



FY2017 Approved Operating Budget

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Superintendent
Randolph A. Sotomayor
Assistant Superintendent of Fiscal Services

The Charles County Public Schools Operating Budget was prepared by the Office of Fiscal Services. If there are questions regarding this document, please contact Randolph Sotomayor, Assistant Superintendent of Fiscal Services, P.O. Box 2770, La Plata, MD 20646. 301-934-7350.

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CHARLES COUNTY PUBLIC SCHOOLS

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- A. The Maryland State Department of Education Certification Statement; FY2017 Operating Budget Submission
- B. Maryland State Department of Education Selected Financial Data – Maryland Public Schools (2013 – 2014) Part 3 Analysis of Costs

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KIMBERLY A. HILL, Ed.D.
SUPERINTENDENT OF SCHOOLS
SECRETARY-TREASURER

Board of Education of Charles County

P.O. Box 2770, La Plata, Maryland 20646-0170

(301) 932-6610 - (301) 870-3814

Fax: (301) 932-6651

August 9, 2016

Board of Commissioners of Charles County

P. O. Box 2150

La Plata, Maryland 20646

Dear Commissioners:

The Board of Education's fiscal year 2017 operating budget of \$344.2 million reflects an increase of \$10 million (3 percent) over fiscal year 2016. State funding increased by \$5.7 million (3.6 percent). County funding increased \$4.5 million (2.7 percent). County funding includes a non-recurring cost exclusion for television equipment upgrades. Federal and local revenue adjustments align the budget with historical revenue trends. In the Food Services program, lunch prices will increase 10 cents to comply with federal price subsidy requirements of the Healthy, Hunger-Free Kids Act of 2010.


The operating budget includes funds to support salary scale increases for all eligible employees, state mandated teachers' pension obligations, health insurance, and mandatory school bus replacements. Other cost increases include nursing services at the schools, upgrades for the broadcast recording and television programming equipment, Maryland Association of Boards of Education worker's compensation insurance, and the Teacher Mentor Program.

In order to balance the budget, the Board incorporated a lapsed salary savings target generated from position turnover, vacancies and retirements.

The Board of Education understands the continuing economic challenges affecting the nation, state and county. However, economic recovery and growth relies heavily on the continued success of our schools. Our staff is committed to teaching and learning and we appreciate your continued support, as we work together to provide the best education for our children.

Sincerely,


Virginia McGraw
Chairman


Kimberly A. Hill, Ed.D.
Superintendent of Schools

**Fiscal Year 2017
Approved Operating Budget
Board of Education of Charles County
Public Schools
June 21, 2016**



6/21/2016

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Agenda

- Objectives
- Revenue Increases
- Requested Cost Increases
- Financial Overview
- Future Financial Considerations

6/21/2016

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Objectives

- Provide a budget that reflects the basic needs of the system and avoids program or personnel reductions.
- Keep the focus on student achievement and maintain funding for the classroom.
- Maintain core programs and progress.
- Provide base funding for salary increases .
- Maintain employment and avoid furloughs or layoffs.
- Utilize fund balance to address deferred maintenance.

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REVENUE INCREASES

6/21/2016

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State Funding \$5.8 Million Increase

Total increase in State revenue is based on preliminary estimates received on April 15, 2016 of \$5.8 million, or 3.6 percent.

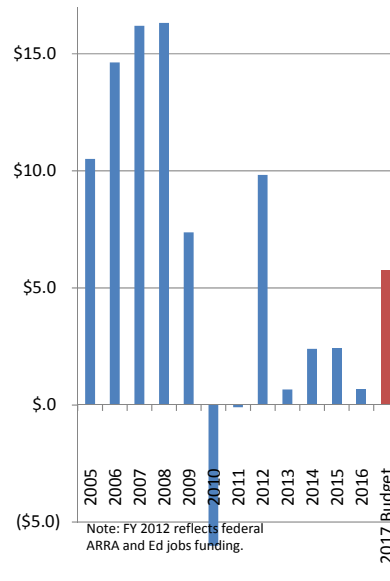
State revenues are based on changes in enrollment, county wealth, and free-and-reduced meals program eligibility relative to all other counties.

- Full-time equivalent enrollments increased from the previous fiscal year by 57.8 students, or 0.2 percent.
- State Compensatory Aid is based on eligible Free and Reduced-Price Meal Students (FARMS). FARMS student enrollments increased 165 students or 1.8 percent from last fiscal year. The total FARMS rate is 35.8 percent.
- Total Geographic Cost of Education Index (GCEI) funding base is \$3.5 million.

State funding excludes the Governor's Discretionary Funds for Teachers' Pensions \$625,177.

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State Incremental Funding \$ in Millions



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County Funding \$4.5 Million Increase

Total County funding request is an increase of \$4.5 million or 2.7 percent.

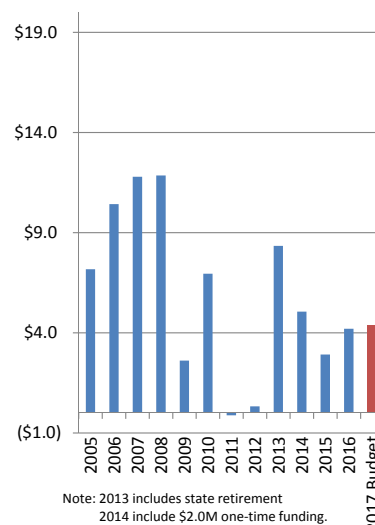
State Law (Article 5-202) requires the minimum Maintenance of Effort (MOE) funding level to be no less than the prior year's per pupil funding amount, adjusted by the change in enrollments. The County MOE funding requirement is \$377,600 more than FY2016.

County incremental funding does not include allocations to support the teachers' pension in accordance with the Budget Reconciliation and Financing Act of 2012 (Senate Bill 1301/House Bill 1801).

Includes one-time allocation for television equipment upgrades

6/21/2016

County Incremental Funding \$ in Millions



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Other Revenues

- Federal and Local Revenues
 - Adjust revenues for Impact Aid and Local out-of-county revenues similar to historical trends.
- Food Service Meal Price Increase
 - The Healthy, Hunger-Free Kids Act of 2010 requires the school system to set meal prices equal to (or above) the Federal reimbursement rate for Free-and-Reduced Meals.
 - The law limits the amount of the increase to \$0.10 in any one-year period.
 - This required increase would raise lunch prices for the 2016 – 2017 school year to \$2.65 for elementary students and \$2.90 for secondary students.

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Other Revenues (Continued)

- Fund Balance Transfer
 - Total use of fund balance is \$5.2 million; \$3.2 million for general fund operations and \$2.0 million for deferred maintenance projects.
 - Deferred maintenance includes projects at schools, such as asphalt repair, carpet replacement and school playgrounds.
 - Assuming no budget surplus in FY 2016, the discretionary assigned fund balance will be depleted to zero in FY 2018.

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COST INCREASES

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Health Care Costs Insurance \$3.0 Million

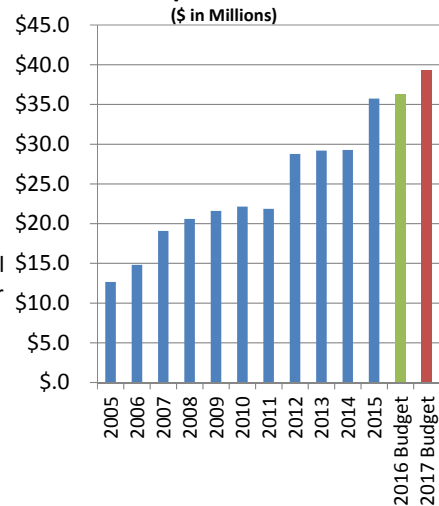
The budget includes a cost increase of \$3 million, or 9.3 percent over the FY2016 budget.

Funding would provide for FY 2017 anticipated industry trend cost increases.

An ongoing insurance committee is reviewing health care costs. The potential impact of the Affordable Care Act is under review.

Changes in benefits are subject to collective bargaining and directly impact overall compensation.

General Fund Actual Expenditures (\$ in Millions)



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Teachers' Pension \$633,000

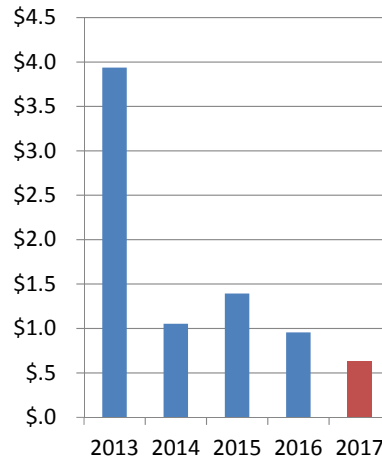
The budget increase required by the Budget Reconciliation and Financing Act of 2012 (BRFA [Senate Bill 1301/House Bill 1801]) to support the teachers' pension is \$633,000 more than last fiscal year.

The teachers' pension cost was shared between county and the Board of Education between fiscal years 2013 through 2016.

Starting in FY 2017, the incremental 'normal cost' for teachers' pension is the burden of the Board of Education.

Total FY 2017 is \$8.6 million.

Pension Funding Incremental Requirements \$ in Millions



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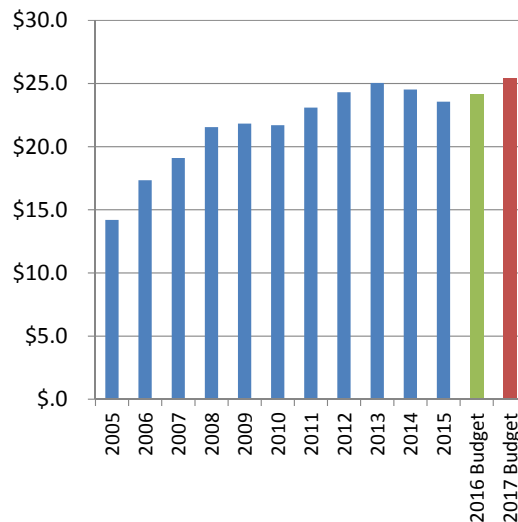
Bus Contracts - \$1.3 Million

The school system's operational bus fleet is 348 (340 contractual and 8 owned by CCPS).

This request will provide funds to replace 14 buses beyond the 15-year limitation, and eight additional bus routes (four additional special education routes and four regular education routes) to accommodate student needs.

State transportation funding represents 41 percent of transportation expenditures.

Student Transportation Actual Contractual Expenditures



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Other Mandatory Costs

- Maryland Association of Boards of Education Insurance Premium - \$112,500
 - This budget request reflects an insurance premium increase for workers' compensation liability and property insurance (7.5 percent).
- Nurses' Contract - \$103,700
 - Contract increases of 3.3 percent, for benefits and wages.

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COLLECTIVE BARGAINING \$4.8 Million

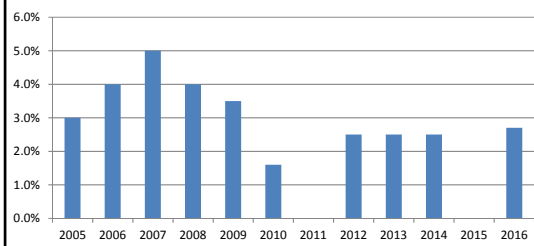
Funds would support one STEP/LEVEL increase for the Education Association of Charles County (EACC). All eligible unit 1 employees will receive their normal step progression and employees currently at step 20 will receive a 1% COLA. In addition, the value of level 2 will increase by 1.5%.

The American Federation of State, County and Municipal Employees (AFSCME) will receive one STEP increase.

There is no provision for an across-the-board cost-of-living adjustment (COLA).

Description	
One LEVEL/Step	\$4,878,088

Trends in Cost-of-Living Adjustment (EACC)



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Other Cost Increases

- Professional Development and Mentors Program- \$500,000
 - COMAR 13a.07.01 Comprehensive Teacher Induction Program.
 - Reinforce teacher professional development.
 - Supports new teacher and retention efforts.
 - Funds would replenish \$292,000 in lost revenues from the Federal Race To The Top funds.

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Other Cost Increases

- One-Time: Communications - \$130,000
 - Television Equipment – Non-recurring cost for upgrading the broadcast recording and TV programming equipment
 - Excluded from the Maintenance of Effort calculation

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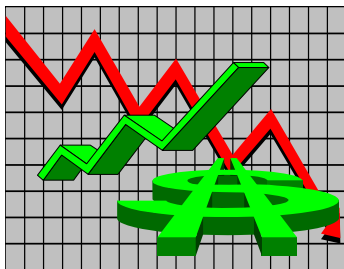
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Other Cost Increases

- Budget Reduction \$567,700
 - Lapsed Salary Savings Target from employee turnover

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FINANCIAL OVERVIEW

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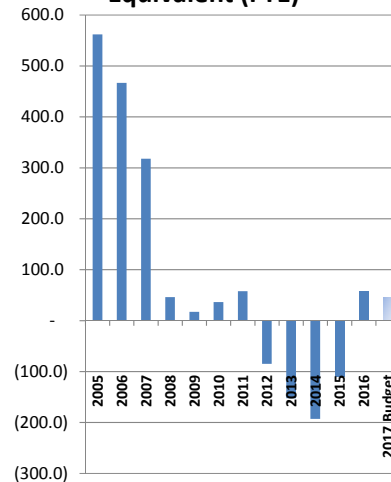
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Trends in Full-time Equivalent (FTE) Student Enrollments

For FY 2017, preliminary estimates for student enrollment are expected to reach 25,517, an increase of .2 percent (46 students more than the previous year).

Fiscal Year	FTE	Change	Percent
2004	24,451	992	4.2%
2005	25,012	562	2.3%
2006	25,479	467	1.9%
2007	25,797	318	1.2%
2008	25,843	46	0.2%
2009	25,861	17	0.1%
2010	25,897	36	0.1%
2011	25,955	58	0.2%
2012	25,870	(85)	-0.3%
2013	25,717	(153)	-0.6%
2014	25,524	(193)	-0.8%
2015	25,413	(111)	-0.4%
2016	25,471	58	0.2%
2017	25,517	46	0.2%

Student Enrollment Change in Full-Time Equivalent (FTE)



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FY2017 Budget

Operating Cost Per Pupil = \$13,490

(An increase of \$386.00 from the previous fiscal year)

Instruction
(Classroom)



\$0.66

Student
Transportation



\$0.08

Maintenance,
Operations
& Capital
Outlay



\$0.13

Student &
Community Services



\$0.01

School Administration



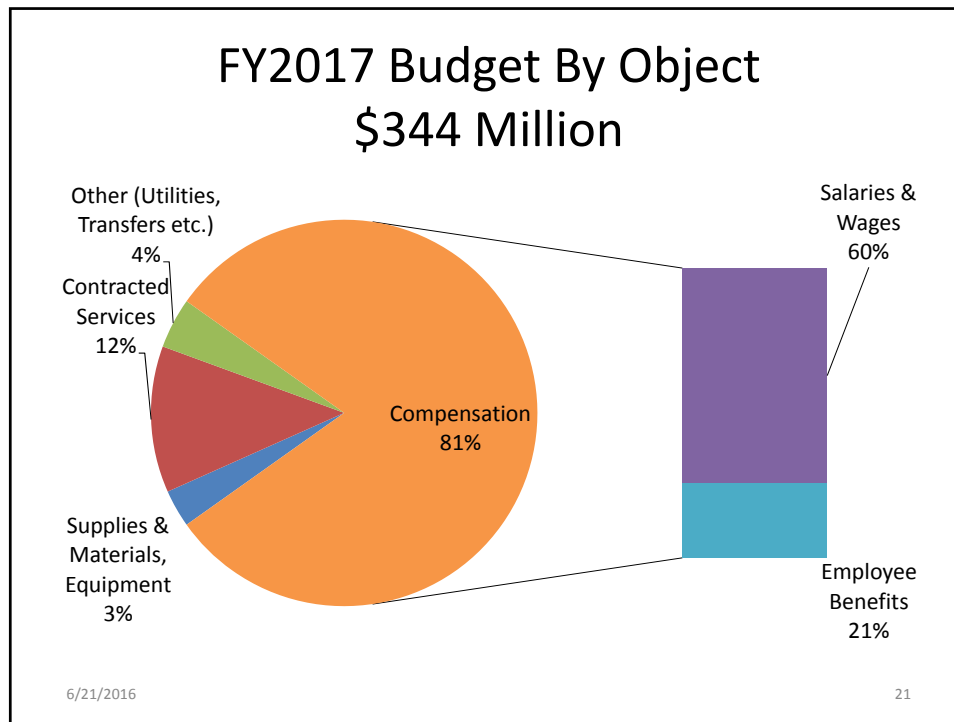
\$0.09

Central
Administration



\$0.03 ²⁰

6/21/2016



Revenue Schedule

FY 2016 Revenue Budget	334,176,812
Incremental Changes:	
County Funding - Maintenance of Effort - 57.8 student increase	377,600
County Funding Additional Base	3,975,800
One-time, Non-recurring Additional County Funding	130,000
Total County Funding Request - 2.7 Percent	4,483,400
State Funding - Full Funding GCEI - 3.6 Percent *	5,757,188
Net Federal and Local Revenue Adjustment	(200,000)
Total Requested Revenue Incremental Change	10,040,588
FY 2017 REVENUE Budget	344,217,400
Percent Increase	3.0%
*Excludes The Governor's Discretionary Funds for Teachers'	
Pension \$625,177 - SB190	

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Expenditure Schedule

FY 2016 Expenditure Budget	334,176,812
Cost Changes:	
Collective Bargaining Assumptions	4,878,088
Health Care Costs	3,000,000
Bus Contracts (14 Bus replacements, 4 regular ed routes and 4 special ed. routes)	1,251,000
Teachers' Pension (SB1301)	633,000
Mentors Program	500,000
Communications-TV Equipment-Non-recurring cost exclusion	130,000
MABE Insurance Premium Increase (Workers' Compensation 7.5 percent)	112,500
Nurses' Contract	103,700
Budget Reductions - Lapse Salary Target	(567,700)
Total Cost Changes	10,040,588
FY 2017 Expenditure Budget	344,217,400
Percent Increase	3.0%

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Future Financial and Program Considerations

- Funding OPEB (Other Post-Employment Benefits) Requirement (\$36.8 million ARC).
- Funding operating costs for a new elementary school scheduled to open FY 2019.
- Financial impact of the Affordable Care Act requirements and managing health care costs.
- Unmet requirements (Supplemental Budget Request, deferred maintenance projects, GWWO capital improvement study, technology).
- Funding STEP/LEVEL increases and cost-of-living adjustments.

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BUDGET PLANNING MODEL

DESCRIPTION	FY 2017 Revised Budget
BASE REVENUE BUDGET	\$ 334,176,812
REVENUE INCREASES:	
County Funding - Base Line Funding	3,975,800
County Funding - Teachers' Pension (SB1301)	-
County Funding - Maintenance of Effort - 57.8 student increase	377,600
One-time Non-recurring or Additional County Funding	130,000
2.7% TOTAL ADDITIONAL COUNTY FUNDING	4,483,400
3.6% STATE FUNDING (MSDE Final June 10, 2016)*	5,757,188
FUND BALANCE TRANSFER (\$5.2 M in Base Budget)	-
TOTAL REVENUE INCREASES:	10,040,588
TOTAL REVENUE BUDGET	344,217,400
3.0%	
BASE EXPENDITURE BUDGET	\$ 334,176,812
REQUESTED COST INCREASES:	
LAPSED SALARY SAVINGS TARGET	(567,700)
9.3% HEALTH INSURANCE	3,000,000
TEACHERS' PENSION (SB1301)	633,000
COLLECTIVE BARGAINING - One STEP Salary Increase	4,878,088
COLLECTIVE BARGAINING - Two STEP Salary Increase	-
Bus Contracts (Replace 14 Buses, add 4 regular Ed. And 4 Special Ed. Routes)	1,251,000
3.3% NURSES' CONTRACT	103,700
COMMUNICATIONS - Television Equipment - Non-recurring cost exclusion	130,000
7.5% MABE Insurance Premium Increase	112,500
Mentors Program (Hourly Mentors)	500,000
TOTAL REQUESTED COST INCREASES:	10,040,588
TOTAL EXPENDITURE BUDGET	344,217,400
NET SURPLUS/(DEFICIT)	-

*Note: Excludes the Governor's Discretionary Funds for Teachers' Pension \$625,177



MISSION STATEMENT

The mission of Charles County Public Schools is to provide an opportunity for all school-aged children to receive an academically challenging, quality education that builds character, equips for leadership and prepares for life, in an environment that is safe and conducive to learning.

INITIATIVES

- Provide a budget that reflects the basic needs of the system and avoids program or personnel reductions.
- Keep the focus on student achievement and maintain funding for the classroom. Address State mandated testing requirements.
- Maintain core programs and progress.
- Provide base funding for salary increases.
- Maintain employment and avoid furloughs or layoffs.
- Utilize fund balance to address deferred maintenance.

GOVERNANCE AND FISCAL POLICY

Charles County Public Schools (CCPS) is governed by a local school board, consisting of seven elected members and a non-voting student member. The vast majority of CCPS funding is provided by the Charles County government and the State. In addition, the Maryland State Department of Education (MSDE) exercises considerable oversight through the establishment and monitoring of various financial and academic policies and regulations, in accordance with certain provisions of the Annotated Code of Maryland. MSDE also works with CCPS to comply with the requirements and mandates of the federal No Child Left Behind Act of 2001. Oversight by the Charles County government is limited, although the CCPS annual operational and capital budgets require County approval.

Budgets are balanced for all funds. Total anticipated revenues should equal or exceed total estimated expenditures. In the event that a fund's projected expenditures in the current year will exceed anticipated revenues, such deficit will be eliminated by either additional revenues or reduced expenditures. Should anticipated revenues be insufficient to fund anticipated essential expenditures, then a portion of the unreserved fund balance from previous years will be used to fund the shortfall. In the event there is insufficient unreserved fund balance from previous years to fund anticipated expenditures, then such expenditures will be reduced to equal anticipated revenues.

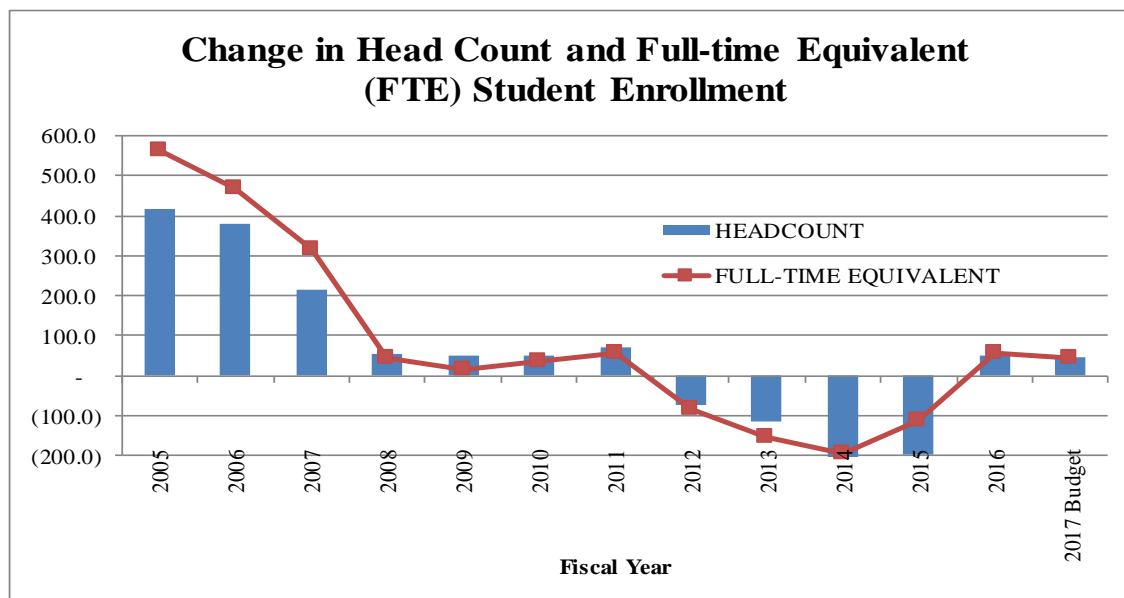


ENROLLMENTS

The change in student enrollment correlates with the need for additional teachers, support staff, transportation, supplies, textbooks and other variable costs. This model assumes the maintenance of existing ratios for class size and teaching responsibilities. Student enrollment projections are based on historical data, birthrate change, and registration trends. Although building permits are not used in the student enrollment projections, building trends are considered in the growth rate adjustments at each school. Information provided by the Maryland Office of Planning and the Charles County Office of Planning and Management is combined with historical student enrollment trends. The county ranks 9th in the state in full-time equivalent (FTE) student enrollment out of 24 counties. FTE student enrollment is expected to increase by 46 students from last year's 25,471 student enrollment (.2 percent).

Full-time equivalent is a term used to reflect a students' time in school or class (e.g., a student attends half day and would be counted as a .5 full-time equivalent). Full-time equivalent student enrollment is used to determine the number of students eligible for state aid and generally excludes pre-kindergarten, evening high school and part-time students.

Change in Head Count and Full-time Equivalent (FTE) Enrollment



	Headcount	FTE
Avg 2005 - 2009	223.4	282.0
Avg 2010 - 2014	(54.4)	(67.4)
Avg 2015 - 2017	(33.3)	(2.3)

REVENUES

County Funding

County funding requirements are subject to Maintenance of Effort (MOE) set forth in the Maryland Annotated Code Education Article 5-202. Full-time equivalent enrollments increased by 57.8 students from 25,413.0 the previous fiscal year, or 0.2 percent.

Funding also includes a one-time allocation under COMAR 13A.02.05.03(2), a non-recurring cost exclusion from the maintenance of effort calculations, for upgrades of the broadcast recording and television programming equipment.



State Funding

State revenues are based on changes in enrollment, county wealth, and free and reduced meal (FARMS) enrollments. State revenues are based on final calculations from the Maryland State Department of Education (MSDE) dated June 10, 2016.

Charles County ranks ninth out of 24 counties for student enrollment and tenth for county wealth. State revenue assumes a growth rate of 3.6 percent including full funding of the Geographic Cost of Education Index (GCEI). State revenue excludes the Governor's discretionary funds as enacted in Senate Bill 190, which allocates \$19 million for teacher retirement costs statewide. Charles County's share is 3.3 percent, or \$625,177.

Federal Revenues

The Impact Aid law (now Title VIII of the Elementary and Secondary Education Act of 1965 (ESEA)) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible federal properties who do not live on federal property. The budget adjustment reflects current revenue trends.

Local Revenues

The Board of Education of Charles County annually sets the tuition rates for out-of-county living arrangement students who are placed in the school system by a state agency, licensed child care agency, or court, as provided by Section 4-122 of the Education Article, Annotated Code of Maryland. The budget adjustment reflects current revenue trends.

Fund Balance Transfer

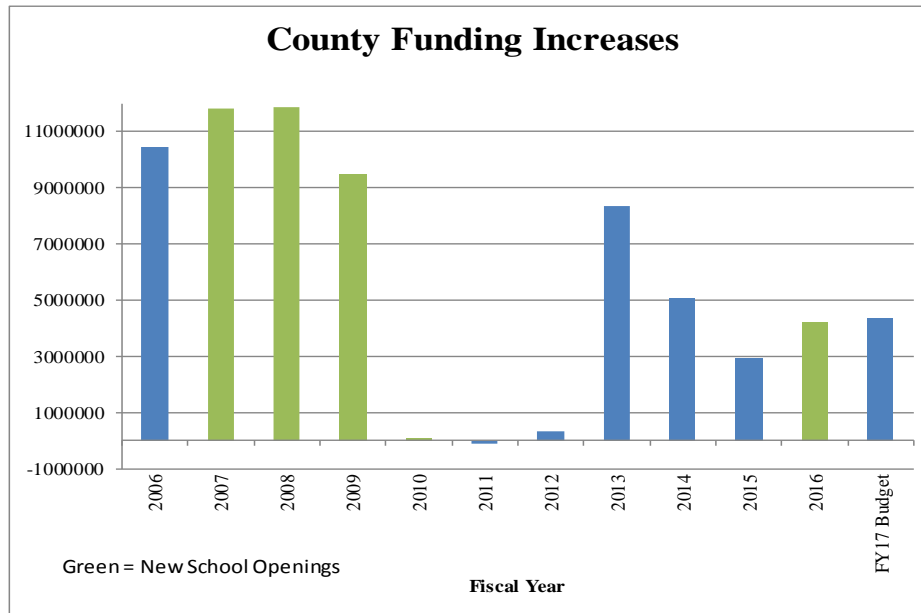
The use of fund balance relies on one-time funds for designated maintenance projects at schools, such as asphalt repair, carpet replacement and school playgrounds.

Food Service Meal Price Increase

The Healthy, Hunger-Free Kids Act of 2010 requires that the school system set meal prices equal to the Federal reimbursement rate for Free and Reduced Meals (FARMS). In order to comply with the law, we are raising lunch prices by \$0.10 cents. This price increase is also necessary to cover typical compensation and food increases and avoid general fund subsidies. This required increase would raise FY2017 lunch prices to \$2.65 for elementary students and \$2.90 for secondary students.

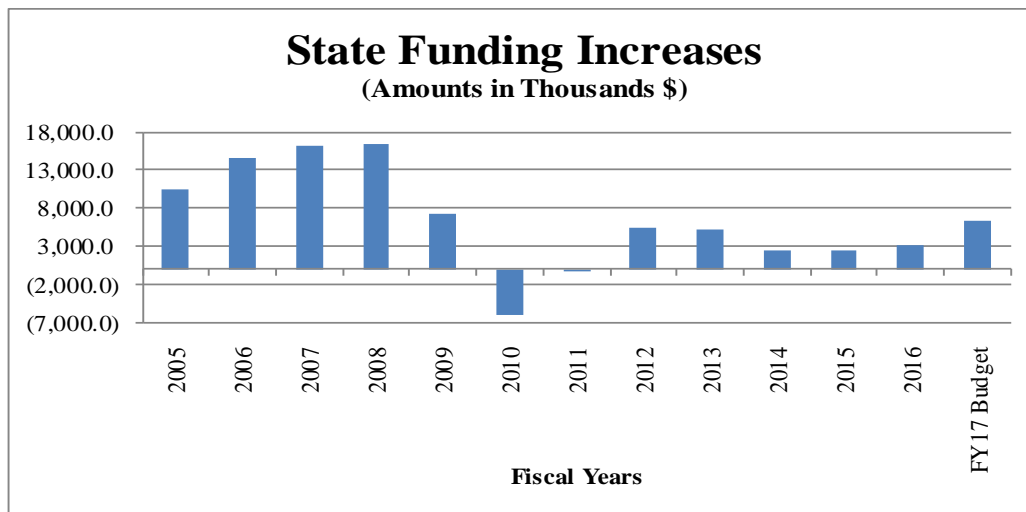


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Increases \$	
Avg 2005 - 2009	10,138.6
Avg 2010 - 2014	2,738.9
Avg 2015 - 2017	3,821.4

Change in State Revenues (Amount in Thousands \$)



Increases \$	
Avg 2005 - 2009	13,004.3
Avg 2010 - 2014	1,355.2
Avg 2015 - 2017	3,963.1

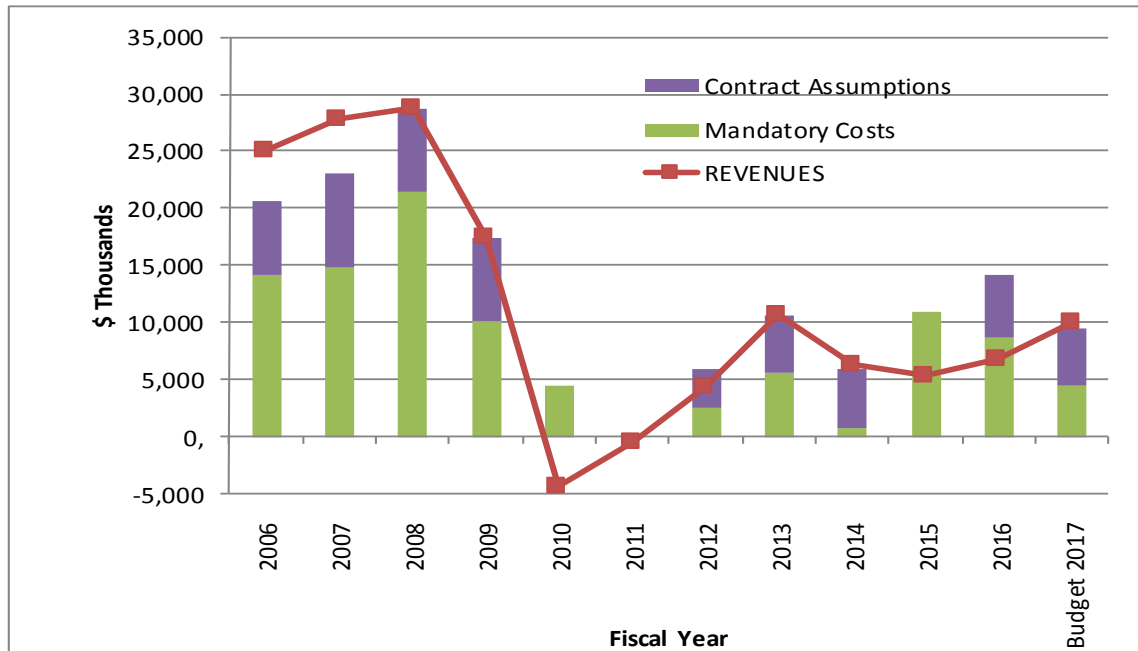
MANDATORY COSTS

Charles County Public Schools (CCPS) considers mandatory costs (cost elements that are vital to the operations of the school system) an essential part of the budget development process. Mandatory costs include state mandates, contractual requirements, utilities, and insurance costs.



FY 2017 Approved Operating Budget _____

Funding Sources for Mandatory Costs (Amounts in Thousands \$)



COST INCREASES

Health Care Costs

CCPS became self-insured in FY2008. Annual health care cost increases are due to claims and additional enrollments. There are additional costs associated with the Affordable Care Act that have not been fully determined. The insurance committee meets on a regular basis to review and discuss health care costs.

Teachers' Pension (SB1301)

Funds would support the Budget Reconciliation and Financing Act of 2012 (Senate Bill 1301/House Bill 1801). The funding streams are in addition to the required MOE amount calculated under the Education Article 5-202.

Collective Bargaining

Funds would support one STEP/LEVEL increase for the Education Association of Charles County (EACC). All eligible unit 1 employees will receive their normal step progression and employees currently at step 20 will receive a 1% COLA. In addition, the value of level 2 will increase by 1.5%. The American Federation of State, County and Municipal Employees (AFSCME) will receive one STEP increase. There is no provision for an across-the-board cost-of-living adjustment (COLA).

Bus Contracts

Under Maryland Annotated Code § 7-804. (2) (i) a school vehicle in Charles County may not be operated for longer than 15 years.



The school system's operational bus fleet is 349 (341 contractual and eight owned by CCPS). The bus fleet travels approximately 6.4 million miles per year. The operating budget provides funding for fuel at an annual retail price per gallon of \$2.95. A five-cent increase in the retail price per gallon equates to an estimated \$45,000 increase in fuel cost. Funds will support replacing 14 buses that have reached the 15-year limitation, four additional special education bus contracts to accommodate 175 new special education students and four additional regular education bus routes.

Nurses' Contract

Charles County Public Schools contracts with the Charles County Department of Health for nursing coverage at all schools. Funding includes estimated contract increases of 3.3 percent for benefits and wages. This amount provides for nursing coverage for all public schools and educational centers, including two Community Health Nurse Supervisors.

Communications – Television Equipment

Funding includes a one-time allocation under COMAR 13A.02.05.03(2), a non-recurring cost exclusion from the maintenance of effort calculations, for upgrades of the broadcast recording and television programming equipment.

Maryland Association of Board of Education (MABE) Insurance Premium Increase

Founded in 1957, the Maryland Association of Boards of Education is a private, non-profit organization dedicated to serving and supporting boards of education in Maryland. Members benefit in numerous ways from participating in the MABE Insurance Trusts, the Group Insurance Pool, and the Workers' Compensation Fund. Funds reflect an additional 7.5 percent insurance premium increase for workers' compensation and property/liability insurance.

Mentors Program

Mentors were funded in 2014 by the final year of the Race to the Top grant. In the absence of RTTT funding for 2015, Title II funds were used to fund Mentors. This was possible because CCPS received a competitive formative assessment grant from the Maryland State Department of Education (MSDE) to fund professional development programs for that year. In 2016 we continued to fund mentors with Title II funds at the expense of professional development workshops for teachers. The grant extensions at the MSDE level have ended and there is no other competitive funding available to replace the Title II professional development funding. Funds would provide for hourly mentors. This initiative complies with COMAR 13a.07.01 Comprehensive Teacher Induction Program.



BUDGET REDUCTIONS

Budget Lapsed Salary Savings

Funds would be generated from turnover.

RESTRICTED FUNDS

In FY2017 restricted budget increased by \$289,295 over FY2016. Restricted funds related to special education programs is anticipated to increase by 5.3%. This increase is primarily attributable to Medical Assistance and Individual with Disabilities Education Act (IDEA) funds to reflect increases in eligible students and increased services. The remaining anticipated funding increases were attributable to the Career & Technology Education and the Energy Incentive grants.

Please note, budgeted amounts are based on original proposals. In most cases, changes between fiscal years are due to final allocations from authorizing agencies. Final grant allocations are usually official in September. In addition, this information does not require Board of Education or County government approval.



EXPLANATION OF REVENUE CATEGORIES

GENERAL FUNDS

The following paragraphs describe state, federal and local revenues for the operating budget.

STATE REVENUE

Revenues from the Maryland State Department of Education (MSDE) include block grants for general operations (foundation program), transportation, special education, compensatory aid, extended elementary education and limited English proficiency.

NON-PUBLIC SPECIAL EDUCATION

For special education students placed in non-public day and residential programs, the counties are responsible for the local share of the basic cost of educating a child, plus 200 percent of the total basic cost. Any costs above the base amount are shared between the state and the local school boards on a 70 percent state/30 percent local basis. Expenditures for students placed in non-public institutions are reimbursed by the state on a proportional basis.

FOUNDATION PROGRAM

The foundation program was formally known as the expense formula. This formula has been a key component of Maryland's education funding since 1973. The expense formula guaranteed a minimum funding level per pupil and required the county governments to provide a local match. The expense formula was the increased full-time equivalent (FTE) school enrollment as of September 30th of the previous school year. Additionally, it is a "minimum foundation" formula. Under the minimum foundation formula approach, local school systems are guaranteed a minimum funding level per pupil. The formula also recognizes the disparities in local abilities to raise revenues from local sources by providing less wealthy counties relatively more aid; this inverse relationship to county wealth "equalizes" education spending across the state.

The Bridge to Excellence Public Schools Act legislation in 2004 changed the expense formula

and is now referred to as the foundation program. This formula was modified to provide state and local aid to school systems based on general enrollment and "base cost" per student by taking the prior year fiscal amount multiplied by the implicit price deflator¹ resulting in the target per pupil amount.

SPECIAL EDUCATION FORMULA

State aid for special education recognizes the additional costs associated with providing programs for students with disabilities. Most special education students receive services in the public schools; however, if an appropriate program is not available in the public schools, students may be placed in a private school offering more specialized services.

Special education programs in the public schools are based on the number of special education students in each jurisdiction adjusted by county wealth. This portion of the grant is not mandated by statute. The Governor has provided funding on this basis in the state budget since fiscal 1988.

TRANSPORTATION

Each county receives a grant for student transportation based on the previous year. The grant is increased by the change in the Baltimore area consumer price index for private transportation, with a maximum not to exceed eight percent or a minimum less than three percent.

Legislation enacted by the 1992 General Assembly, House Bill 244, reduced the transportation grant. Subsequent increases have been from this lower base. As a result of legislation enacted in 1996, beginning with fiscal 1998, counties with enrollment increases receive additional funds. Non-public pupils are provided

¹ Implicit Price Deflator (IPD) measures the difference between the real gross domestic product and the current price.



safe, efficient transportation in specified zones within the county.

The formula grants for transporting disabled students recognize additional transportation costs. Each school system receives \$1,000 per special education student in excess of the number transported in fiscal year 1981.

COMPENSATORY AID

The State Compensatory Education Program was established in fiscal 1980 and replaced with a "new" compensatory program in 1985 as part of Civiletti Task Force recommendations to provide funding to local school boards to fund programs for students with special educational needs resulting from educationally or economically disadvantaged environments. Prior to the Bridge to Excellence in Public Schools Act, the funding was based on eligible students under the Title I federal aid program. Beginning in fiscal 2004, according to Section 5-207 of the Education Article, the formula requires the number of students eligible for free and reduced price meals be used.

STATE - OUT OF COUNTY

State reimbursement for tuition applied to all "non-domiciled students," defined as students attending Charles County Public Schools who are not domiciled in Charles County. Non-domiciled students do not include students living in out-of-county living arrangements as defined by state law and those Calvert, Prince George's, or St. Mary's County residents living near the Charles County boundary whose tuition is paid in whole or in part by their home county public school system, as provided by state law.

MEDICAID REVENUES

Local Education Agencies (LEA), enrolled with Maryland Medicaid, will receive the federal reimbursement share paid through the Department of Mental Health and Mental Hygiene as inter-governmental transfers. This match is 46.7 percent of the fee associated with the performed procedure.

LIMITED ENGLISH

Under this program, the state provides grants to support programs for non- and Limited-English proficient students using a definition that is consistent with federal guidelines.

For purposes of this program, non- and limited-English proficient student means a student identified as such under the Maryland State Department of Education's Maryland School Performance reporting requirements. To be eligible for the grants, county school boards must have approved programs for providing instruction and services to limited English proficient students. School boards must annually report the actual expenditures of state funds on non- and limited English proficiency (LEP) programs.

In accordance with the Bridge to Excellence in Public Schools Act, funds are allocated based on the previous year's limited English proficient student enrollment count by the current year's implicit price deflator adjusted for county wealth.

GUARANTEED TAX BASE

The Guaranteed Tax Base program encourages low-wealth jurisdictions to maintain and increase local education tax effort. These funds are available to jurisdictions with wealth per pupil below 80 percent of statewide wealth per pupil and began in fiscal year 2005.

STATE – GEOGRAPHIC COST of EDUCATION INDEX (GCEI)

The Governor's discretionary funding formula, the Geographic Cost of Education Index (GCEI) is part of the Foundation Formula and is central to the effort to ensure that school systems in Maryland are able to meet the challenge of providing an adequate education for all students in the state. The purpose of GCEI is to identify the factors leading to cost differences associated with providing comparable education services in different Maryland counties and to account for geographic differences in the cost of educational provision. The GCEI is composed of two components: a personnel cost index (PCI) and a nonwage index (NWI). The PCI is designed to take account of factors that influence the level of wages that must be offered to attract comparable personnel to each locality. The NWI is designed to account for differences in the costs of procuring non-personnel supplies, other than capital expenditures, such as paper products and energy.

NET TAXABLE INCOME

Senate Bill 277 requires that State education aid formulas that are dependent upon local wealth be calculated twice, using wealth figures that are based upon a net taxable income (NTI) amount for



each county using tax return data filed by September 1 and again using data filed by November 1. Each local school system will receive the greater total State aid amount of the results from the two calculations. The increased State Aid is phased in over a five-year period, beginning in FY2014.

FEDERAL REVENUES

IMPACT AID

The Impact Aid law (now Title VIII of the Elementary and Secondary Education Act of 1965 (ESEA)) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible federal properties who do not live on federal property.

Most Impact Aid funds, except for the additional payments for children with disabilities and construction payments, are considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and state requirements.

ROTC

Charles County receives revenue from the Department of Defense for the military branches of the Air Force, Army and Navy, to supplement the cost for Charles County Public School ROTC instructors who have retired from the military. These funds are issued from the Department of Defense on a monthly basis.

SPECIAL EDUCATION - IMPACT AID

Payments for Children with Disabilities provide additional assistance to school districts that educate federally connected children who are eligible for services under the Individuals with Disabilities Act (IDEA). These payments are in addition to Basic Support Payments and IDEA funds provided on behalf of these children. A school district that receives these funds must use them for the increased costs of educating federally connected children with disabilities.

LOCAL REVENUES

PRIOR-YEAR FUND BALANCE

TRANSFER

Represents accumulated reserve equity from previous years.

TUITION-SUMMER YOUTH CAMP

The Summer Youth Camp is held at Henry E. Lackey High School. It provides supervised activities such as soccer, touch football, basketball, floor hockey, swimming, kickball, arts and crafts, whiffle ball and other games.

TUITION-SUMMER SCHOOL

Students who fail core subjects should consider taking classes in the summer school program. A maximum of two make-up credits may be taken in the summer. Fees for Charles County residents are \$200 per course. For make-up extended classes or original credit classes, fees are \$300 and are offered to Charles County Public Schools students only.

TUITION-OUT OF STATE

The Board of Education of Charles County annually sets the tuition rates for out-of-county living arrangement students who are placed in the school system by a state agency, licensed child care agency, or court, as provided by Section 4-122 of the Education Article, Annotated Code of Maryland.

TUITION-PARENT PAYMENT

Any parent/guardian, who lives outside of Charles County that wants their child(ren) to attend school in Charles County, must submit a written request to the Director of Student Services. If the request is approved, payment arrangements will be made, if disapproved, the family will have the right of due process.

INTEREST INCOME

Interest income revenue is generated through fund investments in the Maryland Local Government Investment Pool (MLGIP) and the "Sweep Account." The sweep account is a fully automated overnight investment account, which provides flexibility to maximize investment potential while maintaining control over liquidity needs. The account is linked directly to the corporate checking account and has a targeted amount of residual funds. The appropriation is



disbursed by the state on a bi-monthly basis and by the county on a monthly basis.

RENT - SCHOOL FACILITIES

Community groups and non-profit organizations may be permitted to use school facilities for worthwhile purposes when such use does not interfere with any program of the school. A rental/utilities fee will be charged in addition to a fee for building services costs if the activity occurs or requires time beyond the normal operating hours of the facility.

The Board of Education allows the use of public school facilities and grounds for community activities and events to support the following objectives:

- to develop a sense of community by utilizing public schools to bring people together;
- to provide opportunities for Charles County citizens to pursue interests in various leisure and self-improvement activities;
- to provide activities which will enhance the mental and physical development of persons involved;
- to complement existing school programs during and beyond school hours;
- to minimize the duplication of activities between the Board of Education, the Office of Community Services, and other agencies; and
- to provide more efficient use of resources within the community.

PAYROLL TRANSFERS

Revenue from school offices to offset payroll salaries paid to employees for drama productions, substitutes, game related services and crowd control for buses.

SALE OF PROPERTY

Equipment determined to be surplus may be advertised for sale in local newspapers. It may be sold at auction or quotations may be solicited from interested parties. All money received shall be deposited by the Assistant Superintendent of Finance, Business Administration and Technology to the Board of Education of Charles

County general fund and shall be recorded as income to the appropriate department.

TUITION-OTHER MD COUNTIES

The Board of Education of Charles County shall annually set the tuition rates for Charles County Public Schools. These tuition rates will apply to all "non-domiciled students," defined as students attending Charles County Public Schools who are not domiciled in Charles County. Non-domiciled students do not include students living in out-of-county living arrangements as defined by state law and those Calvert, Prince George's, or St. Mary's County residents living near the Charles County boundary whose tuition is paid in whole or in part by their home county public school system, as provided by state law.

The Superintendent shall establish procedures for approving enrollments for non-domiciled students. The Superintendent may waive or reduce the tuition for individual "non-domiciled students" if the Superintendent determines that the individual circumstances warrant such a waiver or reduction².

The use of public school facilities and grounds in Charles County for community purposes shall be supported in accordance with Education Article, Annotated Code of Maryland (Section 7-108, 109, 110, 111).

MISCELLANEOUS REVENUE

The miscellaneous revenue is comprised of any revenue that has not been described in any of the categories above.

VENDING COMMISSIONS

Effective July 2000, Charles County Public Schools entered into a contract with Mid-Atlantic Coca-Cola Bottling Company, Inc. In this contract, the sponsor, Coca-Cola, agrees to pay Charles County Public Schools an aggregate amount to be disbursed in equal installments every September 1 for the term of the agreement, in exchange for exclusive promotional rights, exclusive beverage availability rights and other rights described in the contract.

² Sections 4-121, 4-122, and 7-101 of the Education Article, Annotated Code of Maryland



TUITION-NOVEL

NOVEL was established in 1994 as an educational option for high school students to earn academic credit. The program is offered through the Charles County Public Schools and is an extension of the services offered through the regular high school program. NOVEL accepts ninth-through twelfth-grade students who are referred by the school principal for the following reasons:

- students who need to make-up a course while attending full-time at the home school; students who have received a failing grade in the first semester of a course and request make-up of that semester;
- students who are transferred to NOVEL for part, or all, of their original schedule;
- students who request early graduation and take the required English course at NOVEL; and
- students who are assigned through the Superintendent's hearing process.

LOCAL COUNTY APPROPRIATIONS

COUNTY SUPPLEMENT

Supplemental funding by the county that is not considered recurring under the guidelines of state law under Education Article 5-202(d).

COUNTY APPROPRIATIONS

The operational budget funded by the county. Base funds that are recurring in nature and determines the funding level for "Maintenance of Effort". By state law, maintenance of effort funding levels may not be less than the prior year's funding level on a per pupil basis.

RESTRICTED FUNDS

Federal and state governments, and other organizations and agencies, provide funds to a Local Education Agency (LEA) for special programs and projects. The funds are typically made available to the LEA in grants. The grants are usually targeted for specific uses. The LEA uses the funds they receive to either supplement local expenditures on existing programs or to create new programs, in accordance with the terms of the individual grants. The LEA is strictly prohibited from using the funds obtained through these grants to pay expenditures that have

historically been paid using local or state appropriations. The LEA must maintain separate and distinct accounting records for each grant they receive and cannot commingle the revenue from these sources with general fund revenues.

FOOD SERVICES

The food service program is made possible through an agreement between the Board of Education of Charles County and the Maryland State Department of Education, which provides for participation in the National School Lunch Program, the School Breakfast Program, and the United States Department of Agriculture's donated commodity food program. The Board of Education accepts the responsibility for providing free or reduced price meals to eligible children in the schools under its jurisdiction and for adhering to all federal and state regulations for program administration.

The Charles County Public Schools' Food Service Program is designed to operate on a nonprofit basis through financial assistance and donated commodity food provided by the United States Department of Agriculture, financial assistance from the State of Maryland, receipts from school lunch, school breakfast and a la carte sales. Furthermore, the school system provides the food preparation and serving facilities for the operation of the program and subsidized overhead costs.

STATE REVENUES

STATE FOOD SERVICE

State Food Service grant supports School Meal programs. Revenues are based on the number of breakfast served under the Maryland Meals For Achievement (MMFA) in classroom breakfast program for authorized schools.

FEDERAL REVENUES

USDA COMMODITIES

Restricted funds from USDA based on a per lunch allowance multiplied by the total number of lunches served to students from the previous school year. Funds are to be used to purchase USDA commodity items.



FEDERAL FOOD SERVICE

Federal fund administered by the state. Paid based on the sale of reimbursable meals, (Breakfast, Lunch, After School Snack) amount paid is based on the eligibility of the student purchasing (Free, Reduced or Full Paid), the meal purchased (Breakfast or Lunch) and the percentage of FARMS students enrolled at the school where the meal is served.

FEDERAL FOOD SERVICE OTHER

Federal fund administered by the state. Paid based on the serving of reimbursable meals during summer feeding programs.

LOCAL REVENUES

MISCELLANEOUS REFUNDS

Revenue earned by providing catering service to various non-student meetings and events. Including staff meetings, luncheons, breakfasts and board meetings.

CHILDREN'S PAYMENTS

Cash payments to the food service fund earned for sales of complete breakfast and lunch meals. Cash payment for ala carte items sold in school cafeterias.

OTHER FOOD SERVICE

Payments for contract sales of meal and snack items. Sales to Alpha Best (aftercare program), Head Start, Charles County Parks and Recreation.

REBATES

Rebates to food service from various manufacturers for using products within the promotional periods and special purchases.

VENDING COMMISSIONS

Monies paid as a percentage of the gross revenue from vending machines within the cafeterias throughout the system. Current commissions are paid by Coke Cola Inc., and Royale dining.



EXPLANATION OF EXPENDITURE CATEGORIES

The following paragraphs describe each expenditure category for the operating budget.

ADMINISTRATION

Administration includes the activities associated with the general regulations, direction, and control of Charles County Public Schools (CCPS). Included in administration are activities such as establishing and administering operating policy; providing fiscal and internal services necessary for operations; supporting each of the other instructional and supporting services programs; and assisting the instructional staff with the content and process of providing learning experiences for students. Administrative expenditures affect CCPS as a whole and are not confined to a single school building.

MID-LEVEL ADMINISTRATION

Mid-level administration includes expenditures related to the administration and supervision of systemwide and school-level instructional programs and activities. In addition, this category includes expenditures for activities associated with managing the operation of a particular school or schools. Activities included in this expenditure category are: duties performed by the principal, vice principal, non-teaching school-based department chairpersons assigned full-time to individual schools, school administrative managers, school clerical staff, and others in the general supervision of individual school administrative services.

This category isolates expenditures for the administration of instructional programs from direct instructional expenditures captured in the instruction category. Included in this category are school communication costs, graduation expenses, staff development programs (systemwide), career and technology programs and professional media support.

INSTRUCTION

This expenditure category includes activities that directly or adjunctly deal with teaching students in non-special education settings. Teaching may be provided in a school classroom via direct delivery, instructional television, computer-assisted instruction, online services, or through correspondence; in another location such as a

home or hospital; or in other settings where students are instructed, presented with learning experiences, or participate in extra- or co-curricular activities and adult programs. Instruction also includes most activities that occur on a regular basis at the school level or for the benefit of the instructional program, such as school media services, guidance and psychological services for all students, instructional staff development, and salaries of school department chairpersons who also teach.

Support personnel and related expenses for systemwide initiatives are categorized in either administration and/or mid-level administration. However, school level staff development expenditures remain in this category.

Instructional Salaries & Wages: Salaries and wages for instruction as defined above are those for staff whose responsibilities include interaction with students the delivery of instructional programs and related student instructional support services as defined above. Included are salaries for the following position types employed by the Board of Education, including those staff supported by federal funding if they are receiving wages and are considered as employees according to the Internal Revenue Service.

- Teachers and instructors, assistants, aides and interns
- Tutors, reading specialists, school librarians/media specialists
- School department chairpersons who also teach
- Guidance counselors and assistants, school psychologists
- Coaches, classroom technical support staff, substitutes
- Library aides

Textbooks & Classroom Instructional Supplies: All supplies and materials used in support of instruction as described above for the program areas to include regular programs, special programs, career and technology programs, school and library media programs, instructional



staff development, guidance services, psychological services and adult education.

Other Instructional Costs: All other expenditures for instruction as described above that are reportable to those program areas that are described under textbooks and classroom instructional supplies.

SPECIAL EDUCATION

Special education includes activities designed for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors, as defined in the Maryland State Board of Education's Special Education Bylaw. Included in this category are public school instruction programs for students with disabilities. Also included are day and residential programs for students with disabilities who receive their special education services in a state or private institution.

STUDENT PERSONNEL SERVICES

This category includes activities designed to improve student attendance at school and prevent or solve student problems in the home, school, and the community. Examples of student personnel services include directing; managing, and supervising attendance and social work services; identifying non-attendance patterns; analyzing causes of non-attendance; promoting improved attitude toward attendance; enforcing the compulsory attendance law; investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child and parent; interpreting the problems of students for other staff members; promoting modification of the circumstances surrounding the individual student that are related to his or her problem; acquiring and maintaining records of school attendance, home location, family characteristics and census data; and preparing pertinent statistical reports.

HEALTH SERVICES

The Board of Education of Charles County contracts health services in partnership with the county's Department of Health. Included in this category are physical and mental health activities that are not instructional and provide students with appropriate medical and nursing services. Examples would include directing and managing health services, activities concerned with physical

and mental health screening, periodic health examinations, emergency injury and illness care, other health-related services for students, nursing services, treatment of minor injuries, and referrals for other health services.

STUDENT TRANSPORTATION

The expenditures included in this category are used for transporting students between home, school, and school activities. Included are vehicle operation services, monitoring services, vehicle servicing, maintenance services, and other pupil transportation services.

OPERATION OF PLANT

Typical expenditures in this category include keeping the physical plant open, comfortable, and safe for use. Some of the activities include warehouse operations and services, interior and exterior care of the facility, mailroom services, and the overall security of the facilities. Included in this expenditure category are service technicians assigned to repair and maintain instructional and non-instructional equipment and the cost of all service contracts on movable equipment.

MAINTENANCE OF PLANT

Maintenance of plant expenditures includes activities related to grounds keeping, repair of buildings and other fixed equipment, scheduled and preventive maintenance, and replacement of property.

COMMUNITY SERVICES

This category includes activities provided by Charles County Public Schools for the Charles County Community Services programs or some segments of the community other than for public school activities and adult education programs such as parochial school transportation.

CAPITAL OUTLAY

The expenditures in this category are associated with the cost of directing and managing the acquisition, construction and renovations of land, buildings, and equipment. Included are site acquisitions and improvement services; architecture and engineering services; educational specification development services, and building acquisition, construction, and improvement services.



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FIXED CHARGES

Included in this category are local school board contributions to employee retirement, employer's portion of Social Security and Medicare, employee insurance and benefits (health, life,

accident, disability, tuition reimbursement, etc.), liability insurance and workers' compensation insurance.



REVENUE SUMMARY

CHARLES COUNTY PUBLIC SCHOOLS REVENUE SUMMARY

DESCRIPTION	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
GENERAL FUND				
50 - STATE REVENUES				
5030 - STATE-NONPUBLIC SPEC ED	1,186,306	1,188,000	1,188,000	(0)
5031 - STATE-FOUNDATION PROGRAM	104,971,728	105,447,642	106,590,225	1,142,583
5032 - STATE-SPECIAL ED FORMULA	6,285,806	7,010,857	7,508,017	497,160
5033 - STATE-TRANSPORTATION	10,260,683	10,548,410	10,781,197	232,787
5036 - STATE-COMPENSATORY AID	28,928,798	30,264,547	31,967,559	1,703,012
5041 - STATE-OUT OF COUNTY	37,261	0	0	(0)
5044 - STATE-MEDICAID REVENUES	1,020,000	909,000	909,000	(0)
5045 - STATE-LIMITED ENGLISH	1,126,076	1,311,728	1,726,345	414,617
5046 - STATE-GUARANTEED TAX BASE	0	0	220,322	220,322
5048 - STATE-GCEI	3,501,859	1,767,220	3,547,566	1,780,346
5050 - STATE-NET TAXABLE INCOME	2,342,091	1,818,142	1,584,503	(233,639)
50 - STATE REVENUES Total	159,660,608	160,265,546	166,022,734	5,757,188
51 - FEDERAL REVENUES				
5153 - FEDERAL-IMPACT AID	448,324	388,000	476,000	88,000
5155 - FEDERAL-R.O.T.C.	456,972	430,000	430,000	(0)
5161 - FEDERAL-SP ED IMPACT AID	72,037	52,000	64,000	12,000
51 - FEDERAL REVENUES Total	977,334	870,000	970,000	100,000
52 - LOCAL REVENUES				
5204 - PRIOR YEAR FUND BALANCE TRANSFER	2,419,246	5,201,086	5,201,086	(0)
5206 - TUITION-SUMMER YOUTH CAMP	46,840	26,000	26,000	(0)
5207 - TUITION-SUMMER SCHOOL	102,437	127,000	127,000	(0)
5208 - TUITION-OUT OF STATE	415,335	649,400	449,400	(200,000)
5209 - TUITION-PARENT PAYMENTS	55,081	74,100	74,100	(0)
5210 - INTEREST INCOME	29,732	74,880	74,880	(0)
5211 - RENT-SCHOOL FACILITIES	183,882	210,100	210,100	(0)
5212 - PAYROLL TRANSFERS	167,922	100,000	100,000	(0)
5215 - SALE OF PROPERTY	5,799	10,000	10,000	(0)
5216 - TUITION-OTHER MD COUNTIES	180,789	313,600	213,600	(100,000)
5221 - MISCELLANEOUS REVENUE	27,202	35,000	35,000	(0)
5225 - REBATES-FOOD SERVICE	12,675	0	0	(0)
5226 - VENDING COMMISSIONS	68,140	69,000	69,000	(0)
5227 - TUITION-NOVEL	15,250	30,000	30,000	(0)
52 - LOCAL REVENUES Total	3,730,329	6,920,166	6,620,166	(300,000)
53 - LOCAL COUNTY APPROPRIATIONS				
5300 - COUNTY-SUPPLEMENT	0	0	130,000	130,000
5301 - COUNTY-APPROPRIATIONS	161,921,600	166,121,100	170,474,500	4,353,400
53 - LOCAL COUNTY APPROPRIATIONS Total	161,921,600	166,121,100	170,604,500	4,483,400
GENERAL FUND Total	326,289,871	334,176,812	344,217,400	10,040,588
FOOD SERVICE*	12,525,909	13,032,641	13,344,699	312,058
RESTRICTED	15,898,755	17,171,627	17,460,922	289,295
Grand Total	354,714,534	364,381,080	375,023,021	10,641,941

*Note: Includes a \$0.10 price increase.







EXPENDITURE SUMMARY BY CATEGORY AND OBJECT CODE

CATEGORY	FISCAL YEAR		17 APPROVED BUDGET	CHANGE
	15 ACTUALS	16 APPROVED BUDGET		
GENERAL FUND				
01 - ADMINISTRATION	8,738,475	9,375,305	9,646,454	271,149
02 - MID-LEVEL ADMINISTRATION	20,895,911	22,356,320	23,085,720	729,400
03 - INSTRUCTION				
71 - SALARIES & WAGES	124,376,439	127,233,203	129,665,568	2,432,365
73 - SUPPLIES & MATERIALS	7,711,016	4,287,882	4,313,385	25,503
OTHER INSTRUCTION COST	1,650,945	2,562,406	2,580,219	17,813
03 - INSTRUCTION Total	133,738,400	134,083,491	136,559,171	2,475,680
04 - SPECIAL EDUCATION	29,804,910	30,938,372	32,165,070	1,226,698
05 - STUDENT PERSONNEL SERVICE	3,635,145	3,654,649	3,658,578	3,929
06 - STUDENT HEALTH SERVICES	3,032,451	3,205,300	3,309,000	103,700
07 - STUDENT TRANSPORTATION	24,138,507	24,729,013	25,980,749	1,251,736
08 - OPERATION OF PLANT	25,406,891	25,233,565	25,377,158	143,593
09 - MAINTENANCE OF PLANT	8,371,800	8,044,775	8,289,352	244,577
10 - FIXED CHARGES	63,636,560	67,828,895	71,229,584	3,400,689
12 - COMMUNITY SERVICE	732,752	749,157	916,687	167,530
13 - CAPITAL OUTLAY	4,158,069	3,977,971	3,999,877	21,906
GENERAL FUND Total	326,289,871	334,176,812	344,217,400	10,040,588
FOOD SERVICE*	12,081,541	13,032,641	13,344,699	312,058
RESTRICTED	15,898,755	17,171,627	17,460,922	289,295
Grand Total	354,270,167	364,381,080	375,023,021	10,641,941

OBJECT CODE	FISCAL YEAR		17 APPROVED BUDGET	CHANGE
	15 ACTUALS	16 APPROVED BUDGET		
GENERAL FUND				
71 - SALARIES & WAGES	194,535,038	200,341,810	205,396,009	5,054,199
72 - CONTRACTED SERVICES	36,797,623	40,929,649	42,219,962	1,290,313
73 - SUPPLIES & MATERIALS	12,822,311	8,406,811	8,668,513	261,703
74 - OTHER CHARGES	9,885,356	11,349,146	11,346,146	(3,000)
75 - EQUIPMENT	5,657,364	2,110,208	2,146,892	36,684
78 - FIXED CHARGES	63,636,560	67,828,895	71,229,584	3,400,689
79 - TRANSFERS	2,955,618	3,210,294	3,210,294	0
GENERAL FUND Total	326,289,871	334,176,812	344,217,400	10,040,588
FOOD SERVICE*	12,081,541	13,032,641	13,344,699	312,058
RESTRICTED	15,898,755	17,171,627	17,460,922	289,295
Grand Total	354,270,167	364,381,080	375,023,021	10,641,941

**FULL-TIME EQUIVALENT (FTE) SUMMARY**

CATEGORY	FISCAL YEAR 		16	17	FTE CHANGE
	15	ACTUAL FTE			
 GENERAL FUND					
01 - ADMINISTRATION	87.5		85.5	85.5	0.0
02 - MID-LEVEL ADMINISTRATION	264.5		284.5	284.5	0.0
03 - INSTRUCTION	1,989.8		2,063.3	2,063.4	0.0
04 - SPECIAL EDUCATION	470.3		559.1	559.1	0.0
05 - STUDENT PERSONNEL SERVICE	45.0		46.0	46.0	0.0
07 - STUDENT TRANSPORTATION	17.0		18.0	18.0	0.0
08 - OPERATION OF PLANT	236.3		254.8	254.8	0.0
09 - MAINTENANCE OF PLANT	60.0		64.0	64.0	0.0
13 - CAPITAL OUTLAY	4.0		5.0	5.0	0.0
GENERAL FUND Total	3,174.3		3,380.2	3,380.2	0.0
 FOOD SERVICE	92.5		117.6	123.5	5.9
 RESTRICTED	102.9		104.9	105.1	0.2
Grand Total	3,369.8		3,602.7	3,608.8	6.1

Note: School nurses (45 full-time equivalent) are contracted with the Charles County Department of Health.



ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	15	16	17	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
71 - SALARIES & WAGES	6,612,328	7,156,213	7,187,362	31,149
72 - CONTRACTED SERVICES				
7202 - AUDITING	225,850	197,400	197,400	0
7205 - LAUNDRY & DRY CLEANING	142	0	0	0
7206 - CONSULTANTS	44,528	74,500	74,500	0
7212 - EMPLOYEE ASSIST SERVICES	26,225	37,410	37,410	0
7217 - LEGAL FEES	49,492	105,000	105,000	0
7221 - MAINTENANCE CONTRACT-INST	0	1,000	1,000	0
7222 - PRINTING EXTERNAL	13,982	27,000	25,000	(2,000)
7227 - VEHICLE REPAIR/MAINT	26	475	475	0
7228 - FOOD SERVICE REIMB	15,409	13,000	13,000	0
7229 - REPAIRS-BUILDING/GROUNDS	21	0	0	0
7230 - REPAIRS-EQUIPMENT	3,530	2,000	2,000	0
7234 - TEST SCORING SERVICE	2,213	2,200	2,200	0
7244 - EMPLOYEE BACKGROUND CHECK	30,548	51,700	51,700	0
7245 - HARDWARE MAINTENANCE	50,207	30,000	30,000	0
7246 - SOFTWARE MAINTENANCE	741,236	807,000	807,000	0
7247 - NURSING SERVICES	933	0	0	0
7261 - BANK SERVICE FEES	29,307	20,000	20,000	0
7299 - OTHER CONTRACTED SERVICE	115,972	138,856	138,856	0
7240 - ADVERTISING/PUBLICATIONS	17,650	45,365	45,365	0
72 - CONTRACTED SERVICES Total	1,367,270	1,552,906	1,550,906	(2,000)
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	80,000	0	0	0
7308 - DUPLICATING SUPPLIES	104,477	195,803	225,803	30,000
7311 - FORMS	37,236	90,250	90,250	0
7320 - REPAIR MATERIALS-EQUIP	226	5,050	5,050	0
7323 - MATERIALS OF INSTRUCTION	18	0	0	0
7325 - MATERIALS-IN-SERVICE	33	1,500	1,500	0
7328 - OFFICE SUPPLIES	81,145	115,482	117,482	2,000
7329 - ORIENTATION SUPPLIES	0	5,500	5,500	0
7332 - POSTAGE	73	250	250	0
7334 - TECHNOLOGY SUPPLIES	29,686	4,200	4,200	0
7335 - TECHNOLOGY MATERIALS	7,985	0	0	0
7340 - TESTING-OTHER	31,355	8,800	8,800	0
7341 - TEXTBOOKS	229	100	100	0
7342 - VEHICLE FUEL	709	380	380	0
7343 - VEHICLE REPAIR SUPPLIES	0	310	310	0
7350 - FURNITURE (UNDER \$5	6,632	700	700	0
7360 - SENSITIVE ITEM PURCHASES	6,911	10,000	140,000	130,000
7365 - FOOD PURCHASES	31,302	3,150	3,150	0
7380 - UNIFORMS	216	300	300	0
7399 - OTHER SUPPLIES & MATERIAL	119,524	25,000	105,000	80,000
73 - SUPPLIES & MATERIALS Total	537,757	466,775	708,775	242,000
74 - OTHER CHARGES				
7401 - BOARD MEMBERS ALLOWANCE	5,760	6,000	6,000	0
7404 - DUES & SUBSCRIPTIONS	70,080	64,084	64,084	0
7405 - EMPLOYEE RECOGNITION	18,637	14,500	14,500	0
7424 - RECRUITMENT	111,938	100,000	100,000	0
7437 - EMPLOYEE TRANSPORTATION	10,874	18,200	18,200	0
7438 - PROFESSIONAL DEVELOPMENT	74,134	90,118	90,118	0
7499 - OTHER	224	0	0	0
74 - OTHER CHARGES Total	291,648	292,902	292,902	0
75 - EQUIPMENT				
7501 - ADDITIONAL EQUIPMENT	117,180	46,215	46,215	0
75 - EQUIPMENT Total	117,180	46,215	46,215	0
79 - TRANSFERS				
7903 - INDIRECT COST TRANSFERS	220,773	169,706	169,706	0
7902 - INTERFUND TRANSFERS-FS	33,065	30,000	30,000	0
79 - TRANSFERS Total	187,708	139,706	139,706	0
Grand Total	8,738,475	9,375,305	9,646,454	271,149



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MID-LEVEL ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		16	17	CHANGE
	15	16			
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET		
71 - SALARIES & WAGES	19,583,021	20,944,350	21,642,750	698,400	
72 - CONTRACTED SERVICES					
7206 - CONSULTANTS	5,846	48,850	44,850	(4,000)	
7207 - CONTRACTED INSTRUCTION	3,600	0	0	0	
7214 - GAME OFFICIALS	660	0	0	0	
7216 - INSPECTION FEES	0	100	100	0	
7222 - PRINTING EXTERNAL	3,475	2,000	2,000	0	
7225 - PRINTING INTERNAL	886	0	0	0	
7228 - FOOD SERVICE REIMB	1,205	3,000	3,000	0	
7237 - TUITION FOR STUDENTS	5,026	0	0	0	
7243 - FACILITY RENTAL	0	2,000	2,000	0	
7246 - SOFTWARE MAINTENANCE	144,764	155,000	155,000	0	
7285 - SECURITY OFFICERS	550	0	0	0	
7299 - OTHER CONTRACTED SERVICE	80,949	94,500	94,500	0	
7240 - ADVERTISING/PUBLICATIONS	0	80	80	0	
7218 - POSTAGE RENTAL/PO BOX	1,622	0	0	0	
7238 - EQUIPMENT RENTAL	482	0	0	0	
72 - CONTRACTED SERVICES Total	249,065	305,530	301,530	(4,000)	
73 - SUPPLIES & MATERIALS					
7304 - COMPUTERS	19,579	95,200	95,200	0	
7311 - FORMS	364	0	0	0	
7313 - DIPLOMAS	21,014	29,884	29,884	0	
7320 - REPAIR MATERIALS-EQUIP	85	0	0	0	
7323 - MATERIALS OF INSTRUCTION	22,080	323,577	323,577	0	
7324 - MATERIALS-CURRICULUM DEV	0	1,336	1,336	0	
7325 - MATERIALS-IN-SERVICE	296	7,200	7,200	0	
7328 - OFFICE SUPPLIES	82,570	191,701	191,701	0	
7332 - POSTAGE	21,929	3	3	0	
7333 - TELEPHONE (NEW & PARTS)	127	0	0	0	
7334 - TECHNOLOGY SUPPLIES	6,980	300	300	0	
7335 - TECHNOLOGY MATERIALS	2,105	1,798	1,798	0	
7341 - TEXTBOOKS	1,960	29,778	29,778	0	
7342 - VEHICLE FUEL	68	0	0	0	
7350 - FURNITURE (UNDER \$5	22,450	5,865	5,865	0	
7360 - SENSITIVE ITEM PURCHASES	200	0	0	0	
7365 - FOOD PURCHASES	37,748	22,683	22,683	0	
7366 - FOOD RELATED SUPPLIES	235	0	0	0	
7371 - EMERGENCY SECURITY SUPPLY	18,076	15,000	15,000	0	
7399 - OTHER SUPPLIES & MATERIAL	260,505	98,453	133,453	35,000	
73 - SUPPLIES & MATERIALS Total	518,369	822,778	857,778	35,000	
74 - OTHER CHARGES					
7404 - DUES & SUBSCRIPTIONS	3,112	4,214	4,214	0	
7420 - STUDENT COMPETITIONS	1,250	1,250	1,250	0	
7422 - STUDENT DEVELOPMENT	0	1,800	1,800	0	
7437 - EMPLOYEE TRANSPORTATION	65,711	95,792	95,792	0	
7438 - PROFESSIONAL DEVELOPMENT	123,693	179,367	179,367	0	
7499 - OTHER	0	1,239	1,239	0	
74 - OTHER CHARGES Total	193,766	283,662	283,662	0	
75 - EQUIPMENT					
7501 - ADDITIONAL EQUIPMENT	351,690	0	0	0	
75 - EQUIPMENT Total	351,690	0	0	0	
Grand Total	20,895,911	22,356,320	23,085,720	729,400	



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INSTRUCTION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR ▼			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES Total	124,376,439	127,233,203	129,665,568	2,432,365
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	2,885,901	375	375	0
7309 - HEALTH SUPPLIES	16	0	0	0
7311 - FORMS	100	0	0	0
7315 - LIBRARY BOOKS	223,546	382,081	382,081	0
7316 - LIBRARY SUPPLIES	64,267	69,683	72,183	2,500
7320 - REPAIR MATERIALS-EQUIP	6,987	0	0	0
7321 - REPAIR MATERIALS-BUILDING	13	0	0	0
7323 - MATERIALS OF INSTRUCTION	2,425,377	2,260,434	2,256,899	(3,535)
7325 - MATERIALS-IN-SERVICE	1,559	10,200	10,200	0
7328 - OFFICE SUPPLIES	2,323	2,950	2,950	0
7332 - POSTAGE	22,076	1,000	1,000	0
7334 - TECHNOLOGY SUPPLIES	305,821	60,219	60,219	0
7335 - TECHNOLOGY MATERIALS	189,316	0	0	0
7339 - TESTING-ACCOUNTABILITY	135	0	0	0
7340 - TESTING-OTHER	95,642	139,500	142,500	3,000
7341 - TEXTBOOKS	630,185	546,661	546,883	222
7344 - VISUAL AIDS	4,942	6,606	6,606	0
7350 - FURNITURE (UNDER \$5	259,607	82,270	82,270	0
7360 - SENSITIVE ITEM PURCHASES	62,975	0	0	0
7365 - FOOD PURCHASES	40,612	28,200	28,200	0
7366 - FOOD RELATED SUPPLIES	72	0	0	0
7380 - UNIFORMS	277	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	489,642	697,703	721,019	23,316
7303 - ATHLETIC SUPPLIES	179	0	0	0
73 - SUPPLIES & MATERIALS Total	7,711,016	4,287,882	4,313,385	25,503



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INSTRUCTION EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR		16	17	CHANGE
	15	16			
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET		
OTHER INSTRUCTION COST					
7206 - CONSULTANTS	30,610	55,884	55,884		0
7207 - CONTRACTED INSTRUCTION	537,987	586,700	587,513		813
7211 - EVALUATION	300	10,970	7,970		(3,000)
7214 - GAME OFFICIALS	184,705	289,622	289,622		0
7215 - MEDICAL SERVICE	3,962	11,830	11,830		0
7222 - PRINTING EXTERNAL	131	2,300	2,300		0
7225 - PRINTING INTERNAL	380	0	0		0
7228 - FOOD SERVICE REIMB	9,538	8,390	8,390		0
7230 - REPAIRS-EQUIPMENT	31,931	32,726	32,726		0
7234 - TEST SCORING SERVICE	0	32,000	32,000		0
7237 - TUITION FOR STUDENTS	400	2,000	2,000		0
7243 - FACILITY RENTAL	12,846	12,000	12,000		0
7245 - HARDWARE MAINTENANCE	1,272	0	0		0
7246 - SOFTWARE MAINTENANCE	20,982	80,000	80,000		0
7299 - OTHER CONTRACTED SERVICE	401,975	656,495	656,495		0
7404 - DUES & SUBSCRIPTIONS	9,281	14,230	14,230		0
7420 - STUDENT COMPETITIONS	90,774	177,200	177,200		0
7421 - MUSICAL ACTIVITY	2,411	6,990	6,990		0
7422 - STUDENT DEVELOPMENT	2,480	0	0		0
7426 - MOVING REIMBURSEMENT	3,240	0	0		0
7437 - EMPLOYEE TRANSPORTATION	49,937	61,600	61,600		0
7438 - PROFESSIONAL DEVELOPMENT	67,920	108,180	108,180		0
7499 - OTHER	0	138,630	138,630		0
7501 - ADDITIONAL EQUIPMENT	126,095	174,659	194,659		20,000
7901 - OUTGOING OTHER MD LEA'S	49,771	100,000	100,000		0
7240 - ADVERTISING/PUBLICATIONS	257	0	0		0
7507 - BLDG IMPROVE/INSTALLED EQ	9,485	0	0		0
7238 - EQUIPMENT RENTAL	2,275	0	0		0
OTHER INSTRUCTION COST Total	1,650,945	2,562,406	2,580,219		17,813
Grand Total	133,738,400	134,083,491	136,559,171		2,475,680

**SPECIAL EDUCATION EXPENDITURE CATEGORY**

CATEGORY	FISCAL YEAR			CHANGE
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
71 - SALARIES & WAGES	24,632,368	25,747,060	26,973,758	1,226,698
72 - CONTRACTED SERVICES				
7201 - ADMINISTRATIVE FEES	15,000	15,000	15,000	0
7206 - CONSULTANTS	575	500	500	0
7207 - CONTRACTED INSTRUCTION	5,627	9,000	9,000	0
7217 - LEGAL FEES	56,558	100,000	100,000	0
7225 - PRINTING INTERNAL	415	0	0	0
7228 - FOOD SERVICE REIMB	0	50	50	0
7299 - OTHER CONTRACTED SERVICE	1,847,936	1,662,422	1,662,422	0
72 - CONTRACTED SERVICES Total	1,924,130	1,786,972	1,786,972	0
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	1,182	0	0	0
7320 - REPAIR MATERIALS-EQUIP	2,620	0	0	0
7323 - MATERIALS OF INSTRUCTION	52,083	73,010	73,010	0
7328 - OFFICE SUPPLIES	3,587	4,070	4,070	0
7334 - TECHNOLOGY SUPPLIES	1,020	0	0	0
7335 - TECHNOLOGY MATERIALS	2,996	0	0	0
7339 - TESTING-ACCOUNTABILITY	308	0	0	0
7340 - TESTING-OTHER	4,044	3,530	3,530	0
7341 - TEXTBOOKS	0	400	400	0
7350 - FURNITURE (UNDER \$5	1,384	0	0	0
7360 - SENSITIVE ITEM PURCHASES	647	0	0	0
7365 - FOOD PURCHASES	995	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	8,441	5,000	5,000	0
73 - SUPPLIES & MATERIALS Total	79,305	86,010	86,010	0
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	240	1,320	1,320	0
7437 - EMPLOYEE TRANSPORTATION	75,170	66,490	66,490	0
7438 - PROFESSIONAL DEVELOPMENT	0	520	520	0
7499 - OTHER	141	0	0	0
74 - OTHER CHARGES Total	75,551	68,330	68,330	0
79 - TRANSFERS				
7905 - SPECIAL ED-NONPUB SCH	3,093,555	3,250,000	3,250,000	0
79 - TRANSFERS Total	3,093,555	3,250,000	3,250,000	0
Grand Total	29,804,910	30,938,372	32,165,070	1,226,698



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STUDENT PERSONNEL SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	3,444,764	3,398,599	3,406,528	7,929
72 - CONTRACTED SERVICES				
7207 - CONTRACTED INSTRUCTION	169,356	225,000	231,893	6,893
7222 - PRINTING EXTERNAL	47	2,600	200	(2,400)
7227 - VEHICLE REPAIR/MAINT	239	500	250	(250)
7228 - FOOD SERVICE REIMB	0	1,743	0	(1,743)
7241 - MAINTENANCE CONTRACT	1,205	1,200	1,200	0
7299 - OTHER CONTRACTED SERVICE	3,704	1,000	1,000	0
72 - CONTRACTED SERVICES Total	174,551	232,043	234,543	2,500
73 - SUPPLIES & MATERIALS				
7328 - OFFICE SUPPLIES	5,826	12,250	8,250	(4,000)
7334 - TECHNOLOGY SUPPLIES	236	0	0	0
7350 - FURNITURE (UNDER \$5	250	0	0	0
7365 - FOOD PURCHASES	752	890	1,390	500
7399 - OTHER SUPPLIES & MATERIAL	3,259	1,268	1,268	0
73 - SUPPLIES & MATERIALS Total	10,324	14,408	10,908	(3,500)
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	464	2,250	1,250	(1,000)
7437 - EMPLOYEE TRANSPORTATION	4,748	3,850	3,850	0
7438 - PROFESSIONAL DEVELOPMENT	202	3,500	1,500	(2,000)
7499 - OTHER	93	0	0	0
74 - OTHER CHARGES Total	5,507	9,600	6,600	(3,000)
Grand Total	3,635,145	3,654,649	3,658,578	3,929



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STUDENT HEALTH SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		16	17	CHANGE
	15	ACTUALS			
72 - CONTRACTED SERVICES					
7217 - LEGAL FEES	2,243		0	0	0
7228 - FOOD SERVICE REIMB	684		0	0	0
7247 - NURSING SERVICES	2,947,028		3,122,600	3,226,300	103,700
7299 - OTHER CONTRACTED SERVICE	55,000		55,000	55,000	0
72 - CONTRACTED SERVICES Total	3,004,955		3,177,600	3,281,300	103,700
73 - SUPPLIES & MATERIALS					
7309 - HEALTH SUPPLIES	25,419		27,000	27,000	0
7325 - MATERIALS-IN-SERVICE	0		200	200	0
7328 - OFFICE SUPPLIES	131		500	500	0
7350 - FURNITURE (UNDER \$5	1,396		0	0	0
7365 - FOOD PURCHASES	369		0	0	0
7399 - OTHER SUPPLIES & MATERIAL	182		0	0	0
73 - SUPPLIES & MATERIALS Total	27,496		27,700	27,700	0
Grand Total	3,032,451		3,205,300	3,309,000	103,700



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STUDENT TRANSPORTATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	967,016	1,000,692	1,088,958	88,266
72 - CONTRACTED SERVICES				
7201 - ADMINISTRATIVE FEES	224,777	275,274	281,274	6,000
7203 - BUS INSPECTIONS	175	500	500	0
7204 - BUS OPERATIONS-TO & FROM	20,707,724	21,449,516	22,662,986	1,213,470
7213 - FIELD TRIPS	1,145,139	959,493	992,793	33,300
7222 - PRINTING EXTERNAL	630	0	0	0
7224 - PHYSICAL EXAMINATIONS	1,498	2,230	2,230	0
7227 - VEHICLE REPAIR/MAINT	4,454	1,200	1,200	0
7228 - FOOD SERVICE REIMB	0	500	500	0
7230 - REPAIRS-EQUIPMENT	9,009	15,000	25,000	10,000
7236 - BUS OPERATIONS-ATHLETICS	656,145	624,100	624,100	0
7244 - EMPLOYEE BACKGROUND CHECK	125	2,000	2,000	0
7245 - HARDWARE MAINTENANCE	70,946	50,000	50,000	0
7246 - SOFTWARE MAINTENANCE	33,331	48,223	48,223	0
7252 - BUS OPERATIONS-OTHER	44,771	60,000	80,000	20,000
7299 - OTHER CONTRACTED SERVICE	644	134,170	12,170	(122,000)
72 - CONTRACTED SERVICES Total	22,899,115	23,622,206	24,782,976	1,160,770
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	156	0	0	0
7307 - DRIVER TRAINING	453	1,080	1,080	0
7328 - OFFICE SUPPLIES	4,242	4,720	4,720	0
7332 - POSTAGE	0	200	200	0
7333 - TELEPHONE (NEW & PARTS)	471	0	0	0
7334 - TECHNOLOGY SUPPLIES	945	1,000	1,000	0
7335 - TECHNOLOGY MATERIALS	603	0	0	0
7342 - VEHICLE FUEL	4,363	1,200	2,400	1,200
7343 - VEHICLE REPAIR SUPPLIES	1,544	6,000	7,000	1,000
7350 - FURNITURE (UNDER \$5	2,035	1,000	1,000	0
7360 - SENSITIVE ITEM PURCHASES	538	0	0	0
7365 - FOOD PURCHASES	1,017	1,000	1,000	0
7380 - UNIFORMS	2,275	2,105	2,105	0
7399 - OTHER SUPPLIES & MATERIAL	9,308	6,570	7,070	500
73 - SUPPLIES & MATERIALS Total	27,948	24,875	27,575	2,700
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	203	780	780	0
7420 - STUDENT COMPETITIONS	990	0	0	0
7437 - EMPLOYEE TRANSPORTATION	9,328	760	760	0
7438 - PROFESSIONAL DEVELOPMENT	4,927	3,620	3,620	0
7499 - OTHER	170,581	1,080	1,080	0
74 - OTHER CHARGES Total	186,028	6,240	6,240	0
75 - EQUIPMENT				
7510 - REPLACEMENT VEHICLES	0	75,000	75,000	0
7509 - ADDITIONAL VEHICLES	58,400	0	0	0
75 - EQUIPMENT Total	58,400	75,000	75,000	0
Grand Total	24,138,507	24,729,013	25,980,749	1,251,736



OPERATION OF PLANT EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	10,772,630	10,710,288	10,944,881	234,593
72 - CONTRACTED SERVICES				
7206 - CONSULTANTS	49,940	0	0	0
7216 - INSPECTION FEES	26,891	12,000	12,000	0
7221 - MAINTENANCE CONTRACT-INST	0	192,920	192,920	0
7223 - PEST CONTROL	5,676	4,000	4,000	0
7226 - REFUSE DISPOSAL	268,030	329,000	329,000	0
7227 - VEHICLE REPAIR/MAINT	14	0	0	0
7229 - REPAIRS-BUILDING/GROUNDS	11,178	25,000	25,000	0
7230 - REPAIRS-EQUIPMENT	13,512	29,343	29,343	0
7231 - SEPTIC SERVICE	1,020	24,800	24,800	0
7232 - SNOW REMOVAL	8,346	200,000	200,000	0
7233 - WATER TESTING/TREATMENT	54,664	52,500	52,500	0
7241 - MAINTENANCE CONTRACT	3,448	96,720	96,720	0
7245 - HARDWARE MAINTENANCE	443,016	307,400	307,400	0
7246 - SOFTWARE MAINTENANCE	96,627	45,000	45,000	0
7266 - SURVAILLANCE SERVICE	386,245	412,087	412,087	0
7267 - ENVIRONMENTAL SERVICES	17,901	20,000	20,000	0
7271 - CONSTRUCTION PROFESSIONAL	4,358	0	0	0
7272 - CONSTRUCTION-CONTRACTORS	435,873	0	0	0
7285 - SECURITY OFFICERS	90,603	15,000	29,000	14,000
7299 - OTHER CONTRACTED SERVICE	26,067	21,500	21,500	0
7218 - POSTAGE RENTAL/PO BOX	530	3,500	3,500	0
7219 - COPIER LEASE/CONTRACT	764,334	949,436	829,436	(120,000)
72 - CONTRACTED SERVICES Total	2,708,272	2,740,206	2,634,206	(106,000)
73 - SUPPLIES & MATERIALS				
7305 - CUSTODIAL SUPPLIES	880,236	684,389	684,389	0
7310 - SAFETY SUPPLIES	6,053	8,000	23,000	15,000
7312 - POOL SUPPLIES	19,550	22,600	22,600	0
7314 - CABLING (UNDER \$50	14,931	50,000	50,000	0
7318 - LIGHT BULBS	26,639	50,000	50,000	0
7319 - REPAIR MATERIALS-GROUNDS	6,712	5,400	5,400	0
7320 - REPAIR MATERIALS-EQUIP	104,904	67,800	67,800	0
7321 - REPAIR MATERIALS-BUILDING	1,825	0	0	0
7328 - OFFICE SUPPLIES	2,968	62,100	7,100	(55,000)
7330 - PEST CONTROL SUPPLIES	0	7,500	7,500	0
7332 - POSTAGE	111,622	105,500	105,500	0
7333 - TELEPHONE (NEW & PARTS)	10,201	0	0	0
7334 - TECHNOLOGY SUPPLIES	574,296	25,000	25,000	0
7335 - TECHNOLOGY MATERIALS	202,480	7,300	7,300	0
7342 - VEHICLE FUEL	267,051	260,000	260,000	0
7343 - VEHICLE REPAIR SUPPLIES	0	2,700	2,700	0
7350 - FURNITURE (UNDER \$5	412	0	0	0
7360 - SENSITIVE ITEM PURCHASES	93,893	0	0	0
7365 - FOOD PURCHASES	1,505	16,600	16,600	0
7380 - UNIFORMS	46,364	30,620	30,620	0
7390 - WAREHOUSE EXPENSE	0	53,000	53,000	0
7399 - OTHER SUPPLIES & MATERIAL	32,142	113,000	113,000	0
7398 - COMMUNITY SERVICES OFFSET	138	0	0	0
7336 - SNOW REMOVAL SUPPLIES	46,429	0	0	0
73 - SUPPLIES & MATERIALS Total	2,420,487	1,465,509	1,425,509	(40,000)



OPERATION OF PLANT EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	339	0	0	0
7425 - SAFETY TRAINING	1,500	1,000	1,000	0
7430 - COMMUNICATIONS	452,752	434,200	434,200	0
7431 - UTILITIES-ELECTRICITY	5,503,865	6,070,000	6,070,000	0
7432 - UTILITIES-OIL	1,331,592	2,003,000	2,003,000	0
7433 - UTILITIES-WATER & SEWAGE	539,068	448,000	448,000	0
7434 - UTILITIES-GAS	35,511	58,000	58,000	0
7437 - EMPLOYEE TRANSPORTATION	3,678	8,650	8,650	0
7438 - PROFESSIONAL DEVELOPMENT	2,579	400	400	0
7450 - REAL & PERSONAL PROPERTY	566,853	621,600	621,600	0
7451 - VEHICLE & CASUALTY	458,250	497,412	497,412	0
7452 - SELF/INSURANCE-PROPERTY	4,455	35,000	35,000	0
74 - OTHER CHARGES Total	8,900,441	10,177,262	10,177,262	0
75 - EQUIPMENT				
7501 - ADDITIONAL EQUIPMENT	565,577	140,300	195,300	55,000
7510 - REPLACEMENT VEHICLES	39,484	0	0	0
75 - EQUIPMENT Total	605,061	140,300	195,300	55,000
Grand Total	25,406,891	25,233,565	25,377,158	143,593

**MAINTENANCE OF PLANT EXPENDITURE CATEGORY**

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	3,632,473	3,640,235	3,923,128	282,893
72 - CONTRACTED SERVICES				
7216 - INSPECTION FEES	1,888	0	0	0
7221 - MAINTENANCE CONTRACT-INST	0	62,043	62,043	0
7225 - PRINTING INTERNAL	8	0	0	0
7226 - REFUSE DISPOSAL	6,574	0	0	0
7227 - VEHICLE REPAIR/MAINT	1,622	3,500	3,500	0
7228 - FOOD SERVICE REIMB	1,304	0	0	0
7229 - REPAIRS-BUILDING/GROUNDS	662,009	2,906,039	2,906,039	0
7230 - REPAIRS-EQUIPMENT	6,283	0	0	0
7238 - EQUIPMENT RENTAL	26,762	0	0	0
7241 - MAINTENANCE CONTRACT	133,672	120,000	120,000	0
7243 - FACILITY RENTAL	50	0	0	0
7246 - SOFTWARE MAINTENANCE	18,684	16,300	16,300	0
7271 - CONSTRUCTION PROFESSIONAL	102,586	0	0	0
7272 - CONSTRUCTION-CONTRACTORS	89,973	0	0	0
7299 - OTHER CONTRACTED SERVICE	325,559	39,000	39,000	0
72 - CONTRACTED SERVICES Total	1,184,462	3,146,882	3,146,882	0
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	1,888	0	0	0
7305 - CUSTODIAL SUPPLIES	40	0	0	0
7309 - HEALTH SUPPLIES	0	200	200	0
7319 - REPAIR MATERIALS-GROUNDS	720	129,000	129,000	0
7320 - REPAIR MATERIALS-EQUIP	11,284	103,124	103,124	0
7321 - REPAIR MATERIALS-BUILDING	1,289,933	854,480	854,480	0
7328 - OFFICE SUPPLIES	3,451	9,500	9,500	0
7333 - TELEPHONE (NEW & PARTS)	138	0	0	0
7334 - TECHNOLOGY SUPPLIES	1,477	0	0	0
7335 - TECHNOLOGY MATERIALS	5,990	0	0	0
7342 - VEHICLE FUEL	5,997	0	0	0
7343 - VEHICLE REPAIR SUPPLIES	94,570	34,600	34,600	0
7350 - FURNITURE (UNDER \$5	3,708	0	0	0
7360 - SENSITIVE ITEM PURCHASES	12,516	0	0	0
7365 - FOOD PURCHASES	99	0	0	0
7380 - UNIFORMS	16,305	13,000	13,000	0
7399 - OTHER SUPPLIES & MATERIAL	36,966	57,000	57,000	0
73 - SUPPLIES & MATERIALS Total	1,483,643	1,200,904	1,200,904	0

**MAINTENANCE OF PLANT EXPENDITURE CATEGORY (continued)****74 - OTHER CHARGES**

7404 - DUES & SUBSCRIPTIONS	80	100	100	0
7434 - UTILITIES-GAS	5	0	0	0
7437 - EMPLOYEE TRANSPORTATION	17	1,500	1,500	0
7438 - PROFESSIONAL DEVELOPMENT	3,945	120	120	0
74 - OTHER CHARGES Total	4,047	1,720	1,720	0




75 - EQUIPMENT

7501 - ADDITIONAL EQUIPMENT	251,427	15,876	15,876	0
7502 - EQUIPMENT REPLACEMENT	348,877	0	0	0
7504 - LAND IMPROVEMENTS	212,054	0	0	0
7505 - PLAYGROUND EQUIPMENT	1,446	0	0	0
7506 - BUILDING REMODELING	6,514	0	0	0
7507 - BLDG IMPROVE/INSTALLED EQ	1,240,748	19,158	19,158	(38,316)
7510 - REPLACEMENT VEHICLES	100	20,000	20,000	0
7599 - OTHER EQUIPMENT	9,100	0	0	0
75 - EQUIPMENT Total	2,067,174	55,034	16,718	(38,316)
Grand Total	8,371,800	8,044,775	8,289,352	244,577



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FIXED CHARGES EXPENDITURE CATEGORY

		FISCAL YEAR 			
		15	16	17	
OBJECT CODE		ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
 78 - FIXED CHARGES					
7806 - EMPLOYEE RETIREMENT		4,558,180	3,601,690	3,601,690	0
7813 - INSURANCE-LIFE		724,505	825,000	825,000	0
7814 - INSURANCE-HOSPITALIZATION		28,741,584	32,225,126	35,225,126	3,000,000
7819 - UNEMPLOYMENT COMPENSATION		188,520	200,000	200,000	0
7826 - SOCIAL SECURITY		14,195,098	16,081,579	15,736,768	(344,811)
7827 - TEACHERS RETIREMENT		6,014,326	7,810,500	8,586,500	776,000
7828 - TUITION REIMBURSEMENT		672,195	832,000	700,000	(132,000)
7836 - WORKER'S COMPENSATION		1,105,847	1,500,000	1,612,500	112,500
7842 - OPEB RESERVE		7,000,000	4,000,000	4,000,000	0
7840 - COURT JUDGMENTS		5,000	5,000	5,000	0
7899 - OTHER BENEFITS		113,733	100,000	100,000	0
7843 - ACA PAYMENTS		317,573	648,000	637,000	(11,000)
78 - FIXED CHARGES Total		63,636,560	67,828,895	71,229,584	3,400,689
Grand Total		63,636,560	67,828,895	71,229,584	3,400,689



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COMMUNITY SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	71,754	20,500	50,500	30,000
72 - CONTRACTED SERVICES				
7201 - ADMINISTRATIVE FEES	4,890	10,057	10,057	0
7204 - BUS OPERATIONS-TO & FROM	650,668	711,810	849,340	137,530
7244 - EMPLOYEE BACKGROUND CHECK	0	200	200	0
72 - CONTRACTED SERVICES Total	655,558	722,067	859,597	137,530
73 - SUPPLIES & MATERIALS				
7323 - MATERIALS OF INSTRUCTION	1,024	1,000	1,000	0
7365 - FOOD PURCHASES	908	0	0	0
7380 - UNIFORMS	0	1,000	1,000	0
7399 - OTHER SUPPLIES & MATERIAL	3,507	4,540	4,540	0
73 - SUPPLIES & MATERIALS Total	5,439	6,540	6,540	0
74 - OTHER CHARGES				
7437 - EMPLOYEE TRANSPORTATION	0	50	50	0
74 - OTHER CHARGES Total	0	50	50	0
Grand Total	732,752	749,157	916,687	167,530



CAPITAL OUTLAY EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
71 - SALARIES & WAGES	442,245	490,671	512,577	21,906
72 - CONTRACTED SERVICES				
7206 - CONSULTANTS	5,500	0	0	0
7229 - REPAIRS-BUILDING/GROUNDS	0	1,743,500	1,743,500	0
7271 - CONSTRUCTION PROFESSIONAL	9,498	0	0	0
7272 - CONSTRUCTION-CONTRACTORS	1,374,237	13,192	13,192	0
7299 - OTHER CONTRACTED SERVICE	0	100,000	100,000	0
7240 - ADVERTISING/PUBLICATIONS	1,374	5,628	5,628	0
7275 - RELOCATABLE SITE WORK	83	0	0	0
72 - CONTRACTED SERVICES Total	1,390,692	1,862,320	1,862,320	0
73 - SUPPLIES & MATERIALS				
7328 - OFFICE SUPPLIES	56	3,430	3,430	0
7334 - TECHNOLOGY SUPPLIES	576	0	0	0
7342 - VEHICLE FUEL	7	0	0	0
73 - SUPPLIES & MATERIALS Total	526	3,430	3,430	0
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	120	450	450	0
7437 - EMPLOYEE TRANSPORTATION	242	100	100	0
7438 - PROFESSIONAL DEVELOPMENT	1,963	2,000	2,000	0
74 - OTHER CHARGES Total	2,326	2,550	2,550	0
75 - EQUIPMENT				
7501 - ADDITIONAL EQUIPMENT	1,616,726	1,619,000	1,619,000	0
7507 - BLDG IMPROVE/INSTALLED EQ	558,206	0	0	0
7599 - OTHER EQUIPMENT	114,447	0	0	0
7514 - RELOCATABLE CLASSROOM	32,900	0	0	0
75 - EQUIPMENT Total	2,322,279	1,619,000	1,619,000	0
Grand Total	4,158,069	3,977,971	3,999,877	21,906

**FY2017 SCHOOL BASED ALLOCATIONS**

APPROVED BUDGET		SCHOOL BASED ALLOCATIONS		
CATEGORY		ALLOCATIONS BASED ON	OPERATING	Grand Total
		ENROLLMENTS	EXPENSES	
ELEMENTARY				
01 - DR BROWN ELEMENTARY		24,426	3,020	27,446
02 - DR CRAIK ELEMENTARY		26,661	3,010	29,671
03 - GALE-BAILEY ELEMENTARY		22,076	2,990	25,066
06 - INDIAN HEAD ELEMENTARY		25,907	3,250	29,157
07 - MALCOLM ELEMENTARY		23,146	2,980	26,126
08 - T.C.MARTIN ELEMENTARY		29,571	3,000	32,571
09 - MIDDLETON ELEMENTARY		24,193	3,000	27,193
10 - MITCHELL ELEMENTARY		36,221	3,300	39,521
11 - MT HOPE/NANJEMOY ELEM		17,620	2,990	20,610
12 - DR MUDD ELEMENTARY		22,266	3,220	25,486
13 - JC PARKS ELEMENTARY		37,524	3,070	40,594
14 - JP RYON ELEMENTARY		37,005	3,180	40,185
15 - TURNER ELEMENTARY		25,326	3,040	28,366
16 - DR HIGDON ELEMENTARY		23,855	2,820	26,675
18 - JENIFER ELEMENTARY		33,511	3,310	36,821
19 - WADE ELEMENTARY		38,530	3,040	41,570
20 - MARY H MATULA ELEMENTARY		37,068	3,320	40,388
21 - C PAUL BARNHART ELEMEN		35,999	3,350	39,349
22 - BERRY ELEMENTARY		49,680	3,350	53,030
23 - WILLIAM DIGGS ELEMENTARY		42,427	3,350	45,777
24 - MARY B NEAL ELEMENTARY		40,859	3,350	44,209
ELEMENTARY Total		653,871	65,940	719,811
MIDDLE				
33 - JOHN HANSON MIDDLE SCHOOL		58,661	6,767	65,428
34 - MATTHEW HENSON MIDDLE SCH		52,250	6,877	59,127
35 - PICCOWAXEN MIDDLE SCHOOL		32,337	7,014	39,351
36 - GENERAL SMALLWOOD MIDDLE		41,818	6,367	48,185
37 - MILTON SOMERS MIDDLE SCH		74,121	6,527	80,648
38 - BENJAMIN STODDERT MIDDLE		51,959	6,497	58,456
39 - MATTAWOMAN MIDDLE SCHOOL		69,244	6,885	76,129
40 - THEODORE G DAVIS MIDDLE		62,384	6,877	69,261
MIDDLE Total		442,774	53,811	496,585
HIGH				
53 - HENRY E LACKEY HIGH SCH		65,611	134,545	200,156
54 - LA PLATA HIGH SCHOOL		74,224	152,110	226,334
55 - MAURICE J MCDONOUGH HIGH		56,587	142,766	199,353
56 - THOMAS STONE HIGH SCHOOL		80,212	146,115	226,327
58 - WESTLAKE HIGH SCHOOL		73,159	117,802	190,961
59 - NORTH POINT HIGH SCHOOL		187,580	128,330	315,910
60 - ST. CHARLES HIGH SCHOOL		82,678	143,878	226,556
HIGH Total		620,051	965,546	1,585,597
CENTER				
05 - F B GWYNN - ELEMENTARY		9,757	500	10,257
CENTER Total		9,757	500	10,257
Grand Total		1,726,453	1,085,797	2,812,250

Allocation Based on Enrollments: Includes materials of instruction (MOI related to special education is allocated based on the number of teachers), library books and supplies, textbooks, and office supplies.

Operating Expenses: Includes game officials, student transportation, music instrument repairs and professional development.



OPERATING BUDGET BY PROGRAM

CATEGORY	OBJECT CODE ▼					Total APPROVED BUDGET
	71 - SALARIES & WAGES		73 - SUPPLIES &	OTHER	78 - FIXED CHARGES	
	Budget Positions	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	
01 - ADMINISTRATION						
001 - BOARD OF EDUCATION	1.0	115,090	10,460	391,900	0	517,450
010 - OFFICE OF SUPERINTENDENT	3.0	690,316	35,540	25,530	0	751,386
025 - SUPPORTING SERVICES	2.0	272,912	2,510	2,460	0	277,882
026 - OFFICE OF FINANCE BUS ADM	20.0	1,636,653	15,022	44,886	0	1,606,789
027 - PURCHASING	4.0	353,082	1,500	13,320	0	367,902
028 - PRINT SHOP	3.0	185,903	308,003	24,000	0	517,906
035 - DATA PROCESSING SERVICES	5.0	397,980	30,800	139,915	0	568,695
037 - HUMAN RESOURCES	20.5	1,518,242	32,980	271,260	0	1,822,482
038 - INFORMATION COMMUNICATION	9.0	587,361	179,360	44,590	0	811,311
040 - RESEARCH & ASSESSMENT	7.0	537,416	68,700	142,428	0	748,544
042 - COMPUTER/NETWORK ADMIN	11.0	892,407	23,900	739,800	0	1,656,107
01 - ADMINISTRATION Total	85.5	7,187,362	708,775	1,750,317	0	9,646,454
02 - MID-LEVEL ADMINISTRATION						
050 - OFFICE OF SCHOOL ADMIN	9.0	784,329	2,496	5,500	0	792,325
054 - OFFICE OF INSTRUCTION	7.0	736,399	11,127	7,413	0	754,939
055 - SUPERVISOR/CURRICULUM DEV	24.4	2,100,573	39,336	55,889	0	2,195,798
060 - STAFF DEV-CENTRAL OFFICE	1.0	549,295	25,800	108,030	0	683,125
062 - MD STATE ASSESSMENT(MSA)	2.0	272,437	2,234	27,000	0	301,671
063 - MINORITY ACHIEVEMENT	1.0	79,738	18,200	32,140	0	130,078
070 - CAREER & TECH-ADMIN.	3.0	328,647	398,824	28,070	0	755,541
085 - INSTRUCTION TECH SUPPORT	1.0	104,990	18,000	171,000	0	293,990
090 - OFFICE OF PRINCIPAL	234.1	16,545,526	287,761	90,150	0	16,923,437
095 - GRADUATION EXPENSES	0.0	38,500	54,000	60,000	0	152,500
100 - OFFICE OF PRINCIPAL-C&T	2.0	102,316	0	0	0	102,316
02 - MID-LEVEL ADMINISTRATION Total	284.5	21,642,750	857,778	585,192	0	23,085,720
03 - INSTRUCTION						
K - 12 EDUCATION	1,960.8	122,616,332	3,655,238	1,750,404	0	128,021,974
131 - ENVIRONMENTAL EDUCATION	4.0	240,619	12,654	121,890	0	375,163
160 - READING	89.6	5,208,433	491,282	85,635	0	5,785,350
220 - NOVEL HIGH SCHOOL	1.0	143,904	4,100	6,000	0	154,004
221 - HOME & HOSPITAL	0.0	197,146	56,400	55,300	0	308,846
222 - EXPLORERS PROGRAM-STETHEM	7.0	513,705	81,579	553,340	0	1,148,624
223 - EVENING HIGH SCHOOL	0.0	31,169	0	3,000	0	34,169
230 - SUMMER SCHOOL	0.0	223,746	2,000	3,000	0	228,746
232 - EXTENDED DAY PROGRAMS	0.0	374,411	8,632	0	0	383,043
440 - ADULT ED-GENERAL	1.0	116,103	1,000	550	0	117,653
441 - ADULT ED-BASIC	0.0	0	0	600	0	600
442 - EXTERNAL DIPLOMA	0.0	0	500	500	0	1,000
03 - INSTRUCTION Total	2,063.4	129,665,568	4,313,385	2,580,219	0	136,559,171
04 - SPECIAL EDUCATION						
450 - SPECIAL ED PUBLIC SCHOOLS	511.2	22,927,805	67,071	1,127,081	0	24,121,957
451 - SPEECH THERAPIST	15.5	1,245,423	8,939	571,561	0	1,825,923
452 - HOME & HOSPITAL - SPEC ED	0.0	89,583	400	23,440	0	113,423
470 - NONPUBLIC SCHOOLS	0.0	0	0	3,250,000	0	3,250,000
480 - STAFF DEV-SPECIAL ED	0.0	14,861	0	0	0	14,861
490 - OFFICE OF PRINCIPAL-SP ED	1.0	99,110	2,510	0	0	101,620
500 - SPECIAL ED ADMINISTRATION	31.4	2,596,976	7,090	133,220	0	2,737,286
04 - SPECIAL EDUCATION Total	559.1	26,973,758	86,010	5,105,302	0	32,165,070



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OPERATING BUDGET BY PROGRAM (continued)

OBJECT CODE						
		71 - SALARIES & WAGES	73 - SUPPLIES &	OTHER	78 - FIXED CHARGES	Total APPROVED
CATEGORY	Budget Positions	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	BUDGET
05 - STUDENT PERSONNEL SERVICE						
510 - STUDENT SERVICES	29.0	2,639,300	7,558	239,943	0	2,886,800
511 - STUDENT DATA COLLECTION	17.0	767,228	3,350	1,200	0	771,778
05 - STUDENT PERSONNEL SERVICE Total	46.0	3,406,528	10,908	241,143	0	3,658,578
06 - STUDENT HEALTH SERVICES						
530 - STUDENT HEALTH SERVICES	0.0	0	27,700	3,281,300	0	3,309,000
06 - STUDENT HEALTH SERVICES Total	0.0	0	27,700	3,281,300	0	3,309,000
07 - STUDENT TRANSPORTATION						
551 - TRANSPORTATION-K-12	8.0	639,612	20,920	19,762,346	0	20,422,878
552 - TRANSPORTATION-SPECIAL ED	10.0	449,346	6,655	4,168,277	0	4,624,278
560 - TRANSPORTATION-FIELD TRIP	0.0	0	0	232,193	0	232,193
561 - EXTRA CURRICULAR-ATHLETIC	0.0	0	0	624,100	0	624,100
562 - TRANSPORTATION-EXTEND DAY	0.0	0	0	77,300	0	77,300
07 - STUDENT TRANSPORTATION Total	18.0	1,088,958	27,575	24,864,216	0	25,980,749
08 - OPERATION OF PLANT						
610 - OPERATION OF PLANT	225.8	9,276,803	1,128,709	9,232,700	0	19,638,212
619 - COMMUNICATIONS/COMPUTER	0.0	0	61,300	857,900	0	919,200
620 - SVC CONTRACT/EQ REPAIRS	0.0	0	40,000	775,070	0	815,070
622 - COPIER LEASE/CONTRACT	0.0	0	0	829,436	0	829,436
623 - COMPUTER MAINTENANCE	21.0	1,266,252	91,500	10,850	0	1,368,602
625 - PROPERTY/VEHICLE INSURANC	0.0	0	0	1,154,012	0	1,154,012
630 - ENVIRONMENTAL HEALTH/SFTY	1.0	96,840	30,000	74,000	0	200,840
633 - SECURITY SERVICES	0.0	0	0	29,000	0	29,000
635 - WAREHOUSE MANAGEMENT	6.0	256,981	36,000	31,000	0	251,981
636 - MAIL ROOM	1.0	48,005	110,000	12,800	0	170,805
08 - OPERATION OF PLANT Total	254.8	10,944,881	1,425,509	13,006,768	0	25,377,158
09 - MAINTENANCE OF PLANT						
650 - MAINTENANCE OF PLANT	60.0	3,751,966	1,166,424	943,681	0	5,862,071
651 - CAPITAL IMPROVEMENTS	4.0	171,162	34,480	2,221,639	0	2,427,281
09 - MAINTENANCE OF PLANT Total	64.0	3,923,128	1,200,904	3,165,320	0	8,289,352
10 - FIXED CHARGES	0.0	0	0	0	71,229,584	71,229,584
12 - COMMUNITY SERVICE						
730 - COMMUNITY SERVICES	0.0	30,000	3,500	50	0	33,550
736 - SUMMER YOUTH CAMP	0.0	20,500	3,040	200	0	23,740
740 - PAROCHIAL TRANSPORTATION	0.0	0	0	859,397	0	859,397
12 - COMMUNITY SERVICE Total	0.0	50,500	6,540	859,647	0	916,687
13 - CAPITAL OUTLAY						
760 - PLANNING & CONSTRUCTION	5.0	512,577	3,430	114,698	0	630,705
783 - ELEM SCHOOL RELOCATABLES	0.0	0	0	6,672	0	6,672
796 - VARIOUS MAINTENANCE FY11	0.0	0	0	1,743,500	0	1,743,500
830 - TECHNOLOGY LOAN	0.0	0	0	1,619,000	0	1,619,000
13 - CAPITAL OUTLAY Total	5.0	512,577	3,430	3,483,870	0	3,999,877
Grand Total	3,380.2	205,396,009	8,668,513	58,923,294	71,229,584	344,217,400



PROGRAM DESCRIPTIONS

001 - Board of Education

This program consists of the activities of the seven-member Board of Education as it carries out its mandate to establish policy and provide guidance for operation of the public school system. It includes legislated compensation for Board members and an expense allowance for them to attend formal Board meetings in the county, to visit schools, to participate in statewide educational conferences and seminars, to attend regional and national conventions, to hold public hearings and to participate in a variety of local functions that bear directly and/or indirectly on their policy and planning functions. Administrative, office and secretarial support are provided by positions identified in the Superintendent's office.

010 - Office of the Superintendent

This program includes those activities of the Superintendent of Schools (and related support) as she exercises executive authority over the school system. It includes her actions to implement state law, State Board bylaws and local Board policies; it includes the direction and coordination of the school system's personnel, funds and other resources to conduct a quality education program; it includes her activities to inform the public on school system operations, and to earn their support; and her activities to maintain an awareness of matters affecting education by professional groups and government officials at the national, state and local levels; and it includes a formal effort to be the school system's liaison with other agencies.

025 – Office of Supporting Services

This program provides funding for the Office of Supporting Services. The Assistant Superintendent provides overall management for major support functions to the educational program. These areas include maintenance, operations, planning and construction, transportation, redistricting, and risk management, safety and environmental concerns. The office is responsible for all maintenance, operations, new construction, renovations, temporary capacity issues, approval for facilities' use by outside organizations, and security of all Charles County Public Schools facilities.

026 – Office of Finance and Business Administration

It is the primary function of the Office of Finance, Business Administration and Technology to provide complete, timely and accurate financial information regarding the operations of the school system. This office serves the school system by providing for the operations of budget, payroll, accounts payable, cash receipts, general accounting, financial reporting, school auditing, and investments. This office also provides management for purchasing, food services and technology programs.

027 – Purchasing

The Purchasing Department is organized to procure all furniture, fixtures, supplies and equipment for the school system. The department works with the central office and school-based personnel to purchase all needed items in a site-based management system. This department is also responsible for warehouse management.

028 - Print Shop

This program is responsible for the printing services for the school system, which includes central office, schools, and centers. Bindery and packaging services are also offered in the print shop. This program is an integral part of the systems' information network to provide accurate, timely and quality communication to parents, staff, and the community at-large. As the demand and expectations for information from schools, central office and the community has increased, so has the demand for the quantity and quality of printing services.

035 - Data Processing Services

The function of the program for Data Processing Management Information Services (MIS) is to provide centralized data processing to all components of the school system. Responsibilities include finance, human resources and student data management systems. Responsibilities include hardware and software acquisitions and maintenance contracts.

037 - Human Resources

The Department of Human Resources provides services to employees and conducts human resource planning for the school system. It is responsible for coordinating the process of recruiting, selecting, orienting new employees, and providing support in relation to teacher retention. The Human Resources Department prepares recommendations for personnel actions requiring the approval of the Board or Superintendent. It provides for the maintenance of personnel records, job descriptions, performance evaluations, and other personnel related documents. This department is responsible for the administration of salaries and wages, certification, retirement, extended leave requests, tuition reimbursement, extra pay contracts, legal efforts, benefits administration, insurance, and other specified fringe benefit programs. The Human Resources Department also provides career information and facilitates other employee service programs. The mission of the Department of Human Resources is to improve the overall quality of personnel employed by the Charles County Public Schools. This is accomplished through recruitment, appointments, retention and professional development of our employees. Personnel are provided with direction, guidance, and support in regards to federal, state, and local initiatives and legal issues.



038 – Information Communication

The Board of Education and the Superintendent have established specific goals and objectives for communication within the school system. This department's focus is centered on building effective communication both internally and externally. Public information and communication includes the switchboard information center operation for the central office; mail service to the schools and to the public; design, graphics, and publications expertise; production and dissemination of public information; and contact with the new media. It also includes the design and upkeep of the systems' web site and television station. Public information and communication offers support to school programs within the school system. It provides a vital link between the school system and the community, and between the school system and parents.

040 - Research and Assessment

The Department of Research & Assessment (R&A) is responsible for the organization, management and validity of the school system's testing and evaluation. This includes the administration and interpretation of Norm-Referenced Testing and the Maryland State mandated assessments. Additionally, R & A provides reliable, valid and timely reports concerning student performance and program effectiveness and produces quarterly school profiles. This department also produces the state mandated annual Maryland School Performance Report for the county and each individual school.

042 - Computer and Network Administration

Technology programs are designed to connect students, staff and parents with information and instructional resources delivered by voice, data, video and print. The various programs interact to connect the school community with the region, the state, the nation and the world. Various types of media and equipment such as computers, projection devices, software and digital content are made available for administrative staff and teachers.

050 - Office of School Administration

The Assistant Superintendent acts as the Chief Operating Officer of the school system responsible for the day-to-day operations of the schools to ensure the equitable and impartial distribution of staff and resources in meeting the needs of all students. Principals report directly to the Assistant Superintendent and submit annual goals, a school improvement plan, and budget requests that support the instructional program and initiatives outlined in the Comprehensive Master Plan. Principals also submit monthly reports with copies of teacher observations and copies of teacher evaluations at the appropriate time for identified staff. All documents are regularly reviewed and monitored to ensure full compliance with all local, state, or federal guidelines and procedures. Monthly principal meetings, workshops for new

school administrators and vice-principal meetings focus on "accountable leadership" in the schools. A leadership development program is offered for vice-principals and teachers aspiring to become principals.

The office includes the Student Services Department, the Charles County Association of Student Councils, and Alternative Programs. The office facilitates the resolution of parent concerns, reviews and approves all out-of-county or country field trips, plans quarterly student recognition ceremonies, the Parent Advisory Council and other issues that arise. The Department of Student Services includes Pupil Personnel Workers, Guidance Counselors, Nurses, Psychologists, and Student Accounting Specialists.

054 – Office of Instruction

This office manages the instructional and curricular programs; planning and implementation of staff development for the school system; and supports all system efforts. The Department of Curriculum and Instruction organizes what the schools teach, and trains teachers to utilize the most effective strategies when teaching students. Educational options are organized for all students in order to support career readiness and learning. This office also manages the Department of Minority Achievement and Multicultural Education.

055 – Supervisor/ Curriculum Development

This department directs the review, development, implementation and evaluation of curricula and supporting materials, in line with national standards, state curricular guidelines, the state assessment program and the evolving and expanding knowledge base of the various disciplines. The goal of this department is to develop curricula that are articulated pre-kindergarten through adult and cross-referenced to be relevant to student needs and readily accessible to teachers, parents and community members.

060 - Staff Development – Central Office

This department has the responsibility to provide professional growth and development opportunities for all offices, groups and individuals in the Charles County Public Schools community through a centrally coordinated and collaborative effort. The department is also responsible for the continuing development and implementation of the five-year comprehensive plan for staff development, using information gathered from all constituents, identifying needs, suggesting resources, and providing appropriate professional growth activities for personnel.

062 – Maryland State Assessment (MSA)

In order to improve the delivery of curriculum and instruction, funds are allocated to address the requirements of the Maryland School Assessment Program (MSA) and Charles County Essential Curricula. This requires curriculum revision, materials of instruction, development of classroom and



system-wide assessments, teacher stipends, and workshop support. Funding focuses on initiatives that address data driven instructional needs as determined by MSA and preparation for the High School Improvement Program as it is implemented.

063 - Minority Achievement

Multicultural Education and Minority Achievement includes efforts that encompass all ethnic minorities and gender, but are not exclusive to those populations. This program provides assistance to all students who are not achieving to their potential. The program coordinator provides staff resources and updates on initiatives from state and national levels, which address the elimination of the achievement gap.

The achievement plan addresses the goals and objectives in the Ten Requirements to Increase Minority Achievement and State Standards. The program coordinator makes recommendations on instructional, curricula and budget issues to administrative leaders and instructional leadership teams.

070 – Career and Technology Administration

The Career and Technology programs are developed and implemented to increase the academic, career and technical skills of students in order to prepare them for careers and post-secondary education.

085 – Instruction Technology Support

The central office budget for school library media program provides support to the schools in implementing state library media standards. Budget support includes the purchase of online resources, maintenance agreements and staff development opportunities, including workshops, conferences and materials, targeted to school library media staff. The mission of the library program for Charles County Public Schools is to empower staff and students to be effective users of ideas and information.

090 - Office of the Principal

The Office of School Administration supports the principal's administrative function and management of the school implementing all three areas of the system's Comprehensive Master Plan: academic achievement, career readiness and personal responsibility. Funding in this category includes: high school graduations, middle states accreditation, employee mileage reimbursement (for itinerant instructional staff, office support staff, and professional activities-- i.e., attendance at conferences, workshops, etc.), system-wide forms, report card envelopes for elementary, year-end report card mailing at the secondary level, and other support as needed to implement or maintain high quality instructional programs and other initiatives in the schools.

Additional funding requests can include supplemental instructional resources, textbooks, professional development

for school administrators and staff, equipment, furniture, and supplemental support for extra-curricular activities (i.e., local, state, and national competitions).

095 – Graduation Expenses

Ceremony designed to recognize graduating seniors who have satisfactorily met diploma or certificate requirements established by the state and local boards of education. Members of the local board, the Superintendent and staff, and other state and local dignitaries join the school principal and staff in conferring the Maryland State Diploma or Certificate at ceremonies held at the end of the school year.

100 – Office of the Principal - Career and Technology

This office is responsible for the overall direction of the instructional program. This includes the administration of policies and procedures and the implementation, administration and monitoring of instructional programs, the allocation and management of resources and the supervision and evaluation of staff.

K-12 Education

Funds provide support for all major programs in all school levels and education centers such as staff, materials of instructions (MOI) and equipment.

131 - Environmental Education

The Environmental Education program provides comprehensive, sequential and interdisciplinary opportunities for Charles County Public Schools students as they learn about their local, regional and global environment. Coordinated through the office of the content specialist in science and environmental education, the program seeks to promote the development of a strong environmental ethic in students as prescribed by MSDE's Environmental Bylaw and to provide meaningful outdoor experiences to increase knowledge, awareness and stewardship of the environment. The focus of this program is to use the environment in an integrating and interdisciplinary context, supporting CCPS Content Learning Goals.

160 – Reading

The reading program, pre-kindergarten through grade 12, provides the foundation and direct instruction necessary for students to apply reading and writing skills across all content areas. Instruction must enable students to be successful in the work place and to choose reading as a lifelong goal. The reading program includes phonemic awareness, phonics, fluency, vocabulary development, comprehension skills and strategies to address the needs of all students: special education, gifted, remedial and competent readers.

220 - NOVEL High School

The NOVEL Academic Program is an individualized and competency-based high school program available to



individuals who wish to complete their high school diploma requirements. This option is available to:

- students who need to make up a course while attending full-time at the home school;
- students who have received a failing grade in the first semester of a course and request make-up of that semester;
- students who are transferred to NOVEL for part or their entire original schedule;
- students who request early graduation and take the required English course; and
- students who are assigned through the Superintendent's hearing process.

221 - Home and Hospital

The Charles County Public Schools' Home and Hospital Services Program (H&H) was created to offer a home teaching program that establishes a cooperative relationship with parents and home schools to provide regular education students a quality, appropriate instructional program. H&H offers short/long term instructional services for students unable to attend their home school. The program serves elementary, middle and high school students as well as school age county residents that do not attend a public school.

222 – 223 – Explorer's Program - Robert D. Stethem Educational Center/Evening High School

The purpose of the Robert D. Stethem Educational Center is to provide an educational setting for students not able to function satisfactorily in a traditional school environment. The goal is to motivate students to remain in school and successfully complete their diploma requirements. The program serves middle and high school students and focuses on essential curriculum and behavior modification on an individual basis.

230 - Summer School

The Charles County Public Schools' summer program offers courses for students in grades six through twelve to make up credit for classes failed during the regular school year. All students are also offered the opportunity to enroll in classes for enrichment and eligibility. Original credit English is offered to juniors and seniors.

232 – Extended Day Programs

Extended Day Programs are provided at all levels of schooling. Selected students usually stay after school twice a week to work on reading, mathematics, science, social studies, SAT/PSAT prep, and/or study skills. The sessions are about two hours long. Teachers are paid to provide the services for students.

440 - 442 – Adult Education – General (Basic) /External Diploma Program

The Adult General Education program provides instruction and services for adult secondary education and advanced English proficiency. Adult Basic Education includes instruction for learners at the National Adult Literacy Survey (NALS) 1 and NALS 2 levels, or for those at the 0 - 8.9 reading or math level. The Maryland External Diploma program is an alternative program designed to award a Maryland high school diploma based on a candidate's academic, vocational and life skills. These skills are directly related to the knowledge a competent adult would acquire by living in a community, working, and raising a family. The External Diploma Program (EDP) offers adults another avenue by which they can pursue a high school diploma directly related to their life experience. Adult Secondary Education includes instruction for learners at the NALS 3 level and above. NALS 3 are those learners at 9.0 - 12.9 reading and math level. Direct adult learner instruction may also be allowed utilizing Literacy Works funds. English as a Second Language includes instruction for learners at the NALS, 1, 2 and 3 levels, or those functioning at 0 - 12.9 reading and math levels.

450 - Special Education – Public Schools

Special education may be considered appropriate for the child who has been identified through multi-disciplinary assessment as having an educational disability in one or more of the following areas: cognitive, emotional, physical, or all of these, and who may be appropriately served by receiving special education and related services in the regular education and/or special education environment. Services provided include direct instruction, instructional consultation services to the general education teacher and/or the provision of special materials and equipment.

451 - Speech Therapist

Speech therapy services are an important part of the total instructional program in each school. The major duties of the speech therapist include three areas.

- 1) Identify students with speech and language disabilities through screening and evaluation. All kindergarten students are screened, and other students may be referred by teachers or parents for screening. Following the Individual Education Program (IEP) process, further evaluation is completed as needed.
- 2) Develop and provide therapeutic intervention for those students identified with a speech or language disability. Following the IEP process, goals and objectives are developed for the IEP. Remediation is provided based on the student's IEP.
- 3) Provide consultative services for students, teachers, parents and other professional personnel. The speech therapist



participates in team conferences, such as, IEP committee and Pupil Service Team.

452 –Home and Hospital - Special Education

Home and Hospital instruction is designed to provide short-term itinerant instructional services to special education students with physical disabilities or in emotional crisis. Services provided include: instructional service to the student who is being maintained at home or in a hospital for purposes of convalescence or treatment and is restricted by a physician for reasons of physical health from attending a school-based program; and instructional service on an emergency basis to a student in emotional crisis who is being maintained at home or in a hospital.

470 – Non-public School (Placements)

Out-of-county residential placement may be considered appropriate for the student who has been identified through the educational assessment as having a disability in one or more of the following areas: cognitive, emotional, or physical, or all of these, and who requires 24 hours special education programming and personal care. Residential placements are designed to provide instruction or treatment, or both, on a short- or long-term basis in a residential setting, and include a comprehensive special education program, special equipment, related services and 24-hour supervision. The maximum class size for residential services is determined by the individual placements approved by MSDE.

480 – Staff Development Special Education

This program is associated with expense activity related to staff development programs for special education.

490 – Office of the Principal Special Education

The Office of School Administration manages the special education programs at the F.B. Gwynn Center. The Infant-Toddler and Early Identification programs and all the related itinerant services from birth to age 21 for the Charles County Public Schools are based at the Gwynn Center.

500 – Special Education - Administration

The central office special education support personnel supports the operation of special education to provide free and appropriate educational programs and related services for all children who are found to be in need of special educational services from birth to age 21.

510 - Student Services

Pupil Personnel Services is an integral part of the educational system as it extends into the home and community. Working with the community, parents, students and school personnel, pupil personnel workers are able to assist in alleviating students' academic, personal, and/or social adjustment problems. The pupil personnel worker is a problem solver

who advocates for the students' best interest within the structure of the Board of Education policies and procedures.

511 - Student Data Collection

The student data staff in the Department of Student Services is responsible for all data related to student records, the production of state reports for attendance, enrollment and suspensions, and the provision of transcripts as required by law. They are also responsible for the storage, maintenance and security of all student records, both active and historical.

530 - Student Health Services

The school health program provides quality health care services for students. This program enables students to be as healthy as possible so they can take advantage of the educational opportunities being offered. School health services is directed and supervised by Charles County Health Department. A minimum of one staff person (registered nurse or licensed practical nurse) is available for each school. Inherent in this model is that health care consultation services are provided by the Charles County Health Department Medical Officer.

551/552 – Transportation (K-12/ Special Education)

The Transportation Department is responsible for safe, efficient, adequate, and economical pupil transportation. This department also arranges and supervises school bus routes and schedules for the various instructional programs offered. The department recommends to the Superintendent prospective school bus contractors and trains all school bus drivers and attendants transporting school children in the county.

560 – Transportation - Field Trips

To support the extension of the classroom with educational experiences outside the school setting, transportation for band, chorus, environmental education and other field trips as approved and funded by school administration.

561 – Extra-curricular - Athletics

The primary purpose of the interscholastic athletic program is to provide activities for students, which will enhance their overall education. Transportation of Charles County Public School students for away from home games is provided by Charles County Public Schools. Regulations governing the procedures for transporting students can be found in the Athletic Handbook for Charles County Public Schools.

562 – Transportation – Extended Day

The Transportation Department assists with the implementation of after-school and extended-day programs.

610 - Operation of Plant

This program consists of activities associated with keeping the physical plant open and ready for use. Operation of plant includes funds to provide salaries for all personnel assigned to



the operations section. This includes supervisors, secretaries, building service managers, assistant building service managers, building service workers, security alarm monitors, technicians and truck drivers.

This program also provides for the supplies, materials, utilities and equipment to provide a safe, clean and healthful environment for the students and staff assigned to each building or work location. Various services such as trash removal, pest control, septic cleaning and maintenance service contracts are provided in this program.

619 – Communications/Computers

The telecommunication program provides telephone services and telecommunications backbone services for the school system.

620 – Service Contracts and Equipment Repairs

Funding provides for services assigned to repair and maintain equipment and the cost of all service contracts on movable equipment including routine maintenance.

622 - Copier Lease Contract

This program functions under the auspices of school administration with the print shop manager having responsibility for the acquisition, placement and management of all reproduction equipment within the school system. The print shop manager works with the purchasing department, school-based staff and the vendors to ensure that all equipment is functioning to meet the needs of the school and enforce copier contract terms and conditions for the maintenance of the equipment. The print shop manager also manages the monthly pooled allowances of all Xerox-leased equipment and monthly allowance reports from the schools. The print shop manager is responsible for the management of the copier budget and the payment of all related invoices.

623 - Computer Maintenance

The computer maintenance program has a primary function to maintain all network and computer equipment in the school system. In order for instruction to be possible, equipment needs to function correctly at all times. The function of this program is to repair equipment and wiring in a timely and efficient manner for the school system.

625 – Property Vehicle Insurance

The funds allocated for this program pay the premiums for transportation and property insurance. In addition to annual and quarterly premiums, funds are available to cover deductibles in the event of a covered loss.

630 - Environmental Health/Safety

The purpose of this program is to ensure compliance with all recognized local, state, and federal safety, health, and

environmental laws and regulations, as well as to minimize risks to the students, employees, visitors, and all others having business with Charles County Public Schools. Providing a safe and healthy school environment conducive to learning is this program's concern.

633 – Security Services

The purpose of this program is to provide order and safety in school buildings, on the grounds, and the vicinity of schools. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

635 – Warehouse Management

The central office warehouse stocks items that the school system uses. These items include from paper, pens and other stationary supplies, art and classroom supplies, custodial supplies and some furniture. The warehouse purchases in bulk and distributes the items to schools. The pony and truck drivers provide daily pony (mail) service to the schools, deliver food supplies and move furniture and equipment between schools for various activities.

636 - Mail Room

This program provides mailing services for the school system. Inter-office mail is distributed through the mailroom at the Jesse L. Starkey Administration Building and via delivery truck to each school.

650 – Maintenance of Plant

Maintenance of plant consists of activities that are associated with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repair or preventative maintenance.

651 - Capital Improvements

This program protects our capital investment, ensures the health/safety of our children, and supports educational effectiveness while maintaining a clean and inviting environment at the highest level for both students and staff. This program was established in 1997 to provide state funding to local school systems for improvements, repairs, and deferred maintenance of public school buildings that are more than 15 years old.

730 – Community Services

The Office of School Administration initiates and facilitates community involvement in matters related to the mission of Charles County Public Schools.

736 – Summer Youth Camp

The Summer Youth Camp for boys and girls provides supervised activities in the following areas: soccer, touch football, basketball, floor hockey, swimming, kickball, arts and crafts, whiffle ball and other games.



740 – Parochial Transportation

The Transportation Department is responsible for safe, efficient, adequate, and economical pupil transportation. The department recommends to the Superintendent prospective school bus contractors and trains all school bus drivers transporting non-public school children in specified zones within the county.

760 - 829 - Planning and Construction

The planning and construction program provides technical support in the capital outlay category for the preparation of long-range planning documents such as State and Local Capital Improvements Programs and the Educational Facility Master Plan. In addition to preparing the actual documents, supporting materials such as slide presentations, charts, and graphs are also developed. This program also provides

technical support for construction projects initiated by other departments.

830 – Technology Loan

Funds represent debt service for two loans for replacing aged computers and to meet the demands of online testing, including Partnership for Assessment of Readiness for College and Careers (PARCC). The first loan matures on July, 2017 and the second loan matures August of 2019.

000 – Employee Benefits/Fixed Charges

Included in this category are local school board contributions to employee retirement, employer's portion of Social Security and Medicare, employee insurance benefits (health, life, accident, disability, tuition reimbursement, etc.), liability insurance and workers' compensation insurance.



RESTRICTED PROGRAMS

Federal and state governments, agencies, and other organizations provide funds to Local Education Agencies (LEA) for special programs and projects. The funds are typically made available to the LEA in grants. The grants are usually targeted for specific uses. The LEA uses the funds they receive to either supplement local expenditures on existing programs or to create new programs, in accordance with the terms of the individual grants. The LEA are strictly prohibited from using the funds obtained through these grants to pay expenditures that have historically been paid using local or state appropriations. The LEA must maintain separate and distinct accounting records for each grant they receive and cannot co-mingle the revenue from these sources with general fund revenues.

The level of funding of each of the grants listed in this section is only an estimate provided at the time of printing this document. Programs may be discontinued or reduced in scope depending upon funds allocated by the agency responsible.



Instructional Initiative Descriptions

Educating the Homeless

The Educating the Homeless grant focuses on providing enriched supplemental instruction, transportation, professional development, supplies, and other services designed to help homeless students attend and successfully complete school.

Fine Arts Initiative

The Fine Arts grants have focused on providing all students with the opportunity of learning through the arts by experiencing a full program of art, music, and theatre. Opportunities for students to experience creative dramatics (K-8), playwriting (9-12), and dance have been established. Through a variety of workshops and school residencies teachers and students receive training from artists and consultants in creative dramatics, playwriting, and reader's theatre. Students K-12 have opportunities to attend dance, theatre, and string orchestra performances. Curriculum for arts courses are designed to meet the Maryland Essential Outcomes in the Arts.

Gifted and Talented

The Gifted and Talented grants are used to provide additional professional development, develop curriculum, purchase supplies and materials, and provide enrichment activities during the school year and summer for gifted students.

Indian Education

The Indian Education Grant is designed to develop resource units and lesson plans concerning the history, traditions, customs and crafts of the Piscataway and other Native American tribes.

Judith Hoyer Early Child Care and Education Centers

The Judith P. Hoyer grant is used to establish school-based centers that provide comprehensive early childhood education and family services for children ages birth through five and their families who live in the Dr. Samuel A. Mudd, Eva Turner, and C. Paul Barnhart school zones. The school system serves approximately 450 children at the

schools who are enrolled in the Three Year Old Program, Head Start, Pre-K, Kindergarten and 0-3 daytime playgroups. The goal of the Judy Centers is school readiness. Through a community partnership, services are provided to all children in the school zones ages birth through five. Children who qualify for Free and Reduced Meals (FARM) are targeted. Services include physical, mental, and dental care. Parenting skills are increased through parent workshops and family events. The parent's level of education is increased through our partnership with Adult Education. There is a close collaboration with community partners that also service young children such as Infants & Toddlers, Healthy Start, Healthy Families, and Head Start. The school system has over 30 community agencies and organizations helping achieve our goal of school readiness.

Miscellaneous Instructional Program Initiatives

This initiative includes several small programs that are funded by student fees or local awards. Some examples of these programs are: MDK12 Digital Library Project, the Tutoring program, the Summer-Quest program, and Chess Tournament.

Miscellaneous Other Initiatives

This initiative includes small grants to fund the Ocean Guardian School project issued by the National Oceanic and Atmospheric Administration (NOAA) office. The purpose of the funding is to develop a project that contributes to the preservation of a local watershed.

Race to the Top

The Race to the Top grants provide funding to support MSDE's four reforms areas. 1.) Adopting standards and assessments that prepare students to succeed in college and the workplace, and to compete in the global economy. 2.) Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction. 3.) Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most. 4.) Turning around our lowest-achieving schools. These reform areas are being addressed through professional development activities, technology, and compensation.



STEM Grant

In an effort to attract and prepare students at all educational levels to pursue STEM coursework, the grant provides funding to establish Extended-Day Learning Opportunities that allow students to pursue interests beyond the classroom. Students have the opportunity to try engineering projects through team challenges such as LEGO Robotics in the elementary and middle school, VEX Robotics in high school, Rocketry challenges at all levels, Eggbert Safe Racer for third graders, and SMART Teams (Students Modeling a Research Topic).

Title I

The Title I grant provides funds to help low-achieving students in high-poverty schools to meet the same challenging state content and performance standards that apply to all students. Title I schools must be above the district-wide average of the percentage of children receiving free and reduced priced meals, with the highest percentages of poverty schools receiving Title I support first.

School-wide programs may use Title I funds to upgrade the school's entire educational program, rather than target services to identified children.

Targeted Assistance schools identify and provide Title I services only to students whose performance is below age and grade expectations. Instructional assistants and/or Title I teachers meet regularly with classroom teachers to assess educational needs of individual students. The assistants and/or Title I teachers reinforce the objectives taught by the classroom teachers.

If there is a surplus in the Title I program in a given year, this amount can be carried forward into the subsequent year. These funds may only be carried over one year and must be spent on Title I objectives in the subsequent year.

Title I – School Improvement

The Title I School Improvement grant is to provide technical assistance to schools identified as Focus Schools as they develop and implement their school improvement plans.

Title I – Focus Schools

The Title I Focus School grant is to provide technical assistance to schools identified as Focus Schools as they develop and implement their school improvement plans.

Title II – Teacher Quality

The Title II Teacher Quality grant is a component of the No Child Left Behind Act. The primary objective of this funding is to assist schools in recruiting and retaining highly qualified teachers and principals. The funds can also be used for reduction of class size, and for incentives for recruitment efforts. Professional development activities are outlined in this initiative including: professional development to integrate technology into curricula and instruction, professional development that provides instruction in teaching children with special learning needs and professional development that provides instruction in methods of improving student behavior. This program replaces the following federal funds: Eisenhower Professional Development and Class-Size Reduction.

Title III- Language Acquisition

The Title III English Language Acquisition grant's overall goal is to improve the English proficiency of English Language Learners (ELLs-students who do not speak English as a native language) by enhancing ESOL instruction, encouraging professional development participation and informing ELL families about student and adult English literacy opportunities.

Special Education Initiative Descriptions

IDEA Part B Special Education

The special education program is designed to ensure the school system is meeting the mandated objectives of the federal IDEA program. Funds are used to provide supplemental instructional support for children with special needs, ages 3 to 21. Following are some examples of the types of goods and services provided by this program:

- pre-service and in-service training for special education teachers



- screening, evaluation, and provision of related services for eligible children
- psychological and behavioral support for Serious Emotional Disturbed (SED) students and students in Intensity V settings
- teacher and instructional assistant support in special education classrooms
- parent training and support to parents of children with disabilities

If there is a surplus in the Passthrough portion of the Special Education program in a given year, this amount can be carried forward into the subsequent year. These funds may only be carried over one year and must be spent on special education objectives in the subsequent year.

Infant and Toddler Program (Federal/State)

The Infant and Toddler program provides support and training to eligible infants and toddlers, from birth through age 2, and their families. The program provides both assessment and direct services. The Charles County Public School system, the county health department and the Department of Social Services all participate in this program and work together to coordinate the program.

Medical Assistance

This program enables the school system to receive reimbursements from the Maryland Medicaid office for providing related, billable, Individual Education Program (IEP) designated services to students. The funds are used to meet the individual and programmatic needs of special education students in all schools. More specifically, these funds are used to pay for items/services such as assistive technology, student evaluations, extended school year services, nursing services, testing materials and adaptive equipment.

Race to the Top

The Race to the Top grants provide funding to support MSDE's four reforms areas. 1.) Adopting standards and assessments that prepare students to succeed in college and the workplace, and to compete in the global economy. 2.) Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction. 3.) Recruiting,

developing, rewarding, and retaining effective teachers and principals, especially where they are needed most. 4.) Turning around our lowest-achieving schools. These reform areas are being addressed through professional development activities, technology, and compensation.

Other Initiative Descriptions

Aging School Program

The Aging School Program (ASP) provides state funds which will be distributed to all school systems in the State of Maryland to address the needs of their aging buildings. These funds may be utilized for capital improvements, repairs, and deferred maintenance work at existing public school buildings serving students.

Cell Tower Program

Cellular network providers install cell tower antennas on Charles County Public Schools' property and pay a rental fee to the school system. Revenue is used for improving athletic facility capital projects at our schools.

Destination Imagination

This program is to support students interested in extracurricular activities involving higher thinking skills. These students typically attend and compete in competitions to demonstrate their knowledge of various subjects. Student fees and local sources fund the program.

E-Rate Program

The E-Rate program was established as part of the Telecommunications Act of 1996 with the purpose of providing affordable access to telecommunications services for all eligible schools and libraries. The Schools and Libraries Division of the Universal Services Administrative Company administers the program. Eligible schools and libraries receive discounts from this program based on economic need and location (rural or urban). Discounts are applied to telecommunications services, Internet access and internal connections. The reimbursements from this program are used to fund additional technology.



Miscellaneous Other Initiatives

This initiative includes the Oasis Café Catering Program and Senior Feeding Program.

The Oasis Café Catering fund was developed to provide catered goods and services to support the staff of Charles County Public Schools. This service is offered to all Charles County Public Schools administration and staff separate from the services to students. This program does not utilize funds from the National School Lunch Program or breakfast program and is designed to operate as an enterprise fund.

The Charles County Public Schools Oasis Café Catering Program is designed to operate on a nonprofit basis through contributions for each meal served, paid by participants and through coded transfer of funds used for in house catered functions. Furthermore, the Charles County Public School system provides the food preparation and serving facilities for the operation of the program and subsidizes overhead costs.

The Senior Feeding Program is made possible through an agreement between the school system and Charles County Government which provides for services to the Department of Aging. The Board of Education accepts the responsibility for providing meals under its jurisdiction and for adhering to all federal and state regulations for program administration.

National Certification Stipend

The National Certification Stipend grant is issued by MSDE under the Quality Teacher Incentive Act. It is to issue signing bonuses to teachers, and to issue stipends to those teachers who have obtained their advanced professional certificate or the national board certificate.

Qualified Zone Academy Bond

These funds are issued through the Public School Construction Program and are designed to complete approved renovation projects. CCPS has been issued these funds to renovate school playgrounds to ensure they are ADA compliant.

Education Association of Charles County

Each year an employee of the Charles County Public School system is elected to serve as the Education Association of Charles County (EACC) representative and works exclusively for the EACC for the year. The EACC reimburses the

school system for the employee's salary and related fixed charges.

Adult Education Initiative Descriptions

Adult Basic Education (Federal/ State)

The Adult Basic Education program is designed primarily for those adults who lack the basic educational skills needed to cope with the problems of daily living. It is a program, which provides the student with the prime tools of computation and communication in life centered situations. The program is organized in a Learning Center environment. Special components of the program include: helping persons of foreign extraction improve in speech and writing and teaching sign language to parents and teachers of deaf children.

Adult General Education

The Adult General program provides salary for instructors to teach various educational courses to adults.

Department of Social Services Contract

The Department of Social Services (DSS) Contract is an agreement to provide educational services to DSS clients. The program provides salaries and materials to teach various educational courses and job skills to these adults.

Literacy Works

The Literacy Works program is designed to support the Literacy Works Action Plan for Maryland. Through coordination with Adult Basic Education Program providers, the Literacy Works program provides a coordinated literacy delivery system throughout the state. The program also maintains an accountability system for all literacy programs and results, and ensures the timely and accurate submission of data.

Maryland External Diploma (Federal/ State)

The Maryland External Diploma program is an alternative credentialing program, designed to award a Maryland high school diploma, based on a candidate's academic, vocational and life skills. These skills and competencies are directly related



to knowledge an adult would acquire by living in a community, working, and raising a family.

Adults who do not possess a high school diploma and have not been exposed to academic programs for a number of years often find they do not perform well in a classroom or test-taking situation. The External Diploma Program (EDP) offers these adults another avenue by which they can pursue a high school diploma, an avenue directly related to their life experience.

Health and Safety Initiative Descriptions

Middle Grades Tobacco Prevention

This local fund is used to provide materials and support for middle school students on tobacco prevention and other tobacco education.

Miscellaneous Health and Safety Initiatives

This initiative includes various programs designed to educate students about drug abuse and violence, and to educate students against starting smoking.

Miscellaneous Other Initiatives

This initiative includes local funds designed to assist with the needs of homeless families so that the students have the opportunity to be successful in school. The initiative also educates students on reducing tobacco use through tobacco prevention and reduced usage of tobacco products.

School Mental Health

The School Mental Health fund is provided through the American Psychiatric Foundation and is for implementing the school program “*Typical or Troubled?*”

Career Education Initiative Descriptions

Carl Perkins

MSDE approved Career Technology Education (CTE) programs are competency-based applied learning programs that contribute to academic

knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical and occupational-specific skills, and knowledge of all aspects of an industry, including entrepreneurship. Emphasis is placed on the improvement of student performance using Perkins funds for the development, implementation and improvement of programs. Perkins funds can be used to develop services and activities that integrate rigorous and challenging academic, career and technical instruction and to link secondary and postsecondary educational opportunities. Perkins funds can be used to support special populations to meet or exceed State levels of performance and to be prepared for further learning in high skill, high wage or high demand jobs. CTE completer program improvement is supported by local industry-specific advisory groups. Most programs offer student program articulation with postsecondary institutions, industry certifications or licensure.

Program improvement decisions are driven by program data from the previous school year. Based on local data submissions, MSDE provides each county with a Program Quality Index (PQI) and a Local Program Accountability Report (LPAR). Targets for program improvement are developed through a review of LPAR, sub-population data, POI Cluster data, gap analysis within clusters and collaboration with postsecondary partners. SY 09 will include CTE student accountability for HSA data and Maryland Career Development Framework.

Miscellaneous Career and Technology Education Initiatives

This initiative consists of various programs funded by local sources to assist high school students by encouraging academic achievement, job readiness, and life skills training. This category contains CTE Reserve funds which are used to supplement the resources of local school systems and community colleges in rural areas; areas with high percentages of career and technology education completers; or areas with high numbers of career and technology education students.

Technical Preparation

Tech Prep is a challenging course of study that prepares students for advanced education and



technical career opportunities. Students follow an organized sequence of academic and technical courses throughout high school that prepare them for today's changing job market. Tech Prep students may earn college credit for above average course work completed during high school. Tech Prep programs also provide integrated instruction, applied academics, work-based learning experiences, professional development and extensive interaction with business and industry.

Early Childhood Descriptions

Maryland Model for School Readiness

The Maryland Model for School Readiness program is an intensive professional development program for prekindergarten, kindergarten, and

preschool special education teachers. The focus is to provide a framework for aligning assessment, curriculum, and instruction with the Maryland Learning Outcomes.

Restricted - Early Childhood Training Program

The Early Childhood Training Program is a dual-purpose program located at North Point High School. The program provides full-day childcare services for children ages 2-6, before-and-after school care for prekindergarten and kindergarten children attending William A. Diggs Elementary School, and is also an instructional program designed to train high school students to work in the childcare field. The program is open to school system employees and the public if there is space available. Parent fees fund the program.



RESTRICTED FUND REVENUES

DESCRIPTION	FISCAL YEAR T			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
01-INSTRUCTIONAL PROGRAMS				
Educating the Homeless (Federal)	46,279	61,687	60,654	(1,033)
Fine Arts Initiative (State)	18,671	20,225	20,225	(0)
Gifted and Talented (Local)	407	0	0	(0)
Indian Education (Federal)	5,028	6,104	10,224	4,120
Judith Hoyer Early Child Care and Education Center (State)	650,163	878,505	810,333	(68,172)
Miscellaneous Instructional Program Initiatives (Local)	54,068	15,400	51,861	36,461
Miscellaneous Other Initiatives (Local)	8,283	9,336	8,000	(1,336)
Race to the Top	647,565	0	0	(0)
STEM Grant (State)	124,762	59,133	103,020	43,887
Title I (Federal)	2,991,929	4,404,793	3,915,923	(488,870)
Title I - School Improvement (Federal)	0	0	1,764	1,764
TITLE I Focus Schools (Federal)	255,018	262,579	268,918	6,339
Title II - Teacher Quality (Federal)	680,694	841,253	1,144,924	303,672
Title III - Language Acquisition - (Federal)	17,687	57,871	81,406	23,535
01-INSTRUCTIONAL PROGRAMS Total	5,500,555	6,616,885	6,477,252	(139,633)
02-SPECIAL EDUCATION				
IDEA Part B - Special Educ. (Federal)	5,414,471	5,727,396	5,408,506	(318,891)
Infant & Toddler (Federal)	234,259	320,828	221,532	(99,296)
Infant & Toddler (State)	68,814	69,554	69,554	(0)
Medical Assistance (Federal)	349,039	1,763,423	2,622,196	858,773
Race to the Top	66,092	17,459	0	(17,459)
02-SPECIAL EDUCATION Total	6,132,675	7,898,660	8,321,788	423,128
03-OTHER PROGRAMS				
Aging School Program (State)	49,796	262,774	262,774	(0)
Cell Tower Projects (Local)	274,898	0	0	(0)
Destination Imagination (Local)	296	0	0	(0)
E-Rate Program (Local)	0	300,000	300,000	(0)
Miscellaneous Other Initiatives (Local)	1,197,610	410,498	409,861	(637)
National Certification Stipend (State)	767,500	0	0	(0)
Qualified Zone Academy Bond (State)	548,300	385,000	385,000	(0)
Education Association of Charles County (Local)	123,386	123,032	123,032	(0)
03-OTHER PROGRAMS Total	2,961,785	1,481,304	1,480,667	(637)
04-ADULT EDUCATION				
Adult Basic Education (Federal & State)	252,031	147,945	147,362	(583)
Adult General (State)	86,867	86,867	64,192	(22,675)
Department of Social Services Contract (State)	14,178	26,000	0	(26,000)
Literacy Works (State)	334,772	335,187	335,955	768
Maryland External Diploma (Federal & State)	70,969	70,978	68,816	(2,162)
04-ADULT EDUCATION Total	758,817	666,977	616,325	(50,652)



RESTRICTED REVENUES (continued)

DESCRIPTION	FISCAL YEAR ▼			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
05-HEALTH & SAFETY				
Middle Grades Tobacco Prevention (State)	592	592	0	(592)
Miscellaneous Health and Safety Initiatives (Local)	25,858	24,995	48,672	23,677
Miscellaneous Other Initiatives (Local)	10,167	9,818	0	(9,818)
School Mental Health	379	0	0	(0)
05-HEALTH & SAFETY Total	36,995	35,405	48,672	13,267
06-CAREER EDUCATION				
Carl Perkins (Federal)	199,325	199,325	205,964	6,639
Miscellaneous Career & Tech. Educ. Initiatives (Local)	16,042	0	0	(0)
Technical Preparation (State)	102,245	100,821	143,697	42,876
06-CAREER EDUCATION Total	317,612	300,146	349,661	49,515
07-EARLY CHILDHOOD				
Maryland Model for School Readiness (State)	54,812	51,459	14,897	(36,562)
Restricted-Early Childhood Training Program	135,504	120,791	151,660	30,869
07-EARLY CHILDHOOD Total	190,316	172,250	166,557	(5,693)
Grand Total	15,898,755	17,171,627	17,460,922	289,295

*Note: All budgeted amounts are based on original proposals. In most cases, changes between fiscal years are due to final allocations from authorizing agencies. Final grant allocations are usually official in September.



RESTRICTED FUND EXPENDITURES BY CATEGORY AND OBJECT CODE

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
01 - ADMINISTRATION	460,067	518,419	269,081	(249,338)
02 - MID-LEVEL ADMINISTRATION	814,504	643,175	722,340	79,164
03 - INSTRUCTION				
71 - SALARIES & WAGES	4,093,811	3,962,973	3,926,443	(36,531)
73 - SUPPLIES & MATERIALS	1,032,794	1,012,174	956,692	(55,482)
OTHER INSTRUCTION COST	1,076,223	1,012,175	707,325	(304,851)
78 - FIXED CHARGES	736,308	1,381,097	764,970	(616,126)
03 - INSTRUCTION Total	6,939,137	7,368,419	6,355,430	(1,012,989)
04 - SPECIAL EDUCATION	5,325,148	6,249,950	7,679,680	1,429,730
06 - STUDENT HEALTH SERVICES	1,195	0	0	0
07 - STUDENT TRANSPORTATION	101,356	66,626	141,388	74,762
08 - OPERATION OF PLANT	58,376	0	0	0
09 - MAINTENANCE OF PLANT	49,796	262,774	262,774	0
11 - FOOD SERVICES	35,982	53,239	20,000	(33,239)
12 - COMMUNITY SERVICE	1,076,983	1,224,025	1,191,127	(32,898)
13 - CAPITAL OUTLAY	1,036,212	785,000	819,102	34,102
Grand Total	15,898,755	17,171,627	17,460,922	289,295



RESTRICTED FUND FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR		16 APPROVED FTE	17 APPROVED FTE	FTE CHANGE
	15 ACTUAL FTE				
01-INSTRUCTIONAL PROGRAMS					
Title I (Federal)	26.5	27.5	30.0	2.5	
Judith Hoyer Early Child Care and Education Center (State)	6.7	7.7	7.7	0.0	
Title II - Teacher Quality (Federal)	3.0	3.0	2.0	-1.0	
Title III - Language Acquisition - (Federal)	0.0	0.0	0.3	0.3	
01-INSTRUCTIONAL PROGRAMS Total	36.2	38.2	40.0	1.8	
02-SPECIAL EDUCATION					
IDEA Part B - Special Educ. (Federal)	59.2	59.3	57.9	-1.4	
Infant & Toddler (Federal)	1.0	1.0	1.0	0.0	
Infant & Toddler (State)	0.5	0.5	0.5	0.0	
02-SPECIAL EDUCATION Total	60.7	60.8	59.4	-1.4	
03-OTHER PROGRAMS					
Miscellaneous Other Initiatives (Local)	2.9	2.7	2.5	-0.2	
Education Association of Charles County (Local)	1.0	1.0	1.0	0.0	
03-OTHER PROGRAMS Total	3.9	3.7	3.5	-0.2	
04-ADULT EDUCATION					
Literacy Works (State)	0.8	0.8	0.8	0.0	
Adult Basic Education (Federal & State)	0.2	0.2	0.2	0.0	
Maryland External Diploma (Federal & State)	0.0	0.0	0.0	0.0	
04-ADULT EDUCATION Total	1.1	1.0	1.1	0.0	
07-EARLY CHILDHOOD					
Restricted-Early Childhood Training Program	1.2	1.2	1.2	0.0	
07-EARLY CHILDHOOD Total	1.2	1.2	1.2	0.0	
Grand Total	102.9	104.9	105.1	0.2	



FOOD SERVICES PROGRAM

The potential of school meals to have a positive impact on the health and education of Charles County Public Schools students is well recognized by experts. Poorly nourished students have poor attendance, have short attention spans, lack energy and have difficulty learning.

The Food Service Program is made possible through an agreement between the Board of Education of Charles County and the Maryland State Department of Education which provides for participation in the National School Lunch Program, the School Breakfast Program, and the United States Department of Agriculture's donated commodity food program. The Board of Education accepts the responsibility for providing free or reduced price meals to eligible children in the schools under its jurisdiction and for adhering to all federal and state regulations for program administration.

The Charles County Public Schools' Food Service Program is designed to operate on a nonprofit basis through financial assistance and donated commodity food provided by the United States Department of Agriculture, financial assistance from the State of Maryland, receipts from school lunch, school breakfast and a la carte sales. Furthermore, Charles County Public Schools system provides the food preparation and serving facilities for the operation of the program and subsidizes overhead costs.



FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	FISCAL YEAR		16	17	CHANGE
	15	ACTUALS			
50 - STATE REVENUES					
5040 - STATE-FOOD SERVICE	410,629		369,000	390,000	21,000
50 - STATE REVENUES Total	410,629		369,000	390,000	21,000
51 - FEDERAL REVENUES					
5156 - FEDERAL-USDA COMMODITIES	872,562		564,137	565,000	863
5157 - FEDERAL-FOOD SERVICE	5,912,030		6,149,607	6,337,230	187,623
5158 - FEDERAL-FDSVC OTHER PROGR	53,529		0	0	(0)
51 - FEDERAL REVENUES Total	6,838,121		6,713,744	6,902,230	188,486
52 - LOCAL REVENUES					
5210 - INTEREST INCOME	1,042		1,000	1,000	(0)
5212 - PAYROLL TRANSFERS	1,081		0	0	(0)
5215 - SALE OF PROPERTY	532		0	0	(0)
5223 - CHILDREN'S PAYMENT	4,902,724		5,643,897	5,676,469	32,572
5224 - OTHER FOOD SERVICES	277,475		225,000	275,000	50,000
5225 - REBATES-FOOD SERVICE	33,746		20,000	40,000	20,000
5226 - VENDING COMMISSIONS	50,259		40,000	50,000	10,000
5221 - MISCELLANEOUS REVENUE	10,298		20,000	10,000	(10,000)
52 - LOCAL REVENUES Total	5,277,158		5,949,897	6,052,469	102,572
Grand Total	12,525,909		13,032,641	13,344,699	312,058



FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY (Continued)

DESCRIPTION	FISCAL YEAR			
	15	16	17	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
EXPENDITURES				
71 - SALARIES & WAGES	4,001,836	4,401,058	4,367,302	33,756
72 - CONTRACTED SERVICES				
7206 - CONSULTANTS	0	10,000	10,000	(0)
7216 - INSPECTION FEES	23,032	24,000	24,000	(0)
7222 - PRINTING EXTERNAL	3,877	0	0	(0)
7225 - PRINTING INTERNAL	0	5,000	5,000	(0)
7230 - REPAIRS-EQUIPMENT	0	20,000	20,000	(0)
7241 - MAINTENANCE CONTRACT	0	60,000	65,000	(5,000)
7246 - SOFTWARE MAINTENANCE	31,495	0	0	(0)
7261 - BANK SERVICE FEES	9,189	0	0	(0)
7299 - OTHER CONTRACTED SERVICE	761	0	0	(0)
7251 - COMMODITY PROCESSING SVC	0	30,000	30,000	(0)
72 - CONTRACTED SERVICES Total	68,354	149,000	154,000	(5,000)
73 - SUPPLIES & MATERIALS				
7304 - COMPUTERS	50,066	0	0	(0)
7320 - REPAIR MATERIALS-EQUIP	0	10,750	21,250	(10,500)
7324 - MATERIALS-CURRICULUM DEV	1,109	0	0	(0)
7328 - OFFICE SUPPLIES	10,055	8,500	9,200	(700)
7332 - POSTAGE	0	3,000	3,000	(0)
7334 - TECHNOLOGY SUPPLIES	385	0	0	(0)
7335 - TECHNOLOGY MATERIALS	8,831	0	0	(0)
7342 - VEHICLE FUEL	52	0	0	(0)
7343 - VEHICLE REPAIR SUPPLIES	0	2,000	2,000	(0)
7350 - FURNITURE (UNDER \$5	2,090	0	0	(0)
7360 - SENSITIVE ITEM PURCHASES	0	0	5,000	(5,000)
7365 - FOOD PURCHASES	5,001,633	5,119,322	5,360,194	(240,872)
7366 - FOOD RELATED SUPPLIES	239,048	310,000	360,000	(50,000)
7367 - USDA COMMODITY EXPENSE	872,562	564,137	564,137	(0)
7369 - FOOD SERVICE EQUIP-MINOR	87,619	0	50,000	(50,000)
7380 - UNIFORMS	24,228	40,000	42,000	(2,000)
7399 - OTHER SUPPLIES & MATERIAL	102,611	262,117	262,117	(0)
7368 - COMMODITY PROCESSED FOOD	29,880	40,000	40,000	(0)
73 - SUPPLIES & MATERIALS Total	6,430,169	6,359,826	6,718,898	(359,072)
74 - OTHER CHARGES				
7404 - DUES & SUBSCRIPTIONS	581	1,500	2,000	(500)
7405 - EMPLOYEE RECOGNITION	0	3,500	3,500	(0)
7408 - HANDLING & FOOD STORAGE	459	15,000	5,000	10,000
7437 - EMPLOYEE TRANSPORTATION	10,288	25,000	25,000	(0)
7438 - PROFESSIONAL DEVELOPMENT	9,099	13,000	18,000	(5,000)
7451 - VEHICLE & CASUALTY	0	1,799	1,799	(0)
74 - OTHER CHARGES Total	20,428	59,799	55,299	4,500
75 - EQUIPMENT				
7501 - ADDITIONAL EQUIPMENT	10,230	20,000	20,000	(0)
7502 - EQUIPMENT REPLACEMENT	0	75,000	75,000	(0)
75 - EQUIPMENT Total	10,230	95,000	95,000	(0)
78 - FIXED CHARGES				
7806 - EMPLOYEE RETIREMENT	455,109	475,000	475,000	(0)
7813 - INSURANCE-LIFE	7,226	6,800	6,800	(0)
7814 - INSURANCE-HOSPITALIZATION	799,605	1,138,000	1,138,000	(0)
7826 - SOCIAL SECURITY	288,585	348,158	334,400	13,758
78 - FIXED CHARGES Total	1,550,525	1,967,958	1,954,200	13,758
EXPENDITURES Total	12,081,541	13,032,641	13,344,699	(312,058)
Grand Total	444,367	0	0	(0)

*Note: Includes a \$0.10 price increase.



FY 2017 Approved Operating Budget_____

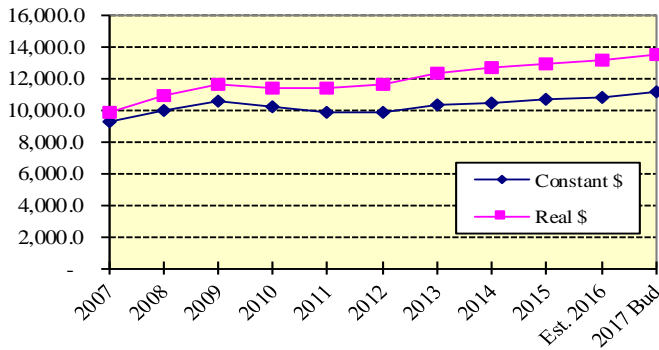
FOOD SERVICE FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR			
	15	16	17	
	ACTUAL FTE	APPROVED FTE	APPROVED FTE	FTE CHANGE
DIRECTORS, COORD., SUPERV., SPECIALIST	2.0	2.0	2.0	0.0
FOOD SERVICE ASSISTANT MANAGER	10.0	12.0	13.5	1.5
FOOD SERVICE MANAGER	33.1	32.5	37.1	4.6
FOOD SERVICE WORKERS	42.4	65.1	65.4	0.3
OTHER STAFF	2.0	3.0	2.5	-0.5
SECRETARIES AND CLERKS	3.0	3.0	3.0	0.0
Grand Total	92.5	117.6	123.5	5.9



SELECTED HISTORICAL TRENDS

**Appropriation per FTE Pupil
Constant Dollars (2006 = 100)**



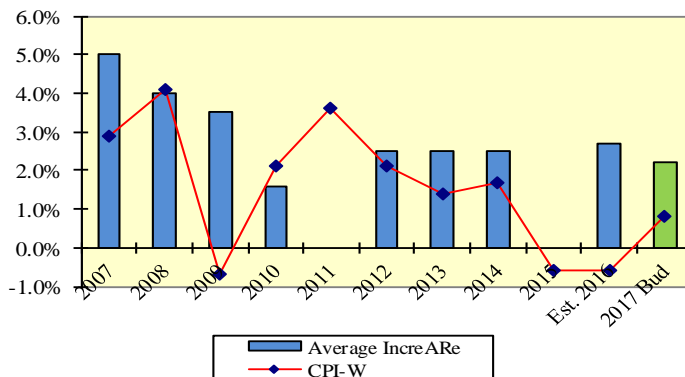
Appropriations per full-time equivalent pupil

This graph expresses revenues on a per pupil basis. Amounts are expressed in constant dollars (2006 dollars are the same as 2017 dollars) for comparative reasons and do not consider inflationary factors as demonstrated in real dollars.

Full-time equivalent pupil is an expression based on the number of classroom hours.

Source: CPI Index Bureau of Labor Statistics.

**Average Salary Increase
Compared to CPI-W Index**



Average salary increase compared to Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W)

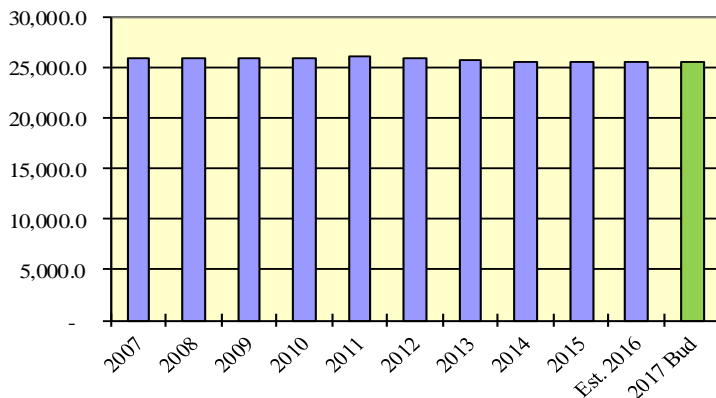
This graph compares the average increase of Charles County Public Schools employees' salaries to the average salary increase of all urban and clerical wage earners in the US.

CCPS average increase includes step, scale and COLA adjustments.

Note: In FY2010, step only.

Source: Bureau of Labor Statistics Consumer Price Index

Full-time Equivalent Student Enrollment



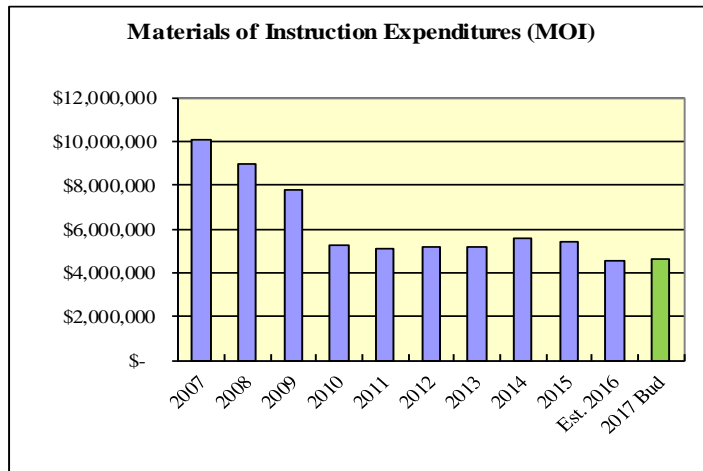
Full-time equivalent student enrollment

This graph compares the growth in the number of full-time equivalent (FTE) students in the school system.

Full-time equivalent is an expression of equating the number of students in a full-day schedule.

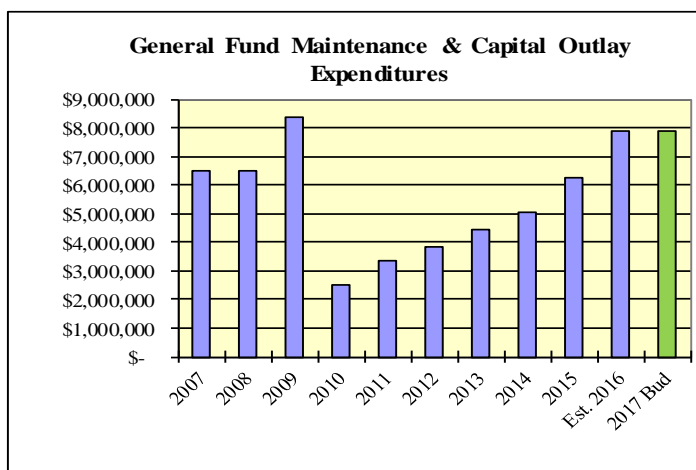


SELECTED HISTORICAL TRENDS (CONTINUED)



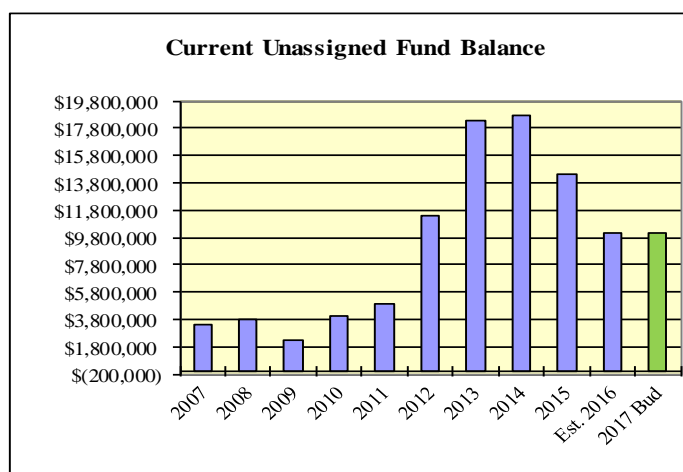
Materials of instruction expenditures

Materials of Instruction expenditures include supplies and materials, and equipment in instruction and special education expenditure categories.



General fund maintenance & capital outlay expenditures

Maintenance and Capital Outlay expenditures exclude salaries and wages, and fixed charges (employee benefits).



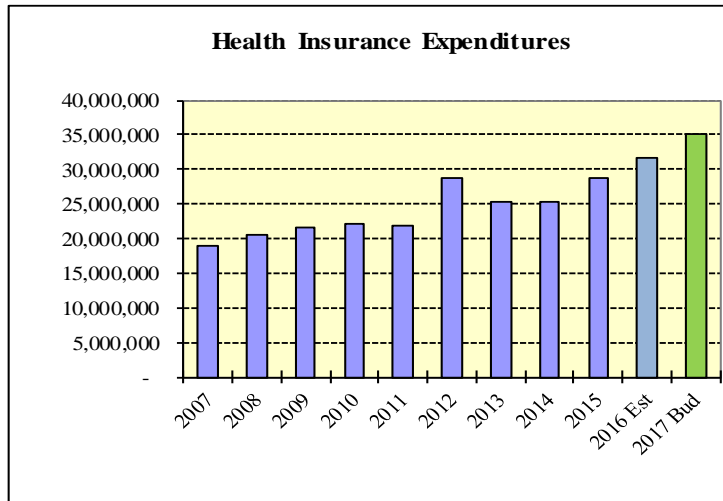
Unassigned Fund Balance

The fund balance is the amount of funds available at the end of a fiscal year due to savings in various categories (Non-GAAP). The county has allowed the school system to carry these amounts forward to the next fiscal year. This amount is expressed on a cumulative basis.

*Note: FY2016 and FY2017 are estimates.

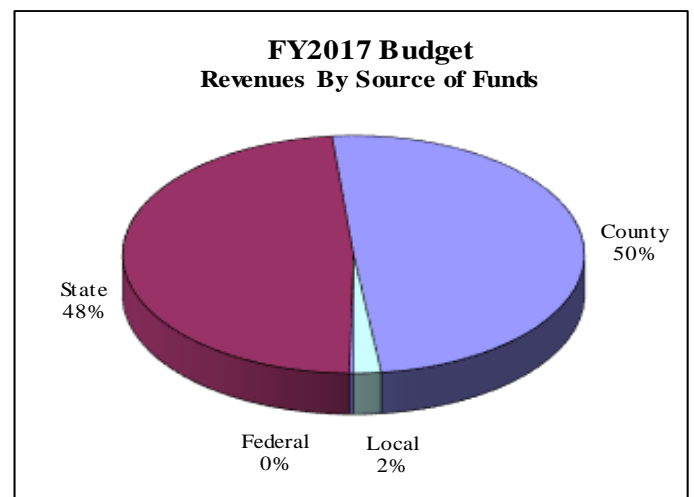
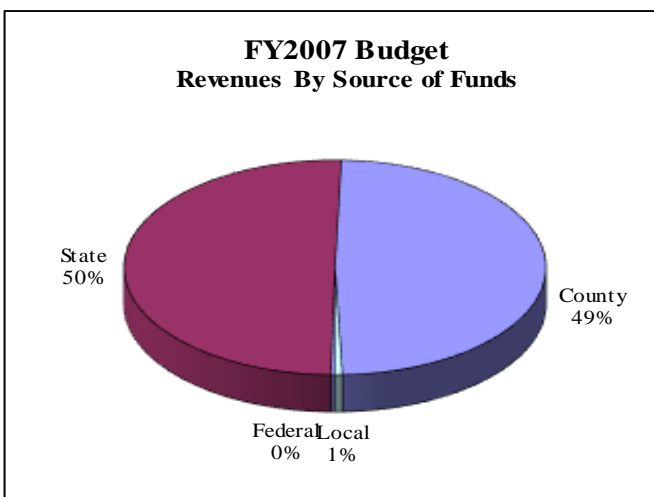
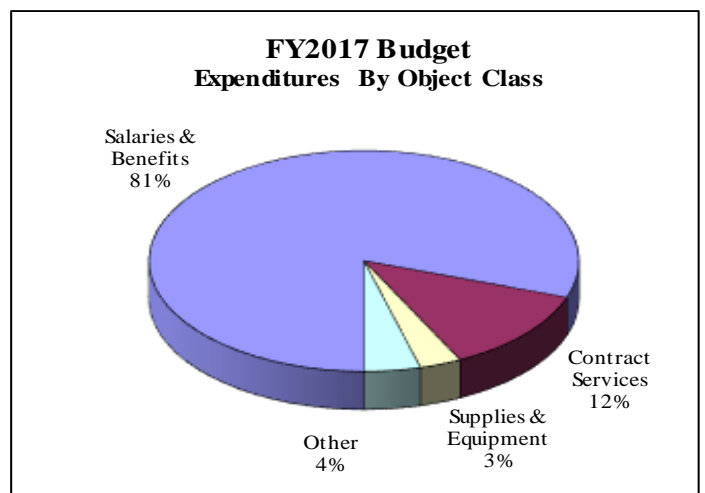
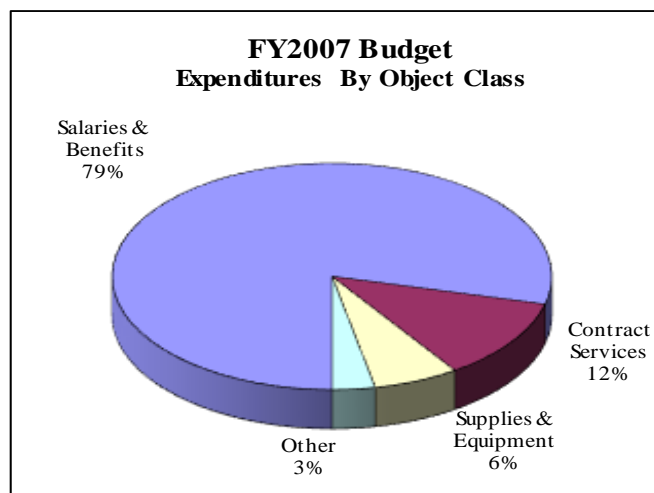


SELECTED HISTORICAL TRENDS (CONTINUED)



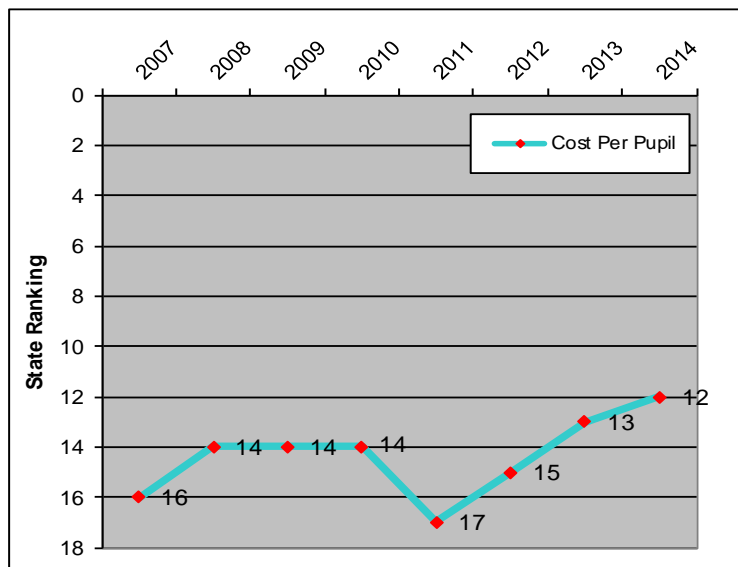
Health insurance expenditures

The growth over the past five years is a combination of additional positions and rate increases.





SELECTED HISTORICAL TRENDS (CONTINUED)



State Ranking Cost per Pupil Belonging

In FY1997, CCPS was 12th in the state.

Description (\$ per pupil)	FY2012 Ranking	FY2013 Ranking	FY2014 Ranking
Enrollment (Headcount)	10th	10th	10th
Wealth	10th	10th	10th
Total Cost - \$12,661	15th	13th	12th
State Aid	9th	10th	10th
Textbooks/MOI	17th	18th	1st
Operations/Maintenance	12th	6th	6th
Administration/Mid-Level	10th	12th	9th
Student Transportation	5th	4th	2nd
Instructional Salaries*	13th	10th	7th
Fixed Charges	24th	23rd	23rd

Comparative Statistics to 24 Other Maryland Counties

*Note: Changes indicate the impact of new school staffing and salary scale compression.

Source Data: Selected Financial Data (MSDE)
- Cost Per Pupil Attending, MSDE The Fact Book.

Spending (\$ per pupil)	FY 2012	FY 2013	FY 2014
Alexandria, VA	17,618	17,024	16,880
Arlington, VA	18,047	18,675	18,678
Montgomery County	14,244	14,637	13,724
Howard County	13,994	14,203	13,507
Prince George's County	13,132	13,805	12,882
Baltimore County	12,551	12,926	12,197
Anne Arundel County	12,274	12,548	11,914
Fairfax, VA	12,820	13,564	13,472
Calvert County	12,609	12,716	12,116
Charles County	12,215	12,578	12,069
Frederick County	12,104	12,250	11,636
Loudon, VA	11,014	11,595	11,638
Prince William, VA	9,852	10,163	10,158

Comparative Statistics to Similar Economic Development

Spending per pupil compared to other similar economic development areas within the Washington DC Metropolitan area.

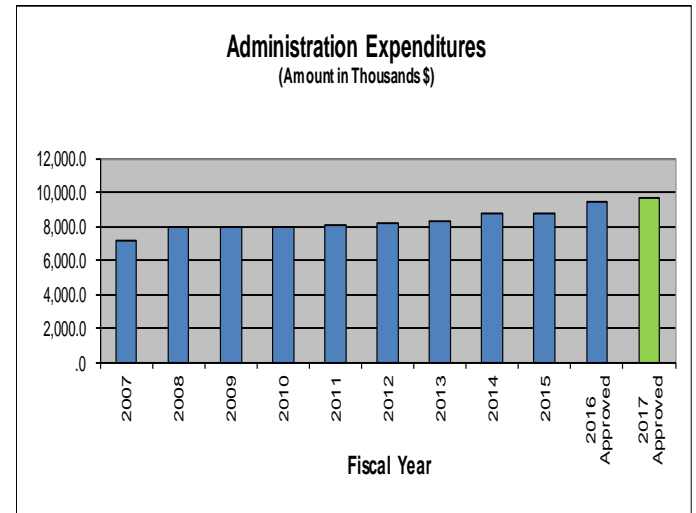
Source Data: Washington Area Boards of Education (WABE) Guide and the Maryland Selected Financial Data - Cost Per Pupil Attending.



Administration

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2013 - 2014				
Local Education Agency	Adminis- tration	Rank	Average Daily Attendance	Rank
Total State	2.9%		805,343.8	
Calvert	2.7	11.0	15,264.5	13
Carroll	2.3	15.0	24,956.6	9
Charles	2.4	13.0	24,773.0	10
Harford	1.6	22.0	35,544.9	8
Washington	2.6	12.0	21,077.9	11

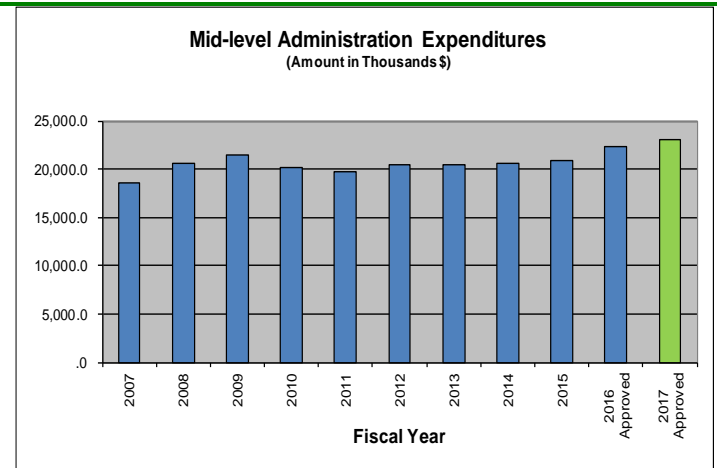
Source Data: MSDE Selected Financial Data Part 3 Table 8.



Mid-level Administration

Comparison of Non-instructional Staff to Student Ratios Maryland Public Schools: 2013-2014				
School System	Number of Schools	Student Headcount Enrollment	Number of Principals, Vice Principals	Student to Staff Ratio
Total State	1,448	866,169.0	3,487.0	248.4
Calvert	26	16,221.0	74.0	219.2
Carroll	49	26,331.0	100.2	262.8
Charles	37	26,455.0	115.0	230.0
Harford	54	37,842.0	146.0	259.2
Washington	46	22,495.0	85.0	264.6

Source Data: MSDE Staff Employed at School and Central Office Levels.



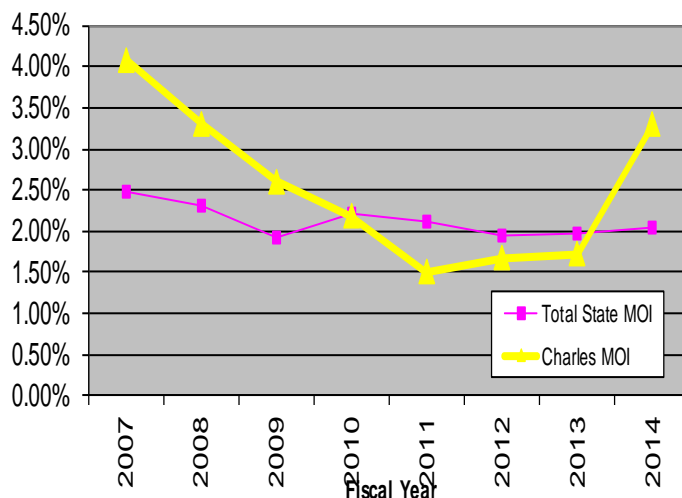


Instruction

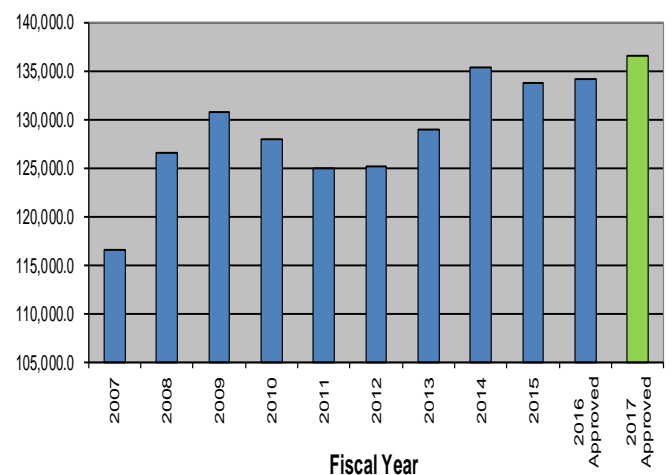
Student to Teacher Ratios				
Maryland Public Schools: 2013-2014				
School System	Number of Schools	Student Headcount Enrollment	Number of Teachers	Student to Teacher Ratio
Total State	1,448	866,169.0	58,611.0	14.8
Calvert	26	16,221.0	1,040.4	15.6
Carroll	47	26,331.0	1,864.5	14.1
Charles	37	26,455.0	1,701.5	15.5
Harford	54	37,842.0	2,810.9	13.5
Washington	46	22,495.0	1,518.9	14.8
Source Data: MSDE Staff Employed at School and Central Office Levels.				
Source Data: MSDE Factbook				

Charles County Public Schools		
FY2017 Staffing Allocation Ratios		
Kindergarten		25:1
Grades 1 to 2		25:1
Grades 3 to 5		27:1
Middle School		26:1
High School		26:1

Proportion of Materials of Instruction (MOI) Expenditures



Instruction Expenditures
(Amount in Thousands \$)

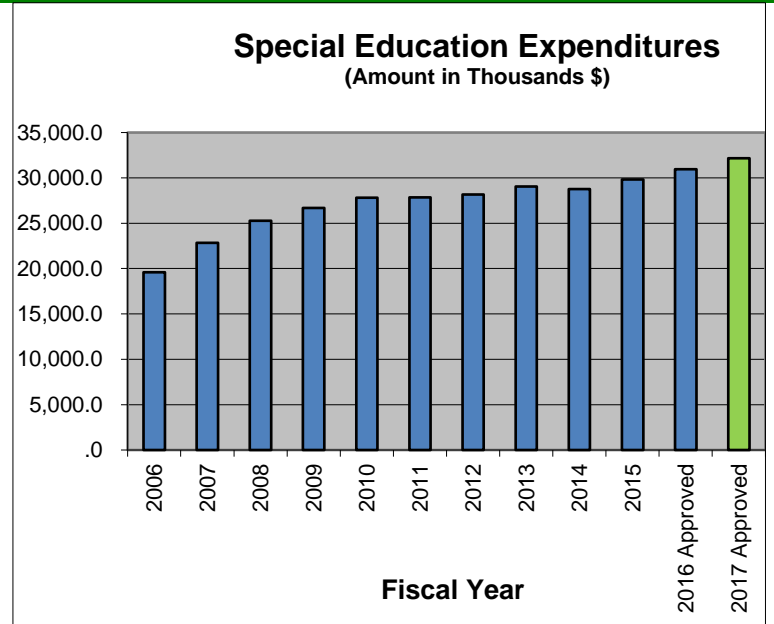




Special Education

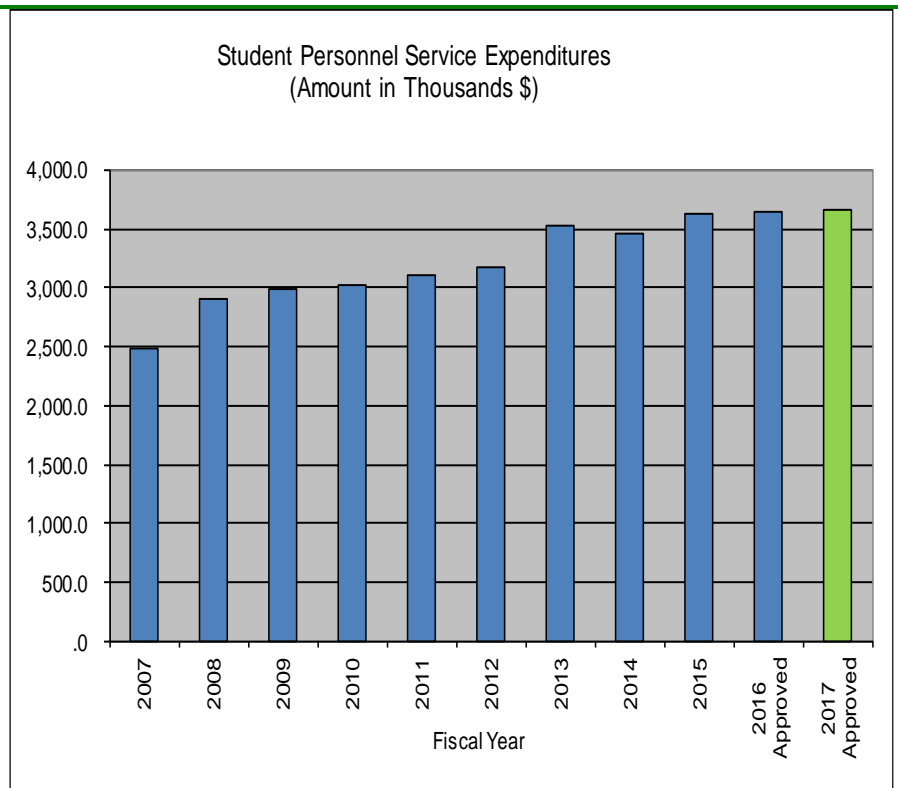
Expenditures for Special Education Nonpublic Placements*					
Local Unit	2013-14	Rank	Number of Special Education Students	Rank	Percent of Non-Public Placements
Total State	\$ 255,878,945		102,842		3.6%
Calvert	1,924,041	14	1,460	15	1.7%
Carroll	4,759,059	9	3,100	9	1.8%
Charles	2,805,103	12	2,592	10	1.7%
Harford	15,615,696	6	5,108	6	4.5%
Washington	2,658,436	13	2,218	11	2.0%

* Included Transfers to institutions and other out-of-state placements
Source Data: MSDE Selected Financial Data Part 4
MSDE Special Education Census Data.



Student Personnel Services

Maryland Public Schools: 2013-2014	
Local Unit	Average Habitual Truant Caseload*
Total State	23.04
Allegany	11.74
Anne Arundel	16.47
Baltimore	12.47
Baltimore City	39.55
Calvert	10.94
Caroline	-
Carroll	2.72
Cecil	26.12
Charles	3.55
Dorchester	18.67
Frederick	6.96
Garrett	-
Harford	20.14
Howard	8.16
Kent	2.01
Montgomery	28.05
Prince George's	54.16
Queen Anne's	9.72
Somerset	6.14
St. Mary's	6.28
Talbot	2.19
Washington	12.13
Wicomico	10.55
Worcester	3.85

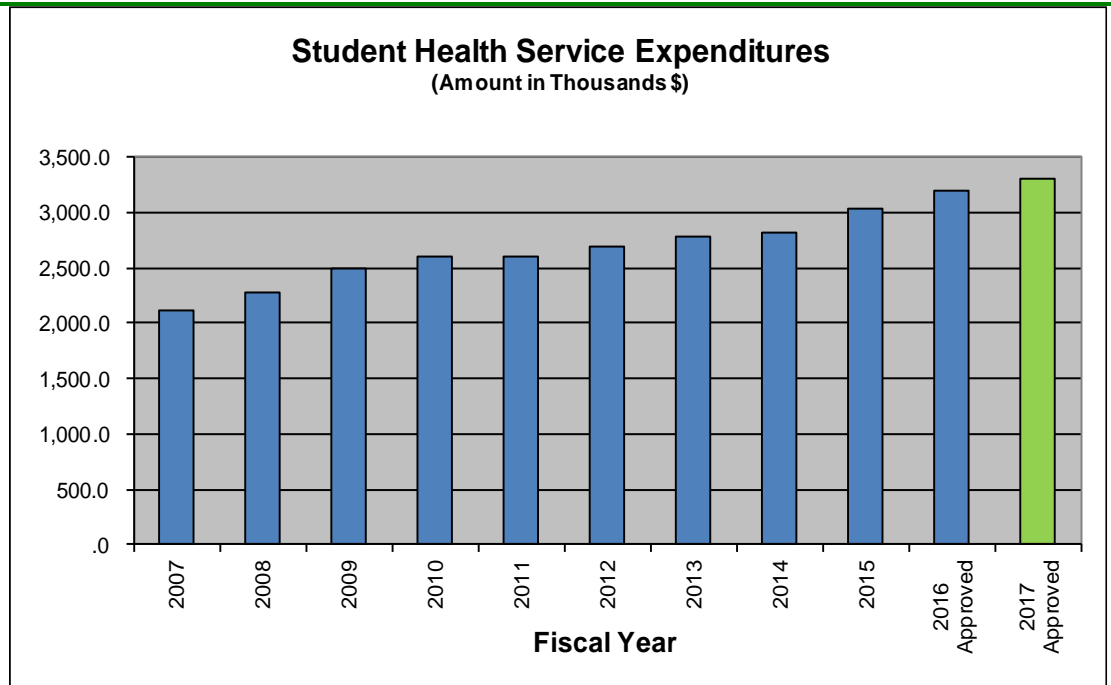


*Determined by: (average daily attendance x % of Habitual Truants)/ # of PPWs and SWs.



Student Health Services

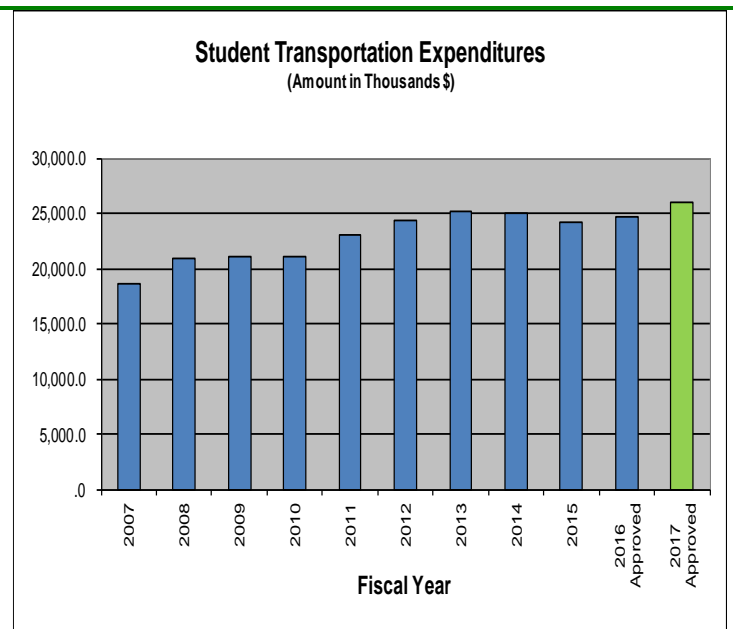
The Board of Education of Charles County contracts health services in partnership with the county's Department of Health.



Student Transportation

Comparison of Transportation Costs per Rider and per Mile: Fiscal Year 2014					
Agency	Number of Riders	Miles Driven	Costs \$	Cost Per	
				Rider	Mile
Total State	604,658	124,365,242	557,147,505	\$921.43	\$4.48
Calvert	12,593	3,354,886	13,972,613	1,109.55	4.16
Carroll	25,597	5,137,004	20,280,550	792.30	3.95
Charles	23,073	6,315,146	24,741,430	1,072.31	3.92
Harford	32,760	7,911,142	30,316,048	925.40	3.83
Washington	20,171	3,200,147	10,282,585	509.77	3.21

Source Data: MSDE Factbook, MSDE Selected Financial Data Part 3.





FY 2017 Approved Operating Budget

Student Transportation (continued)

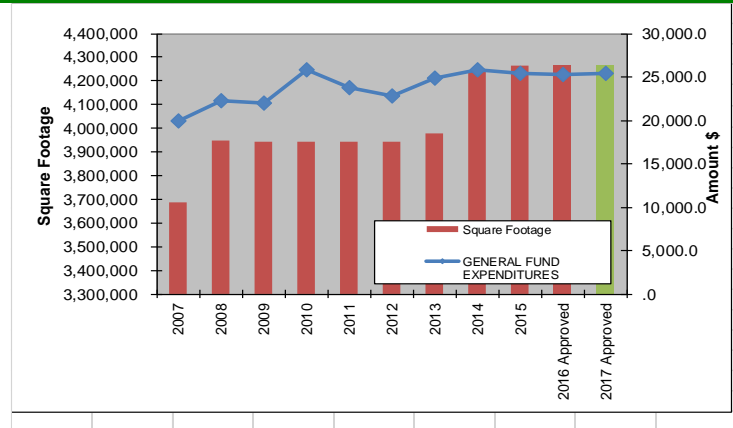
COST EFFECTIVENESS	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2013 RESULT	FY 2014 RESULT	FY 2015 RESULT
	Objective is to move the maximum number of students with the fewest resources possible.	Regular education operational cost per eligible student	Regular education operational cost/ Total eligible regular education students transported	\$17,687,085/Current Cost 22,139 Students \$798.91 Per Pupil Cost	\$16,179,924/Current Cost 22,445 Students \$721.00 Per Pupil Cost	\$15,487,734/Current Cost 22,298 Students \$694.57 Per Pupil Cost
	Objective is to move the maximum number of students with the fewest resources possible.	In-county special education operational cost per student	In-county special education operational cost/ Total In-county special education students transported	\$3,710,272/Current Cost 593 Students \$6,256.78 Per Pupil Cost	\$5,385,878/Current Cost 638 Students \$8,442.00 Per Pupil Cost	\$5,781,082/Current Cost 669 Students \$8,641.37 Per Pupil Cost
	Objective is to move the maximum number of students with the fewest resources possible.	Out-of-county special education operational cost per student	Out-of-county special education operational cost / Out-of-county special education students transported	\$927,375/Current Cost 28 Students \$33,121 Per Pupil Cost	\$1,038,217./Current Cost 34 Students \$30,536 Per Pupil Cost	\$560,562./Current Cost 31 Students \$27,819 Per Pupil Cost *Contracted Buses Info
	Measures the average cost of a CCPS bus contract.	Regular education operational cost per bus	Regular transportation operational costs/active regular education buses	\$17,687,085/Current Cost 219 Buses=\$80,763	\$16,179,924/Current Cost 219 Buses=\$73,881	\$15,487,734/Current Cost 214 Buses=\$72,373
	Measures the average cost of a CCPS bus contract.	In-county special education operational cost per bus	In-county special education transportation operational costs/active in-county special education buses	\$3,710,272/Current Cost 49 Buses \$75,719.83 Per Bus Cost	\$5,385,878/Current Cost 49 Buses \$109,916 Per Bus Cost	\$5,781,082/Current Cost 53 Buses \$109,077 Per Bus Cost
	Measures the average cost of a CCPS bus contract.	Out-of-county special education operational cost per bus	Out-of-county special education transportation operational costs/active out-of-county special education buses	\$927,375/Current Cost 7 Buses \$132,482 Per Bus Cost	\$1,038,217/Current Cost 8 Buses \$129,777 Per Bus Cost	\$560,562/Current Cost 5 Buses \$112,112 Per Bus Cost
	Another basis for comparison, but very elastic. Fixed costs will be diluted. Fewer miles will reduce variable costs.	Regular education operational cost per mile	Total regular education annual operational cost/ Total annual regular education route miles	\$17,687,085/Current Cost 4,784,740.8 Current Miles \$3.70 Per Mile Cost *Includes Activity Buses	\$16,179,924/Current Cost 4,582,512 Current Miles \$3.53 Per Mile Cost	\$15,487,734/Current Cost 4,597,841 Current Miles \$3.37 Per Mile Cost
	Another basis for comparison, but very elastic. Fixed costs will be diluted. Fewer miles will reduce variable costs.	In-county special education operational cost per mile	Total annual in-county special education operational cost/ Total annual in-county special education route miles	\$3,710,272/Current Cost 1,321,941.6 Current Miles \$2.81 Per Mile Cost	\$5,385,878/Current Cost 1,326,949 Current Miles \$4.06 Per Mile Cost	\$5,781,082/Current Cost 1,491,585 Current Miles \$3.88 Per Mile Cost
	Another basis for comparison, but very elastic. Fixed costs will be diluted. Fewer miles will reduce variable costs.	Out-of-county special education operational cost per mile	Total annual out-of-county special education operational cost/ Total annual out-of-county special education route miles	\$927,375/Current Cost 269,189 Current Miles \$3.45 Per Mile Cost	\$1,038,217/Current Cost 274,837 Current Miles \$3.78 Per Mile Cost	\$560,562/Current Cost 140,000 Current Miles \$4.00 Per Mile Cost
	Fewer buses used to transport any group of students will reduce costs. This shows (a) how well buses are being filled, and (b) How well multiple trips are being assigned to buses.	Regular education average number of buses per 100 students enrolled	Total regular education buses/ (total enrollment/100)	219 total Regular Ed Buses 22,139/ Enrollment 100 221 Buses	219 total Regular Ed Buses 22,445/ Enrollment 100 224 Buses	214 total Regular Ed Buses 22,298/ Enrollment 100 223 Buses
	Special Education students cost 4 to 10 times more to transport. A higher percentage of special education students will automatically increase transportation costs.	Special education percentage of students transported on special needs buses compared to total # of students transported	Transported special education students/Total transported students	593/Special Needs Students 22,139 Total Eligible 2% Of Fleet	638/Special Needs Students 22,445 Total Eligible 2.84% Of Fleet	725/Special Needs Students 23,023 Total Eligible 3.1% Of Fleet
	Provides an indication of maintenance quality and efficiency.	Spare bus ratio	Paid Spare buses/ Total buses	20/ 276 7% Of Fleet	20/ 276 7% Of Fleet	22/ 267 8% Of Fleet
	Measures the average time for a regular education bus to complete the am and pm runs.	Regular education average daily hours per bus	Total # of daily hours/Total # of buses	1,467/ 219 6.7 Daily Hours Per Bus	1,483/ 219 6.8 Daily Hours Per Bus	1,478/ 214 6.9 Daily Hours Per Bus
	Measures the average mileage for a regular education bus to complete the am and pm runs.	Regular education average daily mileage per bus	Total # of daily miles/Total # of buses	26,582/Daily Miles 219 Buses 121 Daily Miles Per Bus	25,890/Daily Miles 219 Buses 118 Daily Miles Per Bus	25,544/Daily Miles 214 Buses 119 Daily Miles Per Bus
	Safety is the first requirement in pupil transportation. Poor numbers here indicate a need for increased training.	Preventable accidents with personal injury or appreciable damage per million miles traveled	# preventable accidents with personal injury or appreciable damage / total miles traveled/one million	3/Preventable Accidents 6,175,132.6 Current Miles .5 Per million miles traveled	9/Preventable Accidents 6,212,809 Current Miles 1.4 Per million miles traveled	12/Preventable Accidents 6,229,426 Current Miles 1.9 Per million miles traveled
	COMAR requires that each driver be observed every two years. This number should always be greater than 50% of CCPS certified drivers.	Percentage of certified drivers being observed annually	# of drivers observed /total # of certified drivers	412/ Certified Driver 206 Observed Evaluations 50% Observed Drivers	410/ Certified Driver 205 Observed Evaluations 50% Observed Drivers	397/ Certified Driver 199 Observed Evaluations 50% Observed Drivers



FY 2017 Approved Operating Budget

Operation of Plant

Charles County Public Schools Utility Cost Per Square Foot FY2014		
Description	FY2014 Actual \$	Cost Per Square Foot
Electric	5,838,586	1.38
Oil	2,098,254	0.49
Propane/Natural Gas	38,782	0.01
Water & Sewage	485,833	0.11
Total Square Footage*	4,244,932	
*Includes Mobile Classroom Units		

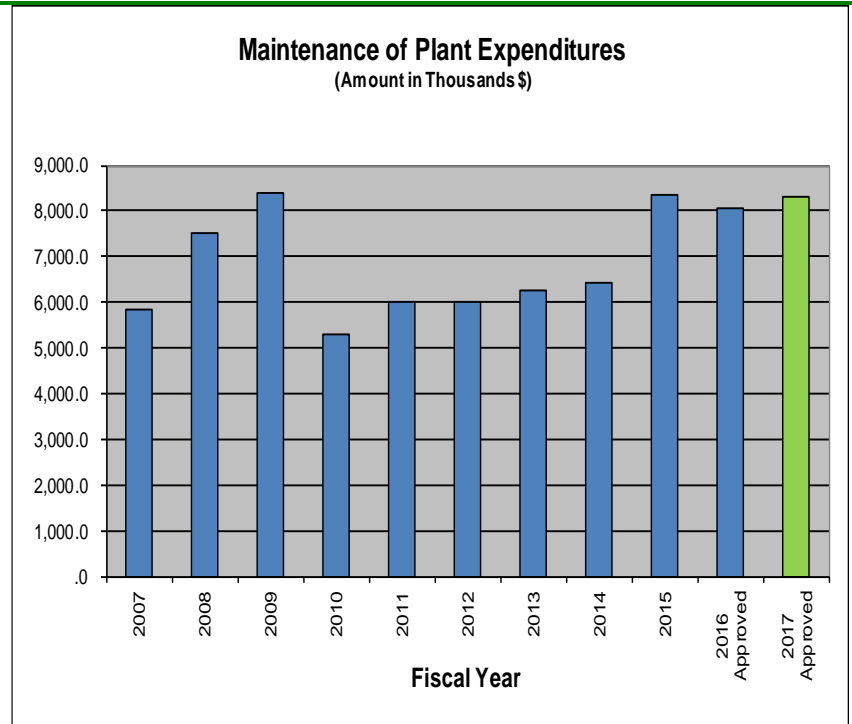


	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2013 RESULT	FY 2014 RESULT	FY 2015 RESULT
EFFICIENCY	Provide a safe, clean and healthy environment for students, staff and visitors	Key Performance Indicators (KPI): sanitation; grounds keeping; building interior/exterior; furniture condition; health/safety	Internal inspection team evaluations using 1-100 point system	97.10%	95.20%	96.60%
	Provide a safe, clean and healthy environment for students, staff and visitors	KPI: number of security cameras installed	Physical inventory of all security cameras	632	731	1136
	Provide a safe, clean and healthy environment for students, staff and visitors	KPI: phasing-in green product cleaning supplies per Maryland House Bill 1363 (Green Product Cleaning Act)	Percentage of CCPS campuses using only Approved Green Cleaning Products	47%	47%	100%
	Using EPA's Energy Star® to track and measure energy consumption, performance and cost information for all CCPS schools.	Energy usage per building comparing the impact of weather variations and key physical and operating characteristics of each building relative to similar buildings nationwide	The combined average of all buildings' EPA's energy performance ratings on a 1 to 100 scale	67	61.3	65
	Using EPA's Energy Star® to track and measure energy consumption, performance and cost information for all CCPS schools.	Energy usage per building comparing the impact of weather variations and key physical and operating characteristics of each building relative to similar buildings nationwide	Number of campuses eligible for ENERGY STAR Leaders® (rating of 75 or higher)	11	8	10



Maintenance of Plant

Plant Cost Comparison per Student and Per Square Foot				
FY2014				
Local			Cost Per	Total
Education	Total	Cost Per	Square	Square
Agency	Expenditures	Student*	Foot	Footage**
Calvert	19,312,036	1,207.06	8.29	2,330,410
Carroll	31,643,508	1,213.63	7.03	4,501,722
Charles	32,690,060	1,251.12	8.66	3,775,832
Harford	42,325,829	1,138.98	6.86	6,171,804
Washington	29,803,775	1,342.50	12.79	2,330,410
Average of Comparable Counties	31,155,042	1,230.66	8.72	3,822,036
Total Expenditures is Operation of Plant and Maintenance of Plant.				
*Average Daily Membership.				
** Square Footage excludes mobile classrooms.				
Source Data: MSDE Selected Financial Data.				

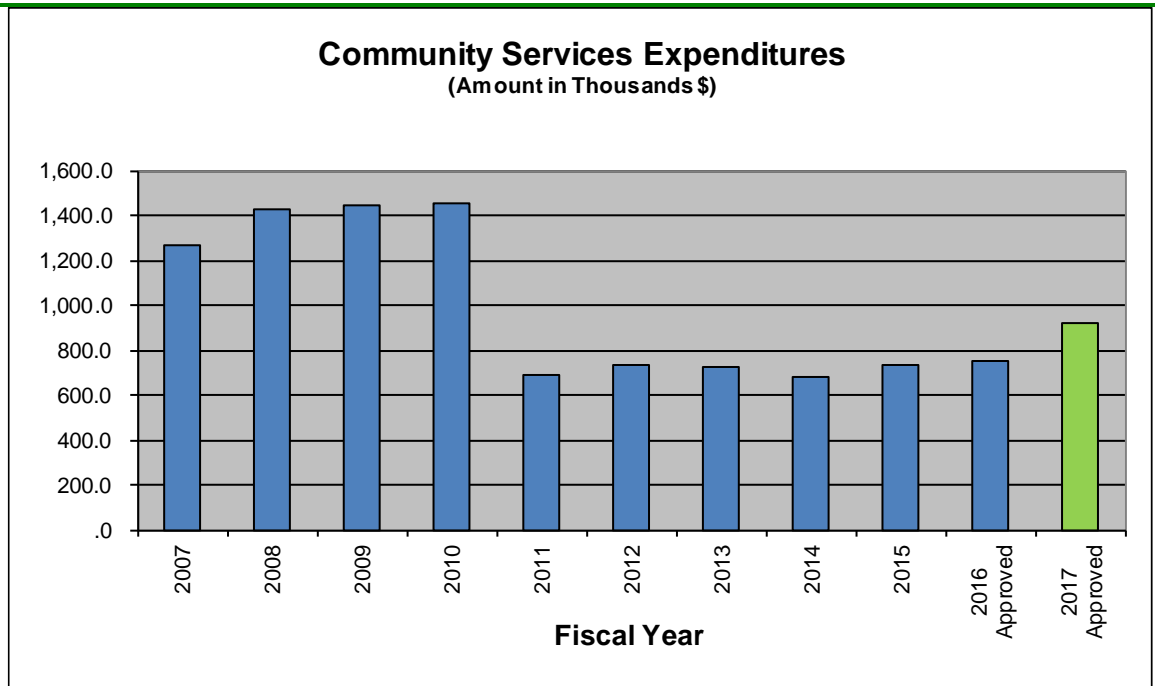


	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2013 RESULT	FY 2014 RESULT	FY 2015 RESULT
EFFICIENCY	Effectively process work orders	annual number of work orders	Total annual work orders entered through iServiceDesk®	16,174	15,491	17,093
	Effectively process work orders	materials/labor cost per work order request	total labor/parts/rental/other costs divided by total number of work orders completed	\$210.83	\$287.81	\$347.38
	Effectively process work orders	average operational time to complete a work order	total man-hours logged by technicians divided by total number of work orders completed	4.79 hours	\$3.11	4.93 hours
	Provide customer service	Key Performance Indicators: response, communications/conduct, planning/scheduling process, schedule/performance, overall results	electronic customer survey, ratings on a scale of 1 to 5 (highest), from each completed work order	4	4	4
	Provide customer service	response time from work request submittal (via iServiceDesk®) to completion	average lapse in time between work order submission and completion	26 days	30 days	46 days



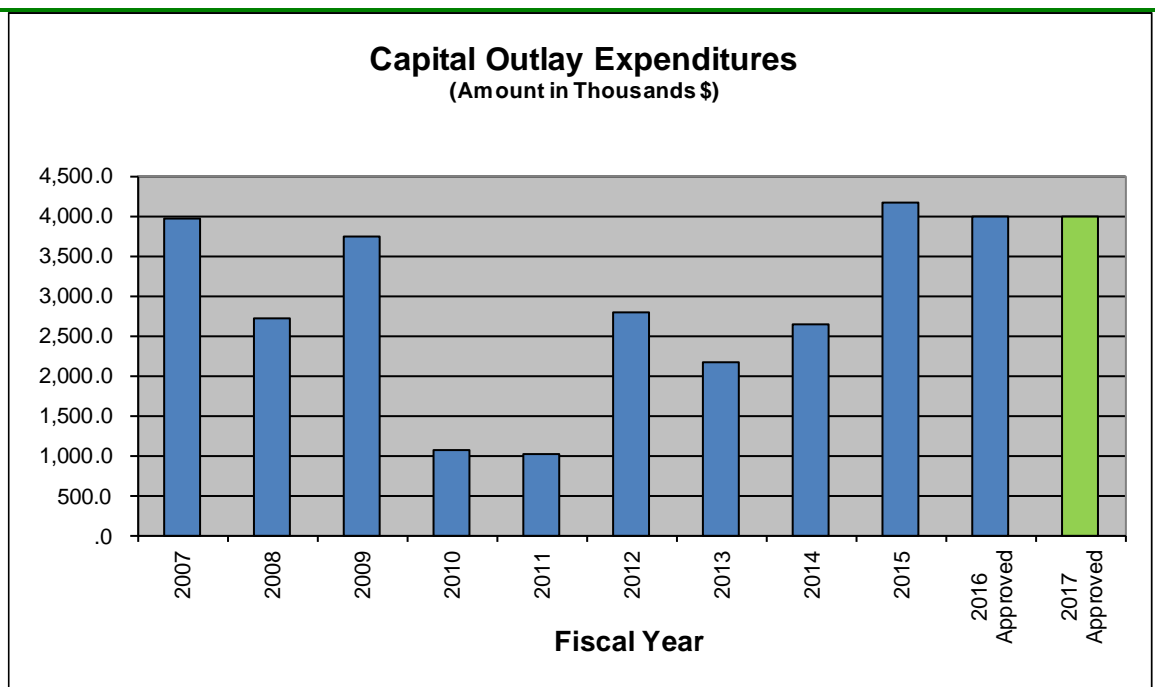
Community Services

Expenditures include activities provided by Charles County Public Schools for the Charles County Community Service programs or some segments of the community other than for public school activities and adult education programs such as parochial school transportation.



Capital Outlay

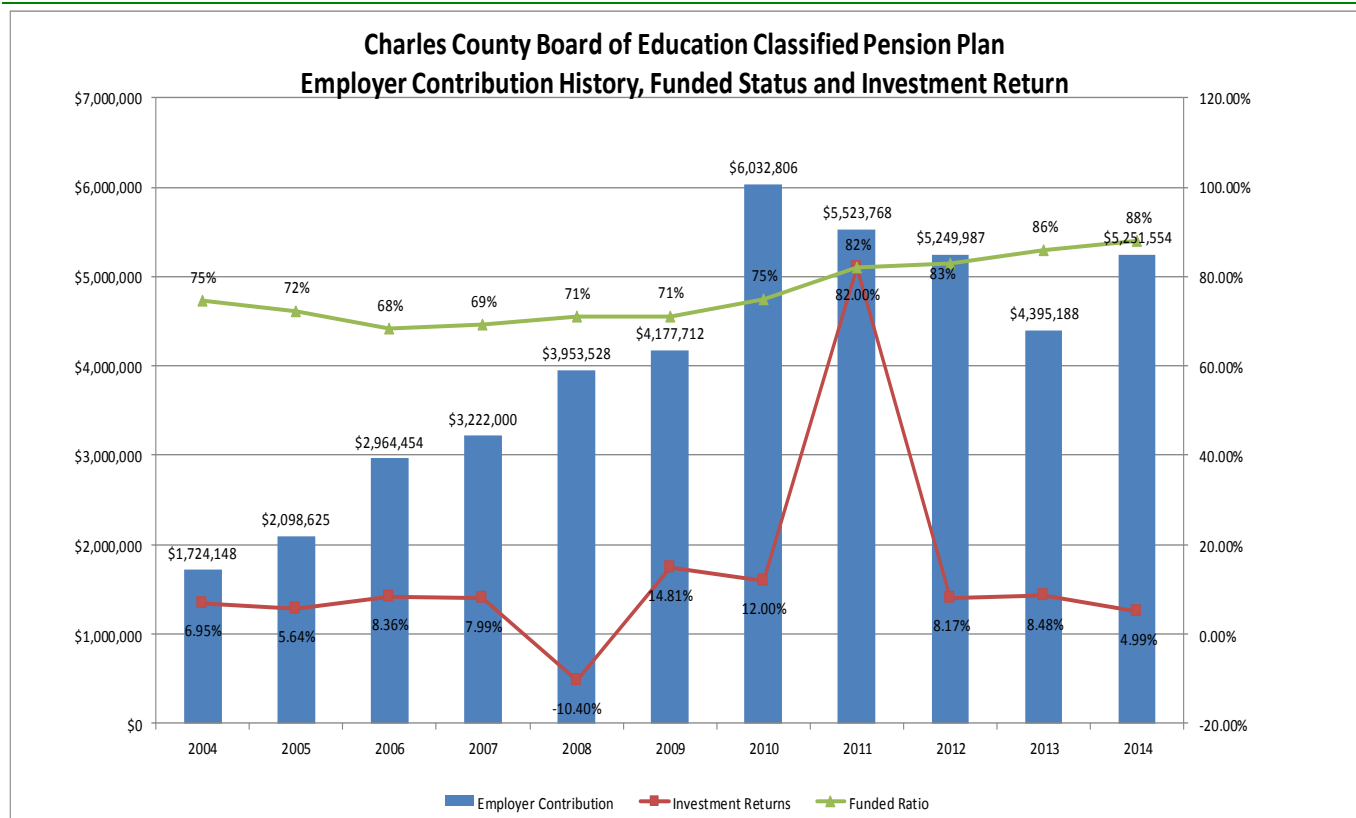
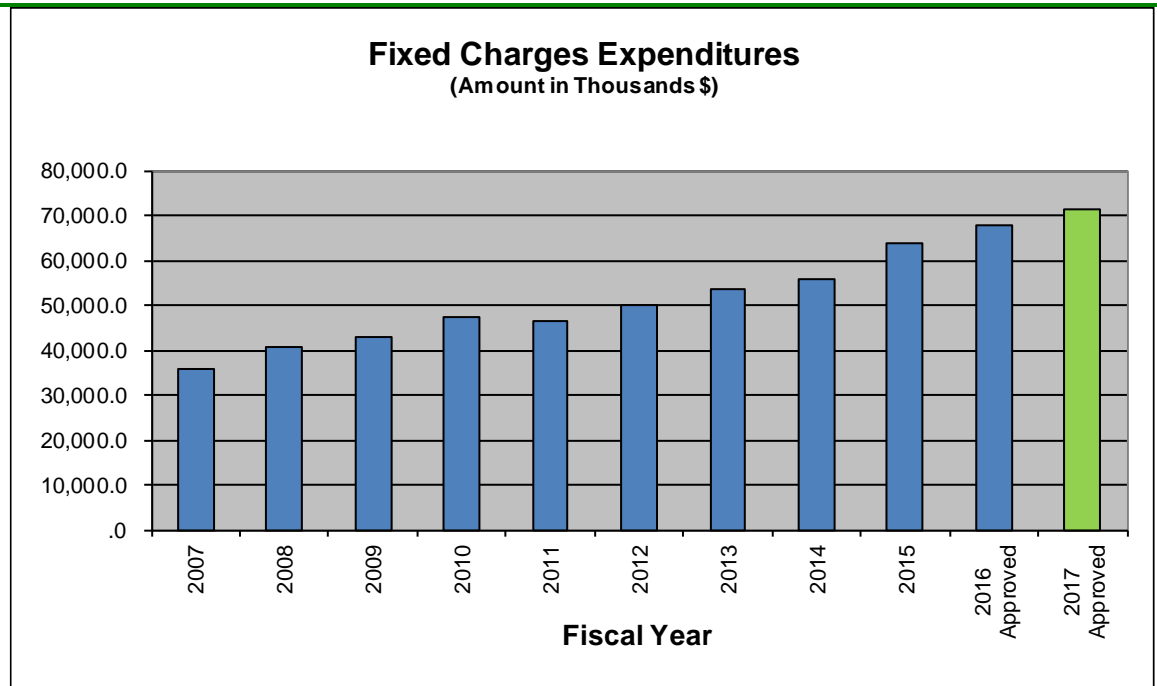
Expenditures include the cost of directing and managing the acquisition, construction and renovations of land, buildings and equipment.





Fixed Charges

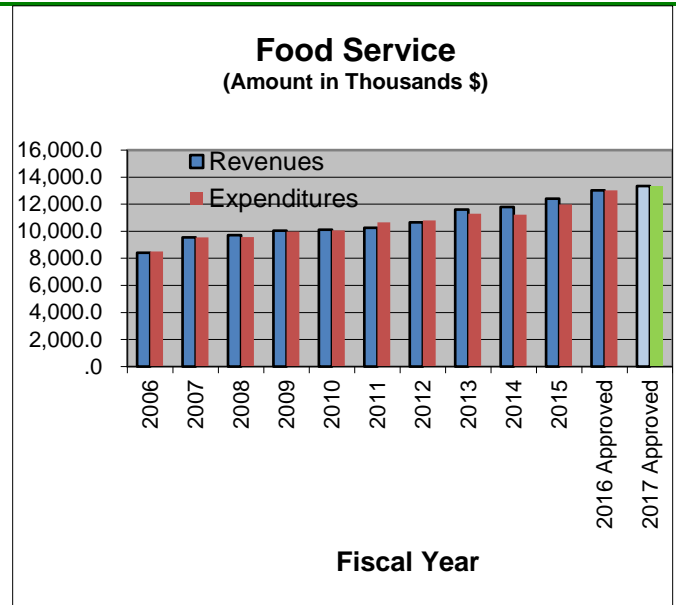
Expenditures include contributions to employee retirement and administration fees, employer's portion of Social Security and Medicare, employee insurance and benefits (health, life, tuition reimbursement, etc.), and workers' compensation.





Food Service

Fiscal Year 2014 Comparison of Cost Per Meal						
School System	Total Expenditures	*Meals Served				Cost per Meal
		Breakfast	Lunch	A La Carte/Snacks	Total	
Charles	\$ 11,223,521	935,522	2,382,491	458,096	3,776,110	\$2.97
Carroll	\$ 6,176,318	256,731	1,306,832	327,944	1,891,507	\$3.27
Washington	\$ 11,553,631	1,000,309	2,085,835	371,653	3,457,796	\$3.34
Calvert	\$ 5,375,201	115,888	800,658	728,215	1,644,761	\$3.27
St. Marys	\$ 6,955,891	484,627	1,382,592	328,824	2,196,043	\$3.17
Harford	\$ 15,426,454	891,034	3,381,250	1,174,380	5,446,664	\$2.83
Average of Comparable Schools	\$9,097,499	549,718	1,791,433	586,203	2,927,354	\$3.11
Note: Breakfast and ala carte sales represents meal equivalents based on actual meals and sales according to the National Food Service Management institute guidelines.						
Source data: MSDE Selected Financial Data; Table1 part 2 and MSDE Fact Book 2013-2014						



	Objective	What is being measured	Calculation	FY13 Results	FY14 Results	FY15 Results
BENCHMARKS	To efficiently serve students nutritious meals within labor hours standards established by the National Food Service Management Institute.	Number of meal and meal equivalents served per labor hour vs. industry standard of 22 meals per labor hour	Meal / Meal equivalents divided by total labor hours	Average Meals per day 2162 Average Labor hours per day 1005 Average meals per labor hour 21	Average Meals per day 21356 Average Labor hours per day 986 Average meals per labor hour 22	Average Meals per day 23235 Average Labor hours per day 1093 Average meals per labor hour 212
	To feed the maximum number of students authorized to eat breakfast on a daily basis.	Percentage of students who purchase school breakfast daily as it compares to the state.	Enrolled students divided by the number of breakfasts served	Enrolled Students 26,977 Average Breakfast served 7,373 CCPS Participation 27.5% The state average is 19.5%. CCPS is above the state average by 8%	Enrolled Students 26,288 Average Breakfast served 8,130 CCPS Participation 315% The state average is 21.9%. CCPS is above the state average by 9.6%	Enrolled Students 26,640 Average Breakfast served 9,801 CCPS Participation 36.7% The state average is 26.53%. CCPS is above the state average by 10.17%
	To feed the maximum number of students authorized to eat lunch on a daily basis	Percentage of students who purchased school lunch daily and compares to the state.	Enrolled students divided by the number of Lunches served	Enrolled Students 26,997 Average Lunches served 13,794 CCPS Participation 515% The state average is 44.6%. CCPS exceeds the state average by 6.9%	Enrolled Students 26,288 Average Lunches served 13,462 CCPS Participation 513% The state average is 44.3%. CCPS exceeds the state average by 7%	Enrolled Students 26,640 Average Lunches served 13,416 CCPS Participation 50.36% The state average is 44.4%. CCPS exceeds the state average by 5.9%



Restricted Funds

TITLE I

The Title I grant provides funds to help low-achieving students in high-poverty schools to meet the same challenging state content and performance standards that apply to all students. Title I schools must be above the district-wide average of the percentage of children receiving free and reduced priced meals, with the highest percentages of poverty schools receiving Title I support first. Please note these charts exclude funds from the American Reinvestment and Recovery Act.

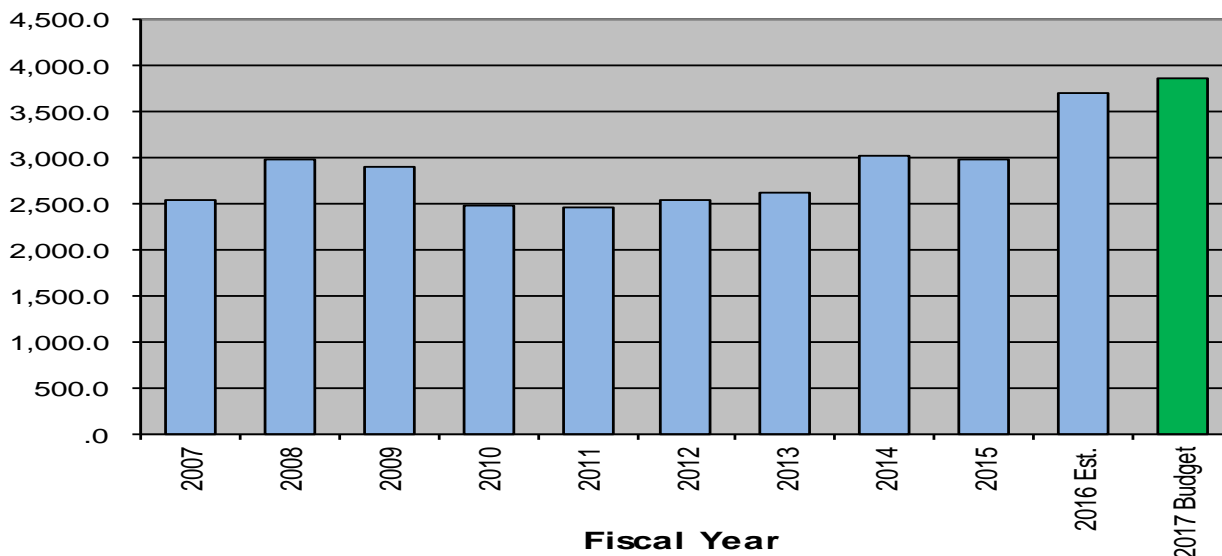
This chart compares CCPS to other school systems similar in student enrollment size.

Title I Allocations				
Maryland Public Schools: 2013 - 2014				
Local Education Agency	Title I Allocations	Title I Funding Ranking	Number of Participants	Title I Participants Ranking
Total State	172,274,060		181,930.0	
Calvert	1,326,948	19	253	25
Carroll	1,336,022	15	1,208	20
Charles	2,589,434	13	2,921	11
Harford	4,457,087	7	2,918	12
Washington	4,477,765	6	3,250	10

Source Data: MSDE Fact Book 2013-2014

Please note this chart excludes funds from the American Reinvestment and Recovery Act.

Title I Expenditures (Amount in Thousands \$)



(Charles County)
ANNUAL BUDGET
 for the Fiscal Year Ending June 30, 2017

Authorized under §§-101, §§-102, and §§-111 of
Education Article of the Annotated Code of Maryland

Refer to the *Financial Reporting Manual for Maryland Public Schools, Revised 2009*
 for definitions of accounts to be reported on this budget.

CERTIFICATION STATEMENT

To the Board of County Commissioners or the County/City Council:
 In accordance with the requirements of the Acts of the General Assembly, and the rules and regulations of the State Board of Education, and on and with the advice of the State Superintendent of Schools, the Board of Education herewith submits the itemized school budget, showing the financial needs and estimated federal, state, local, and other revenue sources of the County/City for Current Expenses, School Construction, and Debt Service.

Agreesably, thereto you are hereby requested to provide from County/City sources the following appropriation, respectively:

Current Expense -- Recurring Appropriation	\$170,474,500
Current Expense -- Nonrecurring Appropriation	\$130,000
Teacher Pension per SB1301 Section 18	\$0
Total Appropriation	\$170,604,500
School Construction	\$16,998,000
Debt Service	\$0
Duly submitted by:	Date:

PBS

Nirginia B. McGraw , President
Kimberly A. Hill , Secretary

The above appropriations from County/City sources have been approved.

Peter F. Murphy
 Signature of President or Chair
 of the County/City Council or County Commissioners

Preparer: Carole A. Koller

Telephone: 301-934-7352

Date: 5/9/16

ANNUAL BUDGET

Charles
Local Unit

2016 -2017

CURRENT EXPENSE FUND REVENUE

REVENUES			
LOCAL APPROPRIATIONS	1.1.01.00.00.0.00		\$ 170,604,500
OTHER REVENUE*	1.1.05.XX.XX.0.00		\$ 2,549,565
STATE REVENUE			
Foundation	1.1.20.01.XX.X.XX	\$ 111,722,294	
Compensatory Education	1.1.20.02.XX.X.XX	31,967,559	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX	0	
Children with Disabilities**	1.1.20.07.XX.X.XX	9,605,017	
Gifted and Talented	1.1.20.09.XX.X.XX	0	
Innovative Programs	1.1.20.13.XX.X.XX	0	
Adult Continuing Education	1.1.20.14.XX.X.XX	0	
Baltimore City Partnership Funding	1.1.20.20.XX.X.XX	0	
Additional Poverty Grants	1.1.20.21.XX.X.XX	0	
LEP	1.1.20.24.XX.X.XX	1,726,345	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	220,322	
Transportation	1.1.20.39.XX.X.XX	10,781,197	
School Community Centers	1.1.20.50.XX.X.XX	0	
Extended Elementary	1.1.20.51.XX.X.XX	0	
Math/Science Education	1.1.20.52.XX.X.XX	0	
Other ***	1.1.20.99.XX.X.XX	2,254,873	
TOTAL STATE REVENUE	1.1.20.XX.XX.X.XX		\$ 168,277,607
FEDERAL REVENUE			
Adult Education		147,362	
Drug Free Schools and Communities		0	
ESEA Title I		3,915,923	
ESEA Title 6		0	
Head Start		0	
Impact Aid (P.L. 874)		540,000	
Individuals with Disabilities		5,408,506	
Job Training and Partnership Act		0	
School Lunch and Child Nutrition		0	
Career and Technology Education (Carl Perkins)		205,964	
State Fiscal Stabilization Fund (SFSF)		0	
Other(ROTC)***		4,827,809	
TOTAL FEDERAL REVENUE	1.1.30.XX.XX.X.XX		\$ 15,045,564
OTHER RESOURCES/TRANSFERS****	1.1.99.99.XX.X.XX		\$ 13,344,699
TOTAL REVENUE			\$ 369,821,935
PRIOR BALANCE AVAILABLE	1.1.40.00.XX.X.XX		\$ 5,201,086
TOTAL REVENUE, TRANSFERS AND FUND BALANCE			\$ 375,023,021

* Tuition, payments and fees, earnings on investments, rentals, gifts and other non-state, non-federal revenue sources.

** Should include state revenues from formula funding as well as non-public placement funding.

*** See Attachment

****Nonrevenue and transfers (Food Services).

NOTE: Do not include revenue for School Construction Fund or Debt Service Fund in the Current Expense Fund.

ANNUAL BUDGET

Charles
Local Unit

2016 -2017

CURRENT EXPENSE FUND EXPENDITURES

SUMMARY BY CATEGORY AND OBJECT

Category	Salaries and Wages 1.00	Contracted Services 2.00	Supplies and Materials 3.00	Other Charges 4.00	Equipment 5.00	Transfers 8.00	Total
1201 Administration	\$7,187,362	\$1,550,906	\$569,069	\$292,902	\$46,215	\$0	\$ 9,646,454
1202 Mid-level Administration							
Office of the Principal	16,545,526	6,000	287,761	84,150	-	-	16,923,437
Administration & Supervision	5,097,224	295,530	570,017	199,512	-	-	6,162,283
1203 Instructional Salaries	129,665,568					-	129,665,568
1204 Textbooks & Instructional Supplies			4,313,385			-	4,313,385
1205 Other Instructional Costs		1,778,730		506,830	194,659	100,000	2,580,219
1206 Special Education	32,883,974	1,694,628	80,716	1,927,541	-	3,257,891	39,844,750
1207 Student Personnel Services	3,406,527	234,543	10,908	6,600	-	-	3,658,578
1208 Health Services	-	3,281,300	27,700	-	-	-	3,309,000
1209 Student Transportation	1,088,958	24,782,976	27,575	6,240	75,000	-	25,980,749
1210 Operation of Plant	10,944,881	2,634,206	1,425,509	10,177,262	195,300	-	25,377,158
1211 Maintenance of Plant	3,923,128	3,146,882	1,200,904	1,720	16,718	-	8,289,352
1212 Fixed Charges				71,229,584		-	71,229,584
1213 Food Service						13,344,699	13,344,699
1214 Community Services	50,500	859,597	6,540	50	-	-	916,687
1215 Capital Outlay	512,577	1,862,320	3,430	2,550	1,619,000	-	3,999,877
Undistributed Federal Funds	5,013,675	1,294,455	1,190,852	1,564,134	434,102	284,023	9,781,241
TOTAL EXPENDITURES	\$216,319,900	\$43,422,073	\$9,714,366	\$85,999,075	\$2,580,994	\$16,986,613	\$ 375,023,021

Supplementary Information:	
Expenditures for Adult Education	697,371
Expenditures for Summer School	228,746

ANNUAL BUDGET

Charles
Local Unit

2016 -2017

FULL-TIME EQUIVALENT STAFF EMPLOYED

POSITION TYPE	Total FTE	Adminis- tration 01	Mid-level Administration 02		Instructional Salaries & Wages 03	Special Education 06	Student Personnel Services 07
			Office of Principal	Administration & Supervision			
Superintendent, Deputy, Assc, Asst	5.0	2.0		3.0			
Directors, Coord., Superv., Specialists	81.7	15.0		28.0	8.7	13.0	5.0
Principal	38.0		37.0			1.0	
Vice Principal	72.0		72.0				
Teachers	1,966.5				1,678.6	287.9	
Therapists	29.5					29.5	
Guidance Counselor	79.5				79.5		
Librarian	37.0	-			37.0		
Psychologist	34.6				34.6		
Pupil Personel & School Social Workers	22.0						22.0
Nurse	-						
Other Professional Staff	399.0	-	-	1.0		21.5	
Secretaries and Clerks	182.8	22.5	123.3	19.4		5.9	3.0
Bus Drivers	7.0						
Aides - Paraprofessionals	519.0		2.0		257.0	255.0	
Other Staff	135.2	46.0	2.0	3.0	1.0	-	16.0
TOTAL FTE STAFF	3,608.8	85.5	236.3	54.4	2,096.4	613.8	46.0

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MSDE-DBS 5/2009

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ANNUAL BUDGET

Charles
Local Unit

2016 -2017

FULL-TIME EQUIVALENT STAFF EMPLOYED

POSITION TYPE	Health Services 08	Student Transpor- tation 09	Operation of Plant 10	Maintenance of Plant 11	Food Services 13	Community Services 14	Capital Outlay 15
Superintendent, Deputy, Assc, Asst							
Directors, Coord., Superv., Specialists		6.0	1.0	1.0	2.0	1.0	1.0
Principal							
Vice Principal							
Teachers							
Therapists							
Guidance Counselor							
Librarian							
Psychologist							
Pupil Personel & School Social Workers							
Nurse							
Other Professional Staff			216.7	41.0	116.0	2.8	
Secretaries and Clerks		2.0	1.0	1.0	3.0	0.7	1.0
Bus Drivers		7.0					
Aides - Paraprofessionals		-				5.0	
Other Staff		3.0	36.0	21.0	2.5	1.7	3.0
TOTAL FTE STAFF	-	18.0	254.7	64.0	123.5	11.2	5.0

*Note: FTE positions include restricted funds.

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MSDE-DBS 3/2011

ANNUAL BUDGET

Charles
Local Unit

2016 -2017

SCHOOL CONSTRUCTION FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	3.1.01.00.00.0.00		16,996,000.00
OTHER REVENUE			
Earnings on Investments	3.1.05.30.00.0.00	\$	
Rental Income	3.1.05.35.00.0.00		
Other	3.1.05.99.00.0.00		
TOTAL OTHER REVENUE			16,996,000.00
STATE			
Construction Aid	3.1.20.45.00.0.00	8,951,000	
Other	3.1.20.99.00.0.00		
TOTAL STATE			8,951,000.00
OTHER RESOURCES			
Sale of Equipment	3.1.99.01.00.0.00	\$	
Net Insurance Recovery	3.1.99.02.00.0.00		
Sale of Bonds	3.1.99.03.00.0.00		
State Loans	3.1.99.04.00.0.00		
Interfund Transfers	3.1.99.20.00.0.00		
Other	3.1.99.99.00.0.00		
TOTAL OTHER RESOURCES			\$
TOTAL REVENUE/OTHER RESOURCES			25,947,000.00
EXPENDITURES			
Land and Land Improvements	3.2.15.34.XX.X.XX		1,682,000.00
Buildings and Additions	3.2.15.35.XX.X.XX		22,588,000.00
Remodeling	3.2.15.36.XX.X.XX		1,677,000.00
Interfund Transfers	3.2.99.20.00.8.86		
TOTAL EXPENDITURES			25,947,000.00

NOTE: Total Revenue must equal Total Expenditures

MSDE-DBS 5/2009

ANNUAL BUDGET

Charles
Local Unit

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DEBT SERVICE FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	4.1.01.00.00.0.00		\$
OTHER REVENUE			
	4.1.05.99.XX.X.XX		\$
STATE			
Construction Aid	4.1.20.45.00.0.00	\$	
Other	4.1.20.99.00.0.00		
TOTAL STATE			\$
OTHER RESOURCES			
Interfund Transfers	4.1.99.20.00.0.00		\$
Other	4.1.99.99.00.0.00		
TOTAL OTHER RESOURCES			\$
TOTAL REVENUE			
			\$
EXPENDITURES			
OTHER CHARGES - Miscellaneous	4.2.00.00.00.4.99		\$
PRINCIPAL			
County Long-Term Bonds	4.2.00.00.00.6.61	\$	
State Loan	4.2.00.00.00.6.62		
TOTAL PRINCIPAL			\$
INTEREST			
County Long-Term Bonds	4.2.00.00.00.7.61	\$	
State Loan	4.2.00.00.00.7.62		
TOTAL INTEREST			\$
TOTAL DEBT SERVICE			
			\$

NOTE: Total Revenue must equal Total Expenditures

MSDE - DBS 5/2009

ANNUAL BUDGET

Charles
Local Unit

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CURRENT EXPENSE FUND

SPECIAL EDUCATION ADDENDUM

ACCOUNT		AMOUNT
SPECIAL PROGRAMS FOR THE HANDICAPPED		
INSTRUCTIONAL PROGRAMS		
PUBLIC SCHOOL PROGRAMS	1.2.06.04.00.X.XX	29,663,925
STATE INSTITUTIONS	1.2.06.06.00.X.XX	-
NONPUBLIC SCHOOL PROGRAMS	1.2.06.07.00.X.XX	3,250,000
STAFF DEVELOPMENT	1.2.06.09.00.X.XX	115,721
SCHOOL ADMINISTRATION	1.2.06.15.00.X.XX	3,411,118
SCHOOL INSTRUCTIONAL SUPPORT	1.2.06.16.00.X.XX	2,959,711
NONDISTRIBUTED EXPENDITURES (Substitute Salaries)		444,276
TOTAL SPECIAL EDUCATION		39,844,750

OTHER FUNDING SOURCES

STATE REVENUES	Budget FY2017
50 - STATE REVENUES	
Adult General (State)	\$64,192
Educating the Homeless (Federal)	\$60,654
Fine Arts Initiative (State)	\$20,225
Judith Hoyer Early Child Care and Education Center (State)	\$810,333
Literacy Works (State)	\$335,955
Maryland External Diploma (Federal & State)	\$21,972
Maryland Model for School Readiness (State)	\$14,897
STEM Grant (State)	\$65,620
Technical Preparation (State)	\$143,697
Qualified Zone Academy Bond (State)	\$385,000
Aging School Program (State)	\$262,774
Infant & Toddler (State)	\$69,554
Grand Total	\$2,254,873

FEDERAL REVENUES	Budget FY2017
51 - FEDERAL REVENUES	
Adult Basic Education (Federal & State)	\$147,362
Carl Perkins (Federal)	\$205,964
Infant & Toddler (Federal)	\$221,532
IDEA Part B - Special Educ. (Federal)	\$5,408,506
Title I (Federal)	\$3,915,923
GENERAL - Impact Aid	\$540,000
GENERAL - ROTC	\$430,000
Indian Education (Federal)	\$10,224
Maryland External Diploma (Federal & State)	\$46,844
Medical Assistance (Federal)	\$2,622,197
Title I - School Improvement (Federal)	\$1,764
Title II - Teacher Quality (Federal)	\$1,144,924
Title III - Language Acquisition - (Federal)	\$81,406
TITLE I Focus Schools (Federal)	\$268,918
Grand Total	\$15,045,564



Selected Financial Data Maryland Public Schools 2013 - 2014

Part 3 – Analysis of Costs

Maryland State Department of Education
Local Financial Reporting Office
200 West Baltimore Street
Baltimore MD 21201-2595
410-767-0271

MSDE-LFRO 04-2016

**Selected Financial Data
Maryland Public Schools
2013-2014
Part 3 - Analysis of Costs**

INTRODUCTION

Selected Financial Data is published annually in four parts by the Maryland State Department of Education. Part 1 provides information about resources, Part 2 provides expenditure information, Part 3 describes the expenditures in terms of an average cost per pupil, and Part 4 is a time series of selected facts from Parts 1-3. Information for these reports is derived from the Annual Financial Reports submitted by the 24 local education agencies (LEAs).

Equating expenditures to a per pupil basis provides a useful starting point for examining the relative cost of providing education services across districts. However, districts are not equal in size or population mix, and this measure alone cannot be used to draw conclusions about the local effort and support for education or operating efficiencies and deficiencies. Additionally, costs of goods and services vary throughout the state, and some LEAs receive the benefit of services paid for by other county agencies.

In computing per pupil costs, it is necessary to determine which costs will be included in the calculation and which student measure will be used. Since there are many variations of includable costs and pupil measures, figures published in this report may differ from those published by another state, the federal government, or even the local education agencies in Maryland. It has been the practice of this Department to include all operating expenditures except food services, community services, adult education, equipment and current capital outlay, and payments to other public school districts and nonpublic schools.

The student measure has been the equated average daily

membership (ADM), also called the average number belonging (ANB). This figure represents the average number of students enrolled in the district over the school year. This report also includes a table showing the per pupil costs expressed in terms of the average daily attendance (ADA), or the average number of students who are in attendance each day, as this measure is most frequently used by the federal government in comparing costs between districts.

Highlights

- The Current Expense Fund expenditures per pupil belonging at the state level increased 2.01% from \$13,572 in 2012-2013 to \$13,745 in 2013-2014. The Average Daily Membership (ADM) at the state level decreased by .08% from 847,835.4 to 854,481.7.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$16,541 in Worcester County to a low of \$11,935 in Queen Anne's County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to

report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

DEFINITIONS

Administration - expenditures for the general regulation, direction, and control of the LEA and the LEA instructional programs. Activities in this category generally involve the formulation and execution of educational or financial policy for the LEA as a whole, rather than the administration of a single building or narrow phase of school activity. The Administration category includes board of education services, office of the superintendent, community relations, business services, human resources, data processing, printing and duplicating, purchasing, legal services, planning, research and evaluation services, centralized support services, and general support services.

Average Number Belonging - the aggregate number of student days in membership divided by the number of days schools were open, adjusted for half-day prekindergarten and kindergarten programs.

Average Daily Attendance - the aggregate number of student days attended divided by the number of days schools were open, adjusted for half-day prekindergarten and prekindergarten programs.

Capital Outlay - expenditures of current funds for directing and managing the acquisition of, or addition to, fixed assets, including money spent for land or existing buildings, improvements to grounds, construction, remodeling, or renovations.

Community Services - expenditures for activities that are

provided by the LEA for the community or some segment of the community other than for public school activities and adult education. Included in this category are expenditures for community recreation programs, before and after school programs, and community transportation programs.

Current Expense Fund - the fund used to account for the basic operations of the LEA, comprised of the general fund and those special revenue funds available for general fund purposes. Expenditures in this fund are reported by expenditure category and object.

Debt Service Fund - the fund used to account for the payments of interest and principal on long-term general obligation debt and state loans, excluding obligations incurred by the State of Maryland for construction of public school facilities. The issuance and repayment of debt is the responsibility of the parent government, except Baltimore City. Baltimore City Public Schools had been authorized to issue bonds for cost of projects under the section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs are required to annually report their portion of long-term debt issued for local education purposes.

Fixed Charges - expenditures of a generally recurrent nature are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgments, and other items similar in nature to this grouping.

Food Service Fund - expenditures for activities involving the preparation and serving of meals to students and adults.

Health Services - expenditures for physical and mental health activities which provide students with appropriate medical, dental, and nurse services.

Instructional Expenditure Categories - expenditures for activities that deal with teaching regular students and/or enhancing the educational experience for students.

Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included are expenditures for instructional staff development and curriculum development provided by instructional staff.

Local Education Agency (LEA) - the entity created to provide educational services for constituents

Maintenance of Plant - expenditures incurred to keep the grounds, buildings, and equipment in their original condition of efficiency or completeness.

Mid-Level Administration - expenditures for district-wide administration and supervision of instructional programs and for school administration.

Operation of Plant - expenditures for keeping the physical plant open and ready for use. They include cleaning services, utilities, rental of facilities, grounds maintenance, warehousing and storing services, security services, and other routine activities.

Special Education - expenditures for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors.

Student Activities Fund - a fund used to account for the operations of student activities that are owned, operated, and managed by the student body under the guidance and/or direction of staff members or other adults.

Student Personnel Services - expenditures for attendance services, social work services, student accounting services, etc.

Transfers - payments by one agency to another for services rendered. Transfers are differentiated from contracted

services to prevent double accounting of expenditures between education service providers.

Teachers' Retirement - the annual contribution to the teachers' retirement system to support benefits of future retirees.

**Selected Financial Data
Maryland Public Schools
2013-2014**

Part 3 - Analysis of Costs

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Table 1

Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2013-2014

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$14,434.59	\$13,744.70	\$12,240.55	\$652.03	\$ 852.11	\$689.89
Allegany	13,844.53	13,681.80	12,047.23	719.07	915.51	162.73
Anne Arundel	13,768.45	12,971.38	11,535.43	642.73	793.21	797.07
Baltimore City	15,408.35	15,123.33	13,683.14	598.33	841.86	285.02
Baltimore	13,487.21	13,129.58	11,817.60	504.97	807.01	357.63
Calvert	13,938.06	13,428.84	11,621.11	873.33	934.39	509.22
Caroline	12,541.94	12,182.13	10,690.54	701.03	790.56	359.82
Carroll	13,503.19	12,947.23	11,347.15	777.82	822.26	555.96
Cecil	13,087.26	12,553.11	11,097.60	610.41	845.10	534.15
Charles	13,751.90	13,110.58	11,329.88	946.91	833.78	641.32
Dorchester	13,749.03	13,184.03	11,652.67	755.03	776.33	565.00
Frederick	13,234.60	12,481.85	11,251.45	445.18	785.23	752.75
Garrett	14,936.45	14,825.43	12,711.50	1,127.59	986.34	111.02
Harford	13,260.04	12,443.17	10,839.29	815.80	788.08	816.87
Howard	15,900.62	15,057.59	13,336.55	688.19	1,032.85	843.03
Kent	14,240.67	14,080.50	12,319.58	876.32	884.60	160.17
Montgomery	16,426.33	14,985.38	13,411.75	599.81	973.82	1,440.95
Prince George's	14,126.22	13,659.02	12,153.70	726.26	779.06	467.20
Queen Anne's	11,934.72	11,934.72	10,343.84	838.11	752.77	-
St. Mary's	12,743.52	12,388.63	10,744.43	891.18	753.02	354.89
Somerset	16,397.35	14,401.69	12,483.42	990.04	928.23	1,995.67
Talbot	12,794.92	12,033.61	10,726.57	547.50	759.54	761.31
Washington	12,679.92	12,413.12	11,179.81	463.17	770.13	266.80
Wicomico	13,673.81	12,900.61	11,505.44	581.00	814.17	773.20
Worcester	16,568.61	16,541.31	14,551.89	937.45	1,051.98	27.29

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

** Current Capital Outlay means expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

Table 2
Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2013-2014

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State		Excluding State		Including State		Excluding State	
	Share of Teachers'		Share of Teachers'		Share of Teachers'		Share of Teachers'	
	Retirement		Retirement		Retirement		Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$13,744.70		\$12,892.58		\$13,092.67		\$12,240.55	
Allegany	13,681.80	8	12,766.29	9	12,962.74	8	12,047.23	9
Anne Arundel	12,971.38	14	12,178.17	14	12,328.65	13	11,535.43	13
Baltimore City	15,123.33	2	14,281.47	2	14,525.00	2	13,683.14	2
Baltimore	13,129.58	12	12,322.57	12	12,624.61	10	11,817.60	10
Calvert	13,428.84	10	12,494.44	10	12,555.51	11	11,621.11	12
Caroline	12,182.13	22	11,391.56	22	11,481.10	23	10,690.54	23
Carroll	12,947.23	15	12,124.97	15	12,169.41	15	11,347.15	15
Cecil	12,553.11	17	11,708.01	17	11,942.70	19	11,097.60	19
Charles	13,110.58	13	12,276.79	13	12,163.67	16	11,329.88	16
Dorchester	13,184.03	11	12,407.71	11	12,429.00	12	11,652.67	11
Frederick	12,481.85	18	11,696.62	18	12,036.68	17	11,251.45	17
Garrett	14,825.43	5	13,839.09	5	13,697.84	5	12,711.50	5
Harford	12,443.17	19	11,655.09	19	11,627.37	20	10,839.29	20
Howard	15,057.59	3	14,024.74	3	14,369.40	4	13,336.55	4
Kent	14,080.50	7	13,195.90	7	13,204.18	7	12,319.58	7
Montgomery	14,985.38	4	14,011.56	4	14,385.58	3	13,411.75	3
Prince George's	13,659.02	9	12,879.96	8	12,932.76	9	12,153.70	8
Queen Anne's	11,934.72	24	11,181.95	24	11,096.61	24	10,343.84	24
St. Mary's	12,388.63	21	11,635.60	21	11,497.45	21	10,744.43	21
Somerset	14,401.69	6	13,473.46	6	13,411.65	6	12,483.42	6
Talbot	12,033.61	23	11,274.07	23	11,486.10	22	10,726.57	22
Washington	12,413.12	20	11,642.99	20	11,949.94	18	11,179.81	18
Wicomico	12,900.61	16	12,086.44	16	12,319.62	14	11,505.44	14
Worcester	16,541.31	1	15,489.33	1	15,603.87	1	14,551.89	1

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Includes expenditures for administration, instructional salaries and wages, textbooks and other instructional materials, other instructional costs, special education, student personnel services, health services, operation of plant, maintenance of plant, and fixed charges; student transportation and state share of teachers' retirement are included in some columns

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2013 - 2014
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,892.58		\$ 373.27		\$ 888.09		\$ 4,842.72		\$ 254.61		\$ 213.33		\$ 1,474.40		\$ 97.01		\$ 76.68		\$ 652.03		\$ 867.16		\$ 267.36		\$ 2,887.93	
Allegany	12,766.29	9	225.81	21	811.93	16	4,933.85	8	266.45	13	201.85	7	1,581.30	6	88.29	11	91.79	17	719.07	13	963.28	6	180.93	22	2,721.96	10
Anne Arundel	12,178.17	14	386.64	7	798.05	19	4,712.34	12	398.37	3	202.30	6	1,265.32	12	86.42	12	0.00	23	642.73	16	825.63	13	217.54	18	2,644.82	14
Baltimore City	14,281.47	2	814.88	1	1,215.50	1	4,384.36	21	255.39	14	794.15	1	1,944.91	1	198.00	2	0.12	21	598.33	19	907.28	9	244.17	14	2,924.41	4
Baltimore	12,322.57	12	448.11	4	818.50	15	4,398.53	20	328.18	5	144.24	11	1,355.23	10	91.63	10	136.56	5	504.97	22	880.52	11	293.98	5	2,924.12	5
Calvert	12,494.44	10	348.65	10	722.83	22	5,073.79	5	158.77	24	87.60	16	1,444.49	7	81.18	13	91.14	18	873.33	7	988.25	5	195.63	20	2,428.77	21
Caroline	11,391.56	22	331.30	11	858.28	12	4,639.78	15	186.32	19	150.58	9	1,049.70	22	129.14	6	110.14	13	701.03	14	722.04	24	154.25	24	2,361.00	23
Carroll	12,124.97	15	194.28	23	898.83	8	4,630.58	18	295.36	7	71.99	22	1,222.87	14	60.19	19	123.27	9	777.82	10	931.03	8	232.96	15	2,685.78	13
Cecil	11,708.01	17	260.40	15	862.77	11	4,520.01	19	246.38	15	145.53	10	1,412.92	8	69.75	16	97.91	16	610.41	17	753.87	22	278.42	8	2,449.65	20
Charles	12,276.79	13	349.12	9	805.27	17	4,831.43	9	411.51	2	86.15	17	1,165.03	16	132.58	5	107.72	14	948.91	3	988.47	4	217.94	17	2,234.68	24
Dorchester	12,407.71	11	301.37	13	1,067.27	2	4,711.70	13	286.21	9	286.30	4	1,187.80	15	102.81	9	117.96	10	755.03	11	808.13	16	253.55	11	2,519.78	18
Frederick	11,696.62	18	220.99	22	772.21	20	4,777.16	10	203.48	16	44.45	24	1,146.02	17	66.62	17	148.95	3	445.18	24	896.42	10	269.69	9	2,705.47	11
Garrett	13,839.09	5	417.85	5	724.88	21	5,346.07	4	319.33	6	75.30	19	1,089.99	20	198.89	3	140.00	4	1,127.59	1	1,095.02	2	263.58	10	3,042.59	3
Harford	11,655.09	19	283.60	14	668.55	23	4,330.83	23	207.91	18	83.61	18	1,110.55	19	44.07	24	86.61	19	815.80	9	604.36	17	320.39	4	2,898.83	6
Howard	14,024.74	3	233.15	20	1,041.74	5	5,849.33	2	278.83	12	62.02	23	1,758.07	2	55.18	21	126.00	7	688.19	15	749.87	23	339.26	2	2,843.09	7
Kent	13,195.90	7	489.41	2	868.45	10	4,743.84	11	351.14	4	402.28	2	1,340.82	11	103.73	8	188.80	1	878.32	8	991.65	3	289.72	6	2,549.74	16
Montgomery	14,011.56	4	248.74	16	907.52	7	5,743.23	3	181.36	23	72.54	21	1,665.46	3	71.03	15	0.11	22	599.81	18	812.04	15	219.19	16	3,510.54	1
Prince George's	12,879.96	8	410.78	6	843.33	14	4,378.94	22	203.76	17	349.18	3	1,620.76	4	122.03	7	115.12	12	728.26	12	950.66	7	334.06	3	2,827.06	8
Queen Anne's	11,181.95	24	238.22	19	849.50	24	4,602.95	18	178.15	20	74.36	20	1,085.71	21	54.95	22	86.60	20	838.11	8	787.94	19	204.87	19	2,382.58	22
St. Mary's	11,635.60	21	178.10	24	956.87	6	4,309.45	24	169.65	22	121.01	14	1,126.79	16	77.97	14	117.47	11	891.18	5	798.31	18	195.32	21	2,693.49	12
Somerset	13,473.46	6	461.85	3	1,048.73	3	4,923.13	7	280.03	10	95.91	15	1,408.60	9	246.87	1	125.78	8	990.04	2	823.36	14	281.35	7	2,787.82	9
Talbot	11,274.07	23	246.98	17	880.67	9	4,851.02	14	171.09	21	165.00	8	995.99	24	56.08	20	0.00	23	547.50	21	769.92	21	248.38	12	2,543.44	17
Washington	11,642.99	20	383.33	8	800.81	18	4,815.45	17	288.45	8	131.47	13	1,005.63	23	65.23	18	162.57	2	483.17	23	848.89	12	422.43	1	2,455.55	19
Wicomico	12,086.44	16	316.94	12	847.87	13	4,853.25	8	279.24	11	137.91	12	1,224.59	13	154.04	4	104.74	15	581.00	20	779.29	20	245.91	13	2,581.67	15
Worcester	15,489.33	1	244.00	18	1,045.08	4	6,440.01	1	467.43	1	209.96	5	1,582.39	5	48.32	23	135.93	6	937.45	4	1,151.38	1	161.27	23	3,066.13	2

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2013 - 2014
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,661.31		\$392.52		\$931.78		\$ 5,092.43		\$267.74		\$ 224.33		\$ 1,550.42		\$ 102.01		\$ 60.63		\$ 645.65		\$ 911.87		\$261.14		\$ 2,140.79	
Allegany	12,567.77	7	239.47	18	861.05	13	5,232.35	5	282.57	12	213.85	5	1,655.78	5	93.63	11	97.35	16	762.57	12	1,021.54	6	191.88	21	1,915.74	11
Anne Arundel	11,913.91	13	404.61	5	835.13	16	4,931.28	11	414.79	3	211.69	8	1,324.11	11	90.44	12	0.00	23	672.60	17	863.99	12	227.65	16	1,937.63	9
Baltimore City	15,110.69	1	916.20	1	1,366.83	1	4,929.51	12	287.14	11	892.90	1	2,186.74	1	222.62	1	0.13	21	672.73	16	1,020.07	7	274.53	9	2,341.49	2
Baltimore	12,197.30	10	474.64	3	866.95	12	4,656.82	16	347.61	5	152.78	10	1,435.46	8	97.06	10	144.64	4	534.86	21	932.64	11	311.38	5	2,242.44	3
Calvert	12,116.48	11	365.43	9	757.62	20	5,318.02	4	166.42	22	91.82	15	1,514.02	7	85.08	13	95.53	18	915.37	4	1,035.82	5	205.05	19	1,566.31	20
Caroline	11,212.26	18	350.40	11	905.66	10	4,907.32	13	197.06	19	159.26	8	1,110.23	19	136.58	6	116.49	12	741.45	14	763.67	21	163.14	23	1,660.98	19
Carroll	11,808.53	14	202.97	23	939.06	7	4,837.80	15	308.58	6	75.21	19	1,277.60	12	62.88	19	128.79	7	812.63	8	972.70	9	243.39	12	1,946.92	8
Cecil	11,648.68	15	279.19	15	925.02	8	4,848.13	14	284.15	14	156.03	9	1,514.86	6	74.79	15	104.97	14	854.45	18	808.26	17	268.51	7	1,720.32	17
Charles	12,069.18	12	368.22	8	849.34	14	5,095.82	7	434.03	1	90.87	16	1,228.78	14	139.84	5	113.62	13	998.73	2	1,042.56	4	229.86	15	1,477.54	23
Dorchester	12,410.16	9	321.55	12	1,138.73	2	5,027.17	9	305.38	8	316.14	4	1,267.33	13	109.48	8	125.85	8	805.59	9	862.24	13	270.52	10	1,860.18	13
Frederick	11,636.28	16	235.67	19	823.51	17	5,094.52	8	217.00	16	47.40	24	1,222.15	15	71.04	17	158.84	3	474.75	22	955.97	10	287.60	8	2,047.81	6
Garrett	12,416.87	8	403.68	6	700.29	22	5,164.77	6	308.50	7	72.75	21	1,053.03	21	190.21	2	135.25	5	1,089.35	1	1,057.88	1	254.64	11	1,986.52	7
Harford	11,361.15	17	296.49	14	698.95	23	4,527.76	20	217.36	15	87.41	17	1,161.05	17	46.08	23	90.55	19	852.89	6	840.93	16	334.96	4	2,206.73	4
Howard	13,506.93	3	242.40	17	1,083.04	3	6,081.22	1	289.88	10	64.48	23	1,827.77	2	57.37	20	131.00	6	715.47	15	779.59	19	352.71	3	1,882.00	12
Kent	12,970.66	5	515.62	2	914.96	9	4,997.90	10	369.94	4	423.83	2	1,412.63	10	109.28	9	198.91	1	923.25	3	1,044.76	2	305.24	6	1,754.32	15
Montgomery	13,724.39	2	261.84	16	955.31	4	6,045.71	2	169.86	20	76.36	18	1,753.18	3	74.77	16	0.11	22	631.40	19	854.80	14	230.73	14	2,670.32	1
Prince George's	12,881.93	6	437.29	4	897.77	11	4,859.45	17	216.91	17	371.72	3	1,725.37	4	129.91	7	122.55	10	773.13	10	1,012.02	8	355.62	2	2,180.19	5
Queen Anne's	9,559.88	22	218.36	21	595.37	24	4,219.28	22	161.47	23	68.16	22	995.22	23	50.37	21	79.38	20	768.25	11	722.27	22	187.79	22	1,493.96	22
St. Mary's	10,830.21	21	177.24	24	952.26	5	4,288.72	21	188.83	21	120.43	14	1,121.37	18	77.60	14	116.90	11	886.89	5	794.47	18	184.38	20	1,931.13	10
Somerset	9,552.57	23	351.68	10	798.55	19	3,748.72	24	213.23	18	73.03	20	1,072.58	20	187.98	3	95.77	17	753.87	13	626.94	24	214.23	17	1,415.99	24
Talbot	8,819.13	24	207.15	22	738.67	21	3,901.08	23	143.50	24	138.40	11	835.40	24	47.04	22	0.00	23	459.22	24	645.77	23	206.65	18	1,496.26	21
Washington	10,938.07	20	385.63	7	805.62	18	4,643.14	19	290.18	9	132.26	13	1,011.67	22	65.62	18	163.55	2	465.95	23	853.98	15	424.96	1	1,695.53	18
Wicomico	11,141.16	19	313.26	13	838.01	15	4,796.81	16	275.99	13	136.31	12	1,210.35	16	152.24	4	103.52	15	574.24	20	770.22	20	243.05	13	1,727.17	16
Worcester	13,089.46	4	221.22	20	947.49	6	5,838.78	3	423.79	2	190.36	7	1,434.66	9	43.81	24	123.24	9	849.92	7	1,043.88	3	146.22	24	1,826.11	14

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 5

Cost per Pupil Belonging* From Federal Funds: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$637.02	18.54	33.55	184.89	38.59	43.73	184.24	3.53	1.36	4.23	0.24	0.07	124.04
Allegany	953.99	2.21	34.13	260.13	41.29	44.82	360.22	-	15.07	7.75	-	-	188.38
Anne Arundel	491.95	16.69	4.33	117.46	31.30	13.04	191.91	2.16	-	2.55	0.12	-	112.40
Baltimore City	1,408.57	54.80	217.59	437.28	117.90	148.87	187.70	7.49	-	4.78	-	-	232.14
Baltimore	606.65	44.30	1.32	157.28	52.84	30.20	201.01	9.31	3.39	5.12	0.57	-	101.32
Calvert	436.90	6.06	2.50	117.48	20.77	24.29	151.49	-	7.33	2.76	-	-	104.21
Caroline	835.31	13.97	20.50	217.73	51.20	54.10	322.11	15.51	-	8.44	-	-	131.75
Carroll	394.94	7.79	5.66	85.15	13.35	5.61	186.76	-	0.16	1.12	2.65	2.22	84.47
Cecil	582.03	13.73	3.69	149.85	28.76	30.18	241.78	-	0.00	4.45	0.03	-	109.56
Charles	434.46	16.60	24.25	96.81	26.53	16.05	168.32	-	-	3.71	0.03	-	82.16
Dorchester	831.45	19.13	19.00	275.26	80.03	89.36	190.93	-	-	9.57	1.97	-	146.21
Frederick	397.49	2.41	6.19	89.09	16.20	7.12	189.65	0.93	-	2.55	0.04	-	83.32
Garrett	949.33	40.10	30.79	334.05	34.23	12.37	246.71	0.74	28.81	0.07	-	-	221.46
Harford	491.88	12.20	15.43	99.93	19.00	30.97	206.28	-	-	0.51	-	-	107.55
Howard	317.24	4.92	14.29	73.60	15.73	13.50	128.96	-	-	0.36	-	-	65.88
Kent	939.82	12.47	30.18	250.39	69.38	144.95	304.21	-	-	9.00	-	-	119.24
Montgomery	485.04	0.50	13.15	150.31	9.38	6.49	171.65	2.78	-	2.42	0.05	-	128.32
Prince George's	706.61	15.09	23.14	239.91	37.73	97.34	159.45	5.08	2.43	5.82	0.02	-	120.60
Queen Anne's	544.25	22.59	15.42	179.53	30.59	19.92	165.08	-	0.66	12.82	0.90	-	96.74
St. Mary's	610.99	11.63	22.04	140.79	56.54	39.50	207.28	2.80	3.88	20.88	0.88	-	104.76
Somerset	1,250.40	14.06	51.21	534.75	40.36	31.58	274.36	6.35	2.00	13.49	2.97	-	279.26
Talbot	633.92	9.21	26.59	142.94	16.09	51.85	244.28	-	-	5.85	-	-	137.11
Washington	663.69	16.29	47.09	229.99	19.07	17.89	198.86	-	0.03	2.04	-	-	132.41
Wicomico	835.35	24.66	10.53	264.00	90.46	50.23	201.81	-	1.17	10.87	0.56	-	181.06
Worcester	858.97	5.77	16.40	322.05	95.29	68.10	186.84	-	8.71	17.76	0.77	-	137.27

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 6

Cost per Pupil Belonging* Excluding Federal Funds: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Non-Federal	Administration	Mid-level Administration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$12,255.56	\$354.73	\$852.54	\$4,657.83	\$216.02	\$169.60	\$1,290.16	\$93.47	\$75.32	\$647.80	\$866.92	\$267.29	\$2,763.90
Allegany	11,812.31	223.60	777.80	4,673.72	225.16	156.83	1,201.08	88.29	76.72	711.32	963.26	180.93	2,533.58
Anne Arundel	11,686.21	369.95	793.73	4,594.88	365.07	189.26	1,073.41	84.26	-	640.18	825.51	217.54	2,532.42
Baltimore City	12,872.90	760.08	997.91	3,947.08	137.48	645.28	1,757.21	190.51	-	593.55	907.26	244.17	2,692.27
Baltimore	11,715.91	403.82	817.17	4,239.25	275.34	114.04	1,154.22	82.33	133.17	499.85	879.95	293.98	2,822.80
Calvert	12,057.55	342.59	720.33	4,956.32	138.01	63.30	1,293.00	81.18	83.81	870.57	988.25	195.63	2,324.56
Caroline	10,556.26	317.33	835.79	4,422.06	135.12	96.47	727.59	113.63	110.14	692.58	722.04	154.25	2,229.25
Carroll	11,730.03	186.49	893.17	4,545.43	282.02	66.38	1,036.12	60.19	123.11	776.71	928.38	230.74	2,601.31
Cecil	11,125.98	246.66	859.08	4,370.16	217.62	115.35	1,171.14	69.75	97.91	605.96	753.84	278.42	2,340.09
Charles	11,842.33	332.52	781.02	4,734.62	384.98	70.10	996.70	132.58	107.72	943.20	988.44	217.94	2,152.51
Dorchester	11,576.26	282.24	1,048.27	4,436.44	206.18	206.95	996.87	102.61	117.96	745.47	806.16	253.55	2,373.57
Frederick	11,299.13	218.58	766.02	4,688.07	187.27	37.33	956.37	65.69	148.95	442.63	896.38	269.69	2,622.15
Garrett	12,889.76	377.75	694.09	5,012.02	285.10	62.94	843.29	196.15	111.19	1,127.52	1,095.02	263.58	2,821.13
Harford	11,163.21	271.39	653.11	4,230.89	188.91	52.64	904.26	44.07	86.61	815.29	804.36	320.39	2,791.28
Howard	13,707.50	228.23	1,027.45	5,775.73	263.10	48.52	1,629.11	55.18	126.00	687.83	749.87	339.26	2,777.20
Kent	12,256.08	476.94	838.27	4,493.45	281.76	257.33	1,036.61	103.73	188.80	867.32	991.65	289.72	2,430.50
Montgomery	13,526.52	248.24	894.37	5,592.93	151.99	66.04	1,493.81	68.25	0.11	597.38	811.99	219.19	3,382.22
Prince George's	12,173.35	395.69	820.20	4,137.04	166.02	251.84	1,461.32	116.95	112.70	720.44	950.64	334.06	2,706.46
Queen Anne's	10,637.69	215.63	634.08	4,423.41	145.56	54.44	920.64	54.95	85.94	825.29	787.05	204.87	2,285.84
St. Mary's	11,024.61	166.47	934.82	4,168.66	113.11	81.51	919.51	75.17	113.59	870.29	797.43	195.32	2,588.73
Somerset	12,223.06	447.80	997.52	4,388.37	239.67	64.33	1,134.24	240.52	123.78	976.55	820.39	281.35	2,508.56
Talbot	10,640.14	237.76	854.08	4,508.08	155.00	113.15	751.71	56.08	-	541.65	769.92	246.38	2,406.33
Washington	10,979.30	367.03	753.72	4,385.47	269.37	113.58	806.77	65.23	162.54	461.13	848.89	422.43	2,323.14
Wicomico	11,251.08	292.28	837.34	4,589.25	188.78	87.68	1,022.78	154.04	103.57	570.13	778.72	245.91	2,380.61
Worcester	14,630.36	238.23	1,028.66	6,117.96	372.14	141.86	1,395.55	48.32	127.22	919.68	1,150.60	161.27	2,928.86

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

Table 7

Cost per Pupil Belonging* for Materials of Instruction **: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
Total State	\$273.18	\$251.12	\$257.19	\$45.82	\$41.91	\$46.77	\$12.45	\$12.98	\$12.19
Allegany	328.72	267.90	345.59	41.02	5.40	59.11	12.53	12.72	12.79
Anne Arundel	384.57	396.20	430.47	118.70	145.85	174.41	11.05	18.56	12.94
Baltimore City	347.69	323.17	338.13	47.71	28.65	29.74	3.05	1.06	0.26
Baltimore	316.42	256.03	269.31	55.12	36.64	26.07	18.42	17.20	17.37
Calvert	165.59	176.59	167.45	16.93	17.23	14.38	0.26	13.09	14.79
Caroline	211.31	171.54	201.31	7.13	5.01	7.97	7.22	8.01	7.70
Carroll	317.53	357.47	345.18	40.95	76.68	86.27	0.18	19.16	19.74
Cecil	174.85	197.71	259.57	17.08	11.68	12.04	10.91	10.97	9.56
Charles	173.66	199.57	212.89	6.17	10.15	8.34	8.32	8.53	8.60
Dorchester	304.21	301.47	321.20	69.06	64.84	73.91	1.77	0.00	0.00
Frederick	343.12	229.28	191.57	97.06	26.46	28.04	22.65	20.19	23.02
Garrett	179.49	174.75	254.91	25.11	23.41	99.33	9.45	5.76	5.93
Harford	243.59	239.08	222.51	41.51	36.48	25.93	36.44	36.61	19.67
Howard	391.64	292.79	244.54	59.58	60.03	45.18	15.38	12.72	19.73
Kent	251.46	231.34	206.53	85.64	33.35	37.40	16.80	11.82	0.00
Montgomery	190.40	195.59	185.11	27.54	27.66	34.26	18.13	17.54	16.12
Prince George's	176.12	153.56	195.49	19.85	18.96	44.12	3.38	1.93	4.72
Queen Anne's	191.75	195.80	217.83	11.10	3.90	5.74	11.27	11.77	0.00
St. Mary's	225.80	208.42	258.33	10.65	13.16	11.29	14.39	13.98	12.58
Somerset	249.88	235.16	185.65	45.02	21.53	28.19	17.37	16.93	4.25
Talbot	332.20	194.21	188.01	44.11	1.44	8.20	31.40	9.50	9.18
Washington	351.49	377.49	327.26	50.50	60.76	33.58	0.25	0.23	0.40
Wicomico	282.93	226.37	240.02	34.94	44.27	42.58	16.57	15.89	14.76
Worcester	532.26	496.53	359.58	34.75	102.94	30.73	10.82	11.41	8.30

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

** Include textbooks, library materials and other instructional and special education supplies and materials. Exclude Adult Education expenditures.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2013-2014

Local Education Agency	Adminis- tration	Mid-level Adminis- tration	Instruction**	Special Education	Student Personnel Services	Health Services	Pupil Transpor- tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.86%	6.64%	40.07%	13.29%	0.73%	0.68%	5.07%	6.53%	2.06%	21.60%	0.16%	0.30%
Allegany	1.66	5.99	41.23	15.41	0.65	0.67	5.46	7.17	1.33	20.00	0.22	0.21
Anne Arundel	3.08	6.36	42.53	12.43	0.69	-	5.12	6.60	1.76	21.07	0.04	0.33
Baltimore City	3.60	6.40	38.18	13.28	0.72	1.07	4.41	6.88	2.40	22.84	0.02	0.21
Baltimore	2.74	5.62	41.99	12.21	0.64	0.71	6.81	7.86	1.53	18.89	0.57	0.43
Calvert	2.74	7.08	43.20	10.86	1.07	0.92	6.24	6.00	1.43	19.49	0.37	0.61
Caroline	1.57	7.24	40.38	11.33	0.50	0.99	6.27	7.67	2.11	21.64	0.08	0.23
Carroll	2.29	7.20	41.27	13.34	0.58	0.82	5.09	6.31	2.34	20.43	0.13	0.21
Cecil	2.79	6.41	42.38	10.03	1.04	0.85	7.58	7.81	2.05	17.61	0.47	0.98
Charles	2.42	8.56	42.72	9.52	0.82	0.95	6.05	6.48	2.17	20.20	-	0.10
Dorchester	1.86	6.41	41.74	11.14	0.55	1.24	4.11	7.48	2.27	22.46	0.20	0.55
Frederick	3.00	5.11	41.25	8.52	1.38	0.97	7.82	7.64	2.03	21.09	0.40	0.80
Garrett	2.35	5.52	38.39	12.61	0.36	0.71	6.71	6.68	2.69	23.83	0.10	0.04
Harford	1.62	7.25	43.13	13.59	0.38	0.88	4.78	5.21	2.47	19.76	0.82	0.11
Howard	3.66	6.35	42.11	9.81	0.76	1.38	6.44	7.26	2.17	18.64	0.24	1.17
Kent	1.74	6.30	41.62	13.51	0.49	0.00	4.61	5.65	1.58	24.38	0.11	-
Montgomery	3.08	6.30	37.23	15.25	0.96	0.86	5.51	7.12	2.49	21.06	0.13	-
Prince George's	2.12	5.80	43.33	9.97	0.49	0.77	7.47	7.04	1.84	21.16	0.00	-
Queen Anne's	1.51	8.11	39.17	10.28	0.66	1.00	7.55	6.78	1.65	22.82	0.13	0.35
St. Mary's	3.31	8.97	38.97	10.67	1.77	0.92	7.17	6.14	2.03	20.01	0.00	0.03
Somerset	2.20	7.58	44.76	8.59	0.50	-	5.08	6.63	2.27	21.88	0.51	-
Talbot	3.24	6.68	42.40	9.42	0.54	1.36	4.39	7.59	3.61	20.49	0.02	0.24
Washington	2.59	6.80	42.54	10.10	1.28	0.85	4.76	6.32	2.04	20.50	0.16	2.07
Wicomico	1.62	6.68	45.96	10.19	0.31	0.87	6.01	7.47	1.04	19.56	0.02	0.28
Worcester	5.72	7.95	36.28	16.23	1.29	0.98	3.91	5.94	1.60	19.12	0.00	0.97

*Expenditures include equipment and outgoing transfers reported in each category. Percentages may not equal 100% due to rounding.

** Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs

Table 9

Percent Distribution of Day School Current Expenses by Category*: Maryland Public Schools: 2013-2014

Local Education Agency	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.90%	6.87%	37.56%	1.97%	1.65%	11.44%	0.75%	0.59%	5.06%	6.73%	2.07%	22.40%
Allegany	1.77	6.36	38.65	2.09	1.58	12.23	0.69	0.72	5.63	7.55	1.42	21.32
Anne Arundel	3.17	6.55	38.69	3.25	1.66	10.39	0.71	-	5.28	6.78	1.79	21.72
Baltimore City	5.71	8.51	30.70	1.79	5.56	13.62	1.39	0.00	4.19	6.35	1.71	20.48
Baltimore	3.64	6.64	35.68	2.66	1.17	11.00	0.74	1.11	4.10	7.15	2.39	23.73
Calvert	2.79	5.79	40.61	1.27	0.70	11.56	0.65	0.73	6.99	7.91	1.57	19.44
Caroline	2.91	7.52	40.73	1.64	1.32	9.21	1.13	0.97	6.15	6.34	1.35	20.73
Carroll	1.60	7.41	38.19	2.44	0.59	10.09	0.50	1.02	6.42	7.68	1.92	22.15
Cecil	2.22	7.37	38.61	2.10	1.24	12.07	0.60	0.84	5.21	6.44	2.38	20.92
Charles	2.84	6.56	39.35	3.35	0.70	9.49	1.08	0.88	7.71	8.05	1.78	18.20
Dorchester	2.43	8.60	37.97	2.31	2.39	9.57	0.83	0.95	6.09	6.51	2.04	20.31
Frederick	1.89	6.60	40.84	1.74	0.38	9.80	0.57	1.27	3.81	7.66	2.31	23.13
Garrett	3.02	5.24	38.63	2.31	0.54	7.88	1.42	1.01	8.15	7.91	1.90	21.99
Harford	2.43	5.74	37.16	1.78	0.72	9.53	0.38	0.74	7.00	6.90	2.75	24.87
Howard	1.66	7.43	41.71	1.99	0.44	12.54	0.39	0.90	4.91	5.35	2.42	20.27
Kent	3.71	6.58	35.95	2.66	3.05	10.16	0.79	1.43	6.64	7.51	2.20	19.32
Montgomery	1.78	6.48	40.99	1.15	0.52	11.89	0.51	0.00	4.28	5.80	1.56	25.05
Prince George's	3.19	6.55	33.98	1.58	2.71	12.58	0.95	0.89	5.64	7.38	2.59	21.95
Queen Anne's	2.13	5.81	41.16	1.58	0.66	9.71	0.49	0.77	7.50	7.05	1.83	21.31
St. Mary's	1.53	8.22	37.04	1.46	1.04	9.68	0.67	1.01	7.66	6.86	1.68	23.15
Somerset	3.43	7.78	36.54	2.08	0.71	10.45	1.83	0.93	7.35	6.11	2.09	20.69
Talbot	2.19	7.81	41.25	1.52	1.46	8.83	0.50	-	4.86	6.83	2.19	22.56
Washington	3.29	6.88	39.64	2.48	1.13	8.64	0.56	1.40	3.98	7.29	3.63	21.09
Wicomico	2.62	7.02	40.15	2.31	1.14	10.13	1.27	0.87	4.81	6.45	2.03	21.19
Worcester	1.58	6.75	41.58	3.02	1.36	10.22	0.31	0.88	6.05	7.43	1.04	19.80

Table 10

Expenditures by Category for Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Current Expenditures**	Administration	Mid-level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	** Fixed Charges
Total State	\$11,016,475,558	\$318,954,844	\$757,146,350	\$4,138,017,325	\$217,556,866	\$182,285,761	\$1,259,843,693	\$82,891,049	\$65,521,551	\$557,147,505	\$740,970,546	\$228,453,057	\$2,467,687,011
Allegany	109,571,175	1,938,100	6,968,652	42,346,500	2,286,930	1,730,747	13,400,381	757,781	787,844	6,171,642	8,267,535	1,552,921	23,362,144
Anne Arundel	944,641,141	29,991,177	61,903,826	365,528,588	30,745,872	15,691,756	98,148,967	6,703,529	-	49,855,910	64,042,804	16,874,149	205,154,564
Baltimore City	1,193,661,802	68,108,556	101,592,754	366,449,853	21,345,458	66,376,113	162,557,750	18,548,834	10,000	50,009,146	75,830,253	20,407,789	244,425,298
Baltimore	1,314,588,908	47,805,484	87,318,388	469,028,326	35,011,084	15,387,662	144,577,983	9,775,508	14,568,124	53,870,655	93,934,650	31,362,056	311,948,988
Calvert	199,901,063	5,578,105	11,564,716	81,176,601	2,540,267	1,401,511	23,110,698	1,298,765	1,458,175	13,972,613	15,811,277	3,129,985	38,858,350
Caroline	61,339,020	1,783,926	4,610,752	24,983,427	1,003,261	810,806	5,652,238	695,355	593,049	3,774,754	3,887,886	830,551	12,713,016
Carroll	316,139,875	5,065,536	23,435,627	120,735,140	7,701,148	1,877,032	31,884,552	1,569,259	3,214,202	20,280,550	24,275,192	6,074,093	70,027,544
Cecil	180,139,919	4,006,486	13,274,614	69,545,018	3,790,757	2,239,118	21,739,232	1,073,218	1,506,440	9,391,768	11,599,041	4,283,781	37,690,447
Charles	320,775,066	9,122,023	21,040,571	126,238,459	10,752,165	2,251,006	30,440,468	3,464,141	2,814,587	24,741,430	25,827,246	5,694,382	58,388,588
Dorchester	57,485,210	1,396,259	4,944,693	21,829,410	1,326,027	1,372,776	5,503,091	475,385	546,496	3,498,093	3,744,090	1,174,697	11,674,193
Frederick	477,207,567	9,016,061	31,505,129	194,902,037	8,301,653	1,813,401	46,756,195	2,717,953	6,076,917	18,162,587	36,572,891	11,002,945	110,379,797
Garrett	48,727,433	1,471,241	2,552,294	18,823,517	1,124,358	265,145	3,837,866	693,246	492,942	3,970,248	3,855,559	928,061	10,712,957
Harford	433,117,083	10,538,730	24,843,988	160,938,746	7,726,012	3,107,048	41,269,283	1,637,784	3,218,602	30,316,048	29,890,915	11,905,954	107,723,974
Howard	734,599,960	12,212,257	54,565,046	306,381,412	14,604,846	3,248,569	92,085,840	2,890,248	6,599,941	36,046,626	39,277,215	17,770,175	148,917,784
Kent	27,990,350	1,038,106	1,842,108	10,062,342	744,811	853,296	2,844,071	220,021	400,476	1,858,800	2,103,426	614,535	5,408,358
Montgomery	2,103,997,267	37,350,676	136,274,012	862,412,707	24,230,199	10,892,414	250,088,476	10,666,063	16,388	90,067,815	121,936,811	32,913,804	527,147,901
Prince George's	1,589,316,025	50,688,226	104,062,833	540,090,916	25,142,289	43,087,088	199,993,493	15,058,096	14,205,683	89,616,112	117,306,042	41,221,448	348,843,798
Queen Anne's	84,868,178	1,808,010	4,929,566	34,935,229	1,336,964	564,356	8,240,281	417,074	657,284	6,361,012	5,980,302	1,554,913	18,083,187
St. Mary's	201,783,005	3,088,504	16,593,836	74,733,957	2,942,010	2,098,549	19,540,624	1,352,161	2,037,134	15,454,674	13,844,227	3,387,220	46,710,110
Somerset	37,853,013	1,297,555	2,946,346	13,831,279	786,736	269,468	3,957,392	693,563	353,366	2,781,468	2,313,176	790,429	7,832,236
Talbot	49,822,928	1,091,449	3,891,895	20,554,030	756,089	729,182	4,401,547	247,829	-	2,419,546	3,402,449	1,088,820	11,240,093
Washington	258,477,002	8,509,940	17,778,276	102,464,160	6,403,592	2,918,636	22,325,323	1,448,063	3,609,110	10,282,585	18,845,504	9,378,006	54,513,808
Wicomico	170,746,263	4,477,465	11,977,950	68,562,377	3,944,845	1,948,262	17,299,900	2,176,073	1,479,620	8,207,783	11,009,051	3,473,993	36,188,943
Worcester	99,726,306	1,570,975	6,728,479	41,463,295	3,009,495	1,351,821	10,188,043	311,101	875,171	6,035,639	7,413,002	1,038,350	19,746,935

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, and transfers.

** Excludes Adult Education, but includes State-paid for Teachers' Pension/Retirement.

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2013-2014

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	854,481.7	812,582.4
Allegany	8,582.9	8,093.2
Anne Arundel	77,568.4	74,124.5
Baltimore City	83,581.2	74,338.0
Baltimore	106,681.4	100,718.6
Calvert	15,999.2	15,264.5
Caroline	5,384.6	5,091.1
Carroll	26,073.5	24,956.6
Cecil	15,386.0	14,350.6
Charles	26,128.6	24,773.0
Dorchester	4,633.0	4,342.3
Frederick	40,798.7	38,257.2
Garrett	3,521.0	3,644.6
Harford	37,161.2	35,544.9
Howard	52,378.9	50,381.6
Kent	2,121.1	2,013.3
Montgomery	150,161.5	142,648.7
Prince George's	123,394.5	115,913.1
Queen Anne's	7,589.8	8,279.9
St. Mary's	17,341.9	17,425.7
Somerset	2,809.5	3,689.6
Talbot	4,419.3	5,268.8
Washington	22,200.2	22,067.9
Wicomico	14,127.1	14,293.3
Worcester	6,438.4	7,101.4

*Half-day prekindergarten pupils have been equated to full-time.