

*The Education Fiscal Accountability
and Oversight Act
of 2004*

*Local School System
Annual Master Plan Update
Budget Review*

December 30, 2016



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Table of Contents

	Page
SB 894: Report on the Budget Review of the Annual Master Plan Updates	1
Budget Summaries	5
Allegany	5
Anne Arundel	7
Baltimore City	11
Baltimore County	13
Calvert	17
Caroline	19
Carroll	21
Cecil	23
Charles	25
Dorchester	27
Frederick	29
Garrett	31
Harford	33
Howard	35
Kent	39
Montgomery	41
Prince George's	45
Queen Anne's	47
St. Mary's	49
Somerset	51
Talbot	53
Washington	55
Wicomico	57
Worcester	59

Background

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.

The Bridge to Excellence legislation required local school systems to develop a five-year Comprehensive Master Plan that outlined strategies for improving student achievement and eliminating achievement gaps. Local school systems have submitted annual updates to the original approved Master Plans. School systems analyzed student performance and other data to assess their current practices and make changes where applicable. Updated plans are due to MSDE annually on October 15th. Approximately 8 panels comprised of 80 individuals from local school systems and MSDE staff are involved in an initial panel review and consensus. The final submitted plans are also reviewed by panel facilitators and technical reviewers to ensure all clarifying questions posed during the reviews were adequately addressed. Recommendations regarding approvability of the plans are then made to the State Superintendent.

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 of 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 approved budget and actual prior year budget are consistent with the goals, objectives, and strategies detailed in the Master Plan. The State Superintendent is 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.

This report 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 2016 review. Budget summaries for each school system are included in the appendix.

2016 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 objectives. 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 (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 2017, total Direct State Aid to Local Education is \$5.5 billion, or 32% of the State's operating budget. 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 2016 Legislative Session resulted in a number of changes to education funding in fiscal 2017. The Geographic Cost of Education Index program is mandated and funded at 100% (\$137 million). This program, formerly a non-mandated portion of the State Aid formulas, provides additional funds to 13 school systems in higher cost areas. The phase-in of the Net Taxable Income (NTI) Adjustment Grant is 60% in fiscal 2017, with full phase-in completed in fiscal 2019.

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 FY2016 as the grant ended on September 30, 2015.

Fiscal Analysis

Revenue

For the current year, FY 2017, 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 2016, local school systems were asked to show the change in revenue (planned v. actual within 2016). 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.

Revenue Description	FY 17 Planned Budget (in millions)	FY 16 Actual Budget (in millions)	FY 16 Planned Budget (in millions)
Local Appropriation	\$6,116	\$5,802	\$5,838
State Revenue	5,510	5,367	5,374
Federal ARRA Funds	-	1	1
Federal Revenue	401	380	378
Other Federal Funds	202	191	196
Other Local Revenue	97	165	154
Other Resources/Transfers	281	218	228
Total*	\$12,607	\$12,124	\$12,169

*Amounts may not sum due to rounding

- FY 2017 planned revenue increased by \$472 million when compared to FY 2016 actual revenue. As reported, actual FY 2016 revenue was \$47 million less than planned in FY 2016.
- State funds increased by \$143 million in FY 2017. In FY 2016, planned State funds exceed actual revenue by \$7 million.
- Local Appropriations increased between FY 2016 and FY 2017 by \$246 million, and decreased by \$25 million during FY 2016.
- In total, federal funds increased statewide by \$20 million between FY 2016 and FY 2017. Federal ARRA Funds and Other Federal Funds decreased by \$1 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 \$21 million between FY 2016 and FY 2017.

Expenditures

For the Current Year and Prior Year financial reports, local school systems were asked to attribute expenditures to one of four assurance areas, 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 and were encouraged to look to the statewide reporting categories as a reference for attributing system-level expenditures.

In fiscal year 2017, 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 2017 and provide a comparison of planned v. actual expenditures for FY 2016.

FY 2017 Planned Expenditures	Planned Expenditures (in millions)	FTE
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,214	15,315
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	142	638
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,721	24,183
Assurance Area 4 - Turning Around the Lowest Achieving Schools	470	5,024
Mandatory Cost of Doing Business	8,921	63,604
Other (items deemed necessary by the local Board of Education)	127	692
Total *	\$12,596	109,456

**Amounts may not sum due to rounding*

FY16 Change in Expenditures	FY 2016 Planned (in millions)	FY 2016 Actual (in millions)
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,227	\$1,209
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	119	117
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,685	1,668
Assurance Area 4 - Turning Around the Lowest Achieving Schools	432	438
Mandatory Cost of Doing Business	6,903	6,860
Other (items deemed necessary by the local Board of Education)	1,806	1,832
Total*	\$12,172	\$12,124

**Amounts may not sum due to rounding*

Recommendation

Based on the technical and panel review of the 2016 Comprehensive Master Plan Finance component, each local school system's master plan goals and objectives are aligned with the annual budget.

Current Year Report
(Allocation of Available Resources)

Allegany County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	30,169,985
State Revenue	78,732,755
Federal Revenue 84.010 Title I	2,592,990
Federal Revenue 84.027 IDEA	2,611,033
Other Federal Funds	4,107,879
Other Local Revenue	483,795
Other Resources/Transfers	274,114
Total	118,972,551

Planned Expenditures by Assurance Area

Standards and Assessments	1,442,411
Data Systems to Support Instruction	109,244
Great Teachers and Leaders	58,706,406
Turning Around Lowest Performing Schools	751,223
Mandatory Costs of Doing Business	57,963,267

Planned Expenditures Examples

Special Education Salaries	9,158,164
School Administration	5,456,751
Regular Instructional Salaries	39,075,792
Transportation	6,171,301
Special Education	6,499,856
Maintenance, Operation, Capital Outlays	10,013,931
Fixed Charges	24,225,348

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

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		29,837,545	29,837,545	0
State Revenue		77,217,824	77,217,824	0
Federal Revenue	84.010 Title I	2,656,310	2,653,143	-3,167
Federal Revenue	84.027 IDEA	2,577,005	2,350,103	-226,902
Other Federal Funds		4,319,448	5,195,823	876,375
Other Local Revenue		309,630	309,630	0
Other Resources/Transfers		5,133,813	5,133,813	0
Total		122,051,575	122,697,881	646,306

Actual Expenditures by Assurance Area

Standards and Assessments	1,346,297
Data Systems to Support Instruction	109,664
Great Teachers and Leaders	58,717,108
Turning Around Lowest Performing Schools	638,596
Mandatory Costs of Doing Business	58,024,798
Other items deemed necessary by the Local Board of Education	3,861,417

Actual Expenditure Examples

School Administration	5,209,774
Special Education Instructional Salaries	9,020,858
Regular Instructional Salaries	39,273,613
Special Education	5,759,044
Transportation	5,932,200
Maintenance Operations, Capital Outlay	9,050,078
Fixed Charges	25,887,956
Fund Balance Increase/Expenditure Control	3,861,417

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Current Year Report
(Allocation of Available Resources)

Anne Arundel County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	643,224,500
State Revenue	352,749,300
Federal Revenue 84.010 Title I	10,630,000
Federal Revenue 84.027 IDEA	15,700,000
Federal Revenue 84.173 IDEA	407,300
Federal Revenue 84.181 IDEA	1,205,000
Other Federal Funds	11,793,000
Other Local Revenue	54,866,400
Total	1,090,575,500

Planned Expenditures by Assurance Area

Standards and Assessments	562,705
Data Systems to Support Instruction	4,457,034
Great Teachers and Leaders	11,483,207
Turning Around Lowest Performing Schools	8,842,319
Mandatory Costs of Doing Business	1,066,330,235
Other items deemed necessary by the Local Board of Education	-1,100,000

Planned Expenditures Examples

Right Start Advisors	3,379,402
Tuition Allowances & NBC Stipends	3,259,280
Academic Achievement for All	6,141,485
Human Resources	5,300,284
Advanced Studies & Programs	19,265,921
Alternative Programs	9,258,398
Basic Classroom Instructional Materials & Textbooks	19,798,688
Business Operations	14,959,513
Charter Schools	14,449,900
Contract Schools	10,190,181
Curriculum & Instruction	20,952,202
English Language Acquisition	8,281,907
Facilities, Planning & Construction	3,496,900
Fixed Charges	189,336,769
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	40,197,100
Guidance	19,674,115
Maintenance	17,470,000
Operations	65,624,600

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School Management	417,524,126
Special Education	49,462,148
Special Education - IDEA Part B Passthrough	15,700,000
Special Education - Medicaid	4,727,000
Student Services	15,943,927
Technology	24,381,513
Title I	10,630,000
Transportation	50,109,031
Fixed Charges - Non recurring	10,000,000

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Prior Year Comparison Report

(Planned v. Actual)

Anne Arundel County Public Schools

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		620,575,900	620,575,900	0
State Revenue		337,854,900	340,143,200	2,288,300
Federal Revenue	84.010 Title I	10,481,100	10,772,160	291,060
Federal Revenue	84.027 IDEA	15,592,800	16,572,190	979,390
Federal Revenue	84.173 IDEA	407,300	376,460	-30,840
Federal Revenue	84.181 IDEA	1,095,500	1,183,950	88,450
Other Federal Funds		12,686,400	13,516,240	829,840
Other Local Revenue		57,253,800	66,925,100	9,671,300
Total		1,055,947,700	1,070,065,200	14,117,500

Actual Expenditures by Assurance Area

Standards and Assessments	930,352
Data Systems to Support Instruction	4,269,348
Great Teachers and Leaders	9,813,252
Turning Around Lowest Performing Schools	7,847,105
Mandatory Costs of Doing Business	1,048,591,640
Other items deemed necessary by the Local Board of Education	-1,386,498

Actual Expenditure Examples

Right Start Advisors	3,295,062
Academic Achievement for All	5,877,320
Facilities, Planning & Construction	3,306,720
Special Education - Medicaid	3,712,241
Human Resources	5,160,485
English Language Acquisition	7,599,416
Alternative Programs	8,591,056
Business Operations	9,007,510
Contract Schools	9,221,914
Title I	10,298,279
Curriculum & Instruction	13,073,787
General Transfer	13,235,903
Charter Schools	14,141,895
Student Services	15,055,712
Advanced Studies & Programs	16,034,945
Special Education - IDEA Part B Passthrough	16,603,422
Maintenance	17,776,106
Guidance	18,867,440
Basic Classroom Instructional Materials & Textbooks	21,321,611

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Technology	25,606,004
Special Education	48,523,001
Transportation	49,695,229
Transfer	54,075,503
Operations	59,246,799
Fixed Charges	190,831,818
School Management	406,617,430

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Current Year Report
(Allocation of Available Resources)

Baltimore City Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	265,412,181
State Revenue	869,196,405
Federal Revenue	1,394,941
Federal Revenue 84.010 Title I	53,645,406
Federal Revenue 84.027 IDEA	23,311,321
Federal Revenue 84.173 IDEA	709,856
Other Federal Funds	27,779,957
Other Resources/Transfers	61,332,461
Total	1,302,782,528

Planned Expenditures by Assurance Area

Standards and Assessments	24,021,177
Data Systems to Support Instruction	1,233,904
Great Teachers and Leaders	7,357,850
Turning Around Lowest Performing Schools	41,676,477
Mandatory Costs of Doing Business	1,228,493,120

Planned Expenditures Examples

IDEA Part B CEIS	3,187,630
IDEA Part B Passthrough	19,446,124
Title II-Salaries and Wages-(Analysts, Coordinators, Temps, and Stipends)	3,573,307
Title I Part A Support for Priority and Focus Schools	7,520,000
Title I Part A School Based Expenditures	31,174,894
Salaries	624,098,028
Contractual Services	169,928,552
Debt Service	21,484,809
Equipment	30,517,122
Benefits	258,933,500
Other items deemed necessary by the Local Board of Education	5,000,500
Utilities	35,584,765
Third Party Billing	7,910,000
Title I Pat A PreK Expansion- .5FTE's	4,486,956
Transfers	42,393,089
Materials	15,129,483

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Prior Year Comparison Report

(Planned v. Actual)

Baltimore City Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			258,212,181	258,212,181	0
State Revenue			901,738,916	901,756,066	17,150
Federal ARRA Funds	84.395	Race to the Top	670,000	0	-670,000
Federal Revenue	84.010	Title I	49,329,984	52,197,669	2,867,685
Federal Revenue	84.027	IDEA	22,677,725	23,021,469	343,744
Federal Revenue	84.173	IDEA	977,847	739,490	-238,357
Other Federal Funds			27,990,842	37,219,932	9,229,090
Other Resources/Transfers			32,361,948	38,967,309	6,605,361
Total			1,293,959,443	1,312,114,116	18,154,673

Actual Expenditures by Assurance Area

Standards and Assessments	30,181,066
Great Teachers and Leaders	7,675,767
Turning Around Lowest Performing Schools	49,480,467
Mandatory Costs of Doing Business	1,210,985,339
Other items deemed necessary by the Local Board of Education	13,791,476

Actual Expenditure Examples

Salaries, contracted services, materials and supplies to support CEIS initiative	8,238,005
Supports various school based programs to improve academic achievement for students with special needs	11,540,649
Contracted Services	3,966,122
Support for Priority and Focus Schools	7,917,114
School Based Expenditures	29,426,446
Contingency	5,000,000
Materials	17,958,813
Debt Service	21,115,000
Equipments	25,769,744
Utilities	35,945,384
Transfers	44,805,722
Contractual Services	172,298,100
Benefits	242,253,977
Salaries and Wages	635,754,941
Third Party Billing	12,910,000

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Current Year Report
(Allocation of Available Resources)

Baltimore County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	757,551,887
State Revenue	653,621,584
Federal Revenue 84.010 Title I	26,423,477
Federal Revenue 84.027 IDEA	24,360,202
Federal Revenue 84.173 IDEA	861,532
Federal Revenue 84.181 IDEA	1,012,966
Other Federal Funds	24,779,330
Other Local Revenue	5,000
Other Resources/Transfers	34,436,070
Total	1,523,052,048

Planned Expenditures by Assurance Area

Standards and Assessments	832,871,670
Data Systems to Support Instruction	76,832,300
Great Teachers and Leaders	30,292,289
Turning Around Lowest Performing Schools	15,507,029
Mandatory Costs of Doing Business	567,548,760

Planned Expenditures Examples

Other Federal Funds	15,043,435
Instructional Salaries and Wages	473,550,998
Mid Level Administration	77,940,711
Instructional Textbooks and Supplies	20,709,401
	15,833,742
	16,789,744
Other Instructional Costs	7,913,329
Special Education	173,326,511
State Revenue	3,955,124
Student Health Services	16,201,214
Student Support Services	10,070,627
Operation of Plant	3,559,321
Other Instructional Costs	38,582,185
Administration	21,685,683
Instructional Salaries and Wages	10,416,579
Instructional Salaries and Wages	11,193,003
Administration	6,826,426
Other Federal Funds	3,821,845

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Instructional Salaries and Wages	10,874,997
Other Instructional Costs	3,070,875
84.027: IDEA	7,245,007
Administration	17,309,718
84.010: Title I	8,557,091
Capital Outlay	4,034,512
Fixed Charges	310,567,911
Mid Level Administration	14,734,617
Student transportation Services	65,913,172
Operation of Plant	93,908,537
Other Federal Funds	5,195,075
Maintenance of Plant	34,978,708

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Prior Year Comparison Report

(Planned v. Actual)

Baltimore County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			748,849,077	711,376,797	-37,472,280
State Revenue			626,932,721	623,501,731	-3,430,990
Federal ARRA Funds	84.395	Race to the Top	0	98,405	98,405
Federal Revenue	84.010	Title I	25,816,096	26,382,397	566,301
Federal Revenue	84.027	IDEA	23,475,204	24,101,110	625,906
Federal Revenue	84.173	IDEA	1,058,956	981,807	-77,149
Federal Revenue	84.181	IDEA	971,821	909,139	-62,682
Other Federal Funds			21,342,129	17,610,548	-3,731,581
Other Local Revenue			0	14,704	14,704
Other Resources/Transfers			31,178,486	26,871,641	-4,306,845
Total			1,479,624,490	1,431,848,279	-47,776,211

Actual Expenditures by Assurance Area

Standards and Assessments	806,626,031
Data Systems to Support Instruction	54,817,525
Great Teachers and Leaders	23,127,126
Turning Around Lowest Performing Schools	8,204,626
Mandatory Costs of Doing Business	539,072,971

Actual Expenditure Examples

Student Support Services	8,866,656
Other Instructional Costs	9,283,745
Other Federal Funds	9,371,616
Student Health Services	15,006,003
IDEA	15,218,023
Title I	18,661,263
Instructional Textbooks and Supplies	22,998,166
Mid Level Administration	71,797,342
Special Education	167,327,245
Instructional Salaries and Wages	463,618,524
Operation of Plant	3,091,827
Instructional Salaries and Wages	7,949,731
Administration	19,118,313
Other Instructional Costs	21,896,229
Other Federal Funds	3,718,765
Instructional Salaries and Wages	4,421,604
Administration	6,155,721
Other Instructional Costs	3,116,541

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.

Instructional Salaries and Wages	3,561,092
Capital Outlay	3,240,178
Other Federal Funds	3,659,046
Title I	6,906,522
IDEA	7,077,107
Administration	15,887,410
Mid Level Administration	17,068,923
Maintenance of Plant	38,946,061
Student transportation Services	65,520,413
Operation of Plant	84,303,343
Fixed Charges	294,174,228

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

Revenue	Total Budget FY 2017
Local Appropriation	114,693,838
State Revenue	82,912,965
Federal Revenue 84.010 Title I	1,747,835
Federal Revenue 84.027 IDEA	3,504,073
Other Federal Funds	6,662,491
Other Local Revenue	3,352,818
Other Resources/Transfers	2,849,451
Total	215,723,471

Planned Expenditures by Assurance Area

Standards and Assessments	6,678,140
Data Systems to Support Instruction	2,217,608
Great Teachers and Leaders	118,211,763
Turning Around Lowest Performing Schools	4,881,975
Mandatory Costs of Doing Business	80,117,080
Other items deemed necessary by the Local Board of Education	3,616,905

Planned Expenditures Examples

Special Education Services	19,190,350
Special Education Services	3,504,073
Special Education Services	3,000,793
Regular Ed Instructional Salaries	77,536,226
Mid-Level Administration - Office of the Principal	8,730,126
Student Transportation	14,486,010
Operation of Plant	14,892,134
Maintenance of Plant	3,234,223
Fixed Charges	42,886,206

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Prior Year Comparison Report

(Planned v. Actual)

Calvert County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	114,876,122	114,876,122	0
State Revenue	79,752,905	79,804,358	51,453
Federal Revenue 84.010 Title I	1,714,675	1,653,233	-61,442
Federal Revenue 84.027 IDEA	3,373,952	3,029,106	-344,846
Other Federal Funds	5,849,077	3,783,818	-2,065,259
Other Local Revenue	2,185,759	4,554,364	2,368,605
Other Resources/Transfers	2,522,375	623,180	-1,899,195
Total	210,274,865	208,324,181	-1,950,684

Actual Expenditures by Assurance Area

Standards and Assessments	6,671,284
Data Systems to Support Instruction	2,300,228
Great Teachers and Leaders	113,475,986
Turning Around Lowest Performing Schools	3,811,552
Mandatory Costs of Doing Business	77,627,841
Other items deemed necessary by the Local Board of Education	4,437,290

Actual Expenditure Examples

Special Education Services	3,029,106
Mid-Level Administration - Office of the Principal	8,684,116
Special Education Services	19,114,885
Regular Ed Instructional Salaries	75,732,238
Maintenance of Plant	3,155,405
Student Transportation	13,786,107
Operation of Plant	14,377,020
Fixed Charges	41,480,218

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Current Year Report
(Allocation of Available Resources)

Caroline County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	13,983,229
State Revenue	51,914,322
Federal Revenue 84.010 Title I	1,772,720
Federal Revenue 84.027 IDEA	1,277,282
Other Federal Funds	1,826,045
Other Local Revenue	465,000
Total	71,238,598

Planned Expenditures by Assurance Area

Data Systems to Support Instruction	56,600
Great Teachers and Leaders	60,000
Mandatory Costs of Doing Business	71,121,998

Planned Expenditures Examples

Transportation	4,315,006
Special Education	5,291,004
Operation of Plant	4,108,952
Mid-level Administration	4,799,641
Instructional Salaries and Wages	26,891,878
Fixed Charges	13,232,723

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Prior Year Comparison Report

(Planned v. Actual)

Caroline County Public Schools

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		13,765,180	13,765,180	0
State Revenue		49,991,322	50,184,491	193,169
Federal Revenue	84.010 Title I	1,532,333	1,538,641	6,308
Federal Revenue	84.027 IDEA	1,220,870	1,318,815	97,945
Other Federal Funds		1,852,462	2,416,667	564,205
Other Local Revenue		465,000	950,232	485,232
Total		68,827,167	70,174,026	1,346,859

Actual Expenditures by Assurance Area

Data Systems to Support Instruction	8,278
Great Teachers and Leaders	52,066
Mandatory Costs of Doing Business	69,740,985
Other items deemed necessary by the Local Board of Education	372,696

Actual Expenditure Examples

Transportation	3,681,994
Operation of Plant	4,312,220
Mid-level Administration	4,796,573
Special Education	5,327,511
Fixed Charges	13,213,490
Instructional Salaries and Wages	24,979,096

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Current Year Report
(Allocation of Available Resources)

Carroll County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	183,830,900
State Revenue	135,193,846
Federal Revenue 84.010 Title I	2,462,906
Federal Revenue 84.027 IDEA	5,429,824
Other Federal Funds	5,885,971
Other Local Revenue	1,707,996
Other Resources/Transfers	680,000
Total	335,191,443

Planned Expenditures by Assurance Area

Standards and Assessments	128,286
Great Teachers and Leaders	1,456,175
Turning Around Lowest Performing Schools	2,733,007
Mandatory Costs of Doing Business	325,620,625
Other items deemed necessary by the Local Board of Education	5,253,350

Planned Expenditures Examples

Utilities	7,480,214
Student Transportation Services	19,386,550
Student Health Services	4,246,960
Special Education	35,226,637
Special Education	5,429,824
Office of the Principal	21,504,555
Instructional Supplies and Materials	7,233,527
Instructional Salaries and Wages	164,827,315
Instructional Administration and Supervision	7,110,236
Facility Operations/Maintenance/Planning	30,908,195
Administration	7,830,916

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Prior Year Comparison Report

(Planned v. Actual)

Carroll County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	178,180,900	178,028,873	-152,027
State Revenue	133,232,264	131,576,375	-1,655,889
Federal Revenue 84.010 Title I	2,274,161	2,293,396	19,235
Federal Revenue 84.027 IDEA	5,295,231	5,324,668	29,437
Other Federal Funds	5,784,276	2,919,309	-2,864,967
Other Local Revenue	3,764,921	3,958,992	194,071
Other Resources/Transfers	1,288,455	2,532,497	1,244,042
Total	329,820,208	326,634,110	-3,186,098

Actual Expenditures by Assurance Area

Standards and Assessments	128,541
Great Teachers and Leaders	1,518,059
Turning Around Lowest Performing Schools	2,556,955
Mandatory Costs of Doing Business	317,046,204
Other items deemed necessary by the Local Board of Education	5,384,351

Actual Expenditure Examples

Special Education Non-Public Placements	3,238,224
Student Health Services	4,272,088
Special Education	5,324,668
Administration	6,378,256
Utilities	6,658,789
Instructional Supplies and Materials	6,706,156
Instructional Administration and Supervision	7,284,521
Student Transportation Contractors	18,063,562
Office of the Principal	21,894,559
Facility Operations/Maintenance/Planning	31,994,291
Special Education	36,730,449
Instructional Salaries and Wages	157,695,664
Amount Moved to Fund Balance	3,146,764

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Current Year Report
(Allocation of Available Resources)

Cecil County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	80,610,438
State Revenue	105,855,364
Federal Revenue 84.010 Title I	3,049,576
Federal Revenue 84.027 IDEA	3,553,871
Other Federal Funds	2,391,185
Other Resources/Transfers	460,000
Total	195,920,434

Planned Expenditures by Assurance Area

Standards and Assessments	117,117,933
Data Systems to Support Instruction	2,365,349
Great Teachers and Leaders	2,813,430
Turning Around Lowest Performing Schools	3,400,200
Mandatory Costs of Doing Business	70,223,522

Planned Expenditures Examples

Special Education Salaries	19,328,118
Instruction Supplies	3,040,866
Instruction Salaries	69,077,795
I/L Support Salaries	13,159,598
Student Transportation Contracted	8,032,454
Operation of Plant Salaries	5,554,800
Operation of Plant Other Charges	5,283,377
Fixed Charges	37,677,619
Administration Salaries	3,392,374

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Prior Year Comparison Report

(Planned v. Actual)

Cecil County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			79,750,778	79,750,778	0
State Revenue			99,638,364	99,918,052	279,688
Federal ARRA Funds	84.395	Race to the Top	16,856	16,856	0
Federal Revenue	84.010	Title I	2,894,944	2,834,616	-60,328
Federal Revenue	84.027	IDEA	3,415,301	3,422,121	6,820
Other Federal Funds			2,292,035	2,718,319	426,284
Other Local Revenue			460,000	703,569	243,569
Total			188,468,278	189,364,311	896,033

Actual Expenditures by Assurance Area

Standards and Assessments	114,733,770
Data Systems to Support Instruction	2,019,689
Great Teachers and Leaders	3,187,808
Turning Around Lowest Performing Schools	2,982,629
Mandatory Costs of Doing Business	66,440,415

Actual Expenditure Examples

I/L Salaries	12,596,173
Special Educaiton Salaries	19,112,452
Instruction Salaries	68,230,705
Administration Salaries	3,201,130
Operation of Plant Other charges	4,334,015
Operation of Plant Salaries	5,289,228
Student Transportation Contracted	8,213,810
Fixed Charges	35,902,089

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Current Year Report
(Allocation of Available Resources)

Charles County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	170,604,500
State Revenue	168,328,709
Federal Revenue 84.010 Title I	4,599,846
Federal Revenue 84.027 IDEA	5,403,055
Other Federal Funds	4,076,031
Other Local Revenue	2,051,422
Other Resources/Transfers	18,545,785
Total	373,609,348

Planned Expenditures by Assurance Area

Standards and Assessments	44,737,816
Data Systems to Support Instruction	4,173,982
Great Teachers and Leaders	153,684,946
Mandatory Costs of Doing Business	166,052,200
Other items deemed necessary by the Local Board of Education	4,960,404

Planned Expenditures Examples

77% SALARIES & WAGES, 7% SUPPLIES AND MATERIALS	38,838,269
62% SALARIES & WAGES, HOURLY PAY, 24% CONTRACTED SERVICES	4,173,982
99% SALARY & WAGES	149,436,781
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 16% SALARIES & WAGES	160,768,171
63% SALARIES & WAGES, 27% CONTRACTED SERVICES	4,344,896

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Prior Year Comparison Report

(Planned v. Actual)

Charles County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			166,121,100	166,121,100	0
State Revenue			162,253,535	162,210,640	-42,895
Federal ARRA Funds	84.395	Race to the Top	0	4,021	4,021
Federal Revenue	84.010	Title I	3,972,436	3,570,362	-402,074
Federal Revenue	84.027	IDEA	5,193,125	4,738,632	-454,493
Other Federal Funds			4,397,078	3,735,390	-661,688
Other Local Revenue			2,640,134	3,254,098	613,964
Other Resources/Transfers			18,233,727	17,201,033	-1,032,694
Total			362,811,135	360,835,277	-1,975,859

Actual Expenditures by Assurance Area

Standards and Assessments	42,431,631
Data Systems to Support Instruction	6,073,365
Great Teachers and Leaders	148,945,138
Mandatory Costs of Doing Business	157,603,159
Other items deemed necessary by the Local Board of Education	5,781,985

Actual Expenditure Examples

76% SALARIES & WAGES, 9% SUPPLIES AND MATERIALS	36,335,765
62% SALARIES & WAGES, HOURLY PAY, 24% CONTRACTED SERVICES	5,468,973
99% SALARY & WAGES	145,793,031
45% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	153,048,527
63% SALARIES & WAGES, 27% CONTRACTED SERVICES	4,314,365

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Current Year Report
(Allocation of Available Resources)

Dorchester County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	18,938,559
State Revenue	39,802,606
Federal Revenue 84.010 Title I	2,114,850
Federal Revenue 84.027 IDEA	1,065,049
Federal Revenue 84.173 IDEA	28,161
Federal Revenue 84.181 IDEA	57,950
Other Federal Funds	1,348,397
Other Local Revenue	1,023,327
Other Resources/Transfers	290,000
Total	64,668,899

Planned Expenditures by Assurance Area

Standards and Assessments	53,461
Data Systems to Support Instruction	838,767
Great Teachers and Leaders	2,417,741
Turning Around Lowest Performing Schools	1,714,769
Mandatory Costs of Doing Business	59,586,893
Other items deemed necessary by the Local Board of Education	57,268

Planned Expenditures Examples

7. Operation of Plant	3,925,474
6. Transportation of students	3,625,882
3. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	23,651,989
11. School management & support	5,438,588
10. Fixed Charges	11,200,441
1. Special Education	4,529,400

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Prior Year Comparison Report

(Planned v. Actual)

Dorchester County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			18,963,336	18,963,336	0
State Revenue			39,005,213	39,161,274	156,061
Federal ARRA Funds	84.395	Race to the Top	20,000	60,510	40,510
Federal Revenue	84.010	Title I	1,728,847	1,966,162	237,315
Federal Revenue	84.027	IDEA	1,044,992	1,045,693	701
Federal Revenue	84.173	IDEA	28,647	33,437	4,790
Federal Revenue	84.181	IDEA	35,436	30,226	-5,210
Other Federal Funds			1,000,235	2,310,337	1,310,102
Other Local Revenue			767,600	731,242	-36,358
Other Resources/Transfers			290,000	45,066	-244,934
Total			62,884,306	64,347,283	1,462,977

Actual Expenditures by Assurance Area

Standards and Assessments	52,764
Data Systems to Support Instruction	871,057
Great Teachers and Leaders	2,486,133
Turning Around Lowest Performing Schools	3,084,855
Mandatory Costs of Doing Business	57,419,012
Other items deemed necessary by the Local Board of Education	433,463

Actual Expenditure Examples

6. Transportation of students	3,580,962
7. Operation of Plant	3,602,117
1. Special Education	4,416,928
11. School management & support	5,124,050
10. Fixed Charges	10,320,257
3. Instructional salaries for teachers and assistants, instructional supplies, and related other cost	23,437,292

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Current Year Report
(Allocation of Available Resources)

Frederick County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	258,282,797
State Revenue	233,671,503
Federal Revenue 84.010 Title I	4,346,349
Federal Revenue 84.027 IDEA	7,631,215
Other Federal Funds	7,353,731
Other Local Revenue	4,686,625
Other Resources/Transfers	6,632,759
Total	522,604,979

Planned Expenditures by Assurance Area

Standards and Assessments	9,605,871
Data Systems to Support Instruction	6,327,119
Great Teachers and Leaders	286,019,669
Mandatory Costs of Doing Business	220,652,320

Planned Expenditures Examples

Curriculum, Instruction, and Innovation	9,605,871
Technology Infrastructure	6,327,119
Title I	4,346,349
Special Education and Psychological Services	49,259,018
Schools, School Administration and Leadership	215,571,435
Mid-level Management	3,214,049
Instructional Salaries (General and Special Education)	5,149,542
IDEA Part B	7,631,215
Student Transportation	20,274,432
Student Services	3,041,179
Other Restricted Grants	6,541,807
Operations and Maintenance of Facilities	43,439,860
Local In-kind Services	11,216,320
Fixed Charges and Employees Benefits	128,283,135
Administration	7,855,587

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Prior Year Comparison Report

(Planned v. Actual)

Frederick County Public Schools

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		250,110,403	249,364,411	-745,992
State Revenue		231,744,865	230,470,783	-1,274,082
Federal Revenue	84.010 Title I	4,130,926	4,178,002	47,076
Federal Revenue	84.027 IDEA	7,640,503	7,356,506	-283,997
Other Federal Funds		7,559,866	4,483,140	-3,076,726
Other Local Revenue		4,886,625	3,712,444	-1,174,181
Other Resources/Transfers		5,621,035	5,732,764	111,729
Total		511,694,223	505,298,050	-6,396,173

Actual Expenditures by Assurance Area

Standards and Assessments	1,738,230
Data Systems to Support Instruction	5,066,923
Great Teachers and Leaders	288,066,037
Mandatory Costs of Doing Business	202,023,712
Other items deemed necessary by the Local Board of Education	8,403,148

Actual Expenditure Examples

Technology Services	5,066,923
Instructional Salaries (Reg. & Special Ed.)	3,625,212
Title I	4,178,002
IDEA Part B	7,356,506
Instructional Supplies	8,416,073
Mid-level Administration	29,934,983
Title 1	
Instructional Salaries (Reg. & Special Ed.)	234,555,261
Other Restricted State & Fed. Funding	5,535,180
School Admin, Health & Student Services	9,816,031
County Support for Pension Cost Sharing	9,858,314
Local In-Kind Services	10,126,306
Student Transportation Services	19,230,793
Operations and Maintenance of Facilities	44,824,132
Fixed Charges including Employee Benefits	102,632,956
Transfer	8,403,148

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Current Year Report
(Allocation of Available Resources)

Garrett County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	27,424,903
State Revenue	22,376,940
Federal Revenue 84.010 Title I	1,144,727
Federal Revenue 84.027 IDEA	890,758
Other Federal Funds	1,115,996
Other Local Revenue	60,000
Total	53,013,324

Planned Expenditures by Assurance Area

Standards and Assessments	206,466
Data Systems to Support Instruction	504,233
Great Teachers and Leaders	23,919,172
Turning Around Lowest Performing Schools	220,270
Mandatory Costs of Doing Business	28,163,183

Planned Expenditures Examples

Instructional Salaries	17,936,659
Transportation	4,217,552
Special Education	3,529,747
Maintenance, Operations & Capital Outlay	5,691,147
Fixed Charges	10,547,284

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Prior Year Comparison Report

(Planned v. Actual)

Garrett County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			26,590,600	26,788,900	198,300
State Revenue			20,875,865	21,137,465	261,600
Federal ARRA Funds	84.395	Race to the Top	0	60,772	60,772
Federal Revenue	84.010	Title I	1,138,774	1,192,498	53,724
Federal Revenue	84.027	IDEA	881,184	974,287	93,103
Other Federal Funds			1,141,516	1,561,488	419,972
Other Local Revenue			1,050,000	1,301,135	251,135
Other Resources/Transfers			38,618	1,112,322	1,073,704
Total			51,716,557	54,128,867	2,412,310

Actual Expenditures by Assurance Area

Standards and Assessments	200,173
Data Systems to Support Instruction	611,106
Great Teachers and Leaders	23,989,792
Turning Around Lowest Performing Schools	129,949
Mandatory Costs of Doing Business	29,197,847

Actual Expenditure Examples

Instructional Salaries	17,537,097
Special Education	3,367,916
Transportation	4,070,764
Maintenance, Operations, & Capital Outlays	5,654,973
Fixed Charges	10,149,757

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Current Year Report
(Allocation of Available Resources)

Harford County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	233,534,504
State Revenue	206,887,781
Federal Revenue 84.010 Title I	4,720,000
Federal Revenue 84.027 IDEA	8,605,051
Other Federal Funds	6,032,842
Other Resources/Transfers	9,117,381
Total	468,897,559

Planned Expenditures by Assurance Area

Standards and Assessments	2,868,076
Data Systems to Support Instruction	2,959,074
Great Teachers and Leaders	177,953,195
Turning Around Lowest Performing Schools	71,133,554
Mandatory Costs of Doing Business	197,631,134
Other items deemed necessary by the Local Board of Education	16,352,526

Planned Expenditures Examples

Mid-Level Administration	17,010,182
Textbooks & Supplies	5,034,284
IDEA	6,379,329
Special Education	24,665,393
Instructional Salaries	114,754,316
Instructional Salaries	45,293,545
Mid-Level Administration	6,981,612
Title I	3,210,570
Special Education	9,215,641
Administrative Services	7,162,084
Maintenance of Plant	13,615,431
Student Transportation	31,816,998
Fixed Charges (1)	108,977,281
Operations of Plant	29,490,168
Other Restricted State Funds	7,379,124
Special Education - NonPublic Placement Costs	8,190,792

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Prior Year Comparison Report

(Planned v. Actual)

Harford County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	228,208,971	228,208,971	0
State Revenue	206,676,137	204,343,881	-2,332,256
Federal ARRA Funds 84.395 Race to the Top	250,000	122,706	-127,294
Federal Revenue 84.010 Title I	4,831,297	4,869,436	38,139
Federal Revenue 84.027 IDEA	8,709,485	9,162,566	453,081
Other Federal Funds	5,985,424	5,226,310	-759,114
Other Local Revenue	3,529,035	5,150,847	1,621,812
Other Resources/Transfers	4,989,562	-2,650,028	-7,639,590
Total	463,179,911	454,434,689	-8,745,222

Actual Expenditures by Assurance Area

Standards and Assessments	8,165,663
Data Systems to Support Instruction	2,144,639
Great Teachers and Leaders	169,491,570
Turning Around Lowest Performing Schools	66,574,763
Mandatory Costs of Doing Business	192,524,360
Other items deemed necessary by the Local Board of Education	15,533,694

Actual Expenditure Examples

Mid-Level Administration	3,215,515
Instructional Salaries	3,390,566
Other Instructional Costs	3,132,160
Textbooks & Supplies	4,729,918
IDEA	6,372,657
Mid-Level Administration	15,379,932
Special Education	23,773,803
Instructional Salaries	107,288,227
Mid-Level Administration	6,315,557
Special Education	8,900,473
Instructional Salaries	42,388,429
Administrative Services	9,524,266
Maintenance of Plant	13,188,091
Operations of Plant	27,361,199
Student Transportation	29,136,157
Fixed Charges (1)	107,001,486
Other Restricted State Funds	6,797,280
Special Education - NonPublic Placement Costs	7,964,369

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)

Howard County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	562,244,625
State Revenue	244,570,542
Federal Revenue 84.010 Title I	4,599,183
Federal Revenue 84.027 IDEA	9,058,187
Federal Revenue 84.181 IDEA	775,126
Other Federal Funds	5,577,908
Other Local Revenue	11,347,285
Other Resources/Transfers	5,215,000
Total	843,387,856

Planned Expenditures by Assurance Area

Standards and Assessments	54,629,739
Data Systems to Support Instruction	11,460,610
Great Teachers and Leaders	481,819,703
Turning Around Lowest Performing Schools	16,578,573
Mandatory Costs of Doing Business	270,661,382
Other items deemed necessary by the Local Board of Education	8,237,849

Planned Expenditures Examples

Nonpublic Placement (Spec Ed)	5,241,400
Instruction: Salaries (Predominantly workshop wages)	5,444,893
Instruction: Supplies	11,406,882
Special Education: Transfers	7,297,600
IDEA Part B	9,058,187
Mid-Level: Contracted	4,166,585
Maintenance of Plant: Contracted	4,160,082
Instruction: Salaries	323,321,840
Special Education: Salaries	86,859,150
Administration: Salaries	3,598,163
Student Health: Salaries	7,304,299
Mid-Level: Salaries	53,057,846
Instruction: Salaries	8,436,192
Title I Grant	4,599,183
Fixed Charges	156,484,715
Administration: Salaries	4,287,099
Maintenance of Plant: Salaries	12,386,535
Transportation: Contracted	36,277,119

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Operation of Plant: Other	18,938,771
Operation of Plant: Salaries	21,843,478
Maintenance of Plant: Contracted	6,874,493
Grant Contingency	5,504,516

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Prior Year Comparison Report

(Planned v. Actual)

Howard County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			544,144,625	544,144,625	0
State Revenue			230,557,745	230,414,792	-142,953
Federal Revenue	84.010	Title I	4,576,974	4,741,108	164,134
Federal Revenue	84.027	IDEA	8,817,835	8,643,624	-174,211
Federal Revenue	84.181	IDEA	751,600	660,388	-91,212
Other Federal Funds			4,373,322	5,222,469	849,147
Other Local Revenue			9,876,279	8,975,016	-901,263
Other Resources/Transfers			3,240,000	1,415,000	-1,825,000
Total			806,338,380	804,217,021	-2,121,358

Actual Expenditures by Assurance Area

Standards and Assessments	53,156,343
Data Systems to Support Instruction	10,631,533
Great Teachers and Leaders	451,946,636
Turning Around Lowest Performing Schools	15,761,883
Mandatory Costs of Doing Business	268,892,386
Other items deemed necessary by the Local Board of Education	3,828,241

Actual Expenditure Examples

Nonpublic Placement (Spec Ed)	4,095,369
Instruction: Salaries (Predominantly workshop wages)	5,388,816
Special Education: Transfers	7,260,400
IDEA Part B	8,643,624
Instruction: Supplies	11,478,845
Maintenance of Plant: Contracted	3,844,966
Mid-Level: Contracted	3,878,788
Administration: Salaries	3,320,903
Student Health: Salaries	6,794,876
Mid-Level: Salaries	50,798,335
Special Education: Salaries	81,906,286
Instruction: Salaries	302,043,952
Title I Grant	4,741,108
Instruction: Salaries	7,916,117
Administration: Salaries	3,973,235
Maintenance of Plant: Salaries	9,488,526
Maintenance of Plant: Contracted	10,171,204
Operation of Plant: Other	15,861,217
Operation of Plant: Salaries	19,715,580

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Transportation: Contracted
Fixed Charges

35,084,234
159,105,739

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Current Year Report
(Allocation of Available Resources)

Kent County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	17,112,378
State Revenue	9,319,716
Federal Revenue 84.010 Title I	574,561
Federal Revenue 84.027 IDEA	454,159
Other Federal Funds	624,389
Other Local Revenue	182,989
Other Resources/Transfers	1,129,065
Total	29,397,257

Planned Expenditures by Assurance Area

Standards and Assessments	985,087
Data Systems to Support Instruction	388,742
Great Teachers and Leaders	12,617,114
Turning Around Lowest Performing Schools	1,054,444
Mandatory Costs of Doing Business	13,103,562
Other items deemed necessary by the Local Board of Education	1,248,308

Planned Expenditures Examples

Teachers/Principals/IA's	12,426,648
Salaries (Supervisor/Trans/Operation/Main,Support etc	3,029,300
Insurance/Employee Benefits	5,459,271

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Prior Year Comparison Report

(Planned v. Actual)

Kent County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	17,432,020	17,432,020	0
State Revenue	9,145,229	8,757,534	-387,695
Federal Revenue 84.010 Title I	572,740	576,329	3,589
Federal Revenue 84.027 IDEA	449,646	454,883	5,237
Other Federal Funds	541,536	246,915	-294,621
Other Local Revenue	181,000	182,989	1,989
Other Resources/Transfers	1,005,284	1,425,562	420,278
Total	29,327,455	29,076,232	-251,223

Actual Expenditures by Assurance Area

Standards and Assessments	717,829
Data Systems to Support Instruction	519,830
Great Teachers and Leaders	12,562,266
Turning Around Lowest Performing Schools	1,024,666
Mandatory Costs of Doing Business	12,544,093
Other items deemed necessary by the Local Board of Education	1,707,548

Actual Expenditure Examples

Teachers/Principals/IA's	11,958,652
Insurance/Employee Benefits	5,669,842

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Current Year Report
(Allocation of Available Resources)

Montgomery County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	1,617,631,597
State Revenue	657,437,390
Federal Revenue 84.010 Title I	25,414,329
Federal Revenue 84.027 IDEA	31,237,686
Federal Revenue 84.181 IDEA	791,315
Other Federal Funds	17,459,593
Other Resources/Transfers	107,501,851
Total	2,457,473,761

Planned Expenditures by Assurance Area

Standards and Assessments	5,073,109
Data Systems to Support Instruction	19,183,442
Great Teachers and Leaders	50,330,612
Turning Around Lowest Performing Schools	252,885,756
Mandatory Costs of Doing Business	2,125,452,552
Other items deemed necessary by the Local Board of Education	4,548,290

Planned Expenditures Examples

Assessments	3,491,200
Instructional Technology Support	19,183,442
Certification & Continuing Education	6,873,937
Professional Growth Systems	3,507,094
Professional Growth Systems	5,973,214
Staff Development Teachers	26,345,832
Recruitment and Staffing	3,605,645
Leadership Development & Support	3,448,988
MD Meals For Achievement	7,007,663
Middle School Instructional Support	25,457,913
Elementary School Instructional Support- Title I funded	22,959,467
Elementary School Instructional Support	94,243,007
Curriculum Development & Support	7,162,452
Curriculum & Instructional Program Leaders	3,793,285
Curriculum & Content Professional Learning	12,604,711
High School Instructional Support	38,933,266
Pre-K/Head Start - Head Start funded	3,728,801
Pre-K/Head Start - Locally funded	13,633,134
School Support and Improvement	6,448,069
Systemwide Tech. Support	22,314,836

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Special Education Programs and Services	392,041,119
Special Programs	8,623,012
Elementary Core Instruction	505,398,969
Extracurricular and Athletic	15,236,792
Systemwide Leadership	6,210,100
Food and Nutrition Services	46,959,606
Counseling, Residency, Admissions.	4,337,112
Coordinated Student Services	32,697,897
Communications	3,938,019
Teamworks and Copy Plus	3,722,014
Career and Tech. Education	4,665,252
Student Services & Leadership	3,248,433
Materials Management	8,274,221
Family & Community Engagement	3,704,362
High School Core Instruction	322,267,443
Human Resources	3,224,070
Individuals With Disabilities Education Act (IDEA) Programs	30,497,712
School Safety and Security	16,033,682
School Library Media Program	37,676,266
Transportation	136,592,955
Medical Assistance Program- Federal	5,010,522
Middle School Core Instruction	266,578,135
Planning & Financial Services	41,932,158
Plant Operations	137,457,995
Facilities Mgmt. & Utilities	49,077,014
Provision for Future Supported Projects	4,548,290

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Prior Year Comparison Report

(Planned v. Actual)

Montgomery County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	1,463,274,812	1,463,274,812	0
State Revenue	632,069,558	632,069,558	0
Federal Revenue 84.010 Title I	23,154,560	22,959,966	-194,594
Federal Revenue 84.027 IDEA	30,611,365	30,611,365	0
Federal Revenue 84.173 IDEA	797,345	797,345	0
Other Federal Funds	17,354,086	17,497,287	143,201
Other Local Revenue	44,356,785	44,356,785	0
Other Resources/Transfers	106,770,425	106,770,425	0
Total	2,318,388,936	2,318,337,543	-51,393

Actual Expenditures by Assurance Area

Standards and Assessments	5,510,117
Data Systems to Support Instruction	18,531,467
Great Teachers and Leaders	49,719,367
Turning Around Lowest Performing Schools	231,704,792
Mandatory Costs of Doing Business	2,008,323,510
Other items deemed necessary by the Local Board of Education	4,548,290

Actual Expenditure Examples

Assessments	3,480,694
Instructional Technology Support	18,531,467
Recruitment and Staffing	3,408,230
Professional Growth Systems	3,533,874
Professional Growth Systems	6,145,145
Certification & Continuing Education	7,270,800
Staff Development Teachers	26,301,210
Pre-K/Head Start - Head Start funded	3,571,511
Curriculum & Instructional Program Leaders	4,219,219
School Support and Improvement	6,443,620
Curriculum Development & Support	6,858,082
MD Meals For Achievement	6,927,386
Curriculum & Content Professional Learning	8,366,980
Pre-K/Head Start - Locally funded	13,293,810
Elementary School Instructional Support- Title I funded	20,489,585
Middle School Instructional Support	24,554,476
High School Instructional Support	32,356,949
Elementary School Instructional Support	87,109,004
Human Resources	3,111,768

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Systemwide Leadership	3,704,592
Teamworks and Copy Plus	3,771,193
Family & Community Engagement	3,898,737
Communications	3,919,523
Counseling, Residency, Admissions.	4,407,249
Medical Assistance Program- Federal	5,067,213
Career and Tech. Education	5,111,975
Special Programs	8,213,820
Materials Management	8,563,072
Extracurricular and Athletic	14,612,339
School Safety and Security	16,015,013
Planning & Financial Services	17,579,936
Systemwide Tech. Support	23,022,688
Individuals With Disabilities Education Act (IDEA) Programs	29,879,475
Coordinated Student Services	31,232,074
School Library Media Program	36,990,791
Food and Nutrition Services	46,239,493
Facilities Mgmt. & Utilities	48,002,605
Plant Operations	135,372,855
Transportation	135,507,803
Middle School Core Instruction	245,703,153
High School Core Instruction	299,558,549
Special Education Programs and Services	378,227,142
Elementary Core Instruction	480,175,027
Provision for Future Supported Projects	4,548,290

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Current Year Report
(Allocation of Available Resources)

Prince George's County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	698,329,100
State Revenue	1,091,627,000
Federal Revenue 84.010 Title I	36,370,981
Federal Revenue 84.027 IDEA	25,132,808
Other Federal Funds	35,016,311
Other Local Revenue	13,383,900
Other Resources/Transfers	24,000,000
Total	1,923,860,100

Planned Expenditures by Assurance Area

Standards and Assessments	14,020,314
Data Systems to Support Instruction	2,117,600
Great Teachers and Leaders	31,516,019
Turning Around Lowest Performing Schools	2,728,601
Mandatory Costs of Doing Business	1,823,235,752
Other items deemed necessary by the Local Board of Education	50,241,814

Planned Expenditures Examples

Charter Schools	6,584,123
Compensation Commitments	22,225,346
Reserve for Negotiated Compensation Improvements	8,400,000
Health Insurance Benefits	11,000,000
Equipment	-7,500,000
FY 2017 Core Services Requirements - Restricted	58,143,235
Base Adjustments	13,188,992
General Liability Insurances	9,000,000
Lease Purchases	7,541,144
Other Post Employment Benefits (OPEB)	15,000,000
Restricted Programs - JROTC Reductions	-10,579,772
Teacher Pension Shift	5,000,000
FY 2017 Core Services Requirements Base	1,721,857,153
Title I	36,370,981
IDEA, B.	25,132,808
Deputy Superintendent for Teaching and Learning	-3,120,642
Chief Operating Officer	-5,033,104

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Prior Year Comparison Report

(Planned v. Actual)

Prince George's County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	669,292,125	669,827,296	535,171
State Revenue	1,042,688,400	1,040,707,063	-1,981,337
Federal Revenue 84.010 Title I	30,271,005	26,410,296	-3,860,709
Federal Revenue 84.027 IDEA	24,282,390	24,204,891	-77,499
Other Federal Funds	48,341,205	36,964,924	-11,376,281
Other Local Revenue	18,192,600	16,637,313	-1,555,287
Other Resources/Transfers	8,500,000	0	-8,500,000
Total	1,841,567,725	1,814,751,783	-26,815,942

Actual Expenditures by Assurance Area

Standards and Assessments	40,627,251
Data Systems to Support Instruction	1,955,918
Great Teachers and Leaders	38,231,778
Mandatory Costs of Doing Business	17,691,909
Other items deemed necessary by the Local Board of Education	1,716,244,927

Actual Expenditure Examples

Textbook Refresh	3,421,297
Charter Schools - Additional Grades	9,100,453
Student Based Resources	14,025,664
Reserve for Negotiated Compensation Improvements	37,506,778
Retirement	3,177,985
General Liability Claims	4,000,000
Special Education - Non-Public	9,143,706
Workers Compensation	4,073,000
Contracted Maintenance and Repair of Buildings	4,343,000
Teacher and Employee Pension	4,827,000
Overtime	8,116,700
IDEA, B.	24,204,891
Title I	26,410,296
Full Time Salary/Wage Base	35,000,000
Reprogrammed Resources	38,660,783
FY 2016 Core Services Requirements - Restricted	52,506,377
FY 2016 Core Services Requirements Base	1,687,576,412

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Current Year Report
(Allocation of Available Resources)

Queen Anne's County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	54,187,293
State Revenue	34,284,953
Federal Revenue 84.010 Title I	947,104
Federal Revenue 84.027 IDEA	1,698,397
Other Federal Funds	2,732,424
Other Local Revenue	1,101,902
Total	94,952,073

Planned Expenditures by Assurance Area

Standards and Assessments	1,514,733
Data Systems to Support Instruction	1,459,770
Great Teachers and Leaders	37,574,697
Turning Around Lowest Performing Schools	13,795,467
Mandatory Costs of Doing Business	40,607,406

Planned Expenditures Examples

Special Education - Instructional Staff & Supervisor of Curriculum & Instruction	4,523,255
Instruction - Instructional Staff & Academic Deans	28,964,108
Special Education - Behavior Specialists, Related Services, Paraprofessionals, and Sign Language Interpreters	3,138,691
Instruction - Alternative Program, ESOL Programs, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologist, Paraprofessional and various other Instructional Interventions	5,551,185
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.	39,452,635

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Prior Year Comparison Report

(Planned v. Actual)

Queen Anne's County Public Schools

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		52,850,293	52,850,293	0
State Revenue		33,686,270	33,394,106	-292,164
Federal Revenue	84.010 Title I	1,032,880	907,534	-125,346
Federal Revenue	84.027 IDEA	1,735,343	1,429,100	-306,243
Other Federal Funds		2,257,070	1,976,615	-280,455
Other Local Revenue		1,124,302	1,266,083	141,781
Total		92,686,158	91,823,731	-862,427

Actual Expenditures by Assurance Area

Standards and Assessments	1,565,767
Data Systems to Support Instruction	1,525,926
Great Teachers and Leaders	35,772,059
Turning Around Lowest Performing Schools	12,295,171
Mandatory Costs of Doing Business	39,743,616
Other items deemed necessary by the Local Board of Education	921,192

Actual Expenditure Examples

Special Education - Instructional Staff & Supervisor of Curriculum & Instruction	4,316,437
Instruction - Instructional Staff & Academic Deans	27,615,220
Instruction - Alternative Program, ESOL Programs, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologist, Paraprofessional and various other Instructional Interventions	5,227,346
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.	38,611,570

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Current Year Report
(Allocation of Available Resources)

St. Mary's County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	104,190,393
State Revenue	101,749,880
Federal Revenue 84.010 Title I	4,038,190
Federal Revenue 84.027 IDEA	3,992,054
Other Federal Funds	10,591,041
Other Local Revenue	68,900
Other Resources/Transfers	4,094,553
Total	228,725,011

Planned Expenditures by Assurance Area

Standards and Assessments	56,091
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	208,000
Mandatory Costs of Doing Business	209,120,549
Other items deemed necessary by the Local Board of Education	19,230,370

Planned Expenditures Examples

Utilities	4,885,047
Transportation	13,908,468
Contractual agreements - salaries	123,598,833
Contractual agreements - salaries	4,336,925
Contractual agreements - benefits	48,130,224
Supplies/Materials	6,560,701
Contracted Services	5,641,685

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Prior Year Comparison Report

(Planned v. Actual)

St. Mary's County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			98,015,001	98,015,001	0
State Revenue			99,832,334	99,870,147	37,813
Federal ARRA Funds	84.395	Race to the Top	5,616	5,150	-466
Federal Revenue	84.010	Title I	2,590,294	3,250,639	660,345
Federal Revenue	84.027	IDEA	3,533,823	3,755,131	221,308
Other Federal Funds			8,182,066	10,838,720	2,656,654
Other Local Revenue			162,400	167,400	5,000
Other Resources/Transfers			1,343,811	4,129,406	2,785,595
Total			213,665,345	220,031,594	6,366,249

Actual Expenditures by Assurance Area

Standards and Assessments	26,173
Great Teachers and Leaders	199,889
Mandatory Costs of Doing Business	191,627,985
Other items deemed necessary by the Local Board of Education	28,177,547

Actual Expenditure Examples

Utilities	4,053,456
Transportation	12,864,801
Contractual agreements - benefits	44,038,841
Contractual agreements - salaries	118,344,978
Supplies/Materials	6,202,221
Contracted Services	7,065,856
Increase to Fund Balance	8,534,063

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

Revenue	Total Budget FY 2017
Local Appropriation	9,754,044
State Revenue	29,061,814
Federal Revenue 84.010 Title I	1,425,582
Federal Revenue 84.027 IDEA	791,449
Other Federal Funds	1,595,107
Other Local Revenue	83,088
Other Resources/Transfers	266,432
Total	42,977,516

Planned Expenditures by Assurance Area

Standards and Assessments	476,159
Data Systems to Support Instruction	852,837
Great Teachers and Leaders	21,811,427
Turning Around Lowest Performing Schools	1,966,455
Mandatory Costs of Doing Business	17,171,011
Other items deemed necessary by the Local Board of Education	699,627

Planned Expenditures Examples

Instructional Staff	13,442,128
Fringe Benefits	8,565,298
Building Operations and Maintenance	3,090,713

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

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			9,395,088	9,395,088	0
State Revenue			28,105,282	28,490,916	385,634
Federal ARRA Funds	84.395	Race to the Top	140,148	141,594	1,446
Federal Revenue	84.010	Title I	1,433,259	1,417,700	-15,559
Federal Revenue	84.027	IDEA	767,087	753,757	-13,330
Other Federal Funds			1,602,628	2,056,701	454,073
Other Local Revenue			104,000	189,389	85,389
Other Resources/Transfers			1,091,405	1,091,405	0
Total			42,638,897	43,536,550	897,653

Actual Expenditures by Assurance Area

Standards and Assessments	1,050,256
Data Systems to Support Instruction	1,282,063
Great Teachers and Leaders	21,214,378
Turning Around Lowest Performing Schools	2,375,629
Mandatory Costs of Doing Business	16,120,233
Other items deemed necessary by the Local Board of Education	1,493,991

Actual Expenditure Examples

Instructional Staff	12,778,642
Building Operations and Maintenance	3,089,137
Fringe Benefits	7,389,021

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Current Year Report
(Allocation of Available Resources)

Talbot County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	36,690,230
State Revenue	13,560,705
Federal Revenue 84.010 Title I	1,336,831
Federal Revenue 84.027 IDEA	1,326,136
Other Federal Funds	943,042
Other Local Revenue	410,910
Total	54,267,854

Planned Expenditures by Assurance Area

Standards and Assessments	102,386
Data Systems to Support Instruction	53,985
Great Teachers and Leaders	419,640
Turning Around Lowest Performing Schools	1,425,147
Mandatory Costs of Doing Business	50,604,005
Other items deemed necessary by the Local Board of Education	1,662,691

Planned Expenditures Examples

Special Education	3,485,840
Operation of Plant	3,438,794
Mid-level	3,946,142
Instructional salaries	20,370,517
Fixed Charges	11,469,857

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Prior Year Comparison Report

(Planned v. Actual)

Talbot County Public Schools

Revenue			Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation			35,128,767	36,216,540	1,087,773
State Revenue			13,354,780	13,307,096	-47,684
Federal ARRA Funds	84.395	Race to the Top	32,699	30,909	-1,790
Federal Revenue	84.010	Title I	1,228,855	1,075,580	-153,275
Federal Revenue	84.027	IDEA	1,219,281	991,705	-227,576
Other Federal Funds			1,247,078	1,289,291	42,213
Other Local Revenue			1,418,640	583,286	-835,354
Other Resources/Transfers			47,561	87,700	40,139
Total			53,677,661	53,582,107	-95,554

Actual Expenditures by Assurance Area

Standards and Assessments	253,138
Data Systems to Support Instruction	31,000
Great Teachers and Leaders	863,520
Turning Around Lowest Performing Schools	1,212,000
Mandatory Costs of Doing Business	50,104,812
Other items deemed necessary by the Local Board of Education	1,117,637

Actual Expenditure Examples

Operation of Plant	3,303,164
Special Education	3,421,790
Mid-level	3,591,999
Fixed Charges	11,772,648
Instructional salaries	19,779,133

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Current Year Report
(Allocation of Available Resources)

Washington County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	94,844,030
State Revenue	168,143,933
Federal Revenue 84.010 Title I	6,845,489
Federal Revenue 84.027 IDEA	4,903,453
Other Federal Funds	3,738,622
Other Local Revenue	515,465
Other Resources/Transfers	642,500
Total	279,633,492

Planned Expenditures by Assurance Area

Standards and Assessments	8,258,754
Great Teachers and Leaders	135,122,334
Turning Around Lowest Performing Schools	11,748,942
Mandatory Costs of Doing Business	119,223,829
Other items deemed necessary by the Local Board of Education	5,279,633

Planned Expenditures Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	7,373,077
School Administrators, Instructional Supervisors & Support Personnel	17,860,884
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	117,261,450
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	6,845,489
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience of special needs students and preschoolers.	4,903,453
Student Transportation Services	11,874,108
Student Personnel & Health Services	5,620,494
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	7,957,898
Facilities Operations & Maintenance	30,463,313
Employee Benefits (for General Fund employees)	57,342,502
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	5,965,514
Other Restricted State & Federal Funding	4,897,133

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Prior Year Comparison Report

(Planned v. Actual)

Washington County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	94,844,030	94,844,030	0
State Revenue	165,018,018	165,574,538	556,520
Federal ARRA Funds 84.395 Race to the Top	0	91,568	91,568
Federal Revenue 84.010 Title I	5,919,607	6,388,384	468,777
Federal Revenue 84.027 IDEA	4,802,011	4,825,145	23,134
Federal Revenue 84.412	0	36,134	36,134
Federal Revenue 84.419	0	440,640	440,640
Other Federal Funds	4,331,715	3,805,686	-526,029
Other Local Revenue	490,465	514,244	23,779
Other Resources/Transfers	543,629	2,359,912	1,816,283
Total	275,949,475	278,880,280	2,930,806

Actual Expenditures by Assurance Area

Standards and Assessments	7,282,835
Great Teachers and Leaders	132,762,037
Turning Around Lowest Performing Schools	11,690,303
Mandatory Costs of Doing Business	117,362,753
Other items deemed necessary by the Local Board of Education	9,782,353

Actual Expenditure Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	6,394,369
School Administrators, Instructional Supervisors & Support Personnel	17,143,638
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	115,618,399
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience of special needs students and preschoolers.	4,825,145
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	6,388,384
Student Personnel & Health Services	5,421,139
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	5,597,725
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	9,022,887
Student Transportation Services	11,583,291
Facilities Operations & Maintenance	31,343,992
Employee Benefits (for General Fund employees)	54,393,718
Other Restricted State & Federal Funding	5,363,037

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Current Year Report
(Allocation of Available Resources)

Wicomico County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	41,933,313
State Revenue	139,933,162
Federal Revenue 84.010 Title I	4,737,970
Federal Revenue 84.027 IDEA	3,095,958
Other Federal Funds	5,614,534
Other Local Revenue	813,204
Other Resources/Transfers	2,759,344
Total	198,887,485

Planned Expenditures by Assurance Area

Standards and Assessments	85,625,194
Data Systems to Support Instruction	3,889,256
Great Teachers and Leaders	5,056,529
Turning Around Lowest Performing Schools	17,315,951
Mandatory Costs of Doing Business	80,053,231
Other items deemed necessary by the Local Board of Education	6,947,324

Planned Expenditures Examples

Salaries & Wages	73,210,878
Salaries & Wages	4,388,550
Salaries & Wages	9,570,575
Salaries & Wages	3,002,913
Salaries & Wages	22,453,962
Other Charges	42,667,740
Contracted Services	11,671,617
Equipment	3,550,239

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Prior Year Comparison Report

(Planned v. Actual)

Wicomico County Public Schools

Revenue	Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation	41,306,646	41,306,646	0
State Revenue	133,555,702	133,806,135	250,433
Federal Revenue 84.010 Title I	4,996,237	4,935,496	-60,741
Federal Revenue 84.027 IDEA	2,988,500	3,028,779	40,279
Other Federal Funds	4,443,156	4,923,359	480,203
Other Local Revenue	413,500	413,500	0
Other Resources/Transfers	3,582,373	3,596,097	13,724
Total	191,286,114	192,010,012	723,898

Actual Expenditures by Assurance Area

Standards and Assessments	81,655,232
Data Systems to Support Instruction	3,854,753
Great Teachers and Leaders	5,105,211
Turning Around Lowest Performing Schools	16,167,864
Mandatory Costs of Doing Business	77,405,925
Other items deemed necessary by the Local Board of Education	7,821,027

Actual Expenditure Examples

Salaries & Wages	69,912,452
Salaries & Wages	4,487,905
Salaries & Wages	3,061,327
Salaries & Wages	9,068,897
Utilities 2.03, 7.09, 7.14	3,965,591
Maintenance of Plant 7.10	4,083,622
Operation of Plant 7.09	7,308,295
Student Transportation 7.08	8,525,033
Manage the operations of district schools to create learning environments that encourage high performance. 2.03 & 2.04	12,536,987
Contractual Agreements - Benefits 7.12	35,025,372
Provide for the acquisition, construction, and renovation of land, buildings, and equipment to support student learning. 7.15	4,744,920

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Current Year Report
(Allocation of Available Resources)

Worcester County Public Schools

Revenue	Total Budget FY 2017
Local Appropriation	81,193,802
State Revenue	19,429,262
Federal Revenue 84.010 Title I	1,630,000
Federal Revenue 84.027 IDEA	1,719,000
Other Federal Funds	1,571,346
Other Local Revenue	225,452
Other Resources/Transfers	567,011
Total	106,335,873

Planned Expenditures by Assurance Area

Standards and Assessments	3,338,543
Data Systems to Support Instruction	525,000
Great Teachers and Leaders	70,040,111
Mandatory Costs of Doing Business	32,432,219

Planned Expenditures Examples

Textbooks and Supplies	3,039,002
Teachers	60,021,802
Principals / Asst. Principals	4,651,193
Ed. Asst, Hlth, Transport., Operation, Pupil Pers	30,119,764

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Prior Year Comparison Report

(Planned v. Actual)

Worcester County Public Schools

Revenue		Original Budget 7/1/2015	Final Budget 6/30/2016	Change
Local Appropriation		78,718,960	78,718,960	0
State Revenue		19,446,008	19,636,500	190,492
Federal Revenue	84.010 Title I	1,629,000	1,774,500	145,500
Federal Revenue	84.027 IDEA	2,100,000	2,320,379	220,379
Other Federal Funds		1,470,008	3,897,554	2,427,546
Other Local Revenue		225,452	225,892	440
Other Resources/Transfers		567,011	1,255,380	688,369
Total		104,156,439	107,829,165	3,672,726

Actual Expenditures by Assurance Area

Standards and Assessments	4,117,913
Data Systems to Support Instruction	809,926
Great Teachers and Leaders	69,116,291
Mandatory Costs of Doing Business	33,785,035

Actual Expenditure Examples

Textbooks and Supplies	3,161,981
Principals / Asst. Principals	3,911,911
Teachers	58,313,817
Ed. Asst, Hlth, Transport., Operation, Pupil Pers	30,420,196

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