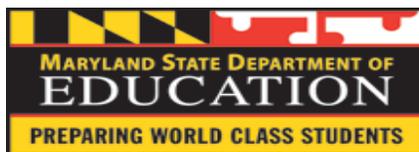


# **2015 Bridge to Excellence in Public Schools Master Plan Report**

*The Bridge to Excellence in Public Schools Act, 2002*  
*The Education Fiscal Accountability and Oversight Act, 2004*  
*Elementary and Secondary Education Act Flexibility Waiver, 2012*

Maryland State Department of Education  
Division of Student, Family, and School Support  
Office of Finance and Administration

December 8, 2015



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## Executive Summary

The purpose of this report is to provide the Maryland State Board of Education a historical perspective of Bridge to Excellence, describe the impact of the program on student performance, and demonstrate the alignment of local budgets with Master Plan goals and objectives.

In 2002, the Maryland General Assembly enacted the *Bridge to Excellence in Public Schools Act*, which restructured Maryland's public school finance system and increased State aid to public schools by an estimated \$1.3 billion over six fiscal years (2003-2008). As a result of this legislation, Maryland adopted a standards-based approach to public school financing. The new funding formula was based on the principles of adequacy, equity, simplicity, and flexibility, linking resources to the needs of students by distributing 74 percent of State aid inverse to local wealth. Additionally, this approach was based on the premise that when students have access to rigorous curriculum, highly qualified teachers, and programs that employ proven strategies and methods for student learning, all students, regardless of race, ethnicity, gender, disability, or socioeconomic background can achieve. Operationally, this standards-based approach required the State to: 1) establish performance standards for students, schools, and school systems; 2) ensure that schools and school systems had adequate funding necessary to meet the State's performance targets; and 3) hold schools and school systems accountable for making progress toward, and ultimately meeting, the State's performance standards.

In 2003, the Bridge to Excellence legislation required local school systems to develop a Comprehensive Master Plan that outlined strategies for improving student achievement and eliminating achievement gaps. Based on the unprecedented increases in State aid and given the unrestricted nature of these funds, the Maryland General Assembly enacted *the Fiscal Accountability and Oversight Act* the following year (2004), which, among other fiscal measures, expanded the scope of the Master Plan Annual Updates to include a detailed summary of how each local board of education's current year budget and increases in expenditures over the prior year were consistent with the goals, objectives, and strategies detailed in the Master Plan. The State Superintendent was required to report to the Governor and the General Assembly, annually, on the alignment of local school system annual budgets with Master Plan goals and objectives.

To assess the implementation of Bridge to Excellence, two legislatively mandated reports were produced. From the 2004 *Performance Audit Report: Local Education Agency Master Plans* produced by the Department of Legislative Services, Office of Legislative Audits, MSDE learned that local school systems generally complied with the mandatory requirements of the law.

The second report, *An Evaluation of the Effect of Increased State Aid to Local School Systems Through the Bridge to Excellence Act (Volume I and II)* published in 2008 by MGT of America, Inc., showed that local school systems demonstrated "substantial" improvements in the percentages of their student populations who were proficient in reading and mathematics based on the Maryland School Assessment (MSA).

Since the inception of the Master Plan process, local school systems have submitted Master Plan Annual Updates. School system analyzed their data and used the Master Plan Guidance Document to develop their plans for submission to MSDE annually on October 15th. Approximately 8 panels comprised of 80 individuals from local school systems and MSDE staff were involved in the various phases of the review process. At the conclusion of the review process, the final submitted plans were reviewed by panel facilitators and technical reviewers to ensure all clarifying questions that were posed during the various reviews were adequately addressed and reached consensus in terms of changes or corrections. Recommendations regarding approvability of the plans were then made to the State Superintendent.

In August 2010, Maryland was awarded one of the Race to The Top (RTTT) education grants. The grant provided an additional \$250 million in funds over four years. In 2012, local Scopes of Work were integrated and reviewed as part of the Master Plan. Over the period of the grant, local school systems submitted RTTT Scopes of Work closely aligned with the overall State plan that guided the implementation of educational reforms. The RTTT grant ended in September 2014. In November 2014, local school systems were required to complete a RTTT Close Out Report that provided an overview description of accomplishments for the entire grant period. In 2014, four local school systems received approved no cost extensions to continue the RTTT grant for year five. The four local school systems were required to complete a 2015 RTTT Close Out Report.

Since the implementation of Bridge to Excellence, there has been a correlation between increased funding for education and student achievement. Scores began to plateau as students approached 100 percent proficiency and declined and Maryland transitioned to a new accountability system.

The 2015 review of Master Plans revealed that local school systems are reviewing data, implementing strategies, and using funds to increase student achievement and close achievement gaps. The review of master plans also found that the Master Plans were in compliance with federal and State requirements and, as applicable, additional requirements established by MSDE. Therefore, all twenty-four local Master Plans have met requirements and are approved by the interim superintendent and the Department.

# Section 1: Introduction and Background

## Origins of Bridge to Excellence

The Maryland General Assembly established the Commission on Education Finance, Equity, and Excellence (also known as the Thornton Commission named after its Chairman Dr. Alvin Thornton). The Commission began its work in 1999 and was charged with reviewing the State's current finance system and accountability measures and making recommendations for ensuring adequacy and equity of funding for Maryland schools and ensuring excellence in school systems and student performance.

After two years of fact finding, analysis, and deliberations, the Commission found the State's method of calculating and distributing funds to local school systems unnecessarily complex, administratively burdensome, and not appropriately related to the needs of students or the ability of local school systems to meet those needs. The commission also found a gap between the amounts of money schools actually received and the amount needed by students to meet the State's academic standards.

The Commission's final report was presented in January 2002 and included recommendations founded on a standards-based approach to public school financing. The new funding formula was based on the principles of adequacy, equity, simplicity, and flexibility, linking resources to the needs of students by distributing 74 percent of State aid inverse to local wealth. The standards-based approach required the State to: 1) establish performance standards for students, schools, and school systems; 2) ensure that schools and school systems had adequate funding necessary to meet the State's performance targets; and 3) hold schools and school systems accountable for making progress toward, and ultimately meeting, the State's performance Standards.

The guiding principles of the Commission's work were as follows:<sup>1</sup>

- **Adequacy:** There should be a direct link between what is expected of school systems and the level of funding that school systems receive. The funding model should be founded on projected costs associated with meeting performance standards, including the additional costs associated with providing services to students with special needs.
- **Equity:** Educational opportunities should not depend on a jurisdiction's relative ability to raise revenue from local sources. Funding should be wealth equalized so that per pupil State aid in less wealth jurisdictions is greater than per pupil State aid in more wealth jurisdictions.
- **Simplicity:** The State's school finance system should be simplified and the vast majority of State aid should be funneled through four State funding formulas (i.e. the foundation program and one aid formula for each of the three special needs populations – students with disabilities, economically disadvantaged students, and English language learners).

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<sup>1</sup> Commission on Education Finance Equity, and Excellence, Final Report, xiii.

- **Flexibility:** Most existing State aid programs at the time contained mandates on how funding from the program, and sometimes local matches associated with the program, must be spent. Many of these mandates were unnecessarily restrictive. Since local boards of education and superintendents are generally in the best position to make decisions about the types of resources that are needed in their jurisdictions, most State aid should be distributed in the form of flexible block grants.

The final recommendations of the Commission became the framework for the *Bridge to Excellence in Public Schools Act of 2002*.

### **The Local Master Plan**

The passage of the Bridge to Excellence in Public Schools Act meant a new standards-based approach to public school financing, increased State aid to schools phased in over time, distribution of 74 percent of State aid inverse to local wealth, and consolidation of funding from over 50 categorical programs. It also established the local comprehensive Master Plan as the State's accountability tool.

Local school systems were required to develop a comprehensive Master Plan to reflect the key program and fiscal requirements of the Bridge to Excellence Act and the Elementary and Secondary Education Act (ESEA) reauthorized as the No Child Left Behind Act (NCLB). The purpose of the Master Plan was to outline strategies for improving student achievement and eliminating achievement gaps. Each local Master Plan was to include:

- Goals and objectives aligned with State performance standards;
- Implementation strategies for meeting the goals and objectives;
- Methods for measuring progress toward goals and objectives;
- Timelines for meeting goals and objectives;
- A description of the alignment of local budget with goals, objectives, and strategies for improving student achievement;
- The impact of proposed goals, objectives, and implementation strategies on public school facilities and capital improvements that may be needed to implement the plan (prekindergarten and all-day kindergarten); and
- Any other information required by the State Superintendent.

In addition, the Bridge to Excellence legislation required Master Plans to include goals, objectives, and strategies regarding the performance of students requiring special education, limited English proficient students, kindergarten students, gifted and talented students, students enrolled in career and technology courses, and students failing to meet or make progress toward meeting State performance standards.

Master Plans also included a summary of services, target dates, and costs of allowable services, for certain ESEA programs. Those programs included:

- Title I, Part A – Improving Academic Achievement of the Disadvantaged;
- Title I, Part D – Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk;

- Title II, Part A – Preparing, Training, and Recruiting High Quality Teachers; and
- Title III, Part A – English Language Acquisition, Language Enhancement, and Academic Achievement.

In addition to the ESEA programs, the State Fine Arts initiative was also included in local Master Plans. The State Fine Arts initiative (COMAR 13A.04.16) are strategies that integrated fine arts (Dance, Arts, Music, Theater) in instructional programs for grades kindergarten through 12.

In 2004, an additional layer of accountability was added with the passage of the Fiscal Accountability and Oversight Act. This Act expanded the scope of the Master Plan Annual Updates to include, among other fiscal measures, a detailed summary of how each local board of education's current year budget and increases in expenditures over the prior year were consistent with their Master Plan goals, objectives, and strategies. The State Superintendent was required report to the Governor and Maryland General Assembly, annually, on this alignment.

### **2004 Legislative Audit**

During the fall of 2004, staff from the Department of Legislative Services, Office of Legislative Audits conducted a performance audit of local Master Plans and the 2004 Annual Updates to determine if they contained information as required by State law and MSDE. The Audit revealed that local school systems generally complied with the mandatory requirements. Specifically, all 24 approved Master Plans included at least some information addressing each of the requirements contained in the law as well as additional requirements established by MSDE.<sup>2</sup>

Although the approved Master Plans and updates were generally in compliance with legal and MSDE requirements, auditors did note some instances in which certain information provided was incomplete. For example, it was noted that most of the Annual Updates did not document that each local school system's fiscal year 2004 expenditures were aligned with strategies, goals, and objectives contained in the original Master Plan. The report suggested that enhancing the guidance should improve the usefulness and completeness of future Master Plan Updates.

In response to the findings, MSDE amended the guidance by reorganizing the Master Plan around the five NCLB and local goals. As a result, MSDE was able to better determine if each local school system was progressing toward State performance targets for each of the goal areas. Additionally, the amended guidance required each local school system to report increases in revenue over the prior year, expenditures, and a plan to allocate additional revenue based on their Master Plan goals and mandatory cost of doing business.

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<sup>2</sup> Office of Legislative Audits. *Performance Audit Report*.

## Section 2: Bridge to Excellence and Academic Progress

For the purpose of evaluating the effectiveness of Bridge to Excellence, the Maryland General Assembly built in an important measurement: *An Evaluation of the Effect of Increased State Aid to Local School Systems Through the Bridge to Excellence Act*, published in December, 2008 by MGT of America, Inc. One report was designed to evaluate compliance with the Bridge to Excellence Act while the other was designed to evaluate the impact of Bridge to Excellence on student performance.

### MGT of America, Inc. Evaluation Study

The MGT of America report, *An Evaluation of the Effect of Increased State Aid to Local School Systems Through the Bridge to Excellence Act*, evaluated the impact of increased State aid for education on student and school performance in each local school system. In general, the MGT report noted improvements in the performance of students, schools, and school systems; identified programs or factors that consistently produced positive results; noted that all local school systems had successfully developed Master Plans and Annual Updates; described changes in funding during the implementation period; identified the uses of increased funding; and made several recommendations based on the evaluation findings. Specifically, this evaluation study showed that local school systems demonstrated “substantial” improvements in the percentages of their student populations who were proficient in reading and mathematics based on the Maryland School Assessment (MSA).

MGT concluded in its study that for an average school<sup>3</sup> every \$1,000 in total new expenditures is associated with a 4% student proficiency gap closure for elementary school reading and mathematics and an 8% student proficiency gap closure for middle school reading and mathematics.

MGT analyzed the increased use of funding during the years following the implementation of Bridge to Excellence. During that time, it was noted that there was a systemic shift in focus to individual student achievement and NCLB subgroups. Funding through Bridge to Excellence has been instrumental in assisting Maryland during this transition. 86% of the additional funding was spent on improvements or enhancements to educational programs and the educational process. This included salaries and benefits to maintain competitive positions in hiring and retaining highly qualified teachers and staff. Table 1 on the next page shows the increase in expenditures in comprehensive Master Plan content analysis categories.

**Table 1:** Total Increase in Expenditures in Comprehensive Master Plan Content Analysis Categories. Source: *An Evaluation of the Effect of Increased State Aid to Local School Systems Through the Bridge to Excellence Act. Final Report Highlights*. Presented to the State Board of Education in January, 2009.

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<sup>3</sup> *average school* = having an average percentage of students receiving free and reduced meals, limited English proficient, and minority students; average percentage of schools taught by highly qualified teachers; average number of best practices; and average effectiveness rating for leadership.

Strategy	Increase in Expenditures	% of Total
Education Programs	380,543,101	11.2%
Instructional Processes	2,536,982,859	74.6%
Professional Development	28,288,555	0.8%
Accountability Measures	18,495,126	0.5%
Use of Technology and Data Analysis	84,775,921	2.5%
Other	350,661,279	10.3%
<b>Total</b>	<b>\$3,399,746,841</b>	<b>100.0%</b>

This report showed that the implementation of Bridge to Excellence has had a positive impact on student achievement. In its final recommendations, MGT recommended that the State continue the Bridge to Excellence master planning process that links strategies to improve student achievement with budgets to accomplish the improvements. The report further states that through Bridge to Excellence, Maryland has led the nation in requiring its local school systems to identify and prioritize educational needs and leverage increased aid from the State with funding from other sources to address those needs by applying additional resources to substantial educational enhancements.

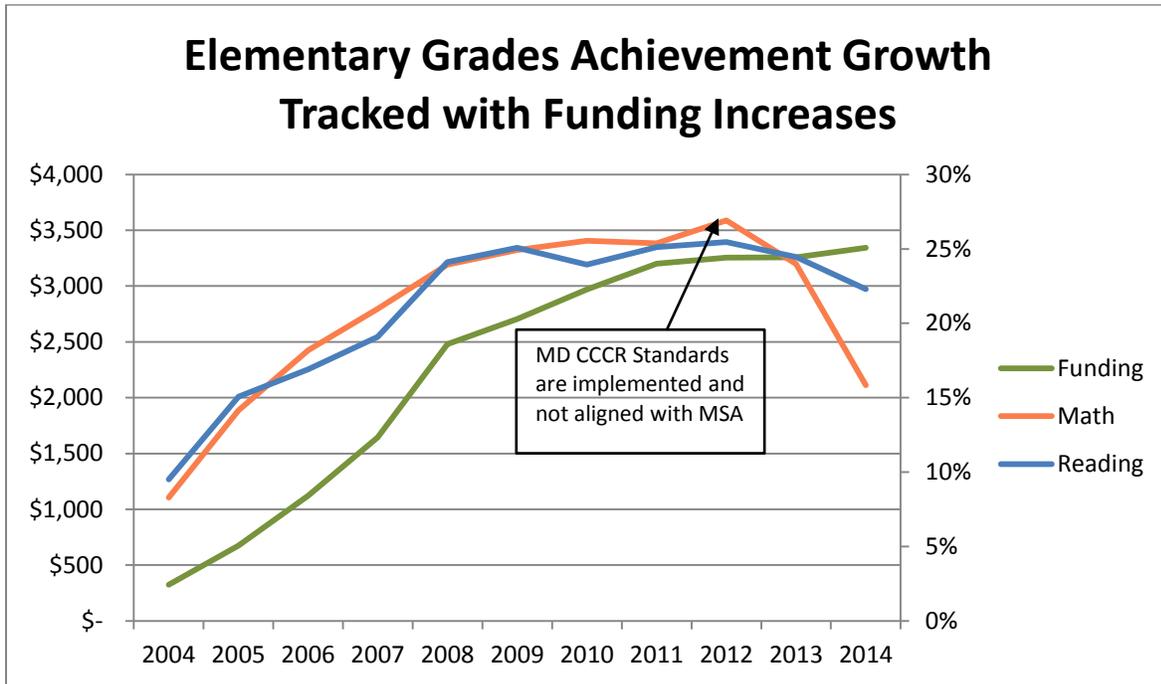
The full report, *An Evaluation of the Effect of Increased State Aid to Local School Systems Through the Bridge to Excellence Act (Volume I and II)* is available on the MSDE website at: [http://marylandpublicschools.org/MSDE/programs/Bridge\\_to\\_Excellence/index.html](http://marylandpublicschools.org/MSDE/programs/Bridge_to_Excellence/index.html)

### **Academic Achievement 2003 to 2014**

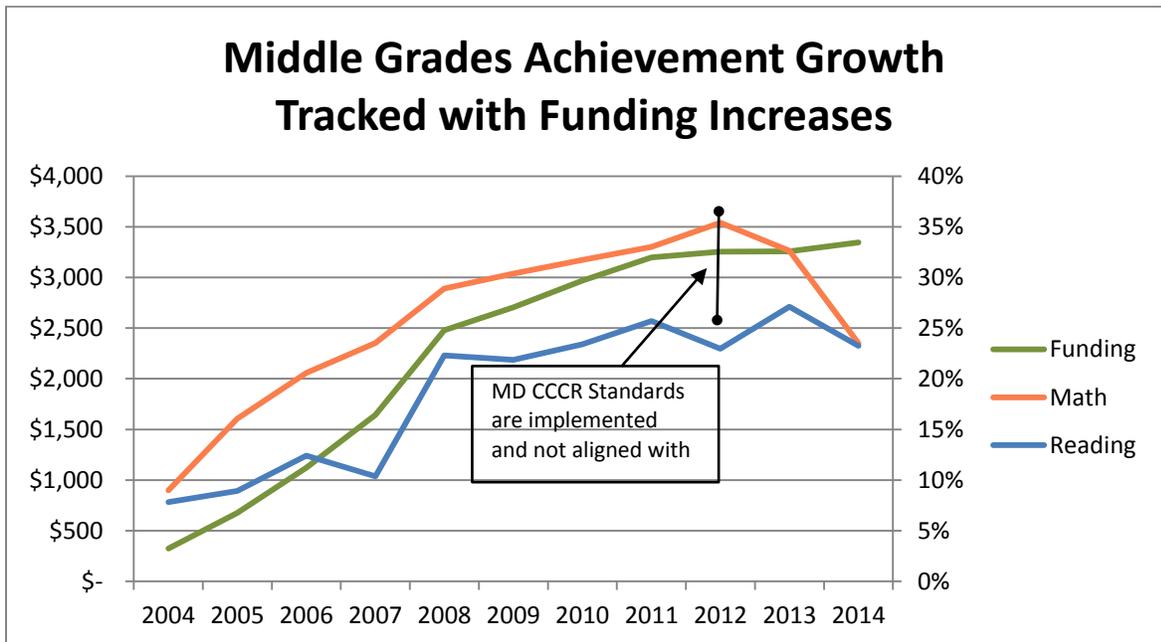
Based on results from the MGT study and examination of trends in funding and achievement data, MSDE believed there was a correlation between Bridge to Excellence and student outcomes. The following graphs (Figures 3 and 4) show dramatic academic achievement increases during the phase-in of new Bridge to Excellence funding through 2008 at both the elementary and middle school levels. Beyond 2008 with Bridge to Excellence fully phased in, achievement continued to increase.

As scores approached 100 percent proficient, they began to stabilize and then plateaued between 2010 and 2012. Proficiency scores declined in 2013 and 2014. The increased difficulty to make gains as scores approached 100 percent and the transition to Maryland's new accountability system may have been contributing factors. In 2012, the Maryland College and Career Standards were implemented and they were not aligned to the MSA assessment.

**Figure 3:** *Elementary Grades Achievement Growth Tracked with Funding Increases*



**Figure 4:** *Middle Grades Achievement Growth Tracked with Funding Increases*



## **Section 3: Finance**

### **Background**

As mentioned earlier in this report, the Education Fiscal Accountability and Oversight Act of 2004 (SB894) further refined the Master Plan requirements. SB894 requires the State Superintendent of Schools to annually review how each local school system's current approved budget and actual prior year budget align with the Master Plan and any updates to the master plan, and report the findings. This section provides an overview of the guidance provided to Local School Systems, education funding changes, a statewide analysis of local budget data, and the results of the 2015 review. Budget summaries for each school system are included in Appendix A.

### **2015 Comprehensive Master Plan**

#### ***Local School System Guidance***

Local school systems are required to provide documentation showing the alignment between current and prior year budgets and Master Plan goals and objects. Local School Systems illustrate this connection through the budget narrative in the executive summary, a current year report (how funds are being allocated in the current fiscal year), and a prior year variance report (a comparative analysis of the prior year plan). Additionally, Local school systems incorporate a discussion of how current resources are allocated throughout the content portion of the plans.

Local school systems were asked prepare the budget tables with a focus on their total budget and allocate planned and actual expenditures to one of four assurance areas associated with Race to the Top (Standards and Assessments, Data Systems to Support Instruction, Great Teachers and Leaders, and Turning Around Lowest Achieving Schools), mandatory costs of doing business, or other items deemed necessary by the local board of education.

### **Education Funding in Maryland**

State funding for education in Maryland has remained a priority, despite difficult economic pressures. In FY 2016, total Direct State Aid to Local Education is \$5.4 billion, or 22% of the State's operating budget (general and special funds). In Local school system budgets, State funds account for 44% of total funds, local funding accounts for 49%, and the remaining 7% is from federal and other fund sources.

#### ***Changes in State Education Funding***

The 2015 Legislative Session resulted in a number of changes to education funding in fiscal 2016. The Geographic Cost of Education Index, a non-mandated portion of the State Aid formulas that provides additional funds to 13 school systems in higher cost areas, is funded at 50% (\$68 million), compared to 100% in previous years. In fiscal 2017, funding for this program becomes mandated. Legislation was enacted delaying the phase-in of the Net Taxable Income (NTI) Adjustment Grant. Beginning in FY2014, additional grants are provided to local school systems where formula funding is higher using November NTI data as compared to September NTI data. School systems receive 40% of the additional funds in fiscal 2016, with full phase-in completed in fiscal 2019, compared to 2018 under the original plan. Two

competitive grant programs, The Early College Innovation Fund (\$1.4 million) and the Digital Learning Innovation Fund (\$3.5 million) were eliminated.

***Federal Funds***

Federal funding is returning to pre-stimulus funding levels in that the majority of American Recovery and Reinvestment Act of 2009 (ARRA) funds have expired. Local school systems included federal Race to the Top funds in their fiscal documents for both FY2015 and FY2016 as the grant ended on September 30, 2015.

**Fiscal Analysis**

***Revenue***

For the current year, FY 2016, local school systems were asked to show their entire budget, attributing revenue to the descriptions outlined in the chart below. For the prior year, FY 2015, local school systems were asked to show the change in revenue (planned v. actual within 2015). State revenue as reported does not include State-paid retirement benefits. However local funding includes the locally paid portion. Federal funds are reported in three categories: Federal ARRA Funds, Federal Revenue (regular Title I and IDEA funds), and Other Federal Funds.

<b>Revenue Description</b>	<b>FY 16 Planned Budget (in millions)</b>	<b>FY 15 Actual Budget (in millions)</b>	<b>FY 15 Planned Budget (in millions)</b>
Local Appropriation	\$5,838	\$5,714	\$5,752
State Revenue	5,373	5,286	5,262
Federal ARRA Funds	24	31	6
Federal Revenue	355	341	338
Other Federal Funds	197	200	207
Other Local Revenue	154	164	110
Other Resources/Transfers	218	184	219
<b>Total*</b>	<b>\$12,161</b>	<b>\$11,921</b>	<b>\$11,894</b>

*\*Amounts may not sum due to rounding*

- FY 2016 planned revenue increased by \$240 million when compared to FY 2015 actual revenue. As reported, actual FY 2015 revenue increased by \$27 million when compared to planned revenue in FY 2015.
- State funds increased by \$87 million in FY 2016. State funds increased by \$24 million during FY 2015.
- Local Appropriations increased between FY 2015 and FY 2016 by \$124 million, and decreased by \$38 million during FY 2015.
- In total, federal funds increased statewide by \$4 million between FY 2015 and FY 2016. Federal ARRA Funds and Other Federal Funds decreased by \$7 million and \$3 million,

respectively, during the same period. This decrease is consistent with expiring ARRA funds.

- Federal IDEA and Title I funds increased by \$14 million between FY 2015 and FY 2016.

### ***Expenditures***

For the Current Year and Prior Year financial reports, local school systems were asked to attribute expenditures to one of the four major reform areas (assurances) associated with Race to the Top, mandatory costs of doing business or other items deemed necessary by the local board of education. Local school systems were advised to approach this task from a high-level perspective. While Race to the Top expenditures naturally align with the assurance areas, school systems were encouraged to look to the statewide reporting categories as a reference for attributing other system-level expenditures.

In fiscal year 2016, local school systems continue to struggle with the same economic issues facing the nation. With expiring ARRA funds, local school systems continue to retarget (change the functions of current personnel) and redistribute resources to more effective programs to contain costs. The following charts illustrate planned local school system expenditures for FY 2016 and provide a comparison of planned v. actual expenditures for FY 2015.

<b>FY 2016 Planned Expenditures</b>	<b>Planned Expenditures (in millions)</b>	<b>FTE</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,224	15,516
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	119	594
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,687	23,768
<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	429	4,624
<b>Mandatory Cost of Doing Business</b>	8,645	62,445
<b>Other (items deemed necessary by the local Board of Education)</b>	56	720
<b>Total *</b>	<b>\$12,161</b>	<b>107,666</b>

*\*Amounts may not sum due to rounding*

The following analysis of FY2016 expenditures included in the current year finance reports is based on expenditure descriptions and the allocation of expenditures across assurance areas. All amounts are estimates.

- \$34 million on professional and staff development initiatives. Examples of these planned initiatives include workshops, conferences, and in-house training on Common Core Standards, literacy, STEM, AP/IB, college readiness, and positive school cultures. Also included in this amount are funds for National Board Certification and tuition reimbursement.
- \$3.9 million in support of staff development and outreach activities, technology and equipment as local school systems transition to the new teacher and principal evaluation system, which incorporates student performance.
- \$11.4 million is allocated to technology initiatives including infrastructure upgrades, licensing fees, software, and equipment refresh. Funds will also be used to support learning management systems, including necessary staff development.
- \$21.6 million and 282 full-time equivalent staff (FTE) in support of English Language Learners. Examples of planned activities include instructional materials, stipends for ESOL teacher certification, staff development, and support services for parents and families.
- \$1 billion for special education services. These funds include direct services in the form of occupational, speech and physical therapy as well as additional supports like assistive technology, paraprofessionals, and behavioral specialists. Also included in this amount are programs and services for infants and toddlers as well as funds for non-public special education placements.
- \$83.9 million in support of STEM - Science, Technology, Engineering and Math programs, \$9.1 million in support of reading, math, and social studies programs, and \$2 million in support of class size reduction initiatives.
- \$7.2 million in support of career and technology education programs.
- \$28.9 million and 311 FTE in support of early childhood programs, which includes funds allocated to early intervention programs (Judy Hoyer Centers and special education services for infants and toddlers).
- \$19.5 million and 205 FTE dedicated to extended learning opportunities for students. These activities include summer school, extended day programs, extra-curricular, and student enrichment activities.
- Of the \$8.6 billion attributed to Mandatory Cost of Doing Business, local school systems plan to spend \$450 million in transportation services and \$107 million in utilities. Many local school systems include the cost of nonpublic special education placements in this category. Others include these expenditures in the planned special education expenditures reported above.

<b>FY15 Change in Expenditures</b>	<b>FY 2015 Planned (in millions)</b>	<b>FY 2015 Actual (in millions)</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,210	\$1,220
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	142	154
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most	1,596	1,585
<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	522	526
<b>Mandatory Cost of Doing Business</b>	6,695	6,692
<b>Other (items deemed necessary by the local Board of Education)</b>	1,729	1,744
<b>Total*</b>	<b>\$11,894</b>	<b>\$11,921</b>

\*Amounts may not sum due to rounding

The following analysis of FY2015 actual expenditures included in the prior year finance reports is based on expenditure descriptions and the allocation of expenditures across assurance areas. All amounts are estimates.

- \$33.6 million on professional and staff development initiatives. Examples of actual initiatives include workshops, conferences, and in-house training on implementing Common Core Standards and the curriculum, STEM initiatives, new teacher mentoring programs, and positive school cultures. Also included in this amount are funds for National Board Certification and tuition reimbursement.
- \$5.5 million in support of staff development and outreach activities, technology and equipment as local school systems transition to the new teacher and principal evaluation system, which incorporates student performance.
- \$11.9 million was allocated to technology initiatives including infrastructure upgrades, licensing fees, software, and equipment refresh. Funds will also be used to support learning management systems, including necessary staff development.
- \$77.9 million and 864 FTE in support of English Language Learners. Examples of activities include instructional materials, alternative education programs, stipends for ESOL teacher certification, staff development, and support services for parents and families.
- \$1 billion for special education services. These funds included direct services in the form of occupational, speech and physical therapy as well as additional supports like assistive technology, paraprofessionals, and behavioral specialists. Also included in this amount

are programs and services for infants and toddlers as well as funds for non-public special education placements.

- \$7.3 million in support of STEM - Science, Technology, Engineering and Math programs, \$8.6 million in support of reading, math, and social studies programs, and \$9.6 million in support of class size reduction initiatives.
- \$2.3 million in support of career and technology education programs.
- \$5.5 million and 48.4 FTE in support of early childhood programs and services, which includes funds for Kindergarten, Pre-k and other early childhood programs (Judy Hoyer Centers).
- \$8.2 million dedicated to extended learning opportunities for students. These activities include summer school, extended day programs, extra-curricular, and student enrichment activities.
- Of the \$6.7 billion attributed to Mandatory Cost of Doing Business, local school systems spent \$746 billion in transportation services and \$48.8 million in utilities. Many local school systems include the cost of nonpublic special education placements in this category. Others include these expenditures in the actual special education expenditures reported above. Additionally, local school systems include costs associated with food service, maintenance and operations and fixed charges related to personnel costs in this category.

### **Race to the Top Analysis**

The table below illustrates the current, approved participating local school system project budgets, aggregated to Project Year, which mirrors the federal fiscal year (10/1-9/30) and not the State fiscal year (7/1-6/30).

<b>Race to the Top – Participating LEA Project Budgets (in millions)</b>	<b>Project Year 1</b>	<b>Project Year 2</b>	<b>Project Year 3</b>	<b>Project Year 4</b>	<b>Project Year 5</b>	<b>Total</b>
State Success Factors	\$0.2	\$0.3	\$0.2	\$0.2	\$0.1	<b>\$1.0</b>
Standards and Assessments	3.2	5.9	9.0	9.8	2.4	<b>30.3</b>
Data Systems to support instruction	5.4	7.9	7.1	3.4	0.8	<b>24.7</b>
Great Teachers and Leaders	4.1	14.1	18.8	14.0	1.4	<b>52.3</b>
Turning Around the Lowest Achieving Schools	0.4	2.0	2.9	2.3	-	<b>7.6</b>
STEM	0.6	2.1	1.6	3.9	-	<b>8.2</b>
Multiple Sections	<.01	0.2	0.3	0.4	-	<b>0.9</b>
<b>Total</b>	<b>\$14.0</b>	<b>\$32.4</b>	<b>\$39.9</b>	<b>\$34.1</b>	<b>\$4.7</b>	<b>\$125</b>

*\*Amounts may not sum due to rounding*

The table below represents planned and actual Race to the Top expenditures as reported in the current and prior fiscal year budget reports. These funds include funds from the LEA-share grants as well as the statewide projects.

<b>Race to the Top LEA Project Budgets (in thousands)</b>	<b>FY 2016 Planned</b>	<b>FY 2015 Actual</b>	<b>FY 2015 Planned</b>
Assurance Area 1 - Standards and Assessments	2.0	\$4,579	\$1,035
Assurance Area 2 - Data Systems to support instruction	365	7,790	1,279
Assurance Area 3 - Great Teachers and Leaders	65	7,730	1,713
Assurance Area 4 - Turning Around the Lowest Achieving Schools	-	2,622	316
<b>Total</b>	<b>\$423</b>	<b>\$22,721</b>	<b>\$4,343</b>

*\*Amounts may not sum due to rounding*

**Recommendation**

Based on the technical and panel review of the 2015 Comprehensive Master Plan Finance component, each local school system's Master Plan goals and objectives are aligned with the annual budget.

## Section 4: Conclusion and Recommendation

Throughout the Master Plan process, local school systems are asking rigorous questions and making difficult data-driven decisions regarding their successes and challenges. The questions and discussion regarding progress towards meeting academic target has promoted several school systems to think ahead on plans to address and inform decision making over the next five years to address and support students’ needs to ensure improved student achievement monitor.

Local school system were able to discuss processes to ensure successful implementation of major strategies and/or evidence-based practices, to determine if they are implemented with fidelity to meet learners’ needs, and are on track to achieve identified outcomes. Processes include addressing the Partnership for Assessment of Readiness for College and Careers (PARCC) summative assessment program.

The 2015 review of Master Plans revealed that local school systems are reviewing data, implementing strategies, and using funds to increase student achievement and close achievement gaps. The review of Master Plans also found that the Master Plans were in compliance with federal and State requirements and, as applicable, additional requirements established by MSDE.

Below is a small sampling of how school systems identified priorities based on data and used funding to address support those priorities.

Local School System	Identified Priority or Need	Use of State Aid
Allegany County	Improve reading and mathematics achievement for special education students.	To support Special Education Facilitators who monitor progress of students as they transition among grade levels, serve as liaisons with parents and teachers.
Baltimore County	Improve achievement in science	Integrate “Interactive Science Notebooks” into the curriculum to replace worksheet based instruction; Conduct elementary STEM Fair for grades 3-5; Outdoor education experiences at grade 5 (Eco-Trekkers)
Carroll County	Improve achievement for English language learners	Instructional wages for part-time staff and intensified content-based language services.
Howard County	Attendance Rates	Implementation of Restorative Practices in schools where needed (alternative to suspension).

<b>Local School System</b>	<b>Identified Priority or Need</b>	<b>Use of State Aid</b>
Montgomery	Improve reading for elementary students in grades 3-5, including ESOL and special education students.	Professional development on Curriculum 2.0 for 1,718 teachers
Worcester	Improve achievement in reading and writing for ELL students.	Increase the use of Open Book Program to supplement reading and writing instruction for our ELLs; Continue to provide high quality professional development to ESOL and content teachers, administration and other key staff that focuses improving reading and writing instruction, understanding of educational challenges and needs of this population.

Over 80 individuals serving as facilitators, panel reviewers (internal and external to MSDE), program managers, and technical reviewers participated in the 2015 Master Plan Update process. Many of the panel reviewers and facilitators have requested to participate in the 2016 Master Plan review process. As a result of the reviews, all twenty-four master plans have met requirements and are approved by the interim superintendent and the Department.

Moving forward, the internal review team will review the 2015 Master Plan, and work collaboratively with the external workgroup and the points of contacts to make revisions that will continue to improve the Master Plan process.

# **Appendices**

**Appendix A: Bridge to Excellence Budget Summaries**

**Appendix B: The Annual Review Process**

# **Appendix A: Bridge to Excellence Budget Summaries**

**Current Year Report**  
(Allocation of Available Resources)

**Allegany County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	29,837,545
State Revenue	77,217,824
Federal Revenue      84.010    Title I	2,656,310
Federal Revenue      84.027    IDEA	2,577,005
Other Federal Funds	4,319,448
Other Local Revenue	309,630
Other Resources/Transfers	1,433,813
<b>Total</b>	<b>118,351,575</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,445,328
Data Systems to Support Instruction	109,664
Great Teachers and Leaders	59,483,591
Turning Around Lowest Performing Schools	730,176
Mandatory Costs of Doing Business	56,582,816

**Planned Expenditures Examples**

Special Education Instructional Salaries	9,173,563
School Administration	5,329,276
Regular Instructional Salaries	39,577,635
Transportation	6,364,618
Special Education	6,615,572
Maintenance Operations, Capital Outlay	9,958,828
Fixed Charges	22,449,016

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Allegany County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			29,418,144	29,418,144	0
State Revenue			76,012,991	76,177,440	164,449
Federal ARRA Funds	84.395	Race to the Top	0	1,186,019	1,186,019
Federal Revenue	84.010	Title I	2,600,371	2,693,979	93,608
Federal Revenue	84.027	IDEA	2,302,873	2,576,161	273,288
Other Federal Funds			4,437,634	5,429,213	991,579
Other Local Revenue			202,699	202,699	0
Other Resources/Transfers			1,575,319	1,660,870	85,551
<b>Total</b>			<b>116,550,031</b>	<b>119,344,525</b>	<b>2,794,494</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,537,057
Data Systems to Support Instruction	776,104
Great Teachers and Leaders	59,637,472
Turning Around Lowest Performing Schools	629,244
Mandatory Costs of Doing Business	54,850,034

### Actual Expenditure Examples

School Administration	5,210,945
Special Education Instructional Salaries	8,950,644
Regular Instructional Salaries	39,593,185
Special Education	6,038,826
Transportation	6,100,828
Maintenance Operations, Capital Outlay	9,691,784
Fixed Charges	21,291,052

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Anne Arundel County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	620,575,900
State Revenue	337,854,900
Federal Revenue      84.010    Title I	10,481,100
Federal Revenue      84.027    IDEA	15,592,800
Federal Revenue      84.173    IDEA	407,300
Federal Revenue      84.181    IDEA	1,095,500
Other Federal Funds	12,686,400
Other Local Revenue	57,253,800
<b>Total</b>	<b>1,055,947,700</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	771,330
Data Systems to Support Instruction	4,474,019
Great Teachers and Leaders	11,742,497
Turning Around Lowest Performing Schools	7,483,929
Mandatory Costs of Doing Business	1,032,575,925

**Planned Expenditures Examples**

Right Start Advisors	3,322,416
Tuition Allowances & NBC Stipends	3,724,200
AYP Performance & Assignment Stipends	6,128,050
Human Resources	4,733,484
Advanced Studies & Programs	15,595,065
Alternative Programs	7,685,111
Basic Classroom Instructional Materials & Textbooks	19,391,724
Business Operations	8,965,363
Charter Schools	14,150,000
Contract Schools	9,029,781
Curriculum & Instruction	21,081,888
English Language Acquisition	7,424,623
Facilities, Planning & Construction	3,425,400
Fixed Charges	187,145,419
Academic Achievement for All	6,901,709
Guidance	18,557,093
Maintenance	17,400,700
Operations	64,284,200
School Management	409,613,600

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Special Education	44,694,722
Special Education - IDEA Part B Passthrough	15,592,800
Special Education - Medicaid	4,225,500
Student Services	15,020,704
Technology	23,781,040
Title I	10,481,100
Transportation	49,145,357
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	44,638,700

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Anne Arundel County Public Schools

Revenue			Original Budget 7/1/2014	Final Budget 6/30/2015	Change
Local Appropriation			603,483,300	603,483,300	0
State Revenue			329,022,400	334,303,400	5,281,000
Federal ARRA Funds	84.395	Race to the Top	1,000,000	3,474,390	2,474,390
Federal Revenue	84.010	Title I	10,100,400	11,117,240	1,016,840
Federal Revenue	84.027	IDEA	15,042,500	16,615,850	1,573,350
Federal Revenue	84.173	IDEA	390,000	393,350	3,350
Federal Revenue	84.181	IDEA	824,000	1,440,300	616,300
Other Federal Funds			8,940,100	14,091,270	5,151,170
Other Local Revenue			23,015,000	59,383,200	36,368,200
<b>Total</b>			<b>991,817,700</b>	<b>1,044,302,300</b>	<b>52,484,600</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	835,177
Data Systems to Support Instruction	6,823,478
Great Teachers and Leaders	10,678,023
Turning Around Lowest Performing Schools	5,901,493
Mandatory Costs of Doing Business	1,021,525,050

### Actual Expenditure Examples

Right Start Advisors	3,182,507
AYP Performance & Assignment Stipends	4,509,624
Facilities, Planning & Construction	3,225,480
Special Education - Medicaid	3,514,576
Human Resources	4,798,094
Contract Schools	6,401,531
Academic Achievement for All	6,661,958
English Language Acquisition	7,176,029
Alternative Programs	7,912,363
Business Operations	8,519,334
Title I	10,505,641
Charter Schools	14,633,235
Student Services	14,691,024
Curriculum & Instruction	14,945,723
Transfer	14,983,597
Basic Classroom Instructional Materials & Textbooks	15,704,435
Advanced Studies & Programs	16,317,550
Special Education - IDEA Part B Passthrough	16,579,486
Maintenance	16,911,077

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Guidance	18,139,296
Technology	26,504,933
Transfer	37,935,700
Special Education	46,192,728
Transportation	47,638,513
Operations	61,241,359
Fixed Charges	183,751,668
School Management	403,701,554

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Baltimore City Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	258,212,181
State Revenue	901,738,916
Federal ARRA Funds    84.395    Race to the Top	670,000
Federal Revenue        84.010    Title I	48,281,818
Federal Revenue        84.027    IDEA	22,677,725
Federal Revenue        84.173    IDEA	977,847
Federal Revenue        84.377    Title I School Improvement	1,048,166
Other Federal Funds	27,990,842
Other Local Revenue	
Other Resources/Transfers	34,361,948
<b>Total</b>	<b>1,295,959,443</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	23,705,572
Data Systems to Support Instruction	1,227,747
Great Teachers and Leaders	7,390,022
Turning Around Lowest Performing Schools	40,762,621
Mandatory Costs of Doing Business	1,196,758,481

**Planned Expenditures Examples**

IDEA Part B Passthrough	18,553,867
IDEA Part B CEIS	3,347,011
Title I Part A Support for Priority and Focus Schools	7,098,222
Title I Part A School Based Expenditures	29,853,700
Utilities	35,945,384
Transfers	46,805,722
Third Party Billing	8,910,000
Salaries	635,854,223
Materials	17,862,107
Equipment	25,769,744
Contractual Services	172,048,100
Benefits	242,501,401

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Baltimore City Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		254,684,808	254,684,808	0
State Revenue		909,977,528	910,252,999	275,471
Federal ARRA Funds	84.395 Race to the Top	505,000	5,301,089	4,796,089
Federal Revenue	84.010 Title I	49,097,808	53,308,005	4,210,197
Federal Revenue	84.027 IDEA	21,805,802	22,950,032	1,144,230
Federal Revenue	84.173 IDEA	885,991	864,459	-7,886
Other Federal Funds		27,864,557	31,507,533	3,642,976
Other Resources/Transfers		33,751,157	35,120,559	1,369,402
<b>Total</b>		<b>1,298,572,651</b>	<b>1,313,989,484</b>	<b>15,430,479</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	34,884,579
Data Systems to Support Instruction	1,097,545
Great Teachers and Leaders	5,273,057
Turning Around Lowest Performing Schools	48,344,830
Mandatory Costs of Doing Business	1,213,811,373

### Actual Expenditure Examples

Salaries, contracted services, materials and supplies to support CEIS initiative	3,396,442
Contracted Services	3,492,618
Salaries & Benefits - Staff	3,946,580
Supports various school based programs to improve academic achievement for students with special needs	18,241,094
Contract	3,545,562
Support for Priority and Focus Schools	10,134,300
School Based Expenditures	29,590,029
Equipment	14,868,896
Principal and Interest Expense	21,261,473
Materials	22,320,710
Utilities	37,831,796
Transfers	54,087,891
Contractual Services	157,002,783
Benefits	244,455,011
Salaries and Wages	653,254,234

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Baltimore County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	748,849,077
State Revenue	626,932,721
Federal Revenue      84.010    Title I	25,816,096
Federal Revenue      84.027    IDEA	23,475,204
Federal Revenue      84.173    IDEA	1,058,956
Federal Revenue      84.181    IDEA	971,821
Other Federal Funds	21,342,129
Other Resources/Transfers	31,178,486
<b>Total</b>	<b>1,479,624,490</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	827,210,174
Data Systems to Support Instruction	58,397,728
Great Teachers and Leaders	26,233,915
Turning Around Lowest Performing Schools	8,286,346
Mandatory Costs of Doing Business	559,496,327

**Planned Expenditures Examples**

Other Instructional Costs	8,235,317
Mid Level Administration	76,111,125
Instructional Textbooks and Supplies	21,315,922
Instructional Salaries and Wages	475,432,191
	15,604,252
Other Federal Funds	12,332,106
	16,513,534
Special Education	170,393,238
State Revenue	4,172,008
Student Health Services	15,667,166
Student Support Services	9,743,950
Other Instructional Costs	25,063,571
Operation of Plant	3,108,816
Instructional Salaries and Wages	9,437,223
Administration	19,151,022
Instructional Salaries and Wages	6,287,188
Other Federal Funds	3,920,969
Administration	6,628,310
Instructional Salaries and Wages	3,730,415
Capital Outlay	3,793,380

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Fixed Charges	310,952,147
Mid Level Administration	13,997,237
Administration	16,689,565
Maintenance of Plant	32,081,621
Mandatory Cost of Doing Business	8,530,159
Student transportation Services	65,742,528
Operation of Plant	91,100,819
Other Federal Funds	4,389,054
Other Resources/Transfers	3,004,106
Mandatory Cost of Doing Business	6,738,628

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Baltimore County Public Schools

Revenue			Original Budget 7/1/2014	Final Budget 6/30/2015	Change
Local Appropriation			738,074,687	720,020,595	-18,054,092
State Revenue			594,216,710	593,660,074	-556,636
Federal ARRA Funds	84.395	Race to the Top	650,061	2,312,776	1,662,715
Federal Revenue	84.010	Title I	20,840,864	21,872,127	1,031,263
Federal Revenue	84.027	IDEA	22,925,149	23,451,729	526,580
Federal Revenue	84.173	IDEA	636,979	976,230	339,251
Federal Revenue	84.181	IDEA	920,875	1,042,150	121,275
Other Federal Funds			16,119,743	14,446,295	-1,673,448
Other Resources/Transfers			25,058,031	23,066,850	-1,991,181
<b>Total</b>			<b>1,419,443,099</b>	<b>1,400,848,826</b>	<b>-18,594,273</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	781,856,632
Data Systems to Support Instruction	41,274,288
Great Teachers and Leaders	21,784,219
Turning Around Lowest Performing Schools	14,414,579
Mandatory Costs of Doing Business	541,519,108

### Actual Expenditure Examples

State Revenue	3,254,873
Other Instructional Costs	6,915,679
Other Federal Funds	8,341,477
Student Personnel Services	8,997,085
Health Services	14,669,401
84.010: Title I	15,601,160
84.027: IDEA	16,031,769
Instructional Textbooks and Supplies	23,098,731
Mid Level Administration	74,866,521
Special Education	160,557,973
Instructional Salaries and Wages	446,714,733
Other Instructional Costs	3,911,429
Instructional Salaries and Wages	7,080,055
Administration	26,058,556
Other Federal Funds	3,384,602
Instructional Salaries and Wages	4,893,570
Administration	6,701,084
Other Instructional Costs	3,031,553
Instructional Salaries and Wages	8,795,599

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Capital Outlay	3,381,035
84.010: Title I	6,267,455
84.027: IDEA	7,111,900
Mid Level Administration	12,571,266
Administration	16,421,593
Maintenance of Plant	33,266,738
Student transportation Services	64,863,587
Operation of Plant	89,802,731
Fixed Charges	303,539,557

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Calvert County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	114,876,122
State Revenue	79,752,905
Federal Revenue      84.010    Title I	1,714,675
Federal Revenue      84.027    IDEA	3,373,952
Other Federal Funds	5,849,077
Other Local Revenue	2,185,759
Other Resources/Transfers	2,522,375
<b>Total</b>	<b>210,274,865</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	5,959,268
Data Systems to Support Instruction	2,193,232
Great Teachers and Leaders	115,959,503
Turning Around Lowest Performing Schools	3,908,617
Mandatory Costs of Doing Business	78,858,668

**Planned Expenditures Examples**

Special Education Services	19,053,818
Special Education Services	3,373,952
Special Education Services	3,084,695
Regular Ed Instructional Salaries	75,965,214
Mid-Level Administration - Office of the Principal	8,607,757
Student Transportation	14,606,038
Operation of Plant	15,021,651
Maintenance of Plant	3,187,992
Fixed Charges	41,846,215

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Calvert County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		115,808,239	115,808,239	0
State Revenue		82,015,998	82,012,395	-3,603
Federal ARRA Funds	84.395 Race to the Top	0	576,347	576,347
Federal Revenue	84.010 Title I	1,774,023	1,403,482	-370,541
Federal Revenue	84.027 IDEA	3,320,562	2,943,109	-377,453
Other Federal Funds		5,528,565	4,125,520	-1,403,045
Other Local Revenue		2,985,000	300,058	-2,684,942
Other Resources/Transfers		2,755,289	1,680,885	-1,074,404
<b>Total</b>		<b>214,187,676</b>	<b>208,850,035</b>	<b>-5,337,641</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	6,291,298
Data Systems to Support Instruction	2,248,709
Great Teachers and Leaders	115,855,873
Turning Around Lowest Performing Schools	3,655,464
Mandatory Costs of Doing Business	77,162,895

### Actual Expenditure Examples

Mid-Level Administration - Office of the Principal	8,966,839
Special Education Services	18,873,635
Regular Ed Instructional Salaries	77,826,198
Maintenance of Plant	3,177,492
Student Transportation	13,886,890
Operation of Plant	14,693,541
Fixed Charges	41,413,772

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Caroline County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	13,765,180
State Revenue	49,991,322
Federal Revenue      84.010    Title I	1,532,333
Federal Revenue      84.027    IDEA	1,220,870
Other Federal Funds	1,852,462
Other Local Revenue	465,000
<b>Total</b>	<b>68,827,167</b>

**Planned Expenditures by Assurance Area**

Data Systems to Support Instruction	28,900
Great Teachers and Leaders	50,000
Mandatory Costs of Doing Business	68,748,267

**Planned Expenditures Examples**

Transportation	4,276,519
Special Education	5,174,865
Operation of Plant	3,919,979
Mid-level Administration	4,614,544
Instructional Salaries and Wages	26,391,650
Fixed Charges	12,524,667

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Caroline County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			13,437,485	13,437,486	1
State Revenue			47,930,795	48,504,624	573,829
Federal ARRA Funds	84.395	Race to the Top	34,652	323,993	289,341
Federal Revenue	84.010	Title I	1,466,456	1,469,470	3,014
Federal Revenue	84.027	IDEA	1,223,738	1,197,499	-26,239
Other Federal Funds			1,437,804	1,633,918	196,114
Other Local Revenue			683,000	474,425	-208,575
<b>Total</b>			<b>66,213,930</b>	<b>67,041,415</b>	<b>827,485</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	188,244
Data Systems to Support Instruction	133,893
Great Teachers and Leaders	43,965
Turning Around Lowest Performing Schools	9,067
Mandatory Costs of Doing Business	66,093,318

### Actual Expenditure Examples

Transportation	3,816,516
Operation of Plant	4,154,534
Mid-level Administration	4,641,832
Special Education	4,989,057
Fixed Charges	12,803,139
Instructional Salaries and Wages	24,601,109

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Carroll County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	178,180,900
State Revenue	133,232,264
Federal Revenue      84.010    Title I	2,274,161
Federal Revenue      84.027    IDEA	5,295,231
Other Federal Funds	5,784,276
Other Local Revenue	3,764,921
Other Resources/Transfers	1,288,455
<b>Total</b>	<b>329,820,208</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	128,286
Great Teachers and Leaders	1,469,758
Turning Around Lowest Performing Schools	2,544,262
Mandatory Costs of Doing Business	320,388,820

**Planned Expenditures Examples**

Utilities	8,082,489
Student Transportation Contractors	18,732,000
Student Health Services	4,238,801
Special Education	34,081,731
Special Education	5,295,231
Office of the Principal	21,080,049
Instructional Supplies and Materials	6,974,241
Instructional Salaries and Wages	161,714,265
Instructional Administration and Supervision	6,519,426
Facility Operations/Maintenance/Planning	31,612,257
Administration	7,643,597

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## Prior Year Comparison Report

(Planned v. Actual)

### Carroll County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		173,015,900	172,875,135	-140,765
State Revenue		134,708,571	134,766,236	57,665
Federal ARRA Funds	84.395 Race to the Top	0	808,944	808,944
Federal Revenue	84.010 Title I	2,267,562	2,404,837	137,275
Federal Revenue	84.027 IDEA	5,336,018	5,326,743	-9,275
Other Federal Funds		5,519,279	2,532,632	-2,986,647
Other Local Revenue		6,751,884	9,057,628	2,305,744
Other Resources/Transfers		1,373,327	1,300,069	-73,258
<b>Total</b>		<b>328,972,541</b>	<b>329,072,224</b>	<b>99,683</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	654,722
Great Teachers and Leaders	1,733,806
Turning Around Lowest Performing Schools	2,641,295
Mandatory Costs of Doing Business	320,082,341

### Actual Expenditure Examples

Student Transportation Services	3,046,473
Student Health Services	4,272,882
Special Education	5,326,743
Administration	6,303,178
Instructional Administration and Supervision	6,397,328
Instructional Supplies and Materials	6,765,363
Utilities	7,402,712
Student Transportation Contractors	17,825,516
Office of the Principal	21,079,242
Facility Operations/Maintenance/Planning	31,759,363
Special Education	34,591,867
Instructional Salaries and Wages	164,339,674

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**Current Year Report**  
(Allocation of Available Resources)

**Cecil County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	79,750,778
State Revenue	99,638,364
Federal ARRA Funds    84.395    Race to the Top	16,856
Federal Revenue        84.010    Title I	2,894,944
Federal Revenue        84.027    IDEA	3,415,301
Other Federal Funds	2,292,035
Other Local Revenue	460,000
<b>Total</b>	<b>188,468,278</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	111,478,432
Data Systems to Support Instruction	2,632,126
Great Teachers and Leaders	2,479,036
Turning Around Lowest Performing Schools	3,306,865
Mandatory Costs of Doing Business	68,571,819

**Planned Expenditures Examples**

Special Educaiton Salaries	17,620,453
Instruction Salaries	67,261,884
I/L Salaries	12,803,129
Student Transportation Contracted	8,177,238
Operation of Plant Salaries	5,437,221
Operation of Plant Other charges	5,546,565
Fixed Charges	36,894,249
Administration Salaries	3,274,755

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## Prior Year Comparison Report

(Planned v. Actual)

### Cecil County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		75,523,845	75,523,845	0
State Revenue		100,473,726	101,495,735	1,022,009
Federal ARRA Funds	84.395 Race to the Top	339,272	750,299	411,027
Federal Revenue	84.010 Title I	2,991,762	3,054,983	63,221
Federal Revenue	84.027 IDEA	3,443,208	3,484,181	40,973
Other Federal Funds		2,174,510	2,726,237	551,727
Other Local Revenue		735,000	-1,230,001	-1,965,001
<b>Total</b>		<b>185,681,323</b>	<b>185,805,279</b>	<b>123,956</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	109,402,111
Data Systems to Support Instruction	3,600,086
Great Teachers and Leaders	3,832,008
Turning Around Lowest Performing Schools	3,627,832
Mandatory Costs of Doing Business	65,343,242

### Actual Expenditure Examples

Instruction Leadership Salaries	12,456,007
Special Education Salaries	17,041,326
Instruction Salaries	65,713,766
Administration Salaries	3,204,475
Operation of Plant Salaries	5,302,246
Operation of Plant Other Charges	5,513,137
Student Transportation Contracted	8,011,727
Fixed Charges	34,464,581

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**Current Year Report**  
(Allocation of Available Resources)

**Charles County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	166,121,100
State Revenue	162,253,535
Federal Revenue      84.010    Title I	3,972,436
Federal Revenue      84.027    IDEA	5,193,125
Other Federal Funds	4,397,078
Other Local Revenue	2,640,134
Other Resources/Transfers	18,233,727
<b>Total</b>	<b>362,811,135</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	46,377,923
Data Systems to Support Instruction	4,057,258
Great Teachers and Leaders	148,134,077
Mandatory Costs of Doing Business	159,298,488

**Planned Expenditures Examples**

76% SALARIES & WAGES, 9% SUPPLIES AND MATERIALS	40,383,136
62% SALARIES & WAGES, HOURLY PAY, 24% CONTRACTED SERVICES	4,057,258
99% SALARY & WAGES	144,174,582
45% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	154,248,444

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## Prior Year Comparison Report

(Planned v. Actual)

### Charles County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		161,921,600	161,921,600	0
State Revenue		161,536,486	162,536,383	999,897
Federal ARRA Funds	84.395 Race to the Top	192,814	707,136	514,322
Federal Revenue	84.010 Title I	3,694,186	3,246,947	-447,239
Federal Revenue	84.027 IDEA	5,601,414	5,369,129	-232,285
Other Federal Funds		4,063,076	2,879,977	-1,183,099
Other Local Revenue		3,043,068	3,108,208	65,140
Other Resources/Transfers		15,986,086	15,010,195	-975,891
<b>Total</b>		<b>356,038,730</b>	<b>354,779,575</b>	<b>-1,259,155</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	48,377,909
Data Systems to Support Instruction	5,168,127
Great Teachers and Leaders	142,682,907
Mandatory Costs of Doing Business	152,598,897

### Actual Expenditure Examples

73% SALARIES & WAGES, 11% SUPPLIES AND MATERIALS	42,117,189
65% SALARIES & WAGES, HOURLY PAY, 19% CONTRACTED SERVICES	4,973,137
99% SALARY & WAGES	139,027,835
45% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	147,993,838

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**Current Year Report**  
(Allocation of Available Resources)

**Dorchester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	18,963,336
State Revenue	39,005,213
Federal ARRA Funds    84.395    Race to the Top	20,000
Federal Revenue        84.010    Title I	1,728,847
Federal Revenue        84.027    IDEA	1,044,992
Federal Revenue        84.173    IDEA	28,647
Federal Revenue        84.181    IDEA	35,436
Other Federal Funds	1,000,235
Other Local Revenue	767,600
Other Resources/Transfers	290,000
<b>Total</b>	<b>62,884,306</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	66,570
Data Systems to Support Instruction	898,896
Great Teachers and Leaders	2,141,628
Turning Around Lowest Performing Schools	1,936,532
Mandatory Costs of Doing Business	57,783,412

**Planned Expenditures Examples**

7. Operation of Plant	3,901,729
6. Transportation of students	3,723,309
3. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	22,877,457
11. School management & support	5,263,151
10. Fixed Charges	10,971,964
1. Special Education	4,275,777

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## Prior Year Comparison Report

(Planned v. Actual)

### Dorchester County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			18,531,907	18,531,907	0
State Revenue			36,697,245	36,886,629	189,384
Federal ARRA Funds	84.395	Race to the Top	40,632	698,424	657,792
Federal Revenue	84.010	Title I	1,563,228	1,881,441	318,213
Federal Revenue	84.027	IDEA	1,013,697	1,107,963	94,266
Federal Revenue	84.173	IDEA	29,542	37,127	7,585
Federal Revenue	84.181	IDEA	35,436	31,084	-4,352
Other Federal Funds			771,497	1,756,042	984,545
Other Local Revenue			744,000	581,804	-162,196
Other Resources/Transfers			186,154	55,042	-131,112
<b>Total</b>			<b>59,613,338</b>	<b>61,567,463</b>	<b>1,954,125</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	65,156
Data Systems to Support Instruction	1,397,847
Great Teachers and Leaders	2,649,196
Turning Around Lowest Performing Schools	1,397,636
Mandatory Costs of Doing Business	55,998,384

### Actual Expenditure Examples

6. Transportation of students	3,596,585
7. Operation of Plant	3,819,387
1. Special Education	3,859,106
11. School management & support	5,116,053
10. Fixed Charges	10,355,848
3. Instructional salaries for teachers and assistants, instructional supplies, and related other cost	22,612,950

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**Current Year Report**  
(Allocation of Available Resources)

**Frederick County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	250,110,403
State Revenue	231,744,865
Federal Revenue      84.010    Title I	4,130,926
Federal Revenue      84.027    IDEA	7,640,503
Other Federal Funds	7,559,866
Other Local Revenue	4,886,625
Other Resources/Transfers	5,621,035
<b>Total</b>	<b>511,694,223</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	4,310,493
Data Systems to Support Instruction	3,960,496
Great Teachers and Leaders	291,723,658
Mandatory Costs of Doing Business	211,699,576

**Planned Expenditures Examples**

Curriculum, Instruction and Innovation	4,310,493
Technology Services	3,960,496
Title 1	4,130,926
Mid-level Administration	27,478,583
Instructional Supplies	9,209,190
Instructional Salaries (Reg. & Special Ed.)	239,207,128
Instructional Salaries (Reg. & Special Ed.)	4,057,328
IDEA Part B	7,640,503
Student Transportation Services	20,482,197
School Admin, Health & Student Services	8,421,892
Other Restricted State & Fed. Funding	9,648,217
Operations and Maintenance of Facilities	47,883,013
Local In-Kind Services	10,762,963
Fixed Charges including Employee Benefits	104,642,980
County Support for Pension Cost Sharing	9,858,314

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## Prior Year Comparison Report

(Planned v. Actual)

### Frederick County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			244,337,423	241,484,786	-2,852,637
State Revenue			231,889,825	233,055,613	1,165,788
Federal ARRA Funds	84.395	Race to the Top	0	992,867	992,867
Federal Revenue	84.010	Title I	4,171,235	4,336,882	165,647
Federal Revenue	84.027	IDEA	7,499,585	7,641,125	141,540
Other Federal Funds			7,660,475	3,526,388	-4,134,087
Other Local Revenue			4,886,265	3,093,323	-1,792,942
Other Resources/Transfers			6,243,594	6,478,855	235,261
<b>Total</b>			<b>506,688,402</b>	<b>500,609,839</b>	<b>-6,078,563</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	4,723,358
Data Systems to Support Instruction	3,785,735
Great Teachers and Leaders	289,963,047
Mandatory Costs of Doing Business	196,700,220

### Actual Expenditure Examples

Curriculum, Instruction and Innovation	4,723,358
Technology Services	3,785,735
Instructional Salaries (Reg. & Special Ed.)	3,591,306
Title I	4,336,882
IDEA Part B	7,641,125
Instructional Supplies	9,931,974
Mid-level Administration	25,893,065
Instructional Salaries (Reg. & Special Ed.)	237,575,828
Other Restricted State and Fed. Funding	4,541,488
School Admin, Health & Student Services	8,159,230
County Support for Pension Cost Sharing	8,438,605
Local In-Kind Services	9,991,204
Student Transportation Services	18,853,839
Operation and Maintenance of Facilities	44,793,878
Fixed Charges including Employee Benefits	101,921,976

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**Current Year Report**  
(Allocation of Available Resources)

**Garrett County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	26,590,600
State Revenue	20,875,865
Federal Revenue      84.010    Title I	1,138,774
Federal Revenue      84.027    IDEA	881,184
Other Federal Funds	1,141,516
Other Local Revenue	1,050,000
Other Resources/Transfers	38,618
<b>Total</b>	<b>51,716,557</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	189,207
Data Systems to Support Instruction	530,367
Great Teachers and Leaders	23,536,461
Turning Around Lowest Performing Schools	168,465
Mandatory Costs of Doing Business	27,292,057

**Planned Expenditures Examples**

Instructional Salaries	17,732,485
Transportation	4,167,117
Special Education	3,432,692
Maintenance, Operations, & Capital Outlays	5,483,175
Fixed Charges	10,033,901

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## Prior Year Comparison Report

(Planned v. Actual)

### Garrett County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		26,690,979	26,724,279	33,300
State Revenue		19,992,417	20,873,595	881,178
Federal ARRA Funds	84.395 Race to the Top	0	473,481	473,481
Federal Revenue	84.010 Title I	1,142,250	1,312,163	169,913
Federal Revenue	84.027 IDEA	858,367	980,858	122,491
Other Federal Funds		1,113,707	1,408,371	294,664
Other Local Revenue		1,050,000	1,234,016	184,016
Other Resources/Transfers		0	1,321,543	1,321,543
<b>Total</b>		<b>50,847,720</b>	<b>54,328,306</b>	<b>3,480,586</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	160,289
Data Systems to Support Instruction	714,320
Great Teachers and Leaders	23,998,036
Turning Around Lowest Performing Schools	104,778
Mandatory Costs of Doing Business	27,621,834

### Actual Expenditure Examples

Instructional Salaries	17,313,660
Special Education	3,366,648
Transportation	3,962,591
Maintenance, Operations, & Capital Outlays	5,793,631
Fixed Charges	9,900,506

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**Current Year Report**  
(Allocation of Available Resources)

**Harford County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	228,208,971
State Revenue	206,676,137
Federal ARRA Funds    84.395    Race to the Top	250,000
Federal Revenue        84.010    Title I	4,831,297
Federal Revenue        84.027    IDEA	8,709,485
Other Federal Funds	5,985,424
Other Local Revenue	3,529,035
Other Resources/Transfers	4,989,562
<b>Total</b>	<b>463,179,911</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	9,888,750
Data Systems to Support Instruction	2,637,177
Great Teachers and Leaders	170,024,037
Turning Around Lowest Performing Schools	66,501,856
Mandatory Costs of Doing Business	214,128,091

**Planned Expenditures Examples**

Instructional Salaries	4,222,223
Mid-Level Administration	3,649,817
Mid-Level Administration	15,226,597
Textbooks & Supplies	4,930,120
IDEA	6,007,710
Special Education	24,049,109
Instructional Salaries	108,550,052
Other Restricted Federal	3,507,346
Instructional Salaries	42,844,720
Mid-Level Administration	6,249,562
Title I	3,113,717
Special Education	8,985,382
Administrative Services	9,814,047
Maintenance of Plant	12,989,265
Other Restricted State Funds	8,627,351
Special Education - NonPublic Placement Costs	8,190,792
Student Transportation	30,329,248
Fixed Charges (1)	106,908,676
Operations of Plant	30,285,517

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## Prior Year Comparison Report

(Planned v. Actual)

### Harford County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		223,667,302	223,667,302	0
State Revenue		204,682,716	206,379,033	1,696,317
Federal ARRA Funds	84.395 Race to the Top	20,000	913,183	893,183
Federal Revenue	84.010 Title I	4,934,902	5,088,346	153,444
Federal Revenue	84.027 IDEA	8,478,410	8,421,706	-56,704
Other Federal Funds		5,541,439	4,730,978	-810,461
Other Local Revenue		3,335,928	5,772,494	2,436,566
Other Resources/Transfers		5,722,043	-2,824,884	-8,546,927
<b>Total</b>		<b>456,382,740</b>	<b>452,148,157</b>	<b>-4,234,583</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	9,773,116
Data Systems to Support Instruction	2,451,009
Great Teachers and Leaders	152,788,428
Turning Around Lowest Performing Schools	78,290,080
Mandatory Costs of Doing Business	191,130,418

### Actual Expenditure Examples

Mid-Level Administration	3,579,780
Instructional Salaries	3,923,125
Other Restricted State Funds	3,245,512
Textbooks & Supplies	4,536,821
IDEA	5,764,155
Mid-Level Administration	13,386,911
Special Education	21,997,377
Instructional Salaries	95,596,787
Title I	3,676,478
Mid-Level Administration	7,588,906
Special Education	9,687,851
Instructional Salaries	52,076,091
Administrative Services	9,346,020
Maintenance of Plant	12,394,993
Operations of Plant	28,366,757
Student Transportation	30,182,754
Fixed Charges (1)	105,312,655

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**Current Year Report**  
(Allocation of Available Resources)

**Howard County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	544,144,625
State Revenue	230,557,745
Federal Revenue      84.010    Title I	4,576,974
Federal Revenue      84.027    IDEA	8,817,835
Federal Revenue      84.181    IDEA	751,600
Other Federal Funds	4,373,322
Other Local Revenue	9,876,279
Other Resources/Transfers	3,240,000
<b>Total</b>	<b>806,338,380</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	51,800,296
Data Systems to Support Instruction	10,751,307
Great Teachers and Leaders	457,945,596
Turning Around Lowest Performing Schools	15,949,198
Mandatory Costs of Doing Business	264,099,644

**Planned Expenditures Examples**

Nonpublic Placement (Spec Ed)	4,046,350
Instruction: Salaries (Predominantly workshop wages)	5,253,090
Instruction: Supplies	12,107,322
IDEA Part B	8,817,835
Special Education: Transfers	6,911,000
Mid-Level: Contracted	3,878,788
Maintenance of Plant: Contracted	3,844,966
Special Education: Salaries	83,264,134
Instruction: Salaries	305,554,490
Administration: Salaries	3,513,541
Student Health: Salaries	6,699,962
Mid-Level: Salaries	51,306,018
Instruction: Salaries	8,068,394
Title I Grant	4,576,974
Administration: Salaries	3,914,428
Fixed Charges	151,805,740
Maintenance of Plant: Salaries	11,600,729
Transportation: Contracted	35,795,806
Operation of Plant: Other	18,862,384

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Operation of Plant: Salaries  
Maintenance of Plant: Contracted

20,288,851  
7,190,885

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Howard County Public Schools

Revenue			Original Budget 7/1/2014	Final Budget 6/30/2015	Change
Local Appropriation			530,439,861	530,439,861	0
State Revenue			221,295,309	225,931,001	4,635,692
Federal ARRA Funds	84.395	Race to the Top	305,744	1,420,339	1,114,595
Federal Revenue	84.010	Title I	4,435,215	4,326,933	-108,282
Federal Revenue	84.027	IDEA	9,492,800	9,325,866	-166,934
Federal Revenue	84.181	IDEA	751,600	698,258	-53,342
Other Federal Funds			4,631,663	3,535,327	-1,096,336
Other Local Revenue			11,631,248	8,315,782	-3,315,466
Other Resources/Transfers			5,781,910	5,786,122	4,212
<b>Total</b>			<b>788,765,350</b>	<b>789,779,490</b>	<b>1,014,140</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	53,845,619
Data Systems to Support Instruction	9,316,660
Great Teachers and Leaders	445,019,312
Turning Around Lowest Performing Schools	18,165,899
Mandatory Costs of Doing Business	255,445,804

### Actual Expenditure Examples

Medical Assistance	3,293,362
Nonpublic Placement (Spec Ed)	4,212,925
Instruction: Salaries (Predominantly workshop wages)	4,791,317
Special Education: Transfers	6,902,948
IDEA Part B	9,325,866
Instruction: Supplies	12,233,240
Maintenance of Plant: Contracted	3,781,240
Administration: Salaries	3,362,661
Student Health: Salaries	6,410,556
Mid-Level: Salaries	49,479,058
Special Education: Salaries	79,273,613
Instruction: Salaries	298,712,404
Title I Grant	4,326,933
Instruction: Salaries	10,926,496
Operation of Plant: Contracted	3,013,220
Administration: Salaries	3,853,249
Maintenance of Plant: Contracted	7,746,622
Maintenance of Plant: Salaries	10,500,087
Operation of Plant: Other	16,817,316

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Operation of Plant: Salaries	19,410,045
Transportation: Contracted	34,608,587
Fixed Charges	146,662,992

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Kent County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	17,432,020
State Revenue	9,145,229
Federal Revenue      84.010    Title I	572,740
Federal Revenue      84.027    IDEA	449,646
Other Federal Funds	541,536
Other Local Revenue	181,000
Other Resources/Transfers	1,005,284
<b>Total</b>	<b>29,327,455</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	504,180
Data Systems to Support Instruction	665,166
Great Teachers and Leaders	13,184,475
Turning Around Lowest Performing Schools	1,117,163
Mandatory Costs of Doing Business	12,851,228

**Planned Expenditures Examples**

Teachers/Principals/IA's	12,540,878
Insurance/Employee Benefits	6,141,421

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Kent County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			17,191,672	17,191,672	0
State Revenue			9,050,264	9,454,344	404,080
Federal ARRA Funds	84.395	Race to the Top	62,133	62,133	0
Federal Revenue	84.010	Title I	554,361	572,740	18,379
Federal Revenue	84.027	IDEA	432,095	449,646	17,551
Other Federal Funds			554,383	2,073,091	1,518,708
Other Local Revenue			181,000	248,869	67,869
Other Resources/Transfers			800,000	800,000	0
<b>Total</b>			<b>28,825,908</b>	<b>30,852,495</b>	<b>2,026,587</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	925,393
Data Systems to Support Instruction	334,609
Great Teachers and Leaders	14,089,756
Turning Around Lowest Performing Schools	528,897
Mandatory Costs of Doing Business	12,722,700

### Actual Expenditure Examples

Teachers/ Principals/IA's	10,458,394
Insurance/Employee Benefits	5,246,000

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Montgomery County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	1,463,274,812
State Revenue	632,069,558
Federal Revenue      84.010    Title I	23,022,664
Federal Revenue      84.027    IDEA	30,611,365
Federal Revenue      84.173    IDEA	797,345
Federal Revenue      84.388    Title I	131,896
Other Federal Funds	17,354,086
Other Local Revenue	44,356,785
Other Resources/Transfers	106,770,425
<b>Total</b>	<b>2,318,388,936</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	5,510,117
Data Systems to Support Instruction	18,531,467
Great Teachers and Leaders	49,692,587
Turning Around Lowest Performing Schools	232,552,862
Mandatory Costs of Doing Business	2,007,553,613

**Planned Expenditures Examples**

Assessments	3,480,694
Instructional Technology Support	18,531,467
Certification & Continuing Education	7,270,800
Staff Development Teachers	26,301,210
Recruitment and Staffing	3,408,230
Professional Growth Systems	6,145,145
Professional Growth Systems	3,507,094
Curriculum & Content Professional Learning	7,260,159
Curriculum & Instructional Program Leaders	4,219,219
Curriculum Development & Support	6,858,082
Elementary School Instructional Support	87,109,004
Elementary School Instructional Support- Title I funded	20,672,920
High School Instructional Support	32,707,565
MD Meals For Achievement	6,927,386
Middle School Instructional Support	24,580,176
Pre-K/Head Start - Head Start funded	3,571,511
Pre-K/Head Start - Locally funded	13,293,810
School Support and Improvement	6,443,620

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

Family & Community Engagement	3,898,737
Career and Tech. Education	5,111,975
Teamworks and Copy Plus	3,771,193
Communications	3,919,523
Coordinated Student Services	31,232,074
Counseling, Residency, Admissions.	4,407,249
Systemwide Tech. Support	23,022,688
Systemwide Leadership	3,704,592
Special Programs	8,213,820
Elementary Core Instruction	480,175,027
Special Education Programs and Services	377,717,693
Materials Management	8,563,072
Facilities Mgmt. & Utilities	48,002,605
Plant Operations	135,372,855
Food and Nutrition Services	46,239,493
High School Core Instruction	299,558,549
School Safety and Security	16,015,013
Human Resources	3,111,768
Individuals With Disabilities Education Act (IDEA) Programs	29,871,391
School Library Media Program	36,990,791
Transportation	135,507,803
Medical Assistance Program- Federal	4,916,730
Middle School Core Instruction	245,703,153
Planning& Financial Services	17,580,236
Extracurricular and Athletic	14,612,339

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## Prior Year Comparison Report

(Planned v. Actual)

### Montgomery County Public Schools

Revenue		Original Budget 7/1/2014	Final Budget 6/30/2015	Change
Local Appropriation		1,494,278,328	1,476,855,309	-17,423,019
State Revenue		618,982,987	618,765,933	-217,054
Federal ARRA Funds	84.395 Race to the Top	0	1,593,454	1,593,454
Federal Revenue	84.010 Title I	22,355,254	22,355,254	0
Federal Revenue	84.027 IDEA	27,410,392	29,634,218	2,223,826
Federal Revenue	84.173 IDEA	731,890	797,345	65,455
Other Federal Funds		18,597,998	17,068,763	-1,529,235
Other Local Revenue		26,972,451	50,496,513	23,524,062
Other Resources/Transfers		72,479,821	60,790,649	-11,689,172
<b>Total</b>		<b>2,281,809,121</b>	<b>2,278,357,438</b>	<b>-3,451,683</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	7,614,752
Data Systems to Support Instruction	23,328,963
Great Teachers and Leaders	24,530,745
Turning Around Lowest Performing Schools	303,103,648
Mandatory Costs of Doing Business	1,915,687,754

### Actual Expenditure Examples

Assessments	3,544,693
Shared Accountability	4,070,059
Instructional Technology Support	23,328,963
Recruitment and Staffing	3,002,334
Human Resources and Development	3,088,566
Title II, Improving Teacher Quality*	3,507,094
Professional Growth Systems	6,921,611
Certification and Continuing Education	7,236,409
Head Start Grant*	3,371,910
Family and Community Engagements and Partnerships	3,510,302
Counseling, Residency and International Admissions	3,881,863
School Support and Improvement	6,746,468
Curriculum Development and Support	7,035,349
Middle School Instructional Support - ESOL Local	7,509,998
Middle School Instructional Support - Focus, Acad.Intervention, Other Positions	10,203,473
High School Instructional Support - ESOL Local/SEPA	11,315,738
Curriculum and Content Professional Learning	12,313,994
Prekindergarten and Head Start	13,064,603
High School Instructional Support - Focus, Acad.Intervention, Other Positions	14,451,692

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Elementary Instructional Support - Title I, Part A*	22,355,254
Systemwide Technology Support	23,373,798
Staff Development Teachers	26,254,405
Coordinated Student Services Teams	30,923,704
Elementary Instructional Support - Focus, Acad.Intervention, Other Positions	40,856,841
Elementary Instructional Support - ESOL Local	42,335,487
Systemwide Communications	3,973,569
Office of Curriculum and Instruction/Leadership & Admin.	4,442,182
School Safety and Security	14,715,329
Systemwide Technology Support	23,373,798
Individuals With Disabilities Education Act (IDEA) Programs*	29,634,218
Special Education Programs and Services	357,680,643
Business Services/Support Operations	392,502,603
Elementary, Middle, and High School Core Instructional Program	1,078,630,725

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**Current Year Report**  
(Allocation of Available Resources)

**Prince George's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	669,292,125
State Revenue	1,042,688,400
Federal Revenue      84.010    Title I	30,271,005
Federal Revenue      84.027    IDEA	24,282,390
Other Federal Funds	48,341,205
Other Local Revenue	18,192,600
<b>Total</b>	<b>1,833,067,725</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	37,442,201
Data Systems to Support Instruction	1,733,987
Great Teachers and Leaders	37,506,778
Mandatory Costs of Doing Business	1,781,532,856

**Planned Expenditures Examples**

Textbook Refresh	3,951,970
Student Based Resources	13,655,564
Charter Schools - Additional Grades	9,940,232
Reserve for Negotiated Compensation Improvements	37,506,778
Utilities	3,634,812
Special Education - Non-Public	6,500,000
Retirement	3,177,985
Replacement Buses	3,029,679
Health Benefits	7,795,555
FY 2016 Core Services Requirements Base	1,675,539,728
FY 2016 Core Services Requirements - Restricted	65,116,685
Full-Time Salary Adjustment	11,324,603

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## Prior Year Comparison Report

(Planned v. Actual)

### Prince George's County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		630,218,800	631,038,247	819,447
State Revenue		1,000,726,600	1,004,749,820	4,023,220
Federal ARRA Funds	84.395 Race to the Top	2,057,787	6,269,350	4,211,563
Federal Revenue	84.010 Title I	30,779,467	23,119,127	-7,660,340
Federal Revenue	84.027 IDEA	23,933,355	23,376,586	-556,769
Other Federal Funds		46,113,891	34,818,415	-11,295,476
Other Local Revenue		18,408,200	17,159,817	-1,248,383
Other Resources/Transfers		43,012,200	28,544,711	-14,467,489
<b>Total</b>		<b>1,795,250,300</b>	<b>1,769,076,073</b>	<b>-26,174,227</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	62,906,722
Data Systems to Support Instruction	45,974,722
Great Teachers and Leaders	5,163,012
Turning Around Lowest Performing Schools	3,019,627
Mandatory Costs of Doing Business	9,502,561

### Actual Expenditure Examples

Secondary School Reform	3,496,841
Special Education-Stipends, coaches, Extracurricular Advisor, and contracted services for Private Duty nurses and Speech Pathologists.	3,505,483
Advanced Placement	4,746,155
Student Based Budgeting Reprogramming	6,750,383
Class Size Reduction	7,662,192
Special Education- Non- Public shortage	11,035,373
Reserve for Negotiated Compensation Improvements	36,959,391
Conversion - Special Education Grievance Positions	3,165,015
Transportation-Overtime	3,297,600
Full-Time Salary Adjustment	3,939,661
Discretionary Freeze Savings and adjustments	4,157,435
Charter Schools - Additional Grades	5,382,110
Retirement Savings	7,000,000
Lease Purchase (Textbooks, Buses, Technology Refresh)	7,077,838

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**Current Year Report**  
(Allocation of Available Resources)

**Queen Anne's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	52,850,293
State Revenue	33,686,270
Federal Revenue      84.010    Title I	1,032,880
Federal Revenue      84.027    IDEA	1,735,343
Other Federal Funds	2,257,070
Other Local Revenue	1,124,302
<b>Total</b>	<b>92,686,158</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,506,633
Data Systems to Support Instruction	1,392,930
Great Teachers and Leaders	36,657,587
Turning Around Lowest Performing Schools	13,293,249
Mandatory Costs of Doing Business	39,835,759

**Planned Expenditures Examples**

Special Education - Instructional Staff & Supervisor of Curriculum & Instruction	4,497,442
Instruction - Instructional Staff & Academic Deans	28,007,058
Special Education - Behavior Specialists, Related Services, Paraprofessionals, and Sign Language Interpreters	3,053,361
Instruction - Alternative Program, ESOL Programs, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologist, Paraprofessional and various other Instructional Interventions	5,530,684
Board of Education - All support services associated with running a school system, Human Resources, Finance, Nursing, Transportation, Operation of Plant, and Maintenance, utility fees, payroll taxes and employee benefits.	38,597,420

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## Prior Year Comparison Report

(Planned v. Actual)

### Queen Anne's County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		51,228,247	51,228,247	0
State Revenue		33,445,567	33,484,817	39,250
Federal ARRA Funds	84.395 Race to the Top	70,000	607,140	537,140
Federal Revenue	84.010 Title I	904,778	860,127	-44,651
Federal Revenue	84.027 IDEA	1,670,522	1,546,729	-123,793
Other Federal Funds		2,283,537	1,661,634	-621,903
Other Local Revenue		1,178,513	1,352,866	174,353
<b>Total</b>		<b>90,781,164</b>	<b>90,741,561</b>	<b>-39,603</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,595,863
Data Systems to Support Instruction	1,526,677
Great Teachers and Leaders	35,759,870
Turning Around Lowest Performing Schools	12,254,290
Mandatory Costs of Doing Business	39,342,707

### Actual Expenditure Examples

Special Education - Instructional Staff & Supervisor of Curriculum & Instruction	4,382,930
Instruction - Instructional Staff & Academic Deans	27,153,814
Instruction - Alternative Program, ESOL Programs, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologist, Paraprofessional and various other Instructional Interventions	5,310,470
Board of Education - All support services associated with running a school system, Human Resources, Finance, Nursing, Transportation, Operation of Plant, and Maintenance, utility fees, payroll taxes and employee benefits.	38,086,943

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**Current Year Report**  
(Allocation of Available Resources)

**St. Mary's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	98,015,001
State Revenue	99,832,334
Federal ARRA Funds    84.395    Race to the Top	5,616
Federal Revenue        84.010    Title I	2,590,294
Federal Revenue        84.027    IDEA	3,533,823
Other Federal Funds	8,182,066
Other Local Revenue	162,400
Other Resources/Transfers	1,343,811
<b>Total</b>	<b>213,665,345</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	46,988
Great Teachers and Leaders	165,500
Mandatory Costs of Doing Business	196,510,794

**Planned Expenditures Examples**

Utilities	5,972,853
Transportation	14,001,151
Contractual agreements - salaries	118,671,497
Contractual agreements - benefits	46,017,993

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### St. Mary's County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			93,910,979	93,910,979	0
State Revenue			97,693,506	98,308,286	614,780
Federal ARRA Funds	84.395	Race to the Top	231,046	413,527	182,481
Federal Revenue	84.010	Title I	2,467,272	2,522,210	54,938
Federal Revenue	84.027	IDEA	3,252,414	3,490,287	237,873
Other Federal Funds			7,689,426	7,495,305	-194,121
Other Local Revenue			675,400	799,299	123,899
Other Resources/Transfers			748,267	769,997	21,730
<b>Total</b>			<b>206,668,310</b>	<b>207,709,890</b>	<b>1,041,580</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	48,581
Great Teachers and Leaders	126,667
Mandatory Costs of Doing Business	191,553,576

### Actual Expenditure Examples

Chesapeake Public Charter School	3,709,907
Utilities	4,663,182
Transportation	13,121,836
Contractual agreements - benefits	47,732,587
Contractual agreements - salaries	111,290,116

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Somerset County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	9,395,088
State Revenue	28,105,282
Federal ARRA Funds    84.395    Race to the Top	140,148
Federal Revenue        84.010    Title I	1,433,259
Federal Revenue        84.027    IDEA	767,087
Other Federal Funds	1,602,628
Other Local Revenue	104,000
Other Resources/Transfers	1,091,405
<b>Total</b>	<b>42,638,897</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	539,715
Data Systems to Support Instruction	1,172,745
Great Teachers and Leaders	21,000,344
Turning Around Lowest Performing Schools	2,109,383
Mandatory Costs of Doing Business	16,390,898

**Planned Expenditures Examples**

Instructional Staff	12,960,676
Fringe Benefits	8,259,620
Building Operations and Maintenance	3,070,456

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Somerset County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			8,785,412	8,785,412	0
State Revenue			27,753,669	28,304,605	550,936
Federal ARRA Funds	84.395	Race to the Top	193,942	324,542	130,600
Federal Revenue	84.010	Title I	1,454,935	1,501,068	46,133
Federal Revenue	84.027	IDEA	884,918	726,146	-158,772
Other Federal Funds			817,012	1,477,253	660,241
Other Local Revenue			974,932	1,012,844	37,912
Other Resources/Transfers			392,281	392,281	0
<b>Total</b>			<b>41,257,101</b>	<b>42,524,151</b>	<b>1,267,050</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	510,032
Data Systems to Support Instruction	1,531,507
Great Teachers and Leaders	21,871,555
Turning Around Lowest Performing Schools	1,300,703
Mandatory Costs of Doing Business	15,846,588

### Actual Expenditure Examples

Instructional Staff	12,799,976
Building Operations and Maintenance	3,331,738
Fringe Benefits	7,102,051

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Talbot County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	35,128,767
State Revenue	13,354,780
Federal ARRA Funds    84.395    Race to the Top	32,699
Federal Revenue        84.010    Title I	1,228,855
Federal Revenue        84.027    IDEA	1,219,281
Other Federal Funds	1,247,078
Other Local Revenue	1,418,640
Other Resources/Transfers	47,561
<b>Total</b>	<b>53,677,661</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	239,723
Data Systems to Support Instruction	31,000
Great Teachers and Leaders	872,350
Turning Around Lowest Performing Schools	1,433,394
Mandatory Costs of Doing Business	49,921,973

**Planned Expenditures Examples**

Special Education	3,422,183
Operation of Plant	3,310,114
Mid-level	3,592,549
Instructional salaries	19,775,128
Fixed Charges	11,725,219

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Talbot County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			34,546,100	34,546,100	0
State Revenue			12,714,452	12,746,136	31,684
Federal ARRA Funds	84.395	Race to the Top	538	249,679	249,141
Federal Revenue	84.010	Title I	1,162,383	1,026,469	-135,914
Federal Revenue	84.027	IDEA	1,138,722	948,274	-190,448
Other Federal Funds			920,481	598,334	-322,147
Other Local Revenue			1,017,830	1,465,623	447,793
<b>Total</b>			<b>51,500,506</b>	<b>51,580,615</b>	<b>80,109</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	393,125
Data Systems to Support Instruction	52,000
Great Teachers and Leaders	306,231
Turning Around Lowest Performing Schools	1,233,937
Mandatory Costs of Doing Business	48,383,052

### Actual Expenditure Examples

Operation of Plant	3,319,932
Special Education	3,339,214
Mid-level	3,610,801
Fixed Charges	10,901,484
Instruction Salaries	19,762,891

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Washington County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	94,844,030
State Revenue	165,018,018
Federal Revenue      84.010    Title I	5,919,607
Federal Revenue      84.027    IDEA	4,802,011
Other Federal Funds	4,331,715
Other Local Revenue	490,465
Other Resources/Transfers	543,629
<b>Total</b>	<b>275,949,475</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	7,545,969
Great Teachers and Leaders	135,520,038
Turning Around Lowest Performing Schools	10,721,618
Mandatory Costs of Doing Business	116,236,767

**Planned Expenditures Examples**

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	6,658,461
School Administrators, Instructional Supervisors & Support Personnel	17,662,682
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	117,857,356
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	5,919,607
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience of special needs students and preschoolers.	4,802,011
Student Transportation Services	12,220,663
Student Personnel & Health Services	5,556,367
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	7,716,477
Facilities Operations & Maintenance	30,669,110
Employee Benefits (for General Fund employees)	54,107,015
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	5,967,135

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Washington County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			94,845,452	94,845,452	0
State Revenue			164,171,896	165,703,285	1,531,389
Federal ARRA Funds	84.395	Race to the Top	269,676	1,032,426	762,750
Federal Revenue	84.010	Title I	6,145,560	6,423,255	277,695
Federal Revenue	84.027	IDEA	4,779,856	4,668,376	-111,480
Federal Revenue	84.173	IDEA	114,558	94,841	-19,717
Other Federal Funds			3,641,191	4,131,199	490,008
Other Local Revenue			990,465	449,079	-541,386
Other Resources/Transfers			570,060	1,064,034	493,974
<b>Total</b>			<b>275,528,713</b>	<b>278,411,948</b>	<b>2,883,234</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	8,567,657
Great Teachers and Leaders	133,408,927
Turning Around Lowest Performing Schools	11,290,965
Mandatory Costs of Doing Business	113,489,535

### Actual Expenditure Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	6,852,362
School Administrators, Instructional Supervisors & Support Personnel	16,970,957
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	116,377,472
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience special needs students and preschoolers.	4,763,217
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	6,423,255
Student Personnel & Health Services	5,325,678
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	5,860,956
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	7,714,369
Student Transportation Services	11,687,577
Facilities Operations & Maintenance	31,327,259
Employee Benefits (for General Fund employees)	51,573,696

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Wicomico County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	41,306,646
State Revenue	133,555,702
Federal Revenue      84.010    Title I	4,996,237
Federal Revenue      84.027    IDEA	2,988,500
Other Federal Funds	4,443,156
Other Local Revenue	413,500
Other Resources/Transfers	3,582,373
<b>Total</b>	<b>191,286,114</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	83,996,530
Data Systems to Support Instruction	2,988,428
Great Teachers and Leaders	4,755,375
Turning Around Lowest Performing Schools	16,416,676
Mandatory Costs of Doing Business	77,512,238

**Planned Expenditures Examples**

Salaries & Wages	72,007,281
Salaries & Wages	4,172,656
Salaries & Wages	9,193,075
Salaries & Wages	3,157,543
Utilities 2.03, 7.09, 7.14	4,559,498
Student Transportation 7.08	8,556,034
Operation of Plant 7.09	6,986,447
Manage the operations of district schools to create learning environments that encourage high performance. 2.03 & 2.04	12,355,591
Maintenance of Plant 7.10	4,125,690
Contractual Agreements - Benefits 7.12	35,096,159

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Wicomico County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation		40,396,119	40,396,119	0
State Revenue		127,922,136	128,836,440	914,304
Federal ARRA Funds	84.395 Race to the Top	0	590,921	590,921
Federal Revenue	84.010 Title I	4,337,830	5,133,359	795,529
Federal Revenue	84.027 IDEA	2,994,167	3,085,354	91,187
Other Federal Funds		2,683,958	3,524,473	840,515
Other Local Revenue		443,500	648,805	205,305
Other Resources/Transfers		2,022,428	1,994,309	-28,119
<b>Total</b>		<b>180,800,138</b>	<b>184,209,780</b>	<b>3,409,642</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	81,330,159
Data Systems to Support Instruction	1,761,807
Great Teachers and Leaders	4,761,448
Turning Around Lowest Performing Schools	15,855,056
Mandatory Costs of Doing Business	73,947,119

### Actual Expenditure Examples

Salaries & Wages	69,519,246
Salaries & Wages	3,898,185
Salaries & Wages	3,116,412
Salaries & Wages	8,700,709
Maintenance of Plant 9.02	3,707,082
Utilities 9.03, 14.08, 14.14	4,331,915
Operation of Plant 9.03	7,582,003
Student Transportation 9.01	8,143,565
Manage the operations of district schools to create learning environments that encourage high performance. 14.12	11,941,131
Contractual Agreements - Benefits 14.22	32,873,995

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

**Current Year Report**  
(Allocation of Available Resources)

**Worcester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2016</b>
Local Appropriation	78,718,960
State Revenue	19,446,008
Federal Revenue      84.010    Title I	1,629,000
Federal Revenue      84.027    IDEA	2,100,000
Other Federal Funds	1,470,008
Other Local Revenue	225,452
Other Resources/Transfers	567,011
<b>Total</b>	<b>104,156,439</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	3,590,808
Data Systems to Support Instruction	525,000
Great Teachers and Leaders	69,202,918
Mandatory Costs of Doing Business	30,837,713

**Planned Expenditures Examples**

Textbooks and Supplies	3,065,841
Teachers	58,910,681
Principals / Asst. Principals	4,567,783
Ed. Asst, Hlth, Transport., Operation, Pupil Pers	28,797,970

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Prior Year Comparison Report

(Planned v. Actual)

### Worcester County Public Schools

<b>Revenue</b>			<b>Original Budget 7/1/2014</b>	<b>Final Budget 6/30/2015</b>	<b>Change</b>
Local Appropriation			77,675,762	77,675,525	-237
State Revenue			19,138,092	19,110,691	-27,401
Federal ARRA Funds	84.395	Race to the Top	0	408,917	408,917
Federal Revenue	84.010	Title I	1,568,443	1,590,513	22,070
Federal Revenue	84.027	IDEA	1,600,000	1,922,097	322,097
Other Federal Funds			1,227,861	3,486,083	2,258,222
Other Local Revenue			225,452	333,011	107,559
Other Resources/Transfers			567,011	567,011	0
<b>Total</b>			<b>102,002,621</b>	<b>105,093,848</b>	<b>3,091,227</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	3,881,318
Data Systems to Support Instruction	399,763
Great Teachers and Leaders	69,047,301
Mandatory Costs of Doing Business	31,765,466

### Actual Expenditure Examples

Textbooks and Supplies	3,001,966
Principals / Asst. Principals	4,366,388
Teachers	58,110,512
Ed. Asst, Hlth, Transport., Operation, Pupil Pers	29,240,809

Note: The Current and Prior Year Reports reflects each school system's total budget and allocates expenditures to one of four assurance areas. Expenditures are illustrative of those reported in the Master Plan Update Finance Section and are not intended to sum to the total. The reports are not intended to be prepared according to GAAP. Aggregation prepared by MSDE.

## Appendix B: The Annual Review Process

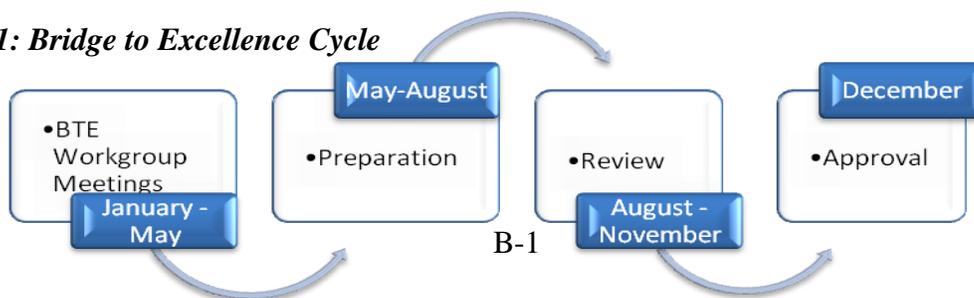
### Review and Approval Processes

The annual review process for the Master Plan is the culmination of almost a full year of analysis, planning, and development at both the State and local levels. Each year, between January and May, MSDE staff analyzes feedback on the process from the previous year in order to improve the process. In 2015, with the end of the RTTT, the staff from the Division of Student, Family, and School Support (DOSFSS) conducted meetings with several divisions throughout the Department to discuss and consider areas that may be included in the 2015 Master Plan. During this time, Department staff also work with the Bridge to Excellence Workgroup and the MSDE Internal Team to develop and publish the revised guidance for the upcoming year based upon feedback from all parties. The Bridge to Excellence Workgroup is a broad stakeholder group that assists the Department in the development of guidance related to the Bridge to Excellence program and is comprised of local superintendents, assistant superintendents for instruction, local Bridge to Excellence points of contact, local finance officers, and MSDE staff. The MSDE Internal Team assists in operationalizing the guidance recommendations suggested by the Workgroup and is comprised of MSDE program managers. The various review processes resulted in areas added to the plan that are aligned to Code of Maryland Regulation (COMAR) and ESEA.

Between May and August local school systems continued to analyze data and used the updated Part I Master Plan Guidance Document to prepare and develop their plans. Between August and November, MSDE began the review process by convening panels to review Master Plans. Part I and Part II of the Master Plan were due to MSDE on October 15, 2015. Part I, containing the local school system's programs, practices, strategies for attaining goals and budget data (narrative and budget) were reviewed by expert panel members consisting of MSDE and local school system staff during a *Panel Review*. Part I also contains additional State programs, which undergo a *Program Review* by MSDE program managers and fiscal specialists. Part II of the Master Plan, containing federal and State grant applications associated with Bridge to Excellence received a *Technical Review* by MSDE program managers to ensure compliance with federal and State regulations.

By the end of November, final reviews were conducted by panel facilitators, and technical reviewers to ensure that all of the clarifying questions noted during the review process were adequately addressed, and that consensus was reached in terms of changes or corrections that were included in the final submission. Recommendations regarding approvability of the plans are made to the State Superintendent in December. In all, approximately 80 individuals were involved in the various phases of the review process. Figure 1 below illustrates the Bridge to Excellence cycle.

**Figure 1: Bridge to Excellence Cycle**



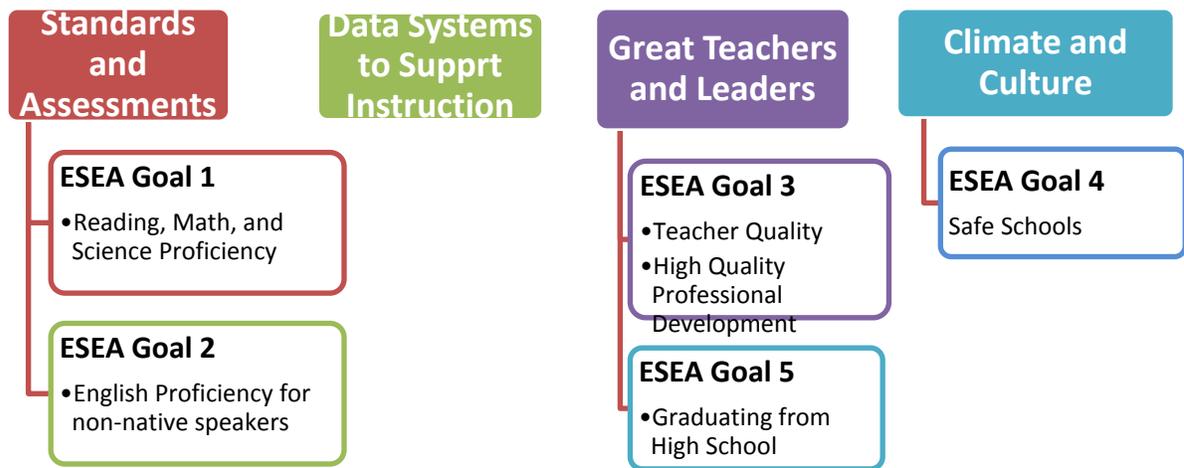
## Content Review of Part I

Bridge to Excellence in Public Schools Act required local school systems to develop a five-year comprehensive Master Plan in 2015. Beginning in 2016, each local school system shall submit an annual update.

Local school systems were required to include goals, objectives, major initiatives and strategies to promote academic excellence and eliminate achievement gaps among all students, including all subgroups, and specialized populations.

Part I of the Master Plan included a content review of school system analyses of their programs, practices, and strategies to address performance data, which include the five ESEA goal areas shown in Figure 2.

**Figure 2: ESEA Goal Areas**



Within each area, local school systems were required to analyze prompts based on their local data. With the absence of reading and mathematics performance data for 2015, below is a *sampling* of the analyzing prompts to which local school systems were required to respond.

### **Academic Data Review**

1. In a review of your historical academic data (MSA, HSA and formative local assessment, and/or other standardized research based data), identify what you see as priority in terms of student achievement? Identify strategies that will promote gap reduction and growth. Describe how formative local assessments inform your system-wide thinking?

### **Moving Forward**

1. As you move forward to the new Partnership for Assessment of Readiness for College and Careers (PARCC) summative assessment program, describe how the review of your historical academic data will inform your decision making over the next five years to address and support students' needs to ensure improved student achievement.

2. Describe your school system's process to ensure successful implementation of major strategies and/or evidence-based practices to determine if they are implemented with fidelity to meet learners' needs, and are on track to achieve identified outcomes.
3. Include a discussion of funding targeted to the changes or adjustments made to ensure sufficient progress, and incorporate timelines where appropriate.

For MSA Science and High School Assessments (HSA), local school systems were required to respond to the following:

1. Based on available trend data, describe the challenges
2. In your response, identify challenges in terms of subgroups.
3. To support student achievement, describe the changes or strategies and rationale for selecting strategies, and/or evidence-based practices that will be made to ensure progress. Include a discussion of funding targeted to the changes or adjustments made to ensure sufficient progress, and incorporate timelines where appropriate.

Each program manager for the Student Specific Groups listed in Part I of the Guidance Document; Limited English Proficient Students, Career and Technology Education, Early Learning, Gifted and Talented Programs, Special Education, Education that is Multicultural and Achievement revised their respective area to reflect current updates.

### **Technical and Program Reviews**

As the content reviews were conducted by panelists, *Technical* and *Program Reviews* were conducted by MSDE program managers responsible for ensuring that programs included in the Master Plan were compliant with federal and State requirements.

The Technical Review examined federal and State grant applications including ESEA *Title I Part A, Improving Academic Achievement of the Disadvantage; Title I, Part D, Prevention and Intervention Program for Students who are Neglected, Delinquent, or At-Risk; Title II, Part A, Preparing, Training, and Recruiting High Quality Teachers; and Title III, Part A, English Language Acquisition, Language Enhancement, and Academic Achievement*. Additionally, technical reviews ensured compliance in the following areas: State Fine Arts Initiative; equity in teacher and principal distribution; highly qualified teachers; high quality professional development; and finance.

The *Program Review* examined the components of the Master Plan related to specific student groups (Early Learning, Career Technology and Education, and Gifted and Talented students) and cross-program themes (Education that is Multicultural and Achievement).

In all, 12 program managers and their staff were involved in the *Technical and Program* reviews.

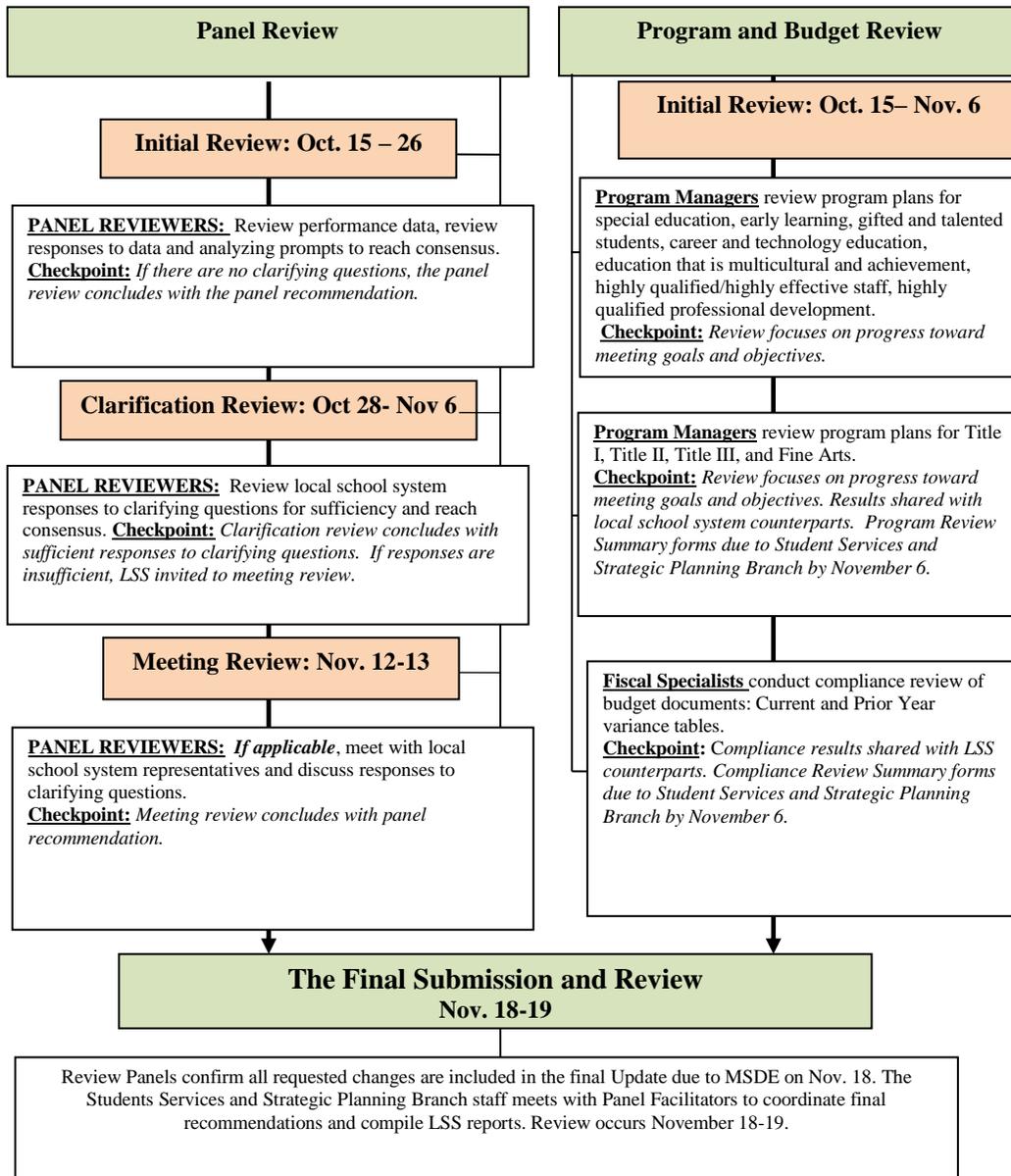
## **Finance Review**

The Finance Review of the Master Plan was twofold. Finance specialists from the Division of Business Services serve as panelists during the Content Review of Part I. In this capacity, the finance specialists served as the finance “expert” on the panel and assist panel members as they determined the alignment of the budgets with the Master Plan.

Finance specialists conducted technical compliance reviews of all budget documents for accuracy. Key documents include the Current Year Variance Table (the budgetary plan for FY 2016) and the Prior Year Variance Table (a comparative look at the FY 2015 plan versus actual events). In addition to the half-day training received by all panelists, finance specialists also receive specialized training provided by the Office of Finance on the technical aspects of the Finance Review.

During the Technical, Program, and Finance Reviews, MSDE program managers and specialists worked with their local counterparts to resolve any outstanding issues to ensure compliance. At the end of the process, summary reports were provided to the Student Services and Strategic Planning Branch to be included in the Final Submission and Review. Figure 3 illustrates the review process for Parts I and II of the Master Plan for 2015 (next page).

**Figure 3: Master Plan Review Process 2015 (Parts I and II)**



## References

- Augenblick & Myers, Inc. *Calculation Of The Cost Of An Adequate Education In Maryland in 1999-2000 Using Two Different Analytic Approaches*. Denver, Colorado: September 2001.
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