1.72%. The state average wealth per pupil increased 3.08%. This caused Allegany as a percent of the state average to decrease from 62% to 61%.
- This decline meant Allegany got "poorer" against the state and state aid increased
- The state aid formulas increased the per pupil amounts by 0.2%
- The Net Taxable Income Program continued the phase in at the 60% level
- No changes are being proposed to the state aid formulas in this legislative session
- There is a State Aid Adequacy Study underway that is looking at revising the state aid formulas. Changes should not be expected fiscal year 2019 or 2020

County Appropriation Comparison

- Allegany County ranks 20th out of 24 jurisdictions for the dollar amount of county aid per student received from county government
- The range is \$12,572 (Worester) to \$2,601 (Caroline). Allegany is at \$3,581
- Allegany does not receive Geographic Cost of Education Index (GCEI) funding from the state

Educational Effort – County Maintenance of Effort (MOE)

- Beginning in FY2015, counties that are below a statewide five-year moving average education effort level may be required to increase their per pupil MOE amounts based on certain conditions as a result of Senate Bill 848 in 2012
- Educational Effort is defined as the appropriation to the Board of Education divided by county wealth
- **Allegany County government is below the statewide five year average making it one of 9 counties that could have had the per pupil amount increased in the maintenance of effort calculation. FY2017 is the first year for this provision to become action because of declines in the statewide wealth per pupil**
- The required increase for counties below the 5 year statewide moving average is the lesser of
 - A county's increase in wealth per pupil
 - The statewide average increase in wealth per pupil
 - 2.5%

County Appropriation Request Clarification

FY2016 County Appropriation At MOE	\$29,837,545
FY2017 County MOE	\$30,170,018
Required Increase	\$332,473

Superintendent's Recommendation	\$31,902,460
FY2016 Budget Appropriation	\$29,837,545
Total Increase Over FY2016	\$2,064,915

Superintendent's Recommendation	\$31,902,460
FY2017 MOE	\$30,170,018
Request Over MOE	\$1,732,442

Note: \$332,473 of the increase in the county appropriation request is due to the increase in Maintenance of Effort (MOE)

Qualifying Exclusions

- There is a provision in state law that allows for funding above maintenance of effort by county government and to exclude the funding above maintenance of effort in the maintenance of effort calculation
- **This helps out county government by not increasing the per pupil amount in the maintenance of effort calculation which impacts funding in future years**
- The procedure for this is in state law and county government must make a request to the Maryland State Department of Education (MSDE) by March 31st
- Approval is granted by MSDE based upon conditions specified in state law
- A total of 10 counties submitted requests for qualifying exclusions for FY2015
- MSDE will consider qualifying exclusions on supplemental appropriations



Fund Balance Comparison



	General Fund Balance at 06/30/14	General Fund Balance at 06/30/15	2 Year Change	% Change
1 St. Mary's	\$ 663,067	\$ 8,496,131	\$ 7,833,064	1181.34%
2 Kent	\$ 1,950,303	\$ 2,709,924	\$ 759,621	38.95%
3 Baltimore County	\$ 48,310,000	\$ 64,962,000	\$ 16,652,000	34.47%
4 Washington	\$ 16,624,084	\$ 21,849,446	\$ 5,225,362	31.43%
5 Cecil	\$ 7,127,567	\$ 8,973,095	\$ 1,845,528	25.89%
6 Worcester	\$ 1,748,940	\$ 2,056,055	\$ 307,115	17.56%
7 Garrett	\$ 2,046,401	\$ 2,328,797	\$ 282,396	13.80%
8 Baltimore City	\$115,639,000	\$128,902,000	\$ 13,263,000	11.47%
9 Harford	\$ 21,391,883	\$ 23,777,728	\$ 2,385,845	11.15%
10 Dorchester	\$ 995,646	\$ 1,104,764	\$ 109,118	10.96%
11 Talbot	\$ 957,235	\$ 998,212	\$ 40,977	4.28%
12 Allegany	\$ 6,459,642	\$ 6,625,656	\$ 166,014	2.57%
13 Calvert	\$ 11,274,403	\$ 11,485,074	\$ 210,671	1.87%
14 Caroline	\$ 5,344,146	\$ 5,378,212	\$ 34,066	0.64%
15 Somerset	\$ 1,502,346	\$ 1,494,054	\$ (8,292)	-0.55%
16 Howard	\$ 15,954,752	\$ 15,476,286	\$ (478,466)	-3.00%
17 Queen Anne's	\$ 2,627,057	\$ 2,506,151	\$ (120,906)	-4.60%
18 Montgomery	\$ 36,172,233	\$ 34,264,489	\$ (1,907,744)	-5.27%
19 Wicomico	\$ 11,582,692	\$ 10,872,204	\$ (710,488)	-6.13%
20 Charles	\$ 33,675,678	\$ 30,347,049	\$ (3,328,629)	-9.88%
21 Anne Arundel	\$ 49,482,099	\$ 43,916,297	\$ (5,565,802)	-11.25%
22 Prince George's	\$133,035,593	\$108,849,492	\$(24,186,101)	-18.18%
23 Frederick	\$ 13,906,833	\$ 9,371,280	\$ (4,535,553)	-32.61%
24 Carroll	\$ 15,932,458	\$ 10,612,462	\$ (5,319,996)	-33.39%
Total	\$554,404,058	\$557,356,858	\$ 2,952,800	
Average	\$ 23,100,169	\$ 23,223,202	\$ 123,033	

Use Of The Fund Balance



Balance at 6/30/15	\$6,625,656
Use in FY16 Budget	\$2,933,813
Proposed Use For FY17	\$541,843
Remainder	\$3,150,000

- The fund balance remainder represents just over 6.6 days of expenditures.
- A total of 14.7% of the fund balance will be used to balance the budget
- This is sort of like using a savings account to pay the mortgage – you can not continue to pay operating costs with fund balance without replenishing fund balance or making budget cuts
- Right now the maximum amount of fund balance available for the FY2018 budget is \$3,150,000

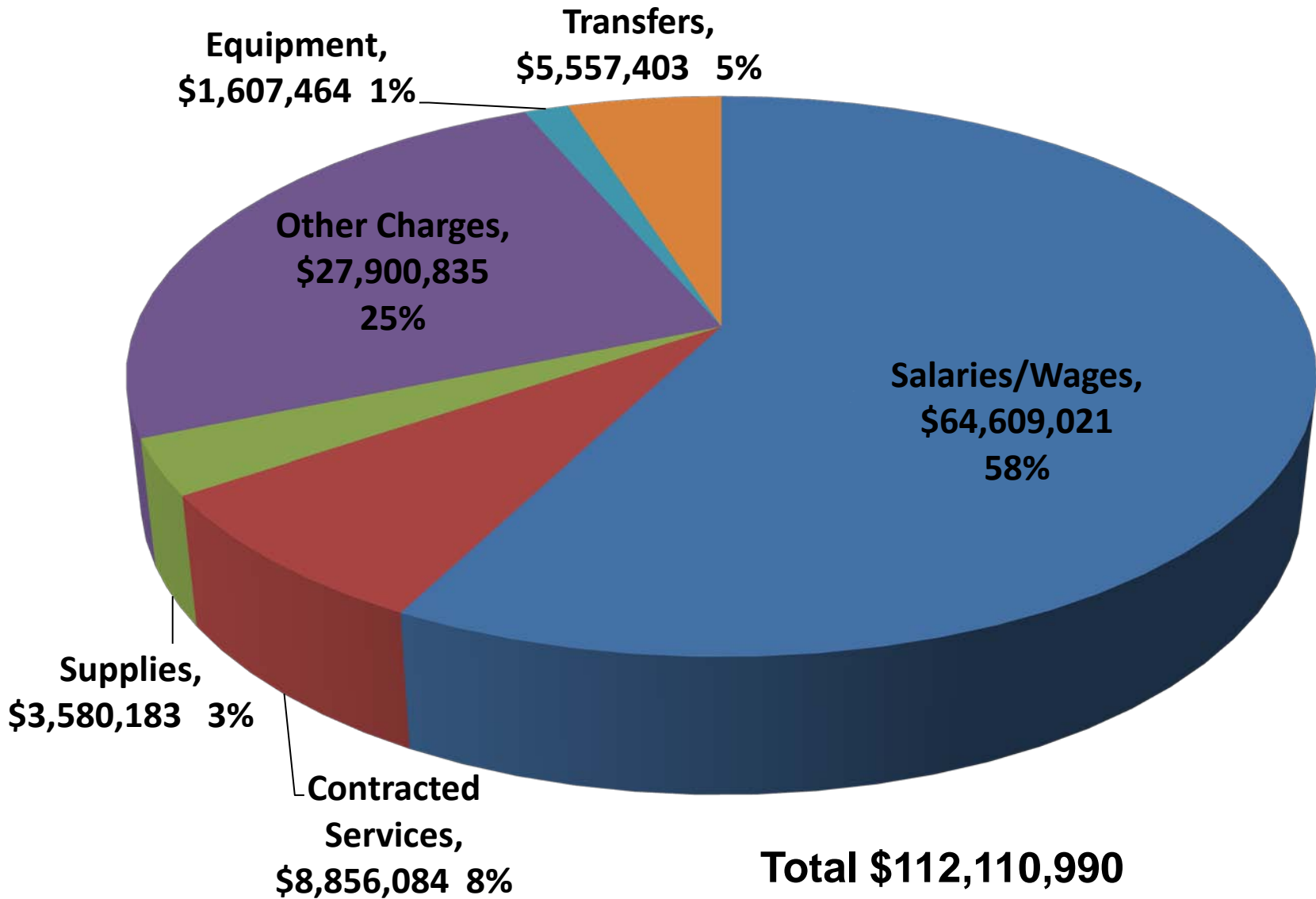
Maryland school systems face certain requirements on a negative fund balance more than 1% of general fund revenues

Budget Expenditure Comparison

	Adopted FY2016		Proposed FY2017	
SALARIES / WAGES	\$ 63,564,195	58.18%	\$ 64,609,021	57.63%
CONTRACTED SERVICES	8,689,236	7.95%	8,856,084	7.90%
SUPPLIES / MATERIALS	3,453,942	3.16%	3,580,183	3.19%
OTHER CHARGES	26,066,928	23.86%	27,900,835	24.89%
EQUIPMENT / BLDGS	1,827,771	1.67%	1,607,464	1.43%
TRANSFERS	5,646,740	5.17%	5,557,403	4.96%
TOTAL	\$ 109,248,812	100.00%	\$ 112,110,990	100.00%



FY2017 Proposed Budget Expenditures



Budget Expenditure Analysis

- Compared to the FY2016 Approved Budget, expenditures are increasing \$2.862 million or 2.62%
- The majority of the increase or \$1.8 million is due to healthcare increases
- Instructional increases total \$1.1 million
- There is no overall increase in non-instructional expenditures

Superintendent's Proposed Operating Budget FY 2017

Increases / (Decreases):

1. Decrease in Non Public Costs	(\$166,716)
2. Decrease In Support Functions - Facilities, Oper., Trans. & Food	(100,229)
3. Increase for Athletic Trainers, Texts, and Materials	351,345
4. Increase In Healthcare Costs	1,831,698
5. Increase For Additional Instructional Staffing, Grants, and PD	947,153
6. Other Budget Changes - Net	<u>(1,073)</u>

Requested Budget Expenditure Decrease

\$2,862,178

Proposed Operating Budget Non-Restricted Summary Expenditures – FY2017

SALARY AND WAGES (EXCLUDING TRANSPORTATION)	\$ 63,636,237	56.76%
FIXED CHARGES	24,208,247	21.59%
UTILITIES	2,378,878	2.12%
TRANSPORTATION (INCLUDING SALARIES)	<u>6,188,920</u>	5.52%
SUB-TOTAL	\$ 96,412,282	86.00%
SUPPLIES, MATERIALS, INFO TECHNOLOGY, CONTRACTED SERVICES, MAINTENANCE, CAPITAL OUTLAY, ETC.	<u>15,698,708</u>	14.00%
GRAND TOTAL NON-RESTRICTED	<u>\$ 112,110,990</u>	100.00%

**Salaries & Fixed Charges
represent 78.4%
of the total budget**

ALLOCATIONS TO SCHOOLS FY2017

		<u>FY2016</u>	<u>Change</u>
ATHLETIC TRANSPORTATION	\$	34,500	\$0
BAND TRANSPORTATION		21,000	0
COMMENCEMENT EXPENSES		5,500	0
OFFICE SUPPLIES		94,100	0
EQUIPMENT REPAIR		70,000	0
STUDENT ACCOUNTING SOFTWARE		10,000	0
OPERATIONS		40,000	0
EQUIPMENT		50,000	0
COMPETITIONS		21,000	0
SUPPLIES & MATERIALS		680,500	0
	\$	<u>1,026,600</u>	<u>\$0</u>

Where The Money Goes

Allegheny County vs. State Average

Category	2012-13 Allegheny 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

Free and Reduced Lunch (FARMS) Percentages For FY2016

6th Highest In The State

1	Baltimore City	86.6%
2	Somerset	72.5%
3	Dorchester	67.2%
4	Prince George's	62.5%
5	Wicomico	58.0%
6	Allegany	56.0%
7	Caroline	54.9%
8	Kent	52.1%
9	Washington	48.5%
10	Baltimore County	46.3%
11	Garrett	46.0%
12	Cecil	43.8%
13	Worcester	43.2%
14	Talbot	43.1%
15	Charles	34.9%
16	Montgomery	33.5%
17	Anne Arundel	32.6%
18	St. Mary's	31.5%
19	Harford	30.3%
20	Frederick	25.9%
21	Queen Anne's	25.4%
22	Calvert	22.3%
23	Howard	20.9%
24	Carroll	19.2%

State Average 44.0%



An Overview of the

Allegany County Public Schools

- A cost of living (COLA) increase is recommended
- In general on a per pupil basis compared to state averages:
 - We have better student to teacher ratios
 - Teachers have more supplies and equipment
- In the face of budget reductions over the past few years, we have continued to prioritize support of the classroom
 - ACPS spends less on administration and mid level administration than the average school system in Maryland
 - ACPS spends more on instruction than the average school system in Maryland
 - This budget increases instructional expenditures and reduces support expenditures
- The FY2017 budget increases instructional staffing

Future Considerations Beyond June 30, 2016

- July 1, 2017 is only 16 months away.
- A State Adequacy Study is underway that may revise the state aid formulas. Any change is not expected until FY2019 or FY2020
- Using the fund balance to backfill reductions of state aid and county aid will soon not be an indefinitely viable option
- The electronic textbooks spreads the cost of textbook adoption expenditures over several years
- The pension costs forecasted by state government in 2012 for teachers as part of the teacher pension cost shift to be paid for by the local school system is greater than the estimate without any offset in additional funding.
- Allegany County government has received an annual supplemental disparity grant of \$1.632 million since 2012 for teacher pensions as part of the maintenance of effort increase. This grant has no sunset provision

Future Considerations Beyond June 30, 2016

- We remain concerned about
 - Inflation, energy prices, healthcare, and increasing matches for elementary and middle school after school programs
 - Our ability to meet maintenance of effort for special education and vocational educational programs
 - Mandates from federal and state government
 - Cash flow is becoming more challenging to manage

SUPERINTENDENT'S BUDGET FY17

This Presentation is Available at

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Comments and Questions Can be Emailed to

boardfinance@acps.k12.md.us



This budget is the result of a lot of work and cooperation from many people. The efforts of Dr. Cox, Jeff Blank, Nil Grove, Dr. Kim Green, Vince Montana, all Directors and Supervisors, Joy Blankenship, Carol Logsdon and Michele Crowe in the Finance Office should be recognized. Mia Cross provided the pictures

Students
First!

A yellow oval with a grainy texture, tilted slightly to the right. Inside the oval, the words "Students" and "First!" are written in a blue, cursive font. There are two blue handprints: one is positioned to the right of "Students" and the other is to the left of "First!".

State Revenue Changes

Number Of Students

	FY16 Budget	% of State	FY17 Budget	% of State	Change	% Change
1 Allegany	8,332.75	0.99%	8,284.75	0.98%	-48.00	-0.58%
2 Anne Arundel	77,280.00	9.18%	78,051.50	9.23%	771.50	1.00%
3 Baltimore City	79,503.00	9.44%	77,583.00	9.17%	-1,920.00	-2.42%
4 Baltimore County	105,904.25	12.57%	107,104.00	12.66%	1,199.75	1.13%
5 Calvert	15,594.00	1.85%	15,569.25	1.84%	-24.75	-0.16%
6 Caroline	5,293.00	0.63%	5,303.00	0.63%	10.00	0.19%
7 Carroll	25,504.50	3.03%	25,162.50	2.97%	-342.00	-1.34%
8 Cecil	14,936.00	1.77%	15,094.75	1.78%	158.75	1.06%
9 Charles	25,413.00	3.02%	25,470.75	3.01%	57.75	0.23%
10 Dorchester	4,574.75	0.54%	4,501.25	0.53%	-73.50	-1.61%
11 Frederick	39,654.50	4.71%	39,391.25	4.66%	-263.25	-0.66%
12 Garrett	3,710.00	0.44%	3,682.00	0.44%	-28.00	-0.75%
13 Harford	36,740.25	4.36%	36,634.50	4.33%	-105.75	-0.29%
14 Howard	52,474.50	6.23%	53,535.75	6.33%	1,061.25	2.02%
15 Kent	1,970.00	0.23%	1,911.00	0.23%	-59.00	-2.99%
16 Montgomery	150,097.00	17.82%	151,944.75	17.96%	1,847.75	1.23%
17 Prince George's	121,619.25	14.44%	122,905.75	14.53%	1,286.50	1.06%
18 Queen Anne's	7,477.75	0.89%	7,461.25	0.88%	-16.50	-0.22%
19 St. Mary's	16,959.00	2.01%	16,935.00	2.00%	-24.00	-0.14%
20 Somerset	2,726.00	0.32%	2,711.50	0.32%	-14.50	-0.53%
21 Talbot	4,371.00	0.52%	4,400.50	0.52%	29.50	0.67%
22 Washington	21,759.50	2.58%	21,705.25	2.57%	-54.25	-0.25%
23 Wicomico	14,074.00	1.67%	14,259.00	1.69%	185.00	1.31%
24 Worcester	6,261.00	0.74%	6,259.00	0.74%	-2.00	-0.03%
Average	842,229.00		845,861.25		3,632.25	0.45%

Wealth Per Pupil Comparison

	For FY16 Budget	% of State	For FY17 Budget	% of State	FY17/FY16 Difference	
1 Allegany	295,924	62.28%	301,016	61.46%	5,092	1.72%
2 Anne Arundel	589,471	124.07%	602,979	123.12%	13,508	2.29%
3 Baltimore City	282,163	59.39%	303,980	62.07%	21,817	7.73%
4 Baltimore County	466,963	98.28%	476,707	97.34%	9,744	2.09%
5 Calvert	461,054	97.04%	470,348	96.04%	9,294	2.02%
6 Caroline	280,706	59.08%	281,339	57.44%	633	0.23%
7 Carroll	452,479	95.23%	469,242	95.81%	16,763	3.70%
8 Cecil	378,996	79.77%	382,780	78.16%	3,784	1.00%
9 Charles	383,252	80.66%	390,901	79.82%	7,649	2.00%
10 Dorchester	346,869	73.01%	352,204	71.91%	5,335	1.54%
11 Frederick	408,646	86.01%	428,788	87.55%	20,142	4.93%
12 Garrett	601,337	126.56%	616,773	125.94%	15,436	2.57%
13 Harford	448,831	94.47%	459,652	93.85%	10,821	2.41%
14 Howard	536,487	112.91%	552,065	112.72%	15,578	2.90%
15 Kent	779,176	163.99%	808,773	165.14%	29,597	3.80%
16 Montgomery	656,948	138.27%	678,172	138.47%	21,224	3.23%
17 Prince George's	372,361	78.37%	382,088	78.02%	9,727	2.61%
18 Queen Anne's	558,702	117.59%	569,245	116.23%	10,543	1.89%
19 St. Mary's	428,173	90.12%	435,860	89.00%	7,687	1.80%
20 Somerset	284,533	59.89%	292,058	59.63%	7,525	2.64%
21 Talbot	973,486	204.89%	972,523	198.57%	-963	-0.10%
22 Washington	339,072	71.36%	345,080	70.46%	6,008	1.77%
23 Wicomico	271,758	57.20%	272,259	55.59%	501	0.18%
24 Worcester	1,098,970	231.30%	1,109,665	226.58%	10,695	0.97%
Average	475,129		489,755		14,626	3.08%

Board of Education Appropriation Comparison



	<u>Net Local Appropriation FY2016</u>	<u>K-12 Of Students</u>	<u>Dollar Per Student</u>		<u>Net Local Appropriation FY2016</u>	<u>K-12 Of Students</u>	<u>Dollar Per 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

Education Effort Per Education Article Article 5-202

	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>5 Year Avg</u>
Allegany	1.14%	1.19%	1.21%	1.20%	1.21%	1.19%
Anne Arundel	1.20%	1.31%	1.36%	1.35%	1.36%	1.32%
Baltimore City	1.06%	1.13%	1.19%	1.18%	1.15%	1.14%
Baltimore County	1.30%	1.38%	1.45%	1.49%	1.51%	1.43%
Calvert	1.42%	1.49%	1.58%	1.61%	1.60%	1.54%
Caroline	0.73%	0.83%	0.87%	0.90%	0.93%	0.85%
Carroll	1.38%	1.47%	1.48%	1.49%	1.53%	1.47%
Cecil	1.11%	1.19%	1.28%	1.34%	1.41%	1.27%
Charles	1.41%	1.55%	1.64%	1.67%	1.71%	1.60%
Dorchester	0.91%	1.06%	1.11%	1.15%	1.20%	1.09%
Frederick	1.32%	1.42%	1.49%	1.47%	1.48%	1.44%
Garrett	1.04%	1.09%	1.11%	1.13%	1.19%	1.11%
Harford	1.31%	1.36%	1.37%	1.37%	1.38%	1.36%
Howard	1.71%	1.80%	1.86%	1.91%	1.93%	1.84%
Kent	1.01%	1.11%	1.12%	1.10%	1.14%	1.10%
Montgomery	1.40%	1.49%	1.53%	1.52%	1.53%	1.49%
Prince George's	1.18%	1.33%	1.37%	1.41%	1.48%	1.35%
Queen Anne's	0.98%	1.02%	1.14%	1.22%	1.27%	1.13%
St. Mary's	1.05%	1.19%	1.26%	1.30%	1.35%	1.23%
Somerset	0.96%	1.04%	1.20%	1.22%	1.21%	1.13%
Talbot	0.68%	0.75%	0.77%	0.80%	0.85%	0.77%
Washington	1.15%	1.24%	1.28%	1.29%	1.29%	1.25%
Wicomico	0.84%	0.96%	1.03%	1.04%	1.08%	0.99%
Worcester	0.89%	0.94%	1.05%	1.14%	1.14%	1.03%
State Average	1.13%	1.22%	1.28%	1.31%	1.34%	1.25%
State Average @ 110%						1.39%
State Average @ 120%						1.51%

Soure: Maryland Department of Education

FY 2017 REQUESTED INCREASES BY BUDGET CATEGORY

CATEGORY:	<u>APPROVED FY2016</u>	<u>REQUESTED FY2017</u>	<u>INCREASE/ (DECREASE)</u>	<u>INCREASE/ (DECREASE)</u>
Administration	2,386,953	2,414,172	27,219	1.14%
Mid Level Administration	6,649,285	6,732,445	83,160	1.25%
Instruction - Salaries	39,681,835	40,393,817	711,982	1.79%
Textbooks & Inst'l Supplies	1,994,519	2,167,651	173,132	8.68%
Other Inst'l Costs	2,075,877	2,170,047	94,170	4.54%
Special Education	15,789,135	15,895,642	106,507	.67%
Student Personnel	621,790	628,796	7,006	1.13%
Health Services	722,371	722,371	0	.00%
Transportation	6,364,618	6,188,920	(175,698)	(2.76%)
Operation of Plant	7,771,185	7,835,771	64,586	.83%
Maintenance of Plant	1,823,987	1,920,672	96,685	5.30%
Fixed Charges	22,449,016	24,208,247	1,759,231	7.84%
Food Service	554,585	545,483	(9,102)	(1.64%)
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	<u>109,248,812</u>	<u>112,110,990</u>	<u>2,862,178</u>	<u>2.62%</u>

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2012 - 2013
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor- tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,684.87		\$ 369.95		\$ 864.86		\$ 4,775.80		\$ 237.52		\$ 239.87		\$ 1,455.96		\$ 90.51		\$ 75.03		\$ 672.61		\$ 828.86		\$ 271.34		\$ 2,802.56	
Allegany	12,816.12	8	221.02	21	821.37	14	5,044.14	5	332.51	2	203.61	5	1,599.76	4	84.46	11	93.40	17	718.85	13	949.65	6	184.89	20	2,562.45	10
Anne Arundel	11,859.95	15	357.97	7	774.59	19	4,597.44	13	410.75	1	204.61	4	1,222.38	11	81.45	12	0.00	22	634.25	16	787.54	15	181.06	21	2,607.92	9
Baltimore City	13,823.94	3	807.97	1	1,042.23	5	4,397.23	21	270.02	7	834.83	1	1,970.32	1	190.61	2	0.00	22	536.89	20	824.75	12	176.37	22	2,772.72	7
Baltimore	12,178.97	11	404.63	5	830.12	12	4,384.88	22	255.72	8	132.80	13	1,398.84	9	90.17	10	138.36	5	511.72	22	834.66	10	312.94	6	2,884.14	4
Calvert	12,089.67	12	306.44	13	719.15	21	4,989.89	6	143.71	24	90.90	16	1,444.99	7	80.70	13	87.77	19	860.30	8	926.87	7	200.67	17	2,238.27	21
Caroline	10,982.75	23	321.21	10	788.76	18	4,535.27	17	166.62	23	149.07	9	1,000.29	22	115.08	6	112.93	10	705.64	15	690.22	24	140.86	24	2,256.80	20
Carroll	11,914.39	13	182.66	24	870.61	11	4,583.01	14	315.68	4	67.25	21	1,204.39	14	49.93	21	124.32	7	764.03	11	955.75	4	252.77	10	2,543.98	11
Cecil	11,435.30	20	275.08	15	885.06	10	4,460.60	20	238.15	10	140.27	11	1,429.37	8	65.05	16	99.65	15	620.53	17	735.03	22	277.25	8	2,209.26	22
Charles	11,902.25	14	327.84	8	811.76	16	4,786.21	10	207.36	15	83.66	18	1,152.39	16	135.00	5	106.51	14	963.66	4	950.38	5	238.94	11	2,138.56	23
Dorchester	12,326.36	10	308.15	12	1,073.82	1	4,790.95	9	283.26	6	293.22	3	1,204.56	13	100.61	8	119.26	8	754.48	12	801.70	13	231.02	13	2,365.33	19
Frederick	11,455.84	19	228.02	20	730.06	20	4,682.50	12	174.49	19	45.65	24	1,087.75	20	63.53	18	143.14	4	444.57	24	832.42	11	266.32	9	2,757.39	8
Garrett	13,261.12	6	373.63	6	638.37	23	5,213.92	4	234.02	12	87.03	17	1,078.19	21	173.08	3	151.94	3	1,128.08	1	1,082.26	2	196.88	19	2,903.70	3
Harford	11,718.81	17	292.90	14	679.40	22	4,462.32	19	207.80	14	82.10	19	1,148.30	17	43.45	24	87.64	20	835.12	9	749.62	20	332.97	4	2,797.17	5
Howard	13,621.90	4	215.85	22	1,047.30	3	5,814.33	2	236.07	11	59.49	23	1,740.91	2	55.38	20	118.00	9	708.07	14	727.04	23	389.57	2	2,509.89	13
Kent	13,338.66	5	528.21	2	1,043.25	4	4,959.97	8	183.81	18	170.13	7	1,379.22	10	109.72	7	161.10	1	1,005.53	3	990.85	3	280.45	7	2,526.43	12
Montgomery	13,864.92	2	255.71	16	921.59	7	5,625.41	3	173.44	20	76.37	20	1,635.80	3	71.71	15	0.13	21	592.59	18	786.55	16	221.65	14	3,503.98	1
Prince George's	12,911.23	7	457.56	4	827.26	13	4,213.43	24	184.65	16	509.18	2	1,537.91	6	90.50	9	109.65	13	904.26	6	905.56	8	381.81	3	2,789.46	6
Queen Anne's	10,792.12	24	239.84	18	638.00	24	4,468.68	18	184.45	17	101.72	15	1,089.88	19	61.19	19	88.24	18	829.15	10	772.70	18	197.66	18	2,120.61	24
St. Mary's	11,501.44	18	208.62	23	907.47	8	4,320.82	23	251.44	9	126.93	14	1,113.36	18	77.60	14	111.18	11	886.05	7	797.20	14	212.38	16	2,488.37	15
Somerset	12,758.59	9	458.32	3	1,012.03	6	4,987.10	7	171.95	21	66.11	22	1,171.12	15	243.71	1	110.64	12	1,006.07	2	736.21	21	323.81	5	2,471.51	17
Talbot	11,087.15	22	243.35	17	892.43	9	4,580.31	15	171.91	22	151.13	8	975.48	23	45.60	23	0.00	22	525.81	21	773.66	17	236.75	12	2,490.73	14
Washington	11,391.17	21	321.23	9	790.62	17	4,540.32	16	304.36	5	140.81	10	972.65	24	64.35	17	159.26	2	455.76	23	835.99	9	432.46	1	2,373.36	18
Wicomico	11,774.45	16	316.61	11	816.30	15	4,777.39	11	229.37	13	139.11	12	1,211.39	12	147.75	4	97.59	16	571.97	19	765.93	19	216.63	15	2,484.41	16
Worcester	15,123.82	1	231.37	19	1,056.69	2	6,401.74	1	329.51	3	189.20	6	1,574.84	5	48.11	22	135.12	6	946.39	5	1,135.57	1	154.94	23	2,920.35	2