



Karen B. Salmon, Ph.D.
State Superintendent of Schools

December 31, 2018

The Honorable Larry Hogan
Governor
State House
100 State Circle
Annapolis, MD 21401

The Honorable Thomas V. "Mike" Miller
President of the Senate
H-107 State House
State Circle
Annapolis, Maryland 21401-1991

The Honorable Michael E. Busch
Speaker of the House
H-101 State House
State Circle
Annapolis, Maryland 21401-1991

Re: Education Fiscal Accountability and Oversight Act of 2004/Master Plan Review (MSAR #8341)

Dear Governor Hogan, President Miller, and Speaker Busch:

The Bridge to Excellence in Public Schools Act of 2002 requires the State Superintendent of Schools to review each local school system's Master Plan and Master Plan Annual Update.

The Education Fiscal Accountability and Oversight Act of 2004 (SB 894) requires the State Superintendent of Schools to conduct a review of each local school system budget, including the budget's alignment with the master plan and to submit a report of the findings to the Governor, the county governing body, the County Board of Education and subject to §2-1246 of the State Government Article, the General Assembly.

The report on the alignment of local school system budgets with master plan priorities is enclosed for your review. Should you need additional information, please contact Amalie Brandenburg, Deputy State Superintendent for Finance at 410-767-0011 or amalie.brandenburg@maryland.gov.

Best Regards,

Karen B. Salmon, Ph.D.
State Superintendent of Schools

Enclosure

c: Sarah T. Albert (DLS Library – 5 copies)

*The Education Fiscal Accountability
and Oversight Act
of 2004*

*Local School System
Annual Master Plan Update
Budget Review
(MSAR #8341)*

December 31, 2018



Karen B. Salmon, Ph.D.
State Superintendent of Schools

Justin M. Hartings, Ph.D.
President, Maryland State Board of Education

Larry Hogan
Governor

Amalie Brandenburg
Chief Operating Officer

The Maryland State Department of Education does not discriminate on the basis of age, ancestry/national origin, color, disability, gender identity/expression, marital status, race, religion, sex, or sexual orientation in matters affecting employment or in providing access to programs and activities and provides equal access to the Boy Scouts and other designated youth groups. For inquiries related to Department policy, please contact:

For inquiries related to departmental policy, please contact:

Equity Assurance and Compliance Office
Maryland State Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201-2595
410-767-0433 (voice)
410-767-0431 (fax)
410-333-6442 (TTY/TDD)

Table of Contents

	Page
SB 894: Report on the Budget Review of the Annual Master Plan Updates	1
Appendix: Local School System Budget Analysis	
Allegany	9
Anne Arundel	11
Baltimore City	15
Baltimore County	17
Calvert County	21
Caroline County	23
Carroll County	25
Cecil County	27
Charles County	29
Dorchester County	31
Frederick County	33
Garrett County	35
Harford County	37
Howard County	39
Kent County	41
Montgomery County	43
Prince George's County	47
Queen Anne's County	49
St. Mary's County	51
Somerset County	53
Talbot County	55
Washington County	57
Wicomico County	59
Worcester County	61

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 2018 review. Budget summaries for each school system are included in the appendix.

2018 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 2019, total Direct State Aid to Local Education is \$5.8 billion, or 21% of the State's operating budget (general and special funds). In Local School System budgets, State funds account for 43.2% of total funds, local funding accounts for 49.3%, and the remaining 7.5% is from federal and other fund sources.

State Education Funding

School systems with declining enrollment are eligible for an add-on grant if the average enrollment over the three prior years is greater than the prior year. In FY 2019, eight local school systems received additional funds equal to the difference between the average enrollment and the prior year enrollment. Local school systems implementing full day prekindergarten are eligible for supplemental prekindergarten grants. These grants are phased in over three years - 50% in FY2018, 75% in FY2019 and 100% in FY2020. Four local school systems received Supplemental Prekindergarten Grants in FY2019. The Net Taxable Income (NTI) Adjustment Grant is fully phased-in in FY 2019. Nineteen school systems who would receive a larger share of State Aid using November NTI versus September NTI receive additional funds through the NTI grants.

The 2018 Legislative Session resulted in a number of changes to education funding in fiscal 2019. School systems that would experience an increase of less than \$100,000 in total direct State education aid receive additional funding in the form of a Hold Harmless grant. This \$13 million grant includes funds for four local school systems. The fiscal 2019 budget includes \$9 million in additional grants funds to implement the Commission on Innovation and Excellence in Education's preliminary recommendations. The additional funding supports programs for early literacy in Title I schools, Extended Learning, and Career and Technology Education innovations. The Maryland Safe to Learn Act provides FY 2019 funds for local school system safety assessments as well as funding to enhance school safety practices. Additional funds for safety related capital projects are included in the Interagency Committee on School Construction budget.

Federal Funds

The federal Elementary and Secondary Education Act (ESEA) was reauthorized in 2015 as the Every Student Succeeds Act (ESSA). Maryland is implementing its Consolidated State Plan and working with local school systems to develop local implementation plans. In addition to formula increases, local school systems are eligible for increased funding under Title IV of ESSA in FY2019. Student Support and Academic Enrichment Grants are available to local school systems based on planned objectives in three broad areas – providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology.

Local Funds

As a result of legislation introduced in the 2017 legislative session, Baltimore City is required to increase its FY 2019 local contribution to Baltimore City Public Schools by \$20 million over the FY 2017 local appropriation.

Fiscal Analysis

Revenue

For the current year, FY 2019, 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 2018, local school systems were asked to show the change in revenue (planned v. actual within 2018). State revenue as reported does not include State-paid retirement benefits. However local funding includes the normal cost of teacher retirement. Federal funds are reported in two categories: Federal Revenue (regular Title I and IDEA funds), and Other Federal Funds (other federal restricted funds).

Revenue Description	FY 19 Planned Budget (in millions)	FY 18 Actual Budget (in millions)	FY 18 Planned Budget (in millions)
Local Appropriation	6,518	6,323	6,336
State Revenue	5,718	5,580	5,578
Federal Revenue	427	404	405
Other Federal Funds	199	204	178
Other Local Revenue	126	146	116
Other Resources/Transfers	242	211	220
Total*	\$13,230	\$12,868	\$12,833

**Amounts may not sum due to rounding*

- FY 2019 planned revenue increased by \$362 million when compared to FY 2018 actual revenue. As reported, actual FY 2018 revenue was \$35 million more than planned in FY 2018.
- State funds increased by \$138 million in FY 2019. In FY 2018, actual revenue exceeded planned revenue by \$2 million.
- Total Local Revenue increased between FY 2019 and FY 2018 by \$195 million, and decreased by \$13 million during FY 2018. Local Appropriations increased by \$175 million during the same period.
- In total, federal funds increased statewide by \$18 million between FY 2018 and FY 2019.
- Federal IDEA and Title I funds increased by \$23 million between FY 2018 and FY 2019.

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 2019, local school systems continue to struggle with the same economic issues facing the nation. 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 2019 and provide a comparison of planned v. actual expenditures for FY 2018.

FY 2019 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.	\$1,299	15,707
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.	165	621
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,826	24,735
Assurance Area 4 - Turning Around the Lowest Achieving Schools	438	4,904
Mandatory Cost of Doing Business	9,352	64,474
Other (items deemed necessary by the local Board of Education)	149	698
Total *	\$13,321	111,139

**Amounts may not sum due to rounding*

FY18 Change in Expenditures	FY 2018 Planned (in millions)	FY 2018 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.	\$1,276	\$1,273
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.	148	151
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,757	1,730
Assurance Area 4 - Turning Around the Lowest Achieving Schools	424	439
Mandatory Cost of Doing Business	9,092	9,072
Other (items deemed necessary by the local Board of Education)	137	203
Total*	\$12,834	\$12,869

**Amounts may not sum due to rounding*

Recommendation

Based on the technical and panel review of the 2018 Comprehensive Master Plan Finance component, each local school system's master plan goals and objectives are aligned with the annual budget.

Appendix

Local School System Budget Analyses

Current Year Report
(Allocation of Available Resources)

Allegany County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	30,424,308
State Revenue	82,204,364
Federal Revenue 84.010 Title I	2,734,007
Federal Revenue 84.027 IDEA	2,478,413
Other Federal Funds	5,012,276
Other Local Revenue	295,650
Total	123,149,018

Planned Expenditures by Assurance Area

Standards and Assessments	1,377,277
Data Systems to Support Instruction	102,500
Great Teachers and Leaders	61,112,365
Turning Around Lowest Performing Schools	648,140
Mandatory Costs of Doing Business	59,908,736

Planned Expenditures Examples

Special Education Salaries	9,218,507
Regular Instructional Salaries	40,596,648
Maintenance, Operation, Capital Outlays	9,689,427
Fixed Charges	25,308,078

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 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		30,424,308	30,424,308	0
State Revenue		80,426,211	80,426,211	0
Federal Revenue	84.010 Title I	2,592,990	2,821,338	228,348
Federal Revenue	84.027 IDEA	2,445,274	2,255,266	-190,008
Other Federal Funds		3,780,659	3,958,599	177,940
Other Local Revenue		319,150	371,090	51,940
Total		119,988,592	120,256,811	268,220

Actual Expenditures by Assurance Area

Standards and Assessments	1,254,933
Data Systems to Support Instruction	99,222
Great Teachers and Leaders	58,120,221
Turning Around Lowest Performing Schools	244,995
Mandatory Costs of Doing Business	55,475,897
Other items deemed necessary by the Local Board of Education	5,061,544

Actual Expenditure Examples

Special Education Salaries	9,305,065
Regular Instructional Salaries	38,198,482
Maintenance, Operation, Capital Outlays	9,391,500
Fixed Charges	23,732,640

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

Revenue	Total Budget FY 2019
Local Appropriation	687,140,500
State Revenue	363,922,700
Federal Revenue 84.010 Title I	11,654,400
Federal Revenue 84.027 IDEA	16,380,800
Federal Revenue 84.173 IDEA	407,400
Federal Revenue 84.181 IDEA	1,107,700
Other Federal Funds	12,542,200
Other Local Revenue	54,926,200
Total	1,148,081,900

Planned Expenditures by Assurance Area

Standards and Assessments	911,828
Data Systems to Support Instruction	5,136,598
Great Teachers and Leaders	11,704,420
Turning Around Lowest Performing Schools	19,226,152
Mandatory Costs of Doing Business	1,112,202,902
Other items deemed necessary by the Local Board of Education	-1,100,000

Planned Expenditures Examples

Title I	11,654,400
Guidance	20,396,105
Alternative Programs	9,285,365
Basic Classroom Instructional Materials & Textbooks	18,325,387
Business Operations	10,139,176
Charter Schools	14,908,700
Contract Schools	19,603,001
Curriculum & Instruction	13,735,644
English Language Acquisition	9,063,706
Advanced Studies & Programs	19,108,209
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	39,025,000
Transportation	53,036,982
Maintenance	18,149,363
Operations	67,889,900
School Management	443,891,817
Special Education	50,025,725
Special Education - IDEA Part B Passthrough	16,380,800
Student Services	17,307,672

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.

Technology
Fixed Charges

25,788,570
221,475,669

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 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		678,639,500	681,724,500	3,085,000
State Revenue		354,925,700	354,811,900	-113,800
Federal Revenue	84.010 Title I	12,827,000	12,513,240	-313,760
Federal Revenue	84.027 IDEA	16,334,000	16,839,340	505,340
Federal Revenue	84.173 IDEA	407,300	435,040	27,740
Federal Revenue	84.181 IDEA	1,069,000	1,046,720	-22,280
Other Federal Funds		12,030,000	13,252,760	1,222,760
Other Local Revenue		40,896,200	60,041,300	19,145,100
Total		1,117,128,700	1,140,664,800	23,536,100

Actual Expenditures by Assurance Area

Standards and Assessments	982,608
Data Systems to Support Instruction	4,764,623
Great Teachers and Leaders	10,504,380
Turning Around Lowest Performing Schools	19,174,352
Mandatory Costs of Doing Business	1,106,844,006
Other items deemed necessary by the Local Board of Education	-1,605,169

Actual Expenditure Examples

Title I	12,018,328
English Language Acquisition	8,299,380
Business Operations	8,952,866
Alternative Programs	9,064,260
Curriculum & Instruction	13,941,067
Charter Schools	14,481,839
Student Services	16,339,203
Basic Classroom Instructional Materials & Textbooks	16,472,487
Special Education - IDEA Part B Passthrough	17,030,907
Contract Schools	17,782,437
Advanced Studies & Programs	17,786,240
General Transfer	18,204,796
Guidance	18,942,872
Maintenance	20,291,554
Fixed Charges - Non recurring	22,500,000
Transfer	27,634,398
Technology	43,512,294
Special Education	50,015,686
Transportation	51,996,288

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.

Operations	63,452,312
Fixed Charges	207,932,913
School Management	418,628,858

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

Revenue	Total Budget FY 2019
Local Appropriation	278,412,181
State Revenue	850,264,584
Federal Revenue 84.010 Title I	53,243,983
Federal Revenue 84.027 IDEA	23,432,246
Federal Revenue 84.173 IDEA	628,567
Federal Revenue 84.388 Title I - School Improvement Grants	4,440,000
Other Federal Funds	29,838,699
Other Local Revenue	0
Other Resources/Transfers	21,360,000
Total	1,261,620,260

Planned Expenditures by Assurance Area

Standards and Assessments	24,060,813
Data Systems to Support Instruction	416,429
Great Teachers and Leaders	5,774,544
Turning Around Lowest Performing Schools	41,104,153
Mandatory Costs of Doing Business	1,186,681,301
Other items deemed necessary by the Local Board of Education	3,583,020

Planned Expenditures Examples

IDEA Part B Passthrough	19,508,606
Title I Part A School Based Expenditures	31,976,012
Utilities	62,633,059
Transfers	29,614,407
Title I Part A Salaries/Fringe	7,879,263
Third Party Billing	7,915,000
Salaries	608,415,772
Materials	17,994,904
Debt Service	21,622,256
Contractual Services	173,641,004
Benefits	235,205,609

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		278,439,227	278,439,227	0
State Revenue		854,326,231	854,962,785	636,554
Federal Revenue	84.010 Title I	47,481,598	54,325,357	6,843,759
Federal Revenue	84.027 IDEA	23,217,986	23,724,369	506,383
Federal Revenue	84.173 IDEA	628,568	628,567	-1
Other Federal Funds		26,918,460	34,563,551	7,645,091
Other Resources/Transfers		27,479,543	28,901,181	1,421,638
Total		1,265,189,117	1,281,319,581	16,130,464

Actual Expenditures by Assurance Area

Standards and Assessments	32,073,010
Data Systems to Support Instruction	35,219
Great Teachers and Leaders	4,447,037
Turning Around Lowest Performing Schools	59,686,991
Mandatory Costs of Doing Business	1,176,203,658
Other items deemed necessary by the Local Board of Education	8,873,665

Actual Expenditure Examples

Supports various school based programs to improve academic achievement for students with special needs	16,605,928
School Based Expenditures	33,387,919
Materials	16,771,524
Debt Service	21,699,791
Equipments	28,984,526
Transfers	31,345,960
Utilities	35,895,734
Contractual Services	172,353,622
Benefits	253,602,351
Salaries and Wages	604,411,769
Third Party Billing	7,915,000

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)

Baltimore County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	816,970,718
State Revenue	681,311,415
Federal Revenue 84.010 Title I	31,122,950
Federal Revenue 84.027 IDEA	25,125,593
Federal Revenue 84.173 IDEA	783,072
Federal Revenue 84.181 IDEA	1,001,226
Other Federal Funds	27,759,235
Other Local Revenue	6,100
Other Resources/Transfers	40,923,187
Total	1,625,003,496

Planned Expenditures by Assurance Area

Standards and Assessments	887,718,584
Data Systems to Support Instruction	98,958,866
Great Teachers and Leaders	25,286,326
Turning Around Lowest Performing Schools	24,544,438
Mandatory Costs of Doing Business	588,495,282

Planned Expenditures Examples

Health Services	17,402,078
84.010: Title I	18,129,807
84.027: IDEA	16,215,939
Student Personnel Services	14,703,965
Instructional Materials and Supplies	21,304,495
Special Education	192,068,928
Mid-Level Administration	82,661,617
Other Federal Funds	14,674,793
Instructional Salaries	497,654,520
Instructional Salaries	11,884,209
Other Instructional Costs	55,653,530
Administration	25,520,685
Instructional Salaries	8,388,966
Instructional Salaries	15,764,695
	19,008,760
	41,294,279
	78,415,355
	100,924,955
	294,907,612

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.

84.010: Title I	12,508,592
	16,284,293
84.027: IDEA	8,600,869

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 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		790,069,124	768,919,992	-21,149,132
State Revenue		658,207,509	658,888,977	681,468
Federal Revenue	84.010 Title I	28,365,004	26,090,721	-2,274,283
Federal Revenue	84.027 IDEA	23,939,543	24,409,426	469,883
Federal Revenue	84.173 IDEA	819,768	746,144	-73,624
Federal Revenue	84.181 IDEA	1,036,700	906,058	-130,642
Other Federal Funds		23,987,029	17,635,110	-6,351,919
Other Local Revenue		5,100	4,649	-451
Other Resources/Transfers		37,380,015	34,325,829	-3,054,186
Total		1,563,809,792	1,531,926,906	-31,882,886

Actual Expenditures by Assurance Area

Standards and Assessments	854,186,258
Data Systems to Support Instruction	80,943,117
Great Teachers and Leaders	22,407,521
Turning Around Lowest Performing Schools	21,834,492
Mandatory Costs of Doing Business	552,555,520

Actual Expenditure Examples

Other Federal Funds	9,463,596
Other Instructional Costs	10,231,708
Student Personnel Services	11,045,423
Health Services	15,579,046
84.027: IDEA	16,373,006
84.010: Title I	17,267,042
Instructional Materials and Supplies	22,672,728
Mid-Level Administration	79,268,387
Special Education	181,255,903
Instructional Salaries	486,575,185
Instructional Salaries	8,453,368
Administration	22,972,316
Other Instructional Costs	42,495,066
Instructional Salaries	14,123,242
84.027: IDEA	7,708,130
84.010: Title I	7,995,934
Mid-Level Administration	14,678,374
Administration	20,270,560
Maintenance of Plant	37,360,713

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.

Student Transportation	68,866,835
Operation of Plant	90,496,313
Fixed Charges	296,008,023

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 2019
Local Appropriation	126,367,666
State Revenue	82,141,183
Federal Revenue 84.010 Title I	1,718,907
Federal Revenue 84.027 IDEA	3,730,978
Other Federal Funds	7,527,223
Other Local Revenue	1,657,155
Other Resources/Transfers	5,608,575
Total	228,751,687

Planned Expenditures by Assurance Area

Standards and Assessments	7,990,919
Data Systems to Support Instruction	2,374,897
Great Teachers and Leaders	126,192,276
Turning Around Lowest Performing Schools	4,968,892
Mandatory Costs of Doing Business	80,797,898
Other items deemed necessary by the Local Board of Education	6,426,805

Planned Expenditures Examples

Special Education Services	20,693,432
Regular Ed Instructional Salaries	81,753,703
Mid - Level Administration - Office of the Principal	9,187,395
Student Transportation	14,487,301
Operation of Plant	15,413,714
Fixed Charges	43,015,947

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

Revenue	Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation	120,670,112	121,267,489	597,377
State Revenue	81,864,937	82,120,307	255,370
Federal Revenue 84.010 Title I	1,692,583	1,730,463	37,880
Federal Revenue 84.027 IDEA	3,596,104	3,756,031	159,927
Other Federal Funds	6,117,280	10,944,554	4,827,274
Other Local Revenue	1,054,424	10,471,118	9,416,694
Other Resources/Transfers	4,062,813	650,000	-3,412,813
Total	219,058,253	230,939,962	11,881,709

Actual Expenditures by Assurance Area

Standards and Assessments	8,994,477
Data Systems to Support Instruction	2,297,800
Great Teachers and Leaders	119,385,438
Turning Around Lowest Performing Schools	3,816,753
Mandatory Costs of Doing Business	80,047,962
Other items deemed necessary by the Local Board of Education	16,397,532

Actual Expenditure Examples

Mid-Level Administration - Office of the Principal	8,853,549
Special Education Services	19,875,740
Regular Ed Instructional Salaries	79,061,091
Student Transportation	14,377,496
Operation of Plant	14,701,211
Fixed Charges	41,908,832
Unassigned Fund Balance	13,646,364

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

Revenue	Total Budget FY 2019
Local Appropriation	14,436,087
State Revenue	56,057,837
Federal Revenue 84.010 Title I	1,751,031
Federal Revenue 84.027 IDEA	1,406,503
Other Federal Funds	2,389,086
Other Local Revenue	617,000
Other Resources/Transfers	1,134,000
Total	77,791,544

Planned Expenditures by Assurance Area

Data Systems to Support Instruction	1,193,000
Great Teachers and Leaders	117,000
Mandatory Costs of Doing Business	76,481,544

Planned Expenditures Examples

Instructional Salaries and Wages	28,588,605
Fixed Charges	14,684,003

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		14,207,361	14,207,361	0
State Revenue		54,271,585	54,445,475	173,890
Federal Revenue	84.010 Title I	1,766,726	1,919,188	152,462
Federal Revenue	84.027 IDEA	1,275,884	1,313,033	37,149
Other Local Revenue		540,000	911,289	371,289
Other Resources/Transfers		2,504,010	3,725,771	1,221,761
Total		74,565,566	76,522,117	1,956,551

Actual Expenditures by Assurance Area

Data Systems to Support Instruction	1,408,714
Great Teachers and Leaders	111,913
Mandatory Costs of Doing Business	74,978,576
Other items deemed necessary by the Local Board of Education	22,914

Actual Expenditure Examples

Fixed Charges	15,094,474
Instructional Salaries and Wages	27,333,359

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

Revenue	Total Budget FY 2019
Local Appropriation	192,391,000
State Revenue	134,300,817
Federal Revenue 84.010 Title I	2,047,975
Federal Revenue 84.027 IDEA	5,450,324
Other Federal Funds	5,524,149
Other Local Revenue	9,029,404
Other Resources/Transfers	2,954,272
Total	351,697,941

Planned Expenditures by Assurance Area

Standards and Assessments	154,977
Great Teachers and Leaders	1,440,778
Turning Around Lowest Performing Schools	2,360,191
Mandatory Costs of Doing Business	338,445,191
Other items deemed necessary by the Local Board of Education	9,296,804

Planned Expenditures Examples

Student Transportation Contractors	19,601,808
Special Education	39,310,218
Office of the Principal	22,406,595
Instructional Salaries and Wages	170,026,478
Instructional Administration and Supervision	7,502,152
Facility Operations/Maintenance/Planning	31,884,973
Administration	7,884,302

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)

Carroll County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		186,864,400	186,864,400	0
State Revenue		132,956,416	132,596,195	-360,221
Federal Revenue	84.010 Title I	2,551,930	2,387,005	-164,925
Federal Revenue	84.027 IDEA	5,445,997	5,355,461	-90,536
Other Federal Funds		6,003,331	3,087,572	-2,915,759
Other Local Revenue		9,239,917	13,415,110	4,175,193
Other Resources/Transfers		2,554,272	3,036,203	481,931
Total		345,616,263	346,741,946	1,125,683

Actual Expenditures by Assurance Area

Standards and Assessments	267,369
Great Teachers and Leaders	1,345,408
Turning Around Lowest Performing Schools	2,643,925
Mandatory Costs of Doing Business	329,604,815
Other items deemed necessary by the Local Board of Education	12,880,429

Actual Expenditure Examples

Student Transportation Contractors	19,374,023
Office of the Principal	21,471,998
Facility Operations/Maintenance/Planning	31,530,024
Special Education	39,617,941
Instructional Salaries and Wages	164,683,717

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)

Cecil County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	82,463,528
State Revenue	107,127,895
Federal Revenue 84.010 Title I	3,664,394
Federal Revenue 84.027 IDEA	3,643,529
Other Federal Funds	2,491,978
Other Local Revenue	465,000
Other Resources/Transfers	1,488,168
Total	201,344,492

Planned Expenditures by Assurance Area

Standards and Assessments	121,814,768
Data Systems to Support Instruction	2,720,617
Great Teachers and Leaders	2,920,975
Turning Around Lowest Performing Schools	3,988,394
Mandatory Costs of Doing Business	69,899,738

Planned Expenditures Examples

Special Education Salaries	21,401,617
Instruction Salaries	71,883,866
I/L Salaries	13,625,652
Student Transportation Contracted	8,594,349
Fixed Charges	37,728,996

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)

Cecil County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		81,688,528	81,688,528	0
State Revenue		107,365,542	107,007,936	-357,606
Federal Revenue	84.010 Title I	3,049,576	2,830,375	-219,201
Federal Revenue	84.027 IDEA	3,505,938	3,642,885	136,947
Other Federal Funds		2,382,563	2,408,664	26,101
Other Local Revenue		465,000	1,241,323	776,323
Total		198,457,147	198,819,711	362,564

Actual Expenditures by Assurance Area

Standards and Assessments	119,944,458
Data Systems to Support Instruction	3,965,328
Great Teachers and Leaders	3,090,950
Turning Around Lowest Performing Schools	2,876,168
Mandatory Costs of Doing Business	68,942,807

Actual Expenditure Examples

I/L Support Salaries	13,514,177
Special Education Salaries	21,822,567
Instruction Salaries	68,629,741
Student Transportation Contracted	9,184,139
Fixed Charges	34,440,077

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.

Current Year Report
(Allocation of Available Resources)

Charles County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	182,148,600
State Revenue	183,459,578
Federal Revenue 84.010 Title I	3,673,732
Federal Revenue 84.027 IDEA	5,327,882
Other Federal Funds	4,565,466
Other Local Revenue	2,357,302
Other Resources/Transfers	16,814,359
Total	398,346,919

Planned Expenditures by Assurance Area

Standards and Assessments	49,211,146
Data Systems to Support Instruction	4,553,640
Great Teachers and Leaders	164,493,264
Mandatory Costs of Doing Business	174,937,008
Other items deemed necessary by the Local Board of Education	5,151,860

Planned Expenditures Examples

72% SALARIES & WAGES, 10% CONTRACTED SERVICES	43,157,628
99% SALARIES & WAGES	160,626,681
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	170,467,250

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)

Charles County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		175,484,000	175,509,060	25,060
State Revenue		171,993,644	172,048,931	55,287
Federal Revenue	84.010 Title I	4,000,522	4,204,670	204,148
Federal Revenue	84.027 IDEA	5,055,933	5,154,877	98,944
Other Federal Funds		3,129,956	2,982,743	-147,213
Other Local Revenue		2,407,491	3,289,327	881,836
Other Resources/Transfers		17,649,825	13,554,725	-4,095,100
Total		379,721,371	376,744,332	-2,977,038

Actual Expenditures by Assurance Area

Standards and Assessments	46,746,576
Data Systems to Support Instruction	4,763,478
Great Teachers and Leaders	153,953,838
Mandatory Costs of Doing Business	167,593,955
Other items deemed necessary by the Local Board of Education	3,686,485

Actual Expenditure Examples

71% SALARIES & WAGES, 11% CONTRACTED SERVICES	41,817,285
99% SALARY & WAGES	149,748,358
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	162,148,411

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)

Dorchester County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	19,252,162
State Revenue	42,612,015
Federal Revenue 84.010 Title I	2,114,850
Federal Revenue 84.027 IDEA	1,113,549
Federal Revenue 84.173 IDEA	28,161
Federal Revenue 84.181 IDEA	57,950
Other Federal Funds	2,664,680
Other Local Revenue	586,401
Other Resources/Transfers	582,122
Total	69,011,890

Planned Expenditures by Assurance Area

Standards and Assessments	52,112
Data Systems to Support Instruction	560,761
Great Teachers and Leaders	2,528,443
Turning Around Lowest Performing Schools	3,066,788
Mandatory Costs of Doing Business	62,746,518
Other items deemed necessary by the Local Board of Education	57,268

Planned Expenditures Examples

3. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	24,914,587
10. Fixed Charges	12,581,989

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)

Dorchester County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		19,120,529	19,120,529	0
State Revenue		41,685,433	41,715,237	29,804
Federal Revenue	84.010 Title I	2,114,850	1,985,506	-129,344
Federal Revenue	84.027 IDEA	1,065,049	1,094,264	29,215
Federal Revenue	84.173 IDEA	28,161	35,847	7,686
Federal Revenue	84.181 IDEA	57,950	45,366	-12,584
Other Federal Funds		1,707,968	2,688,972	981,004
Other Local Revenue		881,545	753,677	-127,868
Other Resources/Transfers		290,000	29,292	-260,708
Total		66,951,485	67,468,690	517,205

Actual Expenditures by Assurance Area

Standards and Assessments	51,490
Data Systems to Support Instruction	805,634
Great Teachers and Leaders	2,528,175
Turning Around Lowest Performing Schools	2,366,336
Mandatory Costs of Doing Business	61,415,106
Other items deemed necessary by the Local Board of Education	301,950

Actual Expenditure Examples

10. Fixed Charges	11,519,306
3. Instructional salaries for teachers and assistants, instructional supplies, and related other cos	24,274,258

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)

Frederick County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	284,145,549
State Revenue	248,305,168
Federal Revenue 84.010 Title I	4,775,000
Federal Revenue 84.027 IDEA	7,571,266
Other Federal Funds	9,436,736
Other Local Revenue	5,390,375
Other Resources/Transfers	12,126,359
Total	571,750,453

Planned Expenditures by Assurance Area

Standards and Assessments	8,283,431
Data Systems to Support Instruction	6,456,525
Great Teachers and Leaders	326,069,054
Mandatory Costs of Doing Business	230,941,443

Planned Expenditures Examples

Curriculum, Instruction & Innovation	8,283,431
Special Education & Psychological Services	58,578,392
Schools, School Admin & Leadership	243,801,237
IDEA Part B	7,571,266
Student Transportation	23,040,984
Operations & Maintenance of Facilities	46,188,443
Local In-Kind Services	11,758,711
Fixed Charges & Employee Benefits	130,614,011
Administration	8,765,962

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)

Frederick County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		272,256,736	271,000,287	-1,256,449
State Revenue		241,042,158	240,428,718	-613,440
Federal Revenue	84.010 Title I	4,215,959	4,639,466	423,507
Federal Revenue	84.027 IDEA	7,343,960	7,679,784	335,824
Other Federal Funds		7,064,335	4,175,634	-2,888,701
Other Local Revenue		6,028,500	3,761,032	-2,267,468
Other Resources/Transfers		9,219,883	9,232,961	13,078
Total		547,171,531	540,917,882	-6,253,649

Actual Expenditures by Assurance Area

Standards and Assessments	8,086,496
Data Systems to Support Instruction	6,823,755
Great Teachers and Leaders	300,847,658
Mandatory Costs of Doing Business	213,691,642
Other items deemed necessary by the Local Board of Education	11,468,331

Actual Expenditure Examples

Curriculum, Instruction and Innovation	8,086,496
IDEA Part B	7,679,784
Special Education & Psychological Services	54,766,570
Schools, School Admin & Leadership	224,481,021
Administration	7,973,106
Local In-kind Services	10,173,664
Student Transportation	21,274,166
Operations & Maintenance of Facilities	43,592,914
Fixed Charges & Employee Benefits	124,444,816
Surplus Available for Future Budgets	11,468,331

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)

Garrett County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	27,449,975
State Revenue	21,631,617
Federal Revenue 84.010 Title I	1,144,727
Federal Revenue 84.027 IDEA	896,777
Other Federal Funds	1,050,792
Other Local Revenue	54,000
Other Resources/Transfers	600,000
Total	52,827,888

Planned Expenditures by Assurance Area

Standards and Assessments	232,542
Data Systems to Support Instruction	651,831
Great Teachers and Leaders	23,063,651
Turning Around Lowest Performing Schools	221,063
Mandatory Costs of Doing Business	28,658,801

Planned Expenditures Examples

Instructional Salaries	18,610,009
Fixed Charges	11,154,613

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)

Garrett County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		27,314,472	27,463,272	148,800
State Revenue		21,444,823	21,249,474	-195,349
Federal Revenue	84.010 Title I	1,144,727	880,085	-264,642
Federal Revenue	84.027 IDEA	888,647	980,425	91,778
Other Federal Funds		973,699	1,846,588	872,889
Other Local Revenue		54,000	127,888	73,888
Other Resources/Transfers		487,071	1,249,656	762,585
Total		52,307,439	53,797,388	1,489,949

Actual Expenditures by Assurance Area

Standards and Assessments	207,536
Data Systems to Support Instruction	645,096
Great Teachers and Leaders	21,693,596
Turning Around Lowest Performing Schools	159,090
Mandatory Costs of Doing Business	31,092,071

Actual Expenditure Examples

Instructional Salaries	17,116,963
Fixed Charges	10,144,829

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)

Harford County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	245,815,645
State Revenue	210,818,530
Federal Revenue 84.010 Title I	5,537,716
Federal Revenue 84.027 IDEA	8,888,956
Other Federal Funds	5,892,047
Other Local Revenue	136,900
Other Resources/Transfers	14,241,676
Total	491,331,470

Planned Expenditures by Assurance Area

Standards and Assessments	3,375,317
Data Systems to Support Instruction	2,948,665
Great Teachers and Leaders	205,531,518
Turning Around Lowest Performing Schools	57,149,420
Mandatory Costs of Doing Business	208,856,776
Other items deemed necessary by the Local Board of Education	13,469,774

Planned Expenditures Examples

Special Education	29,832,218
Mid-Level Administration	19,507,694
Instructional Salaries	131,183,866
Special Education	7,948,299
Instructional Salaries	36,351,838
Student Transportation	32,173,433
Operations of Plant	27,155,852
Maintenance of Plant	14,408,708
Fixed Charges (1)	120,617,405

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)

Harford County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		238,715,645	238,715,645	0
State Revenue		208,407,248	207,609,668	-797,580
Federal Revenue	84.010 Title I	5,390,261	5,498,657	108,396
Federal Revenue	84.027 #N/A	8,037,896	8,130,198	92,302
Other Federal Funds		6,708,582	7,273,632	565,050
Other Resources/Transfers		8,714,814	5,485,777	-3,229,037
Total		475,974,446	472,713,578	-3,260,869

Actual Expenditures by Assurance Area

Standards and Assessments	3,351,865
Data Systems to Support Instruction	3,481,645
Great Teachers and Leaders	198,416,770
Turning Around Lowest Performing Schools	55,195,759
Mandatory Costs of Doing Business	199,398,138
Other items deemed necessary by the Local Board of Education	12,869,401

Actual Expenditure Examples

Mid-Level Administration	18,608,580
Special Education	28,570,210
Instructional Salaries	126,229,631
Special Education	7,612,058
Instructional Salaries	34,978,989
Maintenance of Plant	13,031,311
Operations of Plant	26,682,586
Student Transportation	31,525,706
Fixed Charges (1)	114,480,614

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 2019
Local Appropriation	600,053,881
State Revenue	256,897,106
Federal Revenue 84.010 Title I	5,553,554
Federal Revenue 84.027 IDEA	9,742,200
Federal Revenue 84.173 IDEA	279,006
Federal Revenue 84.181 IDEA	368,265
Other Federal Funds	4,025,712
Other Local Revenue	7,608,517
Other Resources/Transfers	6,210,000
Total	892,386,006

Planned Expenditures by Assurance Area

Standards and Assessments	51,958,316
Data Systems to Support Instruction	17,428,693
Great Teachers and Leaders	503,848,504
Turning Around Lowest Performing Schools	20,188,372
Mandatory Costs of Doing Business	296,316,831
Other items deemed necessary by the Local Board of Education	2,645,290

Planned Expenditures Examples

Special Education: Transfers	7,639,770
Instruction: Supplies	9,529,646
IDEA Part B	9,742,200
Maintenance of Plant: Contracted	7,803,051
Student Health: Salaries	8,081,451
Special Education: Salaries	96,296,808
Mid-Level: Salaries	54,279,521
Instruction: Salaries	331,687,314
Instruction: Salaries	11,683,020
Transportation: Contracted	38,319,400
Operation of Plant: Salaries	22,228,115
Operation of Plant: Other	17,423,776
Maintenance of Plant: Salaries	12,081,034
Fixed Charges	183,060,057

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 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		572,871,655	572,871,655	0
State Revenue		244,297,741	245,749,773	1,452,032
Federal Revenue	84.010 Title I	4,599,183	4,503,906	-95,277
Federal Revenue	84.027 IDEA	9,482,416	9,396,882	-85,534
Federal Revenue	84.181 IDEA	827,932	283,182	-544,750
Other Federal Funds		5,609,809	5,955,684	345,875
Other Local Revenue		11,622,673	8,297,308	-3,325,365
Other Resources/Transfers		210,000	210,000	0
Total		849,521,409	847,268,390	-2,253,019

Actual Expenditures by Assurance Area

Standards and Assessments	51,212,235
Data Systems to Support Instruction	17,183,805
Great Teachers and Leaders	492,317,336
Turning Around Lowest Performing Schools	16,193,707
Mandatory Costs of Doing Business	261,821,720
Other items deemed necessary by the Local Board of Education	8,539,587

Actual Expenditure Examples

IDEA Part B	9,396,882
Special Education: Transfers	9,572,949
Student Health: Salaries	7,525,195
Mid-Level: Salaries	53,228,060
Special Education: Salaries	89,632,194
Instruction: Salaries	329,616,330
Instruction: Salaries	8,954,129
Maintenance of Plant: Salaries	11,058,011
Operation of Plant: Other	14,899,637
Operation of Plant: Salaries	20,140,060
Transportation: Contracted	36,489,823
Fixed Charges: Other	157,220,690

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

Revenue	Total Budget FY 2019
Local Appropriation	17,228,878
State Revenue	9,327,426
Federal Revenue 84.010 Title I	594,336
Federal Revenue 84.027 IDEA	463,851
Other Federal Funds	799,628
Other Local Revenue	273,297
Other Resources/Transfers	695,000
Total	29,382,416

Planned Expenditures by Assurance Area

Standards and Assessments	1,525,536
Data Systems to Support Instruction	217,817
Great Teachers and Leaders	17,276,980
Turning Around Lowest Performing Schools	2,264,863
Mandatory Costs of Doing Business	8,097,221

Planned Expenditures Examples

Teachers/IA's	9,577,233
---------------	-----------

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		17,233,598	17,225,281	-8,317
State Revenue		9,403,395	9,237,353	-166,042
Federal Revenue	84.010 Title I	574,561	567,773	-6,788
Federal Revenue	84.027 IDEA	449,646	369,450	-80,196
Other Federal Funds		627,614	811,578	183,964
Other Local Revenue		218,292	296,144	77,852
Other Resources/Transfers		729,164	482,340	-246,824
Total		29,236,270	28,989,919	-246,351

Actual Expenditures by Assurance Area

Standards and Assessments	1,203,947
Data Systems to Support Instruction	254,742
Great Teachers and Leaders	13,903,517
Turning Around Lowest Performing Schools	1,505,008
Mandatory Costs of Doing Business	12,122,705

Actual Expenditure Examples

Teachers/IA's	9,217,154
---------------	-----------

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

Revenue	Total Budget FY 2019
Local Appropriation	1,708,627,645
State Revenue	707,968,748
Federal Revenue 84.010 Title I	25,124,592
Federal Revenue 84.027 IDEA	32,729,014
Other Federal Funds	18,260,721
Other Local Revenue	25,000,000
Other Resources/Transfers	78,730,999
Total	2,596,441,719

Planned Expenditures by Assurance Area

Standards and Assessments	4,468,705
Data Systems to Support Instruction	14,775,943
Great Teachers and Leaders	37,123,590
Turning Around Lowest Performing Schools	211,704,250
Mandatory Costs of Doing Business	2,321,638,027
Other items deemed necessary by the Local Board of Education	6,731,204

Planned Expenditures Examples

Instructional Technology Support	14,775,943
Staff Development Teachers	19,316,234
Elementary School Instructional Support	70,353,745
Elementary School Instructional Support- Title I funded	22,727,996
Pre-K/Head Start - Locally funded	14,739,594
Middle School Instructional Support	20,355,867
High School Instructional Support	36,168,799
Elementary Core Instruction	396,416,339
Extracurricular and Athletic	14,138,083
Facilities Mgmt. & Utilities	50,700,532
Food and Nutrition Services	49,075,623
High School Core Instruction	271,214,828
Individuals With Disabilities Education Act (IDEA) Programs	31,626,850
Coordinated Student Services	26,000,640
Middle School Core Instruction	218,813,486
Transportation	108,330,212
Planning & Financial Services	590,254,835
Plant Operations	105,569,891
School Library Media Program	29,330,206
School Safety and Security	12,643,291

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 Programs and Services	299,125,890
Systemwide Tech. Support	25,012,209
Infants and Toddlers	24,336,375

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)

Montgomery County Public Schools

Revenue	Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation	1,663,280,683	1,663,280,683	0
State Revenue	679,944,975	679,944,975	0
Federal Revenue 84.010 Title I	25,292,756	28,439,424	3,146,668
Federal Revenue 84.027 IDEA	31,407,311	31,767,155	359,844
Other Federal Funds	18,079,392	18,556,378	476,986
Other Local Revenue	24,969,483	24,969,483	0
Other Resources/Transfers	76,305,421	76,500,253	194,832
Total	2,519,280,021	2,523,458,351	4,178,330

Actual Expenditures by Assurance Area

Standards and Assessments	4,908,390
Data Systems to Support Instruction	14,912,662
Great Teachers and Leaders	39,796,811
Turning Around Lowest Performing Schools	206,990,293
Mandatory Costs of Doing Business	2,250,118,991
Other items deemed necessary by the Local Board of Education	6,731,204

Actual Expenditure Examples

Instructional Technology Support	14,912,662
Staff Development Teachers	18,764,883
Curriculum & Content Professional Learning	8,397,576
Pre-K/Head Start - Locally funded	12,376,607
Middle School Instructional Support	19,068,305
Elementary School Instructional Support- Title I funded	26,033,440
High School Instructional Support	31,070,364
Elementary School Instructional Support	71,182,849
School Safety and Security	11,557,015
Extracurricular and Athletic	13,968,773
Systemwide Tech. Support	23,315,714
Coordinated Student Services	25,422,538
School Library Media Program	29,901,255
Individuals With Disabilities Education Act (IDEA) Programs	31,027,181
Food and Nutrition Services	47,191,146
Facilities Mgmt. & Utilities	49,209,472
Plant Operations	103,088,226
Transportation	105,311,197
Middle School Core Instruction	212,450,662
High School Core Instruction	258,830,615

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 Programs and Services	312,645,804
Elementary Core Instruction	388,142,866
Planning & Financial Services	570,974,481

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)

Prince George's County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	763,562,900
State Revenue	1,142,581,600
Federal Revenue 84.010 Title I	35,626,463
Federal Revenue 84.027 IDEA	26,171,570
Other Federal Funds	38,309,567
Other Local Revenue	13,479,900
Other Resources/Transfers	28,000,000
Total	2,047,732,000

Planned Expenditures by Assurance Area

Standards and Assessments	28,346,827
Data Systems to Support Instruction	462,339
Great Teachers and Leaders	30,534,205
Turning Around Lowest Performing Schools	233,269
Mandatory Costs of Doing Business	1,924,429,267
Other items deemed necessary by the Local Board of Education	63,726,093

Planned Expenditures Examples

Student/School Based Supports	11,856,719
Charter Schools	8,262,178
Compensation Negotiated Commitments	29,492,885
FY 2019 Core Services Requirements	1,875,023,750
FY 2019 Core Services Requirements	49,405,517
Title I	35,626,463
Reprogrammed Resources	-8,164,877
IDEA, Part B	26,171,570
Base Adjustments	8,018,766

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)

Prince George's County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		739,181,200	739,181,200	0
State Revenue		1,111,076,300	1,111,076,300	0
Federal Revenue	84.010 Title I	36,570,613	29,395,962	-7,174,651
Federal Revenue	84.027 IDEA	25,132,808	24,566,300	-566,508
Other Federal Funds		28,323,079	46,298,038	17,974,959
Other Local Revenue		13,159,500	13,709,500	550,000
Other Resources/Transfers		22,000,000	22,000,000	0
Total		1,975,443,500	1,986,227,300	10,783,800

Actual Expenditures by Assurance Area

Standards and Assessments	34,629,584
Data Systems to Support Instruction	1,017,250
Great Teachers and Leaders	12,820,060
Turning Around Lowest Performing Schools	1,256,345
Mandatory Costs of Doing Business	1,874,386,871
Other items deemed necessary by the Local Board of Education	62,117,190

Actual Expenditure Examples

Compensation Negotiated Commitments	11,356,989
Workers Compensation	8,570,070
General Insurances	9,000,000
FY 2018 Core Services Requirements - Restricted	55,168,538
FY 2018 Core Services Requirements Base	1,834,860,401
Early Start	7,848,539
Restricted Programs	8,711,050
Unbudgeted grants received in fiscal year 2018 - TSL \$8.6M; Title IV \$974K ; Field Grants - \$550K and \$656K reserve for additional potential future grants.	10,783,800
IDEA, Part B.	24,566,300
Title I	29,395,962

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)

Queen Anne's County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	56,884,381
State Revenue	35,258,452
Federal Revenue 84.010 Title I	1,115,000
Federal Revenue 84.027 IDEA	2,022,612
Other Federal Funds	1,804,888
Other Local Revenue	1,354,000
Other Resources/Transfers	234,000
Total	98,673,333

Planned Expenditures by Assurance Area

Standards and Assessments	1,537,276
Data Systems to Support Instruction	1,629,019
Great Teachers and Leaders	37,942,925
Turning Around Lowest Performing Schools	13,647,016
Mandatory Costs of Doing Business	43,058,114
Other items deemed necessary by the Local Board of Education	858,983

Planned Expenditures Examples

03 - Instructional Staff & Academic Deans	29,197,419
12 - Fixed Charges, including insurances, payroll taxes and employee benefits.	20,890,109

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.

Prior Year Comparison Report

(Planned v. Actual)

Queen Anne's County Public Schools

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		55,495,261	55,495,261	0
State Revenue		34,822,389	35,167,782	345,393
Federal Revenue	84.010 Title I	1,166,289	916,596	-249,693
Federal Revenue	84.027 IDEA	1,966,210	1,604,049	-362,161
Other Federal Funds		1,681,241	2,115,673	434,432
Other Local Revenue		1,384,302	1,010,562	-373,740
Other Resources/Transfers		264,413	0	-264,413
Total		96,780,105	96,309,923	-470,182

Actual Expenditures by Assurance Area

Standards and Assessments	1,469,536
Data Systems to Support Instruction	1,338,627
Great Teachers and Leaders	37,242,439
Turning Around Lowest Performing Schools	13,461,909
Mandatory Costs of Doing Business	42,297,644
Other items deemed necessary by the Local Board of Education	499,768

Actual Expenditure Examples

Instruction - Instructional Staff & Academic Deans	29,058,120
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.	41,133,418

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)

St. Mary's County Public Schools

Revenue	Total Budget FY 2019
Local Appropriation	104,052,525
State Revenue	107,319,299
Federal Revenue 84.010 Title I	4,114,450
Federal Revenue 84.027 IDEA	4,389,865
Other Federal Funds	11,745,426
Other Local Revenue	30,000
Other Resources/Transfers	4,229,800
Total	235,881,365

Planned Expenditures by Assurance Area

Standards and Assessments	31,340
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	232,591
Mandatory Costs of Doing Business	217,766,265
Other items deemed necessary by the Local Board of Education	17,741,169

Planned Expenditures Examples

Transportation	15,169,017
Contractual agreements - salaries	129,599,816
Contractual agreements - benefits	49,636,008

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		102,247,506	107,547,506	5,300,000
State Revenue		105,790,411	105,687,826	-102,585
Federal Revenue	84.010 Title I	3,804,151	3,881,425	77,274
Federal Revenue	84.027 IDEA	4,154,833	3,863,400	-291,433
Other Federal Funds		11,582,368	10,862,931	-719,437
Other Local Revenue		32,246	107,500	75,254
Other Resources/Transfers		4,290,096	3,094,194	-1,195,902
Total		231,901,611	235,044,782	3,143,171

Actual Expenditures by Assurance Area

Standards and Assessments	24,891
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	164,923
Mandatory Costs of Doing Business	202,602,012
Other items deemed necessary by the Local Board of Education	32,142,956

Actual Expenditure Examples

Transportation	14,647,937
Contractual agreements - benefits	45,854,812
Contractual agreements - salaries	124,587,640
Supplies/Materials	8,146,181

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 2019
Local Appropriation	9,881,620
State Revenue	32,401,202
Federal Revenue 84.010 Title I	1,583,422
Federal Revenue 84.027 IDEA	926,520
Other Federal Funds	2,393,209
Other Local Revenue	322,500
Other Resources/Transfers	270,442
Total	47,778,915

Planned Expenditures by Assurance Area

Standards and Assessments	958,042
Data Systems to Support Instruction	1,127,494
Great Teachers and Leaders	23,400,138
Turning Around Lowest Performing Schools	2,783,692
Mandatory Costs of Doing Business	18,622,938
Other items deemed necessary by the Local Board of Education	886,611

Planned Expenditures Examples

Instructional Staff	13,394,776
Fringe Benefits	8,999,500

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 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		9,741,620	9,741,620	0
State Revenue		31,780,494	31,815,827	35,333
Federal Revenue	84.010 Title I	1,548,798	1,534,350	-14,448
Federal Revenue	84.027 IDEA	809,335	786,252	-23,083
Other Federal Funds		1,337,840	2,239,237	901,397
Other Local Revenue		83,088	252,367	169,279
Other Resources/Transfers		289,068	289,068	0
Total		45,590,243	46,658,721	1,068,478

Actual Expenditures by Assurance Area

Standards and Assessments	565,187
Data Systems to Support Instruction	1,111,453
Great Teachers and Leaders	22,007,482
Turning Around Lowest Performing Schools	3,527,155
Mandatory Costs of Doing Business	18,690,837
Other items deemed necessary by the Local Board of Education	756,607

Actual Expenditure Examples

Instructional Staff	13,307,408
Fringe Benefits	8,657,163

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

Revenue	Total Budget FY 2019
Local Appropriation	40,795,750
State Revenue	15,592,568
Federal Revenue 84.010 Title I	1,148,713
Federal Revenue 84.027 IDEA	1,485,707
Other Federal Funds	1,682,609
Other Local Revenue	417,889
Total	61,123,236

Planned Expenditures by Assurance Area

Standards and Assessments	108,151
Data Systems to Support Instruction	45,125
Great Teachers and Leaders	1,159,959
Turning Around Lowest Performing Schools	2,188,287
Mandatory Costs of Doing Business	55,431,516
Other items deemed necessary by the Local Board of Education	2,190,198

Planned Expenditures Examples

Instructional salaries	21,441,214
Fixed Charges	12,967,582

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		38,002,162	38,004,245	2,083
State Revenue		13,487,054	13,721,891	234,837
Federal Revenue	84.010 Title I	1,397,664	1,302,088	-95,576
Federal Revenue	84.027 IDEA	1,301,273	1,092,344	-208,929
Other Federal Funds		988,233	1,448,045	459,812
Other Local Revenue		473,257	800,681	327,424
Total		55,649,643	56,369,294	719,651

Actual Expenditures by Assurance Area

Standards and Assessments	632,965
Data Systems to Support Instruction	95,845
Great Teachers and Leaders	334,339
Turning Around Lowest Performing Schools	1,957,887
Mandatory Costs of Doing Business	51,538,468
Other items deemed necessary by the Local Board of Education	1,809,790

Actual Expenditure Examples

Fixed Charges	11,904,274
Instructional salaries	20,382,363

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

Revenue	Total Budget FY 2019
Local Appropriation	98,530,760
State Revenue	178,831,252
Federal Revenue 84.010 Title I	6,742,925
Federal Revenue 84.027 IDEA	5,036,298
Other Federal Funds	5,028,283
Other Local Revenue	665,465
Other Resources/Transfers	1,219,250
Total	296,054,233

Planned Expenditures by Assurance Area

Standards and Assessments	8,113,036
Great Teachers and Leaders	139,178,350
Turning Around Lowest Performing Schools	11,779,223
Mandatory Costs of Doing Business	129,422,509
Other items deemed necessary by the Local Board of Education	7,561,115

Planned Expenditures Examples

School Administrators, Instructional Supervisors & Support Personnel	17,343,823
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	121,834,527
Student Transportation Services	12,105,312
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	7,583,685
Facilities Operations & Maintenance	30,012,998
Employee Benefits (for General Fund employees)	67,660,432

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

Revenue	Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation	97,053,410	97,053,410	0
State Revenue	174,368,084	174,502,762	134,678
Federal Revenue 84.010 Title I	6,668,424	6,621,886	-46,538
Federal Revenue 84.027 IDEA	4,885,328	4,885,859	531
Other Federal Funds	3,657,658	3,726,747	69,089
Other Local Revenue	665,465	1,193,177	527,712
Other Resources/Transfers	1,170,240	2,506,956	1,336,716
Total	288,468,609	290,490,798	2,022,188

Actual Expenditures by Assurance Area

Standards and Assessments	9,789,020
Great Teachers and Leaders	136,350,078
Turning Around Lowest Performing Schools	11,507,746
Mandatory Costs of Doing Business	125,006,858
Other items deemed necessary by the Local Board of Education	7,837,096

Actual Expenditure Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	9,022,799
School Administrators, Instructional Supervisors & Support Personnel	16,949,721
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	119,400,357
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	8,429,669
Student Transportation Services	11,955,688
Facilities Operations & Maintenance	29,869,067
Employee Benefits (for General Fund employees)	63,553,775

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

Revenue	Total Budget FY 2019
Local Appropriation	44,164,012
State Revenue	148,155,462
Federal Revenue 84.010 Title I	5,281,921
Federal Revenue 84.027 IDEA	3,290,759
Other Federal Funds	6,858,348
Other Local Revenue	1,110,893
Other Resources/Transfers	3,739,429
Total	212,600,824

Planned Expenditures by Assurance Area

Standards and Assessments	94,122,565
Data Systems to Support Instruction	3,420,050
Great Teachers and Leaders	5,245,467
Turning Around Lowest Performing Schools	16,330,610
Mandatory Costs of Doing Business	83,659,876
Other items deemed necessary by the Local Board of Education	9,822,256

Planned Expenditures Examples

Salaries & Wages	76,934,242
Salaries & Wages	8,972,544
Salaries & Wages	23,858,827
Other Charges	44,911,664
Contracted Services	11,940,635

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

Revenue	Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation	43,605,002	43,605,002	0
State Revenue	144,813,289	145,129,247	315,958
Federal Revenue 84.010 Title I	5,313,567	4,875,745	-437,822
Federal Revenue 84.027 IDEA	3,042,254	3,516,839	474,585
Other Federal Funds	4,777,132	3,662,814	-1,114,318
Other Local Revenue	976,634	632,217	-344,417
Other Resources/Transfers	4,145,983	5,155,916	1,009,933
Total	206,673,861	206,577,780	-96,081

Actual Expenditures by Assurance Area

Standards and Assessments	88,352,308
Data Systems to Support Instruction	4,395,822
Great Teachers and Leaders	5,289,002
Turning Around Lowest Performing Schools	14,904,390
Mandatory Costs of Doing Business	81,201,619
Other items deemed necessary by the Local Board of Education	12,434,639

Actual Expenditure Examples

Salaries & Wages	75,500,110
Salaries & Wages	8,266,142
Contracted Services	11,316,546
Salaries & Wages	22,472,933
Other Charges	44,473,591

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

Revenue	Total Budget FY 2019
Local Appropriation	86,685,293
State Revenue	19,574,629
Federal Revenue 84.010 Title I	1,850,000
Federal Revenue 84.027 IDEA	2,100,000
Other Federal Funds	472,798
Other Local Revenue	537,452
Other Resources/Transfers	567,011
Total	111,787,183

Planned Expenditures by Assurance Area

Standards and Assessments	2,746,795
Data Systems to Support Instruction	200,000
Great Teachers and Leaders	74,060,830
Mandatory Costs of Doing Business	34,779,558

Planned Expenditures Examples

Teachers	62,896,960
Mandatory Cost of Doing Business	33,033,175

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

Revenue		Original Budget 7/1/2017	Final Budget 6/30/2018	Change
Local Appropriation		83,870,125	83,870,125	0
State Revenue		19,521,902	19,690,536	168,634
Federal Revenue	84.010 Title I	1,800,000	1,929,850	129,850
Federal Revenue	84.027 IDEA	2,100,000	1,631,631	-468,369
Other Federal Funds		1,323,475	4,045,913	2,722,438
Other Local Revenue		225,452	720,522	495,070
Other Resources/Transfers		567,011	716,116	149,105
Total		109,407,965	112,604,693	3,196,728

Actual Expenditures by Assurance Area

Standards and Assessments	4,259,823
Data Systems to Support Instruction	385,293
Great Teachers and Leaders	73,243,291
Mandatory Costs of Doing Business	34,716,286

Actual Expenditure Examples

Teachers	61,805,069
Mandatory Cost of Doing Business	30,742,941

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.