



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

December 18, 2019

The Honorable Larry J. Hogan  
Governor of Maryland  
100 State Circle  
Annapolis, Maryland 21401

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

The Honorable Adrienne Jones  
Speaker of the House  
H-101 State House  
State Circle  
Annapolis, Maryland 21401-1991

Re: Master Plan Annual Report (MSAR #8341)

Dear Governor Hogan, President Miller, and Speaker Jones:

*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 §2-1257 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 Tiffany Clark, Director of Government Relations, at 410-767-0090 or [tiffany.clark1@maryland.gov](mailto:tiffany.clark1@maryland.gov).

Best Regards,

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

Attachment

c: Amalie Brandenburg  
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, 2019*



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

**Brigadier General (BG) Warner I. Sumpter (Ret.)**  
President, Maryland State Board of Education

**Larry Hogan**  
Governor

**Amalie Brandenburg**  
Deputy State Superintendent for Finance

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## **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 2019 review. Budget summaries for each school system are included in the appendix.

## **2019 Local ESSA Consolidated Strategic Plan**

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

The federal Every Student Succeeds Act (ESSA) in conjunction with Maryland's Bridge to Excellence in Public Schools Act, requires Local School Systems (LSSs) to develop and submit a strategic plan to the Department for review. Each LSS must submit its plan to the Department by October 15<sup>th</sup> each year. In 2019, LSSs will transition from the Comprehensive Master Plan and Annual Updates to the Local ESSA Consolidated Strategic Plan. School systems will submit a plan that includes goals, objectives, and strategies/evidence-based interventions to promote academic excellence among all students, and to address areas of focus based on the analysis of state standardized data, with the intention of improving outcomes for all students.

Local School Systems are required to provide documentation showing the alignment between current and prior year budgets and strategic 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, LSSs 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 2020, total Direct State Aid to Local Education is \$6 billion, or 28% of the State's operating budget (general and special funds). In Local School System budgets, State funds account for 44% of total funds, local funding accounts for 49.3%, and the remaining 6.7% is from federal and other fund sources.

#### ***State Education Funding***

The 2019 Legislative Session resulted in a number of changes to education funding in fiscal 2020. In addition to the funding provided in fiscal 2019, school systems received \$250 million to implement the Blueprint for Maryland's Future, which continues the implementation of the Commission on Innovation and Excellence in Education's preliminary recommendations. The additional funding supports schools with high concentrations of poverty, increases to teacher salaries, struggling learners, students with disabilities, and expanded prekindergarten. The Blueprint also included funds to support a mental health coordinator in each local school system, and grants to local school system/institutes of higher education partnerships to improve the teaching profession through innovative changes to teacher-prep programs and mentor programs for new teachers.

As in the FY 2019 budget, school systems that would experience an increase of less than \$100,000 in total direct State education aid received a Hold Harmless grant. Two local school systems share in this \$12 million grant. 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 2020, ten local school systems received additional funds equal to the difference between the average enrollment and the prior year enrollment. The Maryland Safe to Learn Act provides additional funds in FY 2020, above that provided in FY 2019. Funds are provided for local school system safety assessments, enhancing school safety practices, and collaborative practices with local law enforcement to ensure adequate school resource office/police coverage for all schools. 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 worked with local school systems on the Local Consolidated Strategic Plan – the local implementation plan required under ESSA. While federal formula grants remain constant, local

school systems are implementing the first plan under ESSA and will report school-level expenditure data in spring 2020.

**Local Funds**

Education Article §5-202(d)(ii)(2) requires local jurisdictions to maintain a level of education effort. For FY 2020, the statewide average increase in wealth per pupil was 3.2%. Twelve jurisdictions fell below 100% of the statewide five-year moving average, requiring all twelve to increase the per pupil maintenance of effort amount. The required increase ranged from a low of .7% to a high of 2.5%. On average, local governments appropriated an additional 4% above the required maintenance of effort level. Six local school systems submitted requests for non-recurring cost exclusions. A total of \$41.7 million was requested and \$2.7 million of the approved items were funded by local governments.

**Fiscal Analysis**

**Revenue**

For the current year, FY 2020, 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 2019, local school systems were asked to show the change in revenue (planned v. actual within 2019). 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).

<b>Revenue Description</b>	<b>FY 20 Planned Budget (in millions)</b>	<b>FY 19 Actual Budget (in millions)</b>	<b>FY 19 Planned Budget (in millions)</b>
Local Appropriation	6,710	6,499	6,518
State Revenue	6,096	5,725	5,718
Federal Revenue	430	422	424
Other Federal Funds	232	211	202
Other Local Revenue	-	155	126
Other Resources/Transfers	266	225	242
<b>Total*</b>	<b>\$13,734</b>	<b>\$13,237</b>	<b>\$13,230</b>

*\*Amounts may not sum due to rounding*

- FY 2020 planned revenue increased by \$501 million when compared to FY 2019 actual revenue, in total. As reported, actual FY 2019 revenue was \$7 million more than planned in FY 2019.
- State funds increased by \$371 million in FY 2020. In FY 2019, actual revenue exceeded planned revenue by \$7 million.
- Total Local Revenue increased between FY 2019 and FY 2020 by \$56 million. In FY 2019, local revenue increased \$10 million more than planned. Local Appropriations increased by \$211 million during the same period.

- In total, federal funds increased statewide by \$33 million between FY 2019 and FY 2020.
- Federal IDEA and Title I funds increased by \$12 million between FY 2019 and FY 2020.

### ***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 2020, local school systems continue to retarget (change the functions of current personnel) and redistribute resources to more effective programs to ensure the best outcome for all students. The following charts illustrate planned local school system expenditures for FY 2020 and provide a comparison of planned v. actual expenditures for FY 2019.

<b>FY 2019 Planned Expenditures</b>	<b>Planned Expenditures (in millions)</b>	<b>FTE</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,2373	15,968
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	166	639
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,891	25,032
<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	461	4,894
<b>Mandatory Cost of Doing Business</b>	9,790	65,546
<b>Other (items deemed necessary by the local Board of Education)</b>	179	847
<b>Total *</b>	<b>\$13,861</b>	<b>112,926</b>

*\*Amounts may not sum due to rounding*

<b>FY18 Change in Expenditures</b>	<b>FY 2019 Planned (in millions)</b>	<b>FY 2019 Actual (in millions)</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,3136	\$1,318
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	165	166
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,822	1,794

<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	436	448
<b>Mandatory Cost of Doing Business</b>	9,344	9,309
<b>Other (items deemed necessary by the local Board of Education)</b>	150	201
<b>Total*</b>	<b>\$13,230</b>	<b>\$13,236</b>

*\*Amounts may not sum due to rounding*

**Recommendation**

Based on the technical and panel review of the Finance Component of the 2019 Consolidated Local Strategic Plan, each local school system’s plan goals and objectives are aligned with the annual budget.



## **Appendix**

### **Local School System Budget Analyses**



# Bridge to Excellence Budget Summaries

## Current Year Report (Allocation of Available Resources)

### Allegany County Public Schools

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	30,734,338
State Revenue	83,565,195
Federal Revenue      84.010    Title I	3,005,851
Federal Revenue      84.027    IDEA	2,256,682
Other Federal Funds	7,296,043
Other Local Revenue	544,000
<b>Total</b>	<b>127,402,109</b>

### Planned Expenditures by Assurance Area

Standards and Assessments	1,371,050
Data Systems to Support Instruction	69,813
Great Teachers and Leaders	64,178,023
Turning Around Lowest Performing Schools	248,140
Mandatory Costs of Doing Business	61,535,083

### Planned Expenditures Examples

Special Education Salaries	10,007,132
Regular Instructional Salaries	40,279,431
Maintenance, Operation, Capital Outlays	9,953,169
Fixed Charges	26,099,190

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

## Prior Year Comparison Report

(Planned v. Actual)

### Allegany County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	30,424,308	30,424,308	0
State Revenue	82,204,364	81,794,773	-409,591
Federal Revenue     84.010   Title I	2,734,007	3,018,133	284,126
Federal Revenue     84.027   IDEA	2,478,413	2,365,523	-112,890
Other Federal Funds	5,012,276	4,989,444	-22,832
Other Local Revenue	295,650	686,189	390,539
<b>Total</b>	<b>123,149,018</b>	<b>123,278,370</b>	<b>129,352</b>

### 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	9,736,551
Regular Instructional Salaries	38,704,172
Maintenance, Operation, Capital Outlays	9,329,850
Fixed Charges	22,809,618

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

**Anne Arundel County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	733,315,800
State Revenue	395,851,700
Federal Revenue      84.027    IDEA	16,821,300
Federal Revenue      84.173    IDEA	421,500
Federal Revenue      84.181    IDEA	1,153,400
Federal Revenue      84.388    Title I - School Improvement Grants	13,932,000
Other Federal Funds	14,316,000
Other Local Revenue	58,955,000
<b>Total</b>	<b>1,234,766,700</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,023,305
Data Systems to Support Instruction	5,441,820
Great Teachers and Leaders	13,094,152
Turning Around Lowest Performing Schools	21,804,060
Mandatory Costs of Doing Business	1,194,503,363
Other items deemed necessary by the Local Board of Education	-1,100,000

**Planned Expenditures Examples**

Title I	13,932,000
Guidance	22,921,977
Alternative Programs	10,597,140
Basic Classroom Instructional Materials & Textbooks	16,638,803
Business Operations	10,550,615
Charter Schools	15,235,900
Contract Schools	20,612,100
Curriculum & Instruction	14,828,488
English Language Acquisition	11,517,628
Advanced Studies & Programs	25,343,867
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	41,554,600
Transportation	58,690,982
Maintenance	19,000,200
Operations	71,278,008
School Management	477,248,186
Special Education	56,670,345
Special Education - IDEA Part B Passthrough	16,821,300
Student Services	19,137,512
Technology	27,959,181

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.

Fixed Charges

229,962,249

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## Prior Year Comparison Report

(Planned v. Actual)

### Anne Arundel County Public Schools

Revenue	Original Budget 7/1/2018	Final Budget 6/30/2019	Change
Local Appropriation	687,140,500	687,809,300	668,800
State Revenue	363,922,700	366,705,000	2,782,300
Federal Revenue     84.010    Title I	11,654,400	14,299,560	2,645,160
Federal Revenue     84.027    IDEA	16,380,800	17,543,100	1,162,300
Federal Revenue     84.173    IDEA	407,400	443,300	35,900
Federal Revenue     84.181    IDEA	1,107,700	1,120,540	12,840
Other Federal Funds	12,542,200	16,306,000	3,763,800
Other Local Revenue	54,926,200	66,127,000	11,200,800
<b>Total</b>	<b>1,148,081,900</b>	<b>1,170,353,800</b>	<b>22,271,900</b>

### 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	13,482,345
Business Operations	9,245,459
Alternative Programs	9,510,278
Curriculum & Instruction	13,547,006
General Transfer	13,824,732
Charter Schools	14,853,224
Student Services	16,479,484
Basic Classroom Instructional Materials & Textbooks	17,179,335
Special Education - IDEA Part B Passthrough	17,566,055
Contract Schools	19,278,530
Guidance	19,434,758
Advanced Studies & Programs	21,992,162
Maintenance	22,620,703
Technology	36,390,561
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	36,991,082
Special Education	53,608,635
Transportation	53,789,823
Operations	72,563,481
Fixed Charges	215,865,212

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.

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

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

**Baltimore City Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	278,412,181
State Revenue	850,905,194
Federal Revenue      84.010    Title I	55,458,381
Federal Revenue      84.027    IDEA	23,263,013
Federal Revenue      84.173    IDEA	630,919
Federal Revenue      84.388    Title I - School Improvement Grants	4,475,000
Other Federal Funds	6,900,000
Other Resources/Transfers	28,360,000
<b>Total</b>	<b>1,267,339,746</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	23,893,932
Data Systems to Support Instruction	508,066
Great Teachers and Leaders	5,200,000
Turning Around Lowest Performing Schools	40,917,719
Mandatory Costs of Doing Business	1,193,237,008
Other items deemed necessary by the Local Board of Education	3,583,020

**Planned Expenditures Examples**

IDEA Part B Passthrough	19,066,910
Title I Part A School Based Expenditures	30,781,223
Utilities	65,182,394
Transfers	31,680,413
Salaries	610,652,907
Materials	14,742,222
Debt Service	20,758,055
Contractual Services	171,684,019
Benefits	240,269,683

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

## Prior Year Comparison Report

(Planned v. Actual)

### Baltimore City Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	278,412,181	278,412,181	0
State Revenue	850,264,584	856,057,222	5,792,638
Federal ARRA Funds	4,440,000	4,585,463	145,463
Federal Revenue	84,730,742	88,723,179	3,992,437
Other Federal Funds	22,412,753	25,272,159	2,859,406
Other Resources/Transfers	21,360,000	34,484,698	13,124,698
<b>Total</b>	<b>1,261,620,260</b>	<b>1,287,534,901</b>	<b>25,914,642</b>

### 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	18,979,889
School Based Expenditures	32,047,875
Materials	17,994,904
Debt Service	21,622,256
Transfers	29,614,407
Utilities	62,633,059
Contractual Services	173,641,004
Benefits	235,205,609
Salaries	608,415,772

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

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

**Baltimore County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	851,562,508
State Revenue	729,055,280
Federal Revenue      84.010    Title I	31,746,608
Federal Revenue      84.027    IDEA	25,205,021
Federal Revenue      84.173    IDEA	782,244
Federal Revenue      84.181    IDEA	976,326
Federal Revenue      84.388    Title I - School Improvement Grants	
Other Federal Funds	26,447,080
Other Local Revenue	6,120
Other Resources/Transfers	40,001,345
<b>Total</b>	<b>1,705,782,532</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	947,217,146
Data Systems to Support Instruction	96,781,019
Great Teachers and Leaders	26,226,349
Turning Around Lowest Performing Schools	29,313,581
Mandatory Costs of Doing Business	606,244,437

**Planned Expenditures Examples**

Instructional Salaries	536,275,031
Student Personnel	15,926,870
Special Education	205,727,512
Other Instructional Costs	9,172,975
Other Federal Funds	13,599,385
84.010: Title I	20,006,839
Mid-Level Administration	85,358,442
84.027: IDEA	17,462,635
Health Services	18,383,370
Instructional Materials and Supplies	19,035,265
Other Instructional Costs	47,508,276
Administration	27,397,908
Instructional Salaries	13,580,426
Instructional Salaries	19,011,896
84.010: Title I	11,036,746
Fixed Charges	316,134,786
Student Transportation	77,982,705
Administration	19,794,682

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.

Mid-Level Administration	15,436,032
Operation of Plant	102,921,504
Maintenance of Plant	40,381,478

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 7/1/2018	Final Budget 6/30/2019	Change
Local Appropriation	816,970,718	785,620,841	-31,349,877
State Revenue	681,311,415	681,351,289	39,874
Federal Revenue    84.010    Title I	31,122,950	28,187,783	-2,935,167
Federal Revenue    84.027    IDEA	25,125,593	23,949,033	-1,176,560
Federal Revenue    84.173    IDEA	783,072	793,032	9,960
Federal Revenue    84.181    IDEA	1,001,226	958,260	-42,966
Other Federal Funds	27,759,235	22,460,863	-5,298,372
Other Local Revenue	6,100	4,896	-1,204
Other Resources/Transfers	40,923,187	42,692,830	1,769,643
<b>Total</b>	<b>1,625,003,496</b>	<b>1,586,018,827</b>	<b>-38,984,669</b>

### 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 Instructional Costs	10,529,056
Other Federal Funds	12,006,823
Student Personnel Services	13,061,315
84.027: IDEA	15,814,963
Health Services	16,041,530
84.010: Title I	18,553,745
Instructional Materials and Supplies	22,862,724
Mid-Level Administration	81,212,701
Special Education	195,665,011
Instructional Salaries	498,947,507
Instructional Salaries	11,585,778
Administration	23,974,835
Other Instructional Costs	54,254,734
Instructional Salaries	18,105,678
Mid-Level Administration	14,679,462
Administration	18,332,283
Maintenance of Plant	39,376,168
Student Transportation	73,706,264
Operation of Plant	95,429,763

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

Fixed Charges

279,476,625

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

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

**Calvert County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	130,589,034
State Revenue	89,435,014
Federal Revenue      84.010    Title I	1,708,907
Federal Revenue      84.027    IDEA	3,496,179
Other Federal Funds	7,437,137
Other Local Revenue	5,451,667
Other Resources/Transfers	3,750,000
<b>Total</b>	<b>241,867,938</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	8,971,812
Data Systems to Support Instruction	2,619,100
Great Teachers and Leaders	130,331,797
Turning Around Lowest Performing Schools	4,951,602
Mandatory Costs of Doing Business	87,948,661
Other items deemed necessary by the Local Board of Education	7,044,966

**Planned Expenditures Examples**

Special Education Services	22,568,530
Regular Ed Instructional Salaries	84,673,729
Mid - Level Administration - Office of the Principal	9,403,311
Student Transportation	15,037,618
Operation of Plant	15,775,684
Fixed Charges	45,228,298

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

## Prior Year Comparison Report

(Planned v. Actual)

### Calvert County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	126,367,666	126,367,666	0
State Revenue	82,141,183	82,571,108	429,925
Federal Revenue     84.010    Title I	1,718,907	1,767,874	48,967
Federal Revenue     84.027    IDEA	3,730,978	3,610,132	-120,846
Other Federal Funds	7,527,223	7,583,107	55,884
Other Local Revenue	1,657,155	6,473,654	4,816,499
Other Resources/Transfers	5,608,575	4,377,296	-1,231,279
<b>Total</b>	<b>228,751,687</b>	<b>232,750,836</b>	<b>3,999,150</b>

### 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	9,104,671
Special Education Services	20,679,668
Regular Ed Instructional Salaries	81,276,348
Student Transportation	14,600,236
Operation of Plant	15,272,518
Fixed Charges	43,487,947
Unassigned Fund Balance	10,454,190

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

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

**Caroline County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	15,220,217
State Revenue	62,213,398
Federal Revenue      84.010    Title I	1,756,470
Federal Revenue      84.027    IDEA	1,449,145
Other Federal Funds	2,414,196
Other Local Revenue	712,000
<b>Total</b>	<b>83,765,426</b>

**Planned Expenditures by Assurance Area**

Data Systems to Support Instruction	157,010
Great Teachers and Leaders	147,600
Mandatory Costs of Doing Business	83,414,232
Other items deemed necessary by the Local Board of Education	46,584

**Planned Expenditures Examples**

Instructional Salaries and Wages	30,180,661
Fixed Charges	15,574,758

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## Prior Year Comparison Report

(Planned v. Actual)

### Caroline County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	14,436,087	14,436,087	0
State Revenue	56,057,837	56,039,287	-18,550
Federal Revenue     84.010    Title I	1,751,031	1,772,654	21,623
Federal Revenue     84.027    IDEA	1,406,503	1,339,831	-66,672
Other Federal Funds	2,389,086	3,470,370	1,081,284
Other Local Revenue	617,000	1,171,073	554,073
Other Resources/Transfers	1,134,000	1,134,000	0
<b>Total</b>	<b>77,791,544</b>	<b>79,363,302</b>	<b>1,571,758</b>

### 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	15,179,761
Instructional Salaries and Wages	27,619,345

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

**Carroll County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	197,251,500
State Revenue	142,291,094
Federal Revenue      84.010    Title I	2,126,137
Federal Revenue      84.027    IDEA	5,849,779
Other Federal Funds	6,201,620
Other Local Revenue	2,981,641
Other Resources/Transfers	2,905,000
<b>Total</b>	<b>359,606,771</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	154,977
Great Teachers and Leaders	1,070,231
Turning Around Lowest Performing Schools	2,438,353
Mandatory Costs of Doing Business	349,147,092
Other items deemed necessary by the Local Board of Education	6,796,118

**Planned Expenditures Examples**

Student Transportation Contractors	20,346,977
Special Education	40,945,490
Office of the Principal	22,883,184
Instructional Salaries and Wages	175,520,689
Facility Operations/Maintenance/Planning	30,221,170

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## Prior Year Comparison Report

(Planned v. Actual)

### Carroll County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	192,391,000	192,391,000	0
State Revenue	134,300,817	133,811,732	-489,085
Federal Revenue     84.010    Title I	2,047,975	2,390,156	342,181
Federal Revenue     84.027    IDEA	5,450,324	5,540,389	90,065
Other Federal Funds	5,524,149	4,286,602	-1,237,547
Other Local Revenue	9,029,404	5,043,176	-3,986,228
Other Resources/Transfers	2,954,272	4,187,603	1,233,331
<b>Total</b>	<b>351,697,941</b>	<b>347,650,658</b>	<b>-4,047,283</b>

### 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	19,831,898
Office of the Principal	22,140,217
Facility Operations/Maintenance/Planning	31,515,361
Special Education	40,677,271
Instructional Salaries and Wages	167,116,435

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

**Cecil County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	84,905,673
State Revenue	111,366,586
Federal Revenue      84.010    Title I	3,676,973
Federal Revenue      84.027    IDEA	3,757,425
Other Federal Funds	2,689,668
Other Local Revenue	465,000
Other Resources/Transfers	2,494,662
<b>Total</b>	<b>209,355,987</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	128,868,124
Data Systems to Support Instruction	2,182,699
Great Teachers and Leaders	3,263,122
Turning Around Lowest Performing Schools	3,926,973
Mandatory Costs of Doing Business	71,115,069

**Planned Expenditures Examples**

Special Education-Salaries	22,035,257
Instruction -Salaries	76,528,836
I/L Support-Salaries	14,706,847
Fixed Charges	37,502,081

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## Prior Year Comparison Report

(Planned v. Actual)

### Cecil County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	82,463,528	82,463,528	0
State Revenue	107,127,895	107,271,706	143,811
Federal Revenue     84.010    Title I	3,664,394	3,453,678	-210,716
Federal Revenue     84.027    IDEA	3,643,529	3,572,984	-70,545
Other Federal Funds	2,491,978	4,835,574	2,343,596
Other Local Revenue	465,000	1,313,860	848,860
Other Resources/Transfers	1,488,168	4,851,617	3,363,449
<b>Total</b>	<b>201,344,492</b>	<b>207,762,947</b>	<b>6,418,455</b>

### 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 Salaries	13,485,358
Special Education Salaries	20,955,530
Instruction Salaries	71,039,278
Student Transportation Contracted	9,344,469
Fixed Charges	39,154,617

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

**Charles County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	191,621,800
State Revenue	198,975,454
Federal Revenue      84.010    Title I	4,743,800
Federal Revenue      84.027    IDEA	5,833,789
Other Federal Funds	3,337,812
Other Local Revenue	3,001,268
Other Resources/Transfers	16,244,623
<b>Total</b>	<b>423,758,545</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	52,391,967
Data Systems to Support Instruction	4,707,952
Great Teachers and Leaders	176,309,407
Mandatory Costs of Doing Business	185,710,314
Other items deemed necessary by the Local Board of Education	4,638,905

**Planned Expenditures Examples**

73.63% SALARIES & WAGES, 9.19% CONTRACTED SERVICES	45,420,386
99.26% SALARIES & WAGES	171,641,482
46.30% FIXED CHARGES, 23.7% CONTRACTED SERVICES, 17.25% SALARIES	180,774,797

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## Prior Year Comparison Report

(Planned v. Actual)

### Charles County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	182,148,600	184,148,600	2,000,000
State Revenue	183,459,578	184,366,367	906,789
Federal Revenue     84.010    Title I	3,673,732	3,993,191	319,459
Federal Revenue     84.027    IDEA	5,327,882	6,080,711	752,829
Other Federal Funds	4,565,466	6,490,775	1,925,309
Other Local Revenue	2,357,302	2,139,654	-217,648
Other Resources/Transfers	16,814,359	16,814,359	0
<b>Total</b>	<b>398,346,919</b>	<b>404,033,657</b>	<b>5,686,738</b>

### 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

72% SALARIES & WAGES, 10% CONTRACTED SERVICES	44,164,216
99% SALARIES & WAGES	155,626,244
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	169,075,488

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

**Dorchester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	20,077,482
State Revenue	49,452,404
Federal Revenue      84.010    Title I	2,214,035
Federal Revenue      84.027    IDEA	1,170,495
Federal Revenue      84.173    IDEA	29,489
Federal Revenue      84.181    IDEA	57,950
Other Federal Funds	1,424,648
Other Local Revenue	428,275
Other Resources/Transfers	591,603
<b>Total</b>	<b>75,446,381</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	53,900
Data Systems to Support Instruction	535,388
Great Teachers and Leaders	3,012,562
Turning Around Lowest Performing Schools	5,151,082
Mandatory Costs of Doing Business	66,637,449
Other items deemed necessary by the Local Board of Education	56,000

**Planned Expenditures Examples**

3. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	26,470,182
10. Fixed Charges	13,878,986

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## Prior Year Comparison Report

(Planned v. Actual)

### Dorchester County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation		19,252,162	19,252,162	0
State Revenue		42,612,015	42,691,522	79,507
Federal Revenue	84.010 Title I	2,114,850	2,279,819	164,969
Federal Revenue	84.027 IDEA	1,113,549	1,088,059	-25,490
Federal Revenue	84.173 IDEA	28,161	33,924	5,763
Federal Revenue	84.181 IDEA	57,950	25,761	-32,189
Other Federal Funds		2,664,680	3,428,270	763,590
Other Local Revenue		586,401	710,473	124,072
Other Resources/Transfers		582,122	64,363	-517,759
<b>Total</b>		<b>69,011,890</b>	<b>69,574,353</b>	<b>562,463</b>

### 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	12,374,446
3. Instructional salaries for teachers and assistants, instructional supplies, and related other cos	24,457,745

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

**Frederick County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	295,576,318
State Revenue	269,254,220
Federal Revenue      84.010    Title I	4,807,433
Federal Revenue      84.027    IDEA	7,743,675
Other Federal Funds	775,216
Other Local Revenue	8,007,295
Other Resources/Transfers	9,427,022
<b>Total</b>	<b>604,060,908</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	8,160,162
Data Systems to Support Instruction	7,488,206
Great Teachers and Leaders	342,592,686
Mandatory Costs of Doing Business	245,819,854

**Planned Expenditures Examples**

Special Education	58,289,022
Schools, School Admin & Leadership	257,490,598
Student Transportation	23,920,331
Other Restricted Grants	11,167,592
Operations & Maintenance of Facilities	46,416,132
Local In-Kind Services	12,111,313
Fixed Charges & Employee Benefits	135,288,642
Administration	9,837,691

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## Prior Year Comparison Report

(Planned v. Actual)

### Frederick County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	284,145,549	283,305,204	-840,345
State Revenue	248,305,168	248,815,084	509,916
Federal Revenue      84.010    Title I	4,775,000	4,814,782	39,782
Federal Revenue      84.027    IDEA	7,571,266	7,799,188	227,922
Other Federal Funds	882,000	767,855	-114,145
Other Local Revenue	5,390,375	6,219,659	829,284
Other Resources/Transfers	12,126,359	12,148,750	22,391
<b>Total</b>	<b>571,750,453</b>	<b>569,305,862</b>	<b>-2,444,591</b>

### 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

Special Education & Psychological Services	61,406,855
Schools, School Admin & Leadership	236,650,939
Local In-Kind Services	10,718,762
Student Transportation	22,296,230
Operations & Maintenance of Facilities	44,752,526
Fixed Charges & Employee Benefits	128,738,526
Fund Balance	10,586,445

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

**Garrett County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	27,738,738
State Revenue	22,773,824
Federal Revenue      84.010    Title I	1,124,790
Federal Revenue      84.027    IDEA	904,008
Other Federal Funds	150,982
Other Local Revenue	72,000
Other Resources/Transfers	600,000
<b>Total</b>	<b>55,067,850</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	179,090
Data Systems to Support Instruction	747,729
Great Teachers and Leaders	22,311,228
Turning Around Lowest Performing Schools	2,203,798
Mandatory Costs of Doing Business	29,626,005

**Planned Expenditures Examples**

Instructional Salaries	18,527,866
Fixed Charges	11,729,204

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

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	27,449,975	27,598,775	148,800
State Revenue	21,631,617	21,884,166	252,549
Federal Revenue      84.010    Title I	1,144,727	1,092,690	-52,037
Federal Revenue      84.027    IDEA	896,777	1,045,209	148,432
Other Federal Funds	153,714	169,037	15,323
Other Local Revenue	54,000	172,609	118,609
Other Resources/Transfers	600,000	0	-600,000
<b>Total</b>	<b>52,827,888</b>	<b>54,075,758</b>	<b>1,247,870</b>

### 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	17,197,515
Fixed Charges	10,990,649

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

**Harford County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	256,465,645
State Revenue	225,820,572
Federal Revenue	14,202,901
Other Federal Funds	5,919,947
Other Local Revenue	153,000
Other Resources/Transfers	9,599,960
<b>Total</b>	<b>512,162,025</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	3,518,817
Data Systems to Support Instruction	3,161,764
Great Teachers and Leaders	212,195,485
Turning Around Lowest Performing Schools	57,171,666
Mandatory Costs of Doing Business	220,309,962
Other items deemed necessary by the Local Board of Education	15,804,331

**Planned Expenditures Examples**

Special Education	32,127,077
Mid-Level Administration	19,022,216
Instructional Salaries	134,798,109
Instructional Salaries	36,324,453
Student Transportation	33,720,039
Operations of Plant	27,803,017
Maintenance of Plant	13,938,964
Fixed Charges (1)	129,849,346

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## Prior Year Comparison Report

(Planned v. Actual)

### Harford County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	245,815,645	245,815,645	0
State Revenue	210,818,530	210,880,900	62,370
Federal Revenue     84.010    Title I	5,537,716	5,387,329	-150,387
Federal Revenue     84.027    IDEA	8,888,956	8,548,695	-340,261
Other Federal Funds	5,892,047	8,483,107	2,591,060
Other Local Revenue	136,900	363,700	226,800
Other Resources/Transfers	14,241,676	12,424,821	-1,816,855
<b>Total</b>	<b>491,331,470</b>	<b>491,904,197</b>	<b>572,727</b>

### 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	18,920,142
Special Education	29,465,639
Instructional Salaries	131,035,774
Instructional Salaries	36,310,800
Maintenance of Plant	12,636,122
Operations of Plant	26,650,187
Student Transportation	32,268,156
Fixed Charges (1)	126,036,234

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

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

**Howard County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	607,200,000
State Revenue	281,584,959
Federal Revenue      84.010    Title I	4,800,000
Federal Revenue      84.027    IDEA	9,827,570
Federal Revenue      84.173    IDEA	266,751
Federal Revenue      84.181    IDEA	1,049,347
Other Federal Funds	2,330,775
Other Local Revenue	146,390
Other Resources/Transfers	26,668,522
<b>Total</b>	<b>936,341,297</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	56,075,004
Data Systems to Support Instruction	16,900,320
Great Teachers and Leaders	526,000,343
Turning Around Lowest Performing Schools	18,384,694
Mandatory Costs of Doing Business	311,378,906
Other items deemed necessary by the Local Board of Education	7,602,030

**Planned Expenditures Examples**

Special Education: Transfers	10,951,690
IDEA Part B	9,827,570
Special Education: Salaries	103,704,978
Mid-Level: Salaries	55,935,869
Instruction: Salaries	346,402,241
Instruction: Salaries	11,078,699
Transportation: Contracted	39,854,190
Operation of Plant: Salaries	23,395,892
Operation of Plant: Other	16,093,070
Maintenance of Plant: Salaries	11,678,098
Fixed Charges	193,658,711

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## Prior Year Comparison Report

(Planned v. Actual)

### Howard County Public Schools

Revenue	Original Budget 7/1/2018	Final Budget 6/30/2019	Change
Local Appropriation	600,053,881	600,053,881	0
State Revenue	256,897,106	257,429,631	532,525
Federal Revenue     84.010    Title I	5,553,554	5,687,783	134,229
Federal Revenue     84.027    IDEA	9,742,200	9,831,866	89,666
Federal Revenue     84.173    IDEA	279,006	327,054	48,048
Federal Revenue     84.181    IDEA	368,265	442,381	74,116
Other Federal Funds	1,647,765	1,456,774	-190,991
Other Local Revenue	7,608,517	12,838,906	5,230,389
Other Resources/Transfers	6,210,000	249,760	-5,960,240
<b>Total</b>	<b>892,386,006</b>	<b>891,480,460</b>	<b>-905,546</b>

### 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	9,831,866
Special Education: Transfers	10,399,658
Mid-Level: Salaries	52,547,305
Special Education: Salaries	92,391,827
Instruction: Salaries	328,356,128
Instruction: Salaries	10,899,705
Maintenance of Plant: Salaries	10,932,078
Operation of Plant: Other	16,009,744
Operation of Plant: Salaries	22,319,724
Transportation: Contracted	38,782,006
Fixed Charges	185,175,504

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

**Kent County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	18,044,079
State Revenue	9,643,270
Federal Revenue      84.010    Title I	613,598
Federal Revenue      84.027    IDEA	536,320
Other Federal Funds	95,838
Other Local Revenue	264,991
Other Resources/Transfers	255,672
<b>Total</b>	<b>30,060,545</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,626,977
Data Systems to Support Instruction	217,817
Great Teachers and Leaders	17,721,991
Turning Around Lowest Performing Schools	2,116,400
Mandatory Costs of Doing Business	8,377,360

**Planned Expenditures Examples**

Teachers/Instructional Assistants	9,544,994
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## Prior Year Comparison Report

(Planned v. Actual)

### Kent County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	17,228,878	17,228,878	0
State Revenue	9,327,426	10,038,000	710,574
Federal Revenue     84.010   Title I	594,336	502,699	-91,637
Federal Revenue     84.027   IDEA	463,851	635,814	171,963
Other Federal Funds	799,628	705,023	-94,605
Other Local Revenue	273,297	421,251	147,954
Other Resources/Transfers	695,000	371,299	-323,701
<b>Total</b>	<b>29,382,416</b>	<b>29,902,964</b>	<b>520,548</b>

### 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	9,323,100
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**Current Year Report**  
(Allocation of Available Resources)

**Montgomery County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	1,726,807,241
State Revenue	759,838,149
Federal Revenue      84.010    Title I	28,669,392
Federal Revenue      84.027    IDEA	33,187,643
Other Federal Funds	20,209,379
Other Local Revenue	25,000,000
Other Resources/Transfers	86,862,969
<b>Total</b>	<b>2,680,574,773</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	4,169,309
Data Systems to Support Instruction	17,082,817
Great Teachers and Leaders	38,528,715
Turning Around Lowest Performing Schools	220,010,003
Mandatory Costs of Doing Business	2,394,052,725
Other items deemed necessary by the Local Board of Education	6,731,204

**Planned Expenditures Examples**

Instructional Technology Support	17,082,817
Staff Development Teachers	21,034,024
Elementary School Instructional Support	70,295,765
Elementary School Instructional Support- Title I funded	26,151,087
Pre-K/Head Start - Locally funded	15,857,594
Middle School Instructional Support	20,810,480
High School Instructional Support	36,586,473
Elementary Core Instruction	412,354,867
Extracurricular and Athletic	13,868,100
Facilities Mgmt. & Utilities	50,861,697
Food and Nutrition Services	50,936,371
High School Core Instruction	280,197,883
Infants and Toddlers	25,831,715
Coordinated Student Services	26,489,212
Middle School Core Instruction	226,819,865
Transportation	112,020,621
Planning & Financial Services	590,907,946
Plant Operations	110,949,024
School Library Media Program	29,623,516
School Safety and Security	13,718,066

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Special Education Programs and Services	311,112,049
Systemwide Tech. Support	26,270,490
K-12 Special Education Programs and Services (IDEA)	30,132,031

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## Prior Year Comparison Report

(Planned v. Actual)

### Montgomery County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	1,708,627,645	1,712,627,645	4,000,000
State Revenue	707,968,748	707,959,474	-9,274
Federal Revenue     84.010    Title I	25,292,756	29,172,741	3,879,985
Federal Revenue     84.027    IDEA	32,729,014	32,729,014	0
Other Federal Funds	18,092,557	18,295,956	203,399
Other Local Revenue	25,000,000	25,000,000	0
Other Resources/Transfers	78,730,999	78,730,999	0
<b>Total</b>	<b>2,596,441,719</b>	<b>2,604,515,829</b>	<b>8,074,110</b>

### 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	14,775,943
Staff Development Teachers	19,316,234
Pre-K/Head Start - Locally funded	14,739,594
Middle School Instructional Support	20,355,867
Elementary School Instructional Support- Title I funded	26,706,193
High School Instructional Support	36,168,799
Elementary School Instructional Support	70,353,745
School Safety and Security	12,643,291
Extracurricular and Athletic	14,138,083
Infants and Toddlers	24,336,375
Systemwide Tech. Support	25,012,209
Coordinated Student Services	26,000,640
School Library Media Program	29,330,206
Individuals With Disabilities Education Act (IDEA) Programs	31,626,850
Food and Nutrition Services	49,075,623
Facilities Mgmt. & Utilities	50,700,532
Plant Operations	105,569,891
Transportation	108,330,212
Middle School Core Instruction	222,173,486
High School Core Instruction	271,214,828

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Special Education Programs and Services	299,116,616
Elementary Core Instruction	397,056,339
Planning & Financial Services	590,254,835

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

**Prince George's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	786,469,600
State Revenue	1,227,872,982
Federal Revenue      84.010    Title I	35,316,493
Federal Revenue      84.027    IDEA	26,171,570
Other Federal Funds	62,999,252
Other Local Revenue	16,293,003
Other Resources/Transfers	28,000,000
<b>Total</b>	<b>2,183,122,900</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	18,591,799
Data Systems to Support Instruction	670,360
Great Teachers and Leaders	13,235,785
Turning Around Lowest Performing Schools	485,000
Mandatory Costs of Doing Business	2,072,563,494
Other items deemed necessary by the Local Board of Education	77,576,462

**Planned Expenditures Examples**

Class Size Reduction	12,000,000
Health Benefits	9,674,292
FY 2019 Core Services Requirements	2,004,653,173
FY 2019 Core Services Requirements	49,635,537
Title I	35,316,493
Restricted Programs	58,807,259
Reprogrammed Resources	-59,116,064
IDEA, Part B	26,171,570
Base Adjustments	9,245,859

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## Prior Year Comparison Report

(Planned v. Actual)

### Prince George's County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	763,562,900	763,804,105	241,205
State Revenue	1,142,581,600	1,138,055,923	-4,525,677
Federal Revenue      84.010    Title I	35,626,463	26,556,072	-9,070,391
Federal Revenue      84.027    IDEA	26,171,570	25,472,465	-699,105
Other Federal Funds	38,309,567	36,692,751	-1,616,816
Other Local Revenue	13,479,900	20,291,348	6,811,448
Other Resources/Transfers	28,000,000	0	-28,000,000
<b>Total</b>	<b>2,047,732,000</b>	<b>2,010,872,664</b>	<b>-36,859,336</b>

### 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

Student Based Budgeting (SBB)	10,402,488
Compensation Negotiated Commitments	29,492,885
FY 2019 Core Services Requirements - Restricted	36,692,751
FY 2019 Core Services Requirements Base	1,869,531,306
IDEA, Part B.	25,472,465
Title I	26,556,072

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

**Queen Anne's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	59,491,381
State Revenue	37,324,668
Federal Revenue      84.010    Title I	1,390,000
Federal Revenue      84.027    IDEA	2,117,500
Other Federal Funds	1,435,000
Other Local Revenue	1,354,000
Other Resources/Transfers	234,000
<b>Total</b>	<b>103,346,549</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,703,400
Data Systems to Support Instruction	1,765,972
Great Teachers and Leaders	39,709,525
Turning Around Lowest Performing Schools	13,686,619
Mandatory Costs of Doing Business	45,622,050
Other items deemed necessary by the Local Board of Education	858,983

**Planned Expenditures Examples**

03 - Instructional Staff & Academic Deans	30,067,023
12 - Fixed Charges, including insurances, payroll taxes and employee benefits.	21,488,925

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## Prior Year Comparison Report

(Planned v. Actual)

### Queen Anne's County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	56,884,381	56,884,381	0
State Revenue	35,258,452	35,673,283	414,831
Federal Revenue      84.010    Title I	1,115,000	996,881	-118,119
Federal Revenue      84.027    IDEA	2,022,612	1,814,564	-208,048
Other Federal Funds	1,804,888	2,416,541	611,653
Other Local Revenue	1,354,000	1,058,191	-295,809
Other Resources/Transfers	234,000	234,000	0
<b>Total</b>	<b>98,673,333</b>	<b>99,077,841</b>	<b>404,508</b>

### 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

03 - Instructional Staff & Academic Deans	29,335,253
12 - Fixed Charges, including insurances, payroll taxes and employee benefits.	20,512,422

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

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

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	108,177,791
State Revenue	116,591,353
Federal Revenue      84.010    Title I	4,343,057
Federal Revenue      84.027    IDEA	4,534,495
Other Federal Funds	12,021,428
Other Local Revenue	30,000
Other Resources/Transfers	4,203,069
<b>Total</b>	<b>249,901,193</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	31,359
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	243,000
Mandatory Costs of Doing Business	227,263,645
Other items deemed necessary by the Local Board of Education	22,253,189

**Planned Expenditures Examples**

Transportation	15,946,458
Contractual agreements - salaries	132,110,380
Contractual agreements - benefits	51,237,571

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## Prior Year Comparison Report

(Planned v. Actual)

### St. Mary's County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	104,052,525	110,262,454	6,209,929
State Revenue	107,319,299	107,737,936	418,637
Federal Revenue     84.010    Title I	4,114,450	3,631,445	-483,005
Federal Revenue     84.027    IDEA	4,389,865	4,466,602	76,737
Other Federal Funds	11,745,426	12,808,228	1,062,802
Other Local Revenue	30,000	30,000	0
Other Resources/Transfers	4,229,800	3,902,078	-327,722
<b>Total</b>	<b>235,881,365</b>	<b>242,838,743</b>	<b>6,957,378</b>

### 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	15,027,349
Contractual agreements - benefits	46,851,868
Contractual agreements - salaries	127,438,715

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

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

**Somerset County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	10,088,825
State Revenue	35,521,967
Federal Revenue      84.010    Title I	1,722,000
Federal Revenue      84.027    IDEA	911,847
Other Federal Funds	2,322,830
Other Local Revenue	160,000
Other Resources/Transfers	243,735
<b>Total</b>	<b>50,971,204</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,044,857
Data Systems to Support Instruction	957,633
Great Teachers and Leaders	23,958,247
Turning Around Lowest Performing Schools	4,145,318
Mandatory Costs of Doing Business	20,175,046
Other items deemed necessary by the Local Board of Education	690,103

**Planned Expenditures Examples**

Instructional Staff	13,853,082
Fringe Benefits	9,708,347

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

## Prior Year Comparison Report

(Planned v. Actual)

### Somerset County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	9,881,620	9,881,620	0
State Revenue	32,401,202	32,257,353	-143,849
Federal Revenue     84.010   Title I	1,583,422	1,562,562	-20,860
Federal Revenue     84.027   IDEA	926,520	1,119,475	192,955
Other Federal Funds	2,393,209	3,244,406	851,197
Other Local Revenue	322,500	300,041	-22,459
Other Resources/Transfers	270,442	270,442	0
<b>Total</b>	<b>47,778,915</b>	<b>48,635,899</b>	<b>856,984</b>

### 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	13,180,538
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**Current Year Report**  
(Allocation of Available Resources)

**Talbot County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	42,464,895
State Revenue	16,528,062
Federal Revenue      84.010    Title I	1,402,781
Federal Revenue      84.027    IDEA	1,604,964
Other Federal Funds	2,352,837
Other Local Revenue	841,254
<b>Total</b>	<b>65,194,793</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	155,376
Data Systems to Support Instruction	190,357
Great Teachers and Leaders	1,367,018
Turning Around Lowest Performing Schools	3,657,946
Mandatory Costs of Doing Business	57,158,551
Other items deemed necessary by the Local Board of Education	2,665,545

**Planned Expenditures Examples**

Instructional salaries	21,782,413
Fixed Charges	13,573,967

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## Prior Year Comparison Report

(Planned v. Actual)

### Talbot County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	40,795,750	40,668,750	-127,000
State Revenue	15,592,568	15,214,609	-377,959
Federal Revenue     84.010   Title I	1,148,713	983,690	-165,023
Federal Revenue     84.027   IDEA	1,485,707	1,174,778	-310,929
Other Federal Funds	1,682,609	1,797,549	114,940
Other Local Revenue	417,889	749,208	331,319
<b>Total</b>	<b>61,123,236</b>	<b>60,588,584</b>	<b>-534,652</b>

### 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	12,954,786
Instructional salaries	21,043,620

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

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

**Washington County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	100,515,610
State Revenue	195,216,642
Federal Revenue	12,389,292
Other Federal Funds	4,292,104
Other Local Revenue	742,465
Other Resources/Transfers	1,205,850
<b>Total</b>	<b>314,361,963</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	7,898,988
Great Teachers and Leaders	147,180,589
Turning Around Lowest Performing Schools	12,389,292
Mandatory Costs of Doing Business	131,596,705
Other items deemed necessary by the Local Board of Education	15,296,389

**Planned Expenditures Examples**

School Administrators, Instructional Supervisors & Support Personnel	17,873,097
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	129,307,492
Student Transportation Services	12,168,935
Facilities Operations & Maintenance	32,254,864
Employee Benefits (for General Fund employees)	70,999,290
Other Restricted State & Federal Funding	9,960,539

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## Prior Year Comparison Report

(Planned v. Actual)

### Washington County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	98,530,760	98,530,760	0
State Revenue	178,831,252	178,566,236	-265,016
Federal Revenue      84.010    Title I	6,742,925	6,787,837	44,912
Federal Revenue      84.027    IDEA	5,036,298	5,034,936	-1,362
Other Federal Funds	5,028,283	5,225,363	197,080
Other Local Revenue	665,465	948,345	282,880
Other Resources/Transfers	1,219,250	2,346,916	1,127,666
<b>Total</b>	<b>296,054,233</b>	<b>297,440,392</b>	<b>1,386,160</b>

### 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

School Administrators, Instructional Supervisors & Support Personnel	17,384,960
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	121,646,188
Student Transportation Services	12,370,659
Facilities Operations & Maintenance	31,391,607
Employee Benefits (for General Fund employees)	65,467,073

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

**Wicomico County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	46,151,803
State Revenue	163,684,155
Federal Revenue      84.010    Title I	6,070,757
Federal Revenue      84.027    IDEA	2,773,938
Other Federal Funds	4,811,894
Other Local Revenue	1,200,310
Other Resources/Transfers	3,666,489
<b>Total</b>	<b>228,359,346</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	103,289,654
Data Systems to Support Instruction	3,550,762
Great Teachers and Leaders	5,574,734
Turning Around Lowest Performing Schools	18,315,876
Mandatory Costs of Doing Business	89,029,077
Other items deemed necessary by the Local Board of Education	8,599,243

**Planned Expenditures Examples**

Salaries & Wages	81,859,084
Salaries & Wages	10,102,571
Salaries & Wages	25,509,579
Other Charges	48,368,801
Contracted Services	11,912,994

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## Prior Year Comparison Report

(Planned v. Actual)

### Wicomico County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	44,164,012	44,164,012	0
State Revenue	148,155,462	147,535,526	-619,936
Federal Revenue      84.010    Title I	5,281,921	5,458,336	176,415
Federal Revenue      84.027    IDEA	3,290,759	2,630,422	-660,337
Other Federal Funds	6,858,348	6,213,031	-645,317
Other Local Revenue	1,110,893	1,714,959	604,066
Other Resources/Transfers	3,739,429	4,954,307	1,214,878
<b>Total</b>	<b>212,600,824</b>	<b>212,670,593</b>	<b>69,769</b>

### 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	76,963,630
Contracted Services	11,146,121
Salaries & Wages	23,509,866
Other Charges	44,372,038

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

**Worcester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2020</b>
Local Appropriation	91,028,422
State Revenue	21,586,924
Federal Revenue      84.010    Title I	1,840,000
Federal Revenue      84.027    IDEA	1,700,000
Other Federal Funds	1,518,600
Other Local Revenue	275,452
Other Resources/Transfers	567,011
<b>Total</b>	<b>118,516,409</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	2,916,960
Data Systems to Support Instruction	200,000
Great Teachers and Leaders	77,475,343
Mandatory Costs of Doing Business	37,924,106

**Planned Expenditures Examples**

Teachers	64,487,335
	36,248,460

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## Prior Year Comparison Report

(Planned v. Actual)

### Worcester County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2018</b>	<b>Final Budget 6/30/2019</b>	<b>Change</b>
Local Appropriation	86,685,293	86,685,293	0
State Revenue	19,574,629	20,007,400	432,771
Federal Revenue     84.010   Title I	1,850,000	1,837,286	-12,714
Federal Revenue     84.027   IDEA	2,100,000	1,635,509	-464,491
Other Federal Funds	472,798	3,196,088	2,723,290
Other Local Revenue	537,452	1,275,503	738,051
Other Resources/Transfers	567,011	599,291	32,280
<b>Total</b>	<b>111,787,183</b>	<b>115,236,371</b>	<b>3,449,187</b>

### 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	62,879,753
Mandatory Cost of Doing Business	33,570,389

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