



# **FY 2020 Approved Operating Budget**

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**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.**

The Charles County public school system does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, age or disability in its programs, activities or employment practices. For inquiries, please contact Kathy Kiessling, Title IX/ADA/Section 504 Coordinator (students) or Marvin L. Jones, Title IX/ADA/Section 504 coordinator (employees/ adults), at Charles County Public Schools, Jesse L. Starkey Administration Building, P.O. Box 2770, La Plata, MD 20646; 301-932-6610/301-870-3814. For special accommodations call 301-934-7230 or TDD 1-800-735-2258 two weeks prior to the event.



## CHARLES COUNTY PUBLIC SCHOOLS

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## 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 28, 2019

Board of Commissioners of Charles County

P. O. Box 2150  
La Plata, MD 20646

Dear Commissioners:

The revised Board of Education's fiscal year 2020 operating budget of \$392.9 million represents an increase in funding of \$23.3 million (6.3 percent) more than FY 2019 budget. This revised total reflects the Commissioners' 3-2 vote on June 18 to reduce the Board's budget request by \$452,000 from various categories that would pay for operations and staff at Fresh Start Academy.

State funding increased \$14.9 million (8.2 percent). County funding increased \$9.4 million (5.2 percent). Both State and County support includes funding based on the Blueprint for Maryland's Future and the recommendations of the Commission on Innovation and Excellence in Education.

Other revenue adjustments include a reduction in the requirement to transfer in a fund balance of \$1 million. The budget is balanced with continued reliance on fund balance. Food and Nutrition Services prices will increase by \$0.05 per meal for fiscal year 2020.


The operating budget expenditures included are: an administrator salary scale conversion, a cost-of-living adjustment for teachers and support staff, a back step owed from FY 2015, and mandatory increases for health insurance, teacher's pension contributions and school bus replacements.

Funding also includes operating costs for Billingsley Elementary School, additional teachers for student enrollment growth, additional prekindergarten teachers and instructional assistants, a new security office and a mental health coordinator and additional psychologists to support the school system mental health initiative.

Economic growth relies heavily on the continued success of our schools. Every dollar invested in Charles County Public Schools results in total spending locally of \$1.81. Our staff remains committed to teaching and learning and we appreciate your continued support as we work to provide a world-class education for our children.

Sincerely,

  
Virginia R. McGraw  
Chairman

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



# 2020 Charles County Public Schools Operating Budget Summary

The fiscal year 2020 budget proposal builds on the foundation of teaching and learning in Charles County Public Schools. The budget maintains core programs and progress as well as adds new programs to meet student needs. The budget reflects enhancements in safety and security measures, including the creation of the Office of School Safety and Security and an internal investigations department. It maintains new safety practices, such as background checks of volunteers. Additionally, the budget funds the operating costs for the county's 22nd elementary school, Billingsley, which opens in September 2019. State funding includes Kirwan Commission funding to support teacher salary incentives, special education, a prekindergarten supplement and the hiring of a mental health coordinator.

## ***Budget highlights for the new year***

### **Salary and benefits \$10.6 million**

We are a people business. The majority of our revenue goes to salaries and benefits for our employees. CCPS negotiates with the Education Association of Charles County (EACC) and the American Federation of State, County and Municipal Employees (AFSCME).

### **Billingsley Elementary School \$4.1 million**

Billingsley opens Sept. 3, 2019, and has a projected enrollment of 677 students. Funding pays for a net staffing request of 57.6 people that includes transfers of 25 teachers from other schools and a 25-to-one student-teacher ratio.

### **Security Office \$378,600**

Strengthens school safety and student security with improved background checks of staff, volunteers and substitutes. It funds the new office and the cost of an additional investigator.

### **Student transportation \$2.8 million**

The school system uses 358 buses operated by contractors and seven CCPS-owned buses. The budget provides funds to replace 36 buses beyond the 15-year state limitation and funding for six additional routes. State transportation funding provides for 39 percent of transportation expenses.

### **Mental health services \$1 million**

Adds two school psychologists at the elementary level and one mental health coordinator. Transfers six grant-funded psychologist positions to the operating budget.

### **Prekindergarten program \$1.2 million**

Funds eight teachers and 11 instructional assistants for the expansion of full-day pre-kindergarten program.

### **School meals program**

Breakfast and lunch prices for students are increasing by 5 cents. Elementary breakfast cost rises to \$1.30 and the lunch price is \$2.70. Secondary schools breakfast price is \$1.45 and lunch rises to \$2.95. This is the first time in two years that meal prices have increased. Increases are guided by the Healthy, Hunger-Free Kids Act of 2010.

## **Numbers at a glance**

\$392.9 million, an increase of \$23.3 million, or 6.3 percent more than FY 2019

Charles County contribution (Local) \$191,621,800

Maryland contribution \$196,774,014

Federal dollars \$970,000

Other revenues (excludes fund balance) \$1,419,080

### **Budget by object**

Compensation – 81 percent

Salaries and wages – 60 percent

Employee benefits – 21 percent

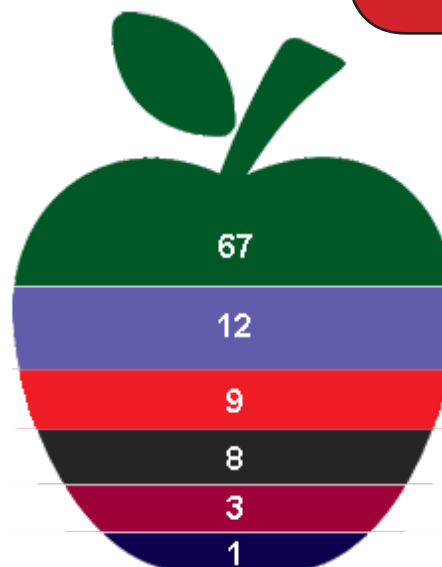
Contracted services – 12 percent

Other (utilities, transfers, etc.) – 4 percent

Supplies, materials, equipment – 3 percent

**Total cost per student  
(FY19) \$14,825**

## **Where do your education dollars go?**



Instruction (classroom),  
67 cents

Maintenance, Operations  
& Capital Outlay, 12 cents

School administration, 9 cents

Student transportation, 8 cents


Central administration, 3 cents

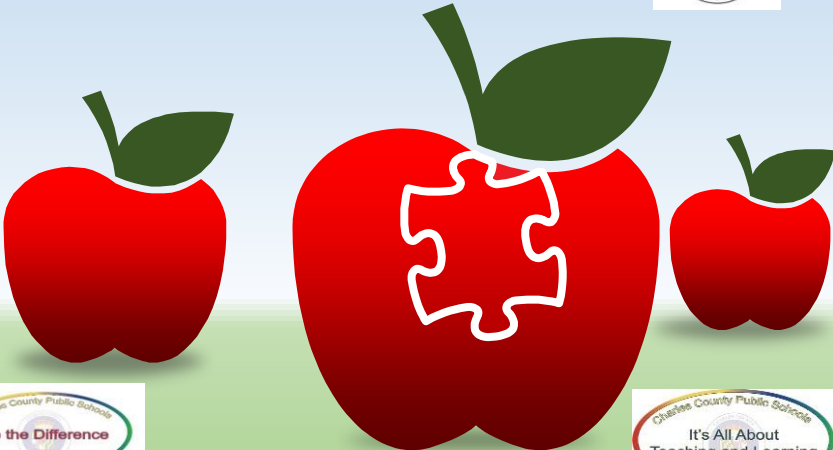
Student & community services,  
1 cent


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Board of Education of Charles County

Fiscal Year 2020  
Operating Budget











OBJECTIVES






Student  
Achievement

**Student Achievement**


- Maintain core programs and progress.
- Add new programs to meet student needs.
- Comply with Every Student Succeeds Act (ESSA) requirements.



Compensation

**Compensation**

- Funding for salary increases.
- Provide a competitive teacher salary.



Financial  
Support

**Financial Support**

- Reduce the reliance on fund balance.
- Student enrollment growth.
- Mental Health Initiatives.
- Billingsley Elementary.
- Pre-Kindergarten Initiative.
- New Security Office

## •Student Achievement

### Graduation Highlights

- CCPS 2018 student graduation rate was 95.7%, which was the third highest in the state.
- CCPS graduating students are projected to have additional lifetime earnings which will generate income tax in the future.

CCPS Graduation Rates for FY17 and FY18

Student Group	School Year 16-17	School Year 17-18
Asian	97%	97%
Black/African American	95%	96%
Hispanic/Latino	82%	85%
White/Caucasian	97%	97%
Two or More Races	94%	93%
Special Education	80%	83%
All Students	95%	96%

Note: The statement regarding student earnings is from the 2016 Beacon Report.

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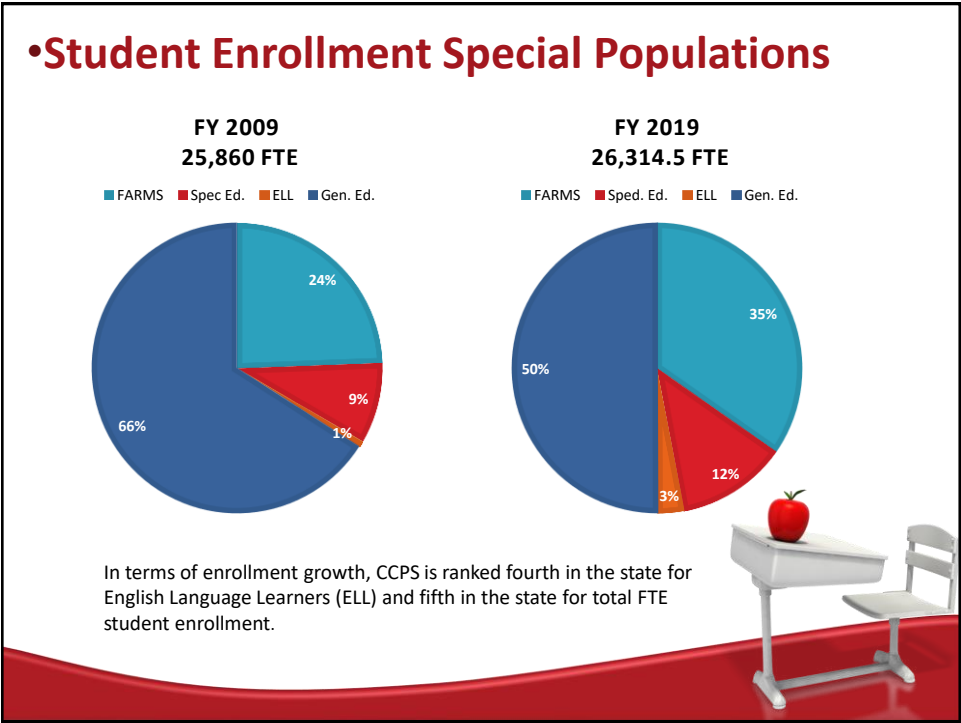
## • Trends in Full-time Equivalent (FTE) Student Enrollment

For FY 2020, preliminary estimates for student enrollment are expected to reach 26,508, an increase of .7 percent (193.5 students more than the previous year).

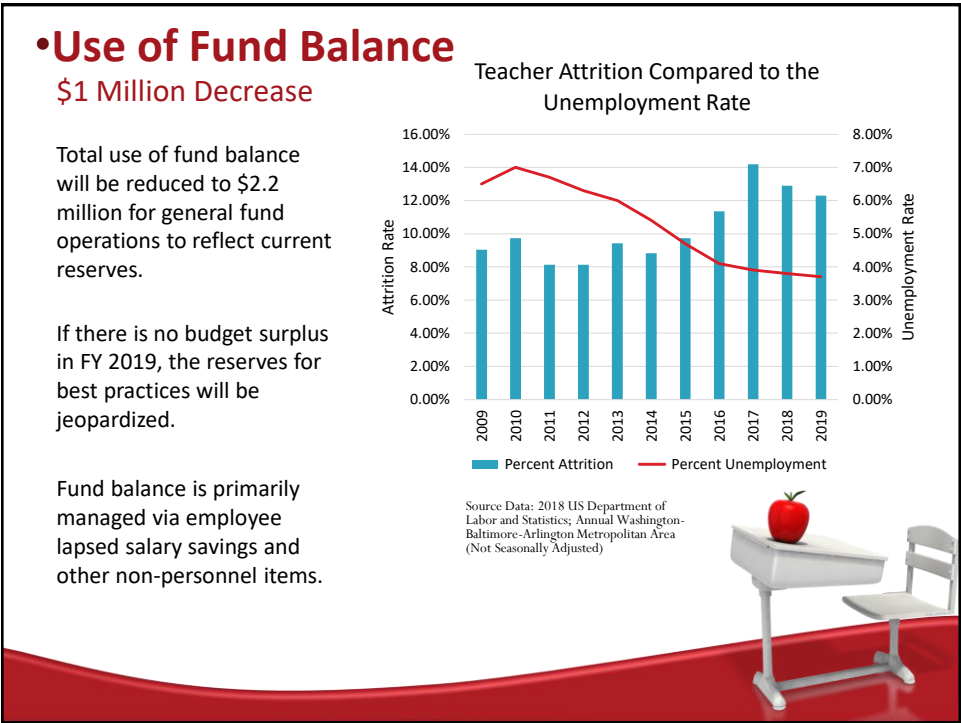
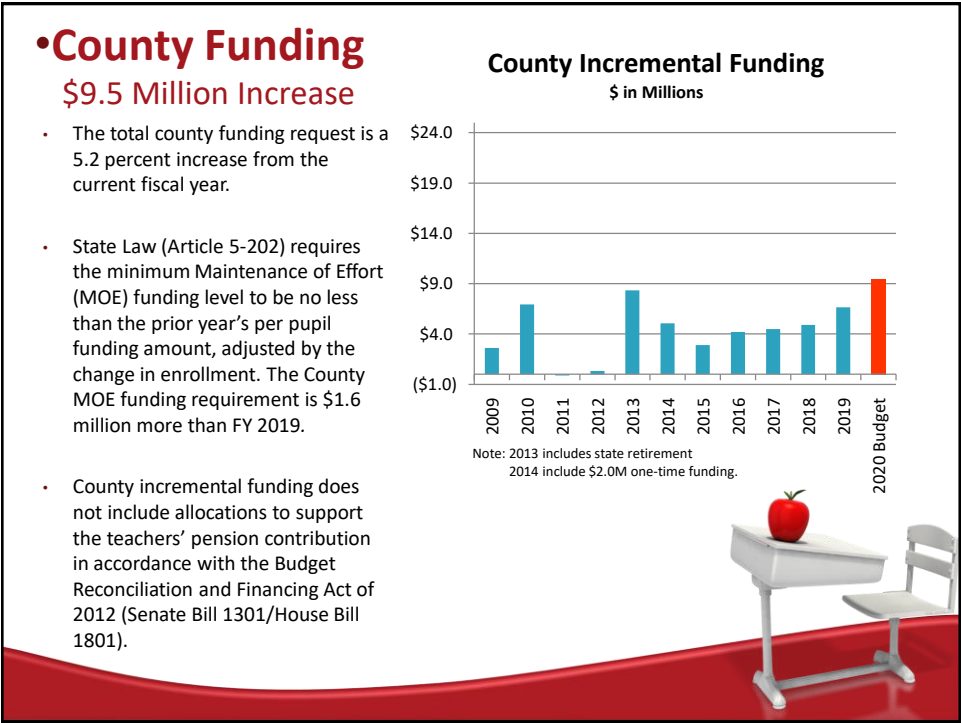
Year	Enrollment	Change	% Change
2009	25,860.5	17.3	0.1%
2010	25,896.8	36.3	0.1%
2011	25,954.5	57.8	0.2%
2012	25,869.5	(85.0)	-0.3%
2013	25,717.0	(152.5)	-0.6%
2014	25,524.0	(193.0)	-0.8%
2015	25,413.0	(111.0)	-0.4%
2016	25,470.8	57.8	0.2%
2017	25,521.3	50.5	0.2%
2018	26,085.0	563.8	2.2%
2019	26,314.5	229.5	0.9%
2020 Estimate	26,508.0	193.5	0.7%

Student Enrollment  
Change in Full-Time Equivalent (FTE)

Year	Change in FTE
2009	17.3
2010	36.3
2011	57.8
2012	-85.0
2013	-152.5
2014	-193.0
2015	-111.0
2016	57.8
2017	50.5
2018	563.8
2019	229.5
2020 Budget	193.5







FOOD NUTRITION SERVICE

**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.

**Meal Price Increases**

Meal prices for paying students for the 2019 – 2020 school year will increase by \$0.05 each to:

**Elementary**

Breakfast \$1.30 Lunch \$2.70

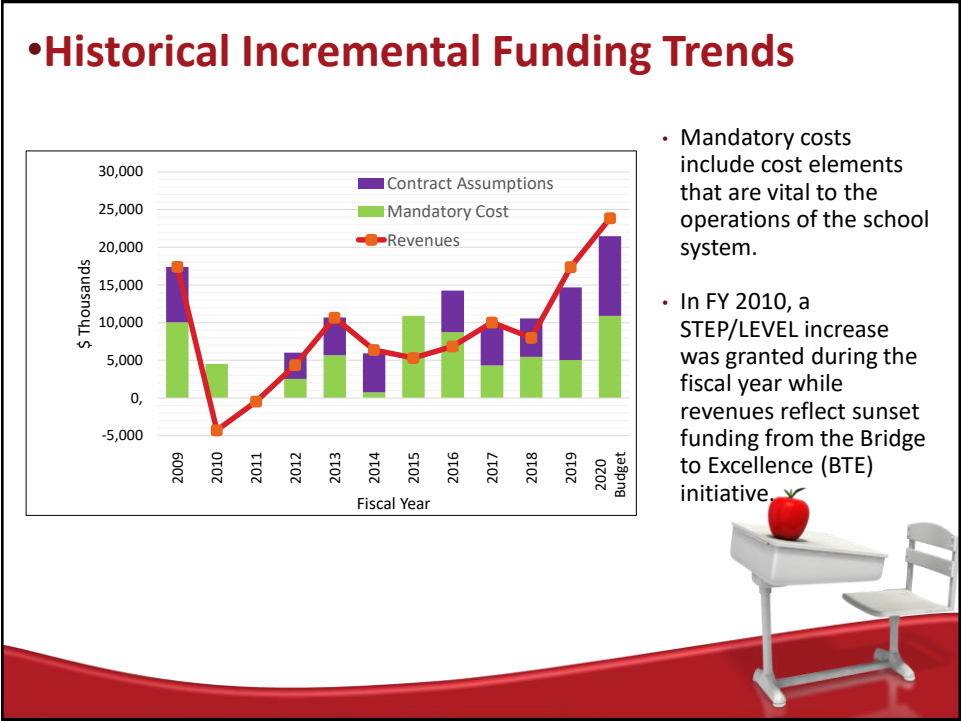
**Secondary**

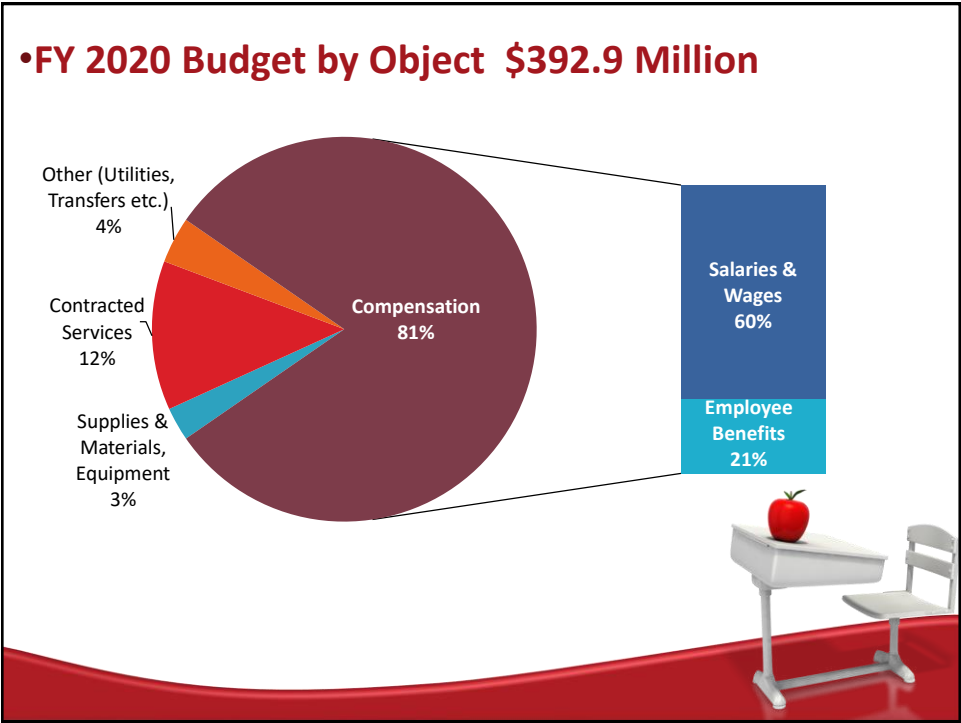
Breakfast \$1.45 Lunch \$2.95

**•Revenue Schedule**

	Amount \$
FY 2019 General Fund Revenue Budget	369,597,861
Requested incremental changes:	
County funding additional base	8,038,600
County funding - MOE - 229.5 student increase	1,601,100
County funding (one-time)	(166,500)
Total county funding request -5.5 percent increase	9,473,200
State funding - Includes Kirwan Commission Funds	14,914,919
Fund balance transfer	(1,000,000)
Total requested revenue incremental change	23,388,119
<b>FY 2020 General Fund Revenue Budget</b>	<b>392,985,980</b>
Percent increase	6.3%

PRESENTATION 5





**EXPENDITURE INCREASES**

**Collective Bargaining**  
Reserve estimate for collective bargaining

**Health Care Costs**  
Following industry trends

**Instructional Needs**  
Teachers for Enrollment Growth  
Mental Health Initiative  
Mental Health Coordinator  
Pre-Kindergarten Initiative

**Student Transportation**  
36 bus replacements  
6 program/enrollment growth routes

**Contracts & Mandates**  
Teachers' pension  
MABE insurance  
Nurses' contract  
Billingsley Elementary Individuals with Disabilities Education Act (IDEA) funding shift


•Collective Bargaining Assumptions

This budget has established a reserve for collective bargaining with the Education Association of Charles County (EACC) and the American Federation of State, County and Municipal Employees (AFSCME). The estimated reserve amount supports the following:

• AFSCME - Three percent COLA, and an FY 2015 STEP to eligible employees

• EACC – Teachers will receive a One Level Increase; 2.62 percent COLA and a half-year FY 2015 Level. Administrative scales will be recalibrated.

Description	Estimate \$
Reserve estimate for Collective Bargaining	\$10,551,750



•Billingsley Elementary

Net Increase \$4,112,700

Planned opening August 2019.

Operations budget is based on the projected enrollment of 677 students.

Staffing:

• Net staffing request is 57.6

• Assumes transfers of 25 teachers from other schools.


• Staffing is based on 25 students per class.

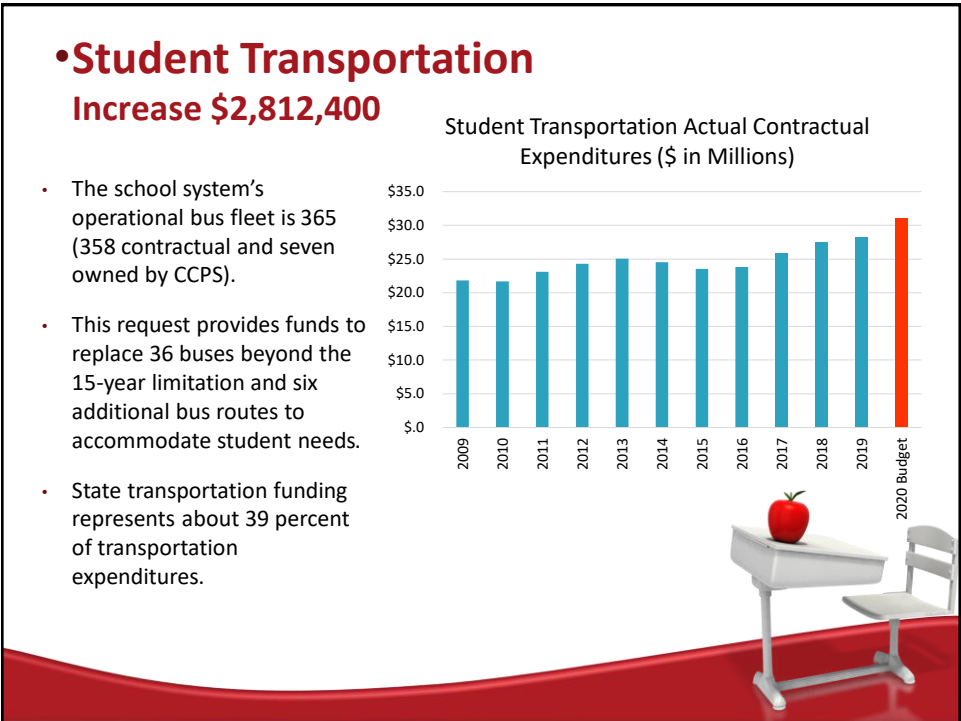
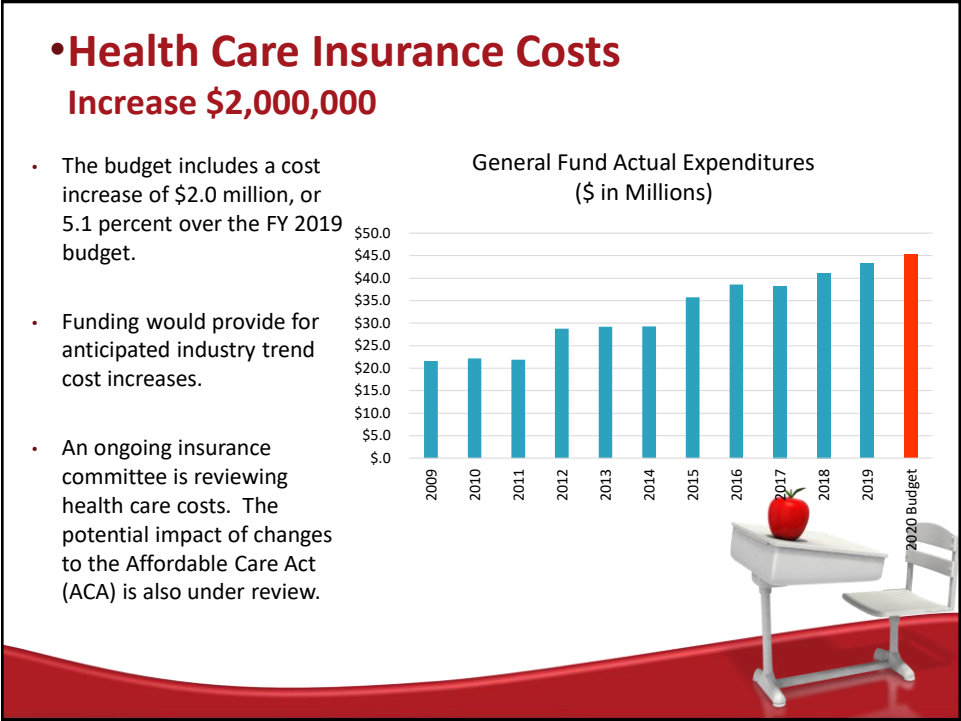
Salaries for teachers and instructional assistants are based on STEP/LEVEL 3.

Salaries for other staff are based on STEP/LEVEL 5.

The total salaries include all employee benefits.

Requested funds shown do not include operating budgets for food nutrition services or nursing services.





Teachers' Pension

Increase \$145,925

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 \$145,925 more than last fiscal year.

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

Starting with FY 2017, the responsibility for the incremental 'normal cost' for teachers' pension falls to the Board of Education.

The FY 2020 cost is expected to be \$9.09 million.

Pension Funding Incremental Requirements

\$ in Millions

Year	Requirements (\$ in Millions)
2013	~\$4.0
2014	~\$1.0
2015	~\$1.4
2016	~\$1.0
2017	~\$1.3
2018	~\$0.2
2019	~\$1.2
2020 Budget	~\$0.1

Other Mandatory Cost Increases

IDEA grant costs - \$763,100

This budget is the cost of six psychologists' wages and benefits (formerly in the IDEA grant) for FY 2020 and future years.

Security Office - \$378,600

This budget includes the costs of an additional investigator, background checks and other expenses of the newly-created school security department

Maryland Association of Boards of Education (MABE) insurance premium - \$317,600

This budget request reflects an insurance premium increase for workers' compensation liability and property insurance (a 10.2 percent increase).

Nurses' contract - \$391,800

Contract increases of 12.0 percent, for benefits and wages.

•Other Cost Increases

- **Teachers for Enrollment Growth** - \$596,000  
Based on a 25-to-1 student-to-teacher ratio, the enrollment increase of 193.5 students equals eight additional teachers for the budget.
- **Mental Health Initiative** - \$222,200  
Add two additional school psychologists for the elementary level.
- **Pre-kindergarten Supplemental Grants** - \$1,179,211  
The use of this supplemental grant would support eight Pre-Kindergarten Teachers and eleven Instructional Assistants.



•Other Cost Increases

- **Mental Health Services Coordinator** - \$83,333  
For both FY 2020 and 2021, \$83,333 is provided to fund the mental health services coordinator that each local school system must appoint, pursuant to the Safe to Learn Act (Chapter 30) of 2018.





•Budget Reductions

Communications - \$166,500

This amount represents an allocation for communications equipment for FY 2019. This one-time allocation under COMAR 13A.02.05.03(2) was for upgrades of the broadcast recording and television programming equipment, and was a non-recurring cost exclusion from the maintenance of effort calculations.



•Expenditure Schedule

	Amount \$
FY 2019 General Fund Expenditure Budget	369,597,861
Requested cost changes:	
Collective bargaining assumptions	10,551,750
Billingsley Elementary School	4,112,700
Bus contracts (36 bus replacements, six program routes)	2,812,400
Health care costs	2,000,000
Pre-Kindergarten	1,179,211
Shift from IDEA grant - six psychologists	763,100
Teachers for enrollment growth	596,000
Nurses' contract	391,800
Security Office	378,600
MABE insurance premium increase (workers' compensation 10.0 percent)	317,600
Mental Health Initiative	222,200
Teachers' pension (\$81301)	145,925
Mental Health Coordinator	83,333
Budget reduction: Communications Television equipment	(166,500)
Total requested cost changes	23,388,119
FY 2020 General Fund Expenditure Budget	392,985,980
Percent increase	6.3%



## •Future Financial and Program Considerations

- **Funding OPEB (Other Post-Employment Benefits)** - funding the actuarially-determined ARC (Annual Contribution Rate) would cost about \$35.4 million each fiscal year. The budget is currently \$4 million.
- **Financial impact of the Affordable Care Act (ACA)** - the requirements for managing employee and retiree health care costs.
- **Unmet requirements** - These include supplemental budget requests, deferred maintenance projects, the GWWO capital improvement study and increased technology needs.
- **Funding STEP/LEVEL increases and COLAs** (cost of living adjustments).





# FY 2020 Approved Operating Budget\_\_\_\_\_

## BUDGET PLANNING MODEL

DESCRIPTION	FY 2020 Cost
<b>BASE REVENUE BUDGET</b>	<b>\$ 369,597,861</b>
REVENUE INCREASES:	
County Funding - Additional Base	2,553,400
County Funding - Maintenance of Effort - 229.5 student increase	1,601,100
Billingsley Elementary School (Operating Cost - Recurring)	4,064,500
Kirwan Teacher Incentive Eligibility	1,420,700
One-time, Non-recurring Additional County Funding	(166,500)
5.2% TOTAL ADDITIONAL COUNTY FUNDING	9,473,200
4.7% MAJOR DIRECT STATE AID (MSDE - Preliminary -05/24/2019)	8,610,960
Kirwan Teacher Salary Incentive Grant	2,819,200
Kirwan Special Education Formula	2,239,026
Kirwan - Pre-Kindergarten Supplemental Grant	1,162,400
Kirwan - Mental Health Coordinator	83,333
8.2% STATE FUNDING (MSDE May 24, 2019 Preliminary Estimate)	14,914,919
FUND BALANCE TRANSFER (total base transfer requirement \$2.2 M )	(1,000,000)
<b>TOTAL REVENUE INCREASES:</b>	<b>23,388,119</b>
<b>TOTAL REVENUE BUDGET</b>	<b>392,985,980</b>
Percent Increase	6.3%
<b>BASE EXPENDITURE BUDGET</b>	<b>\$ 369,597,861</b>
MANDATORY COST INCREASES:	
Billingsley Elementary School Operating Cost (Estimate - Net Teacher Transfers - Assumes Teacher and Instructional Assistants at Level 3 funding)	4,112,700
5.1% Health Care Costs (estimate)	2,000,000
10.1% Bus Contracts (36 replacement buses and 6 enrollment growth/program routes, driver salary)	2,812,400
1.6% Teachers' Pension (SB1301) - State Retirement Agency (estimate)	145,925
Transfer from IDEA Restricted Grant - disproportionality - six psychologists	763,100
Security Office - one investigator, security software	378,600
10.2% MABE Liability Insurance and Workers' Compensation Premium Increase (estimate)	317,600
12.0% Nurses' Contract - (Memorandum March 22, 2019)	391,800
<b>TOTAL MANDATORY COST INCREASES:</b>	<b>10,922,125</b>
COLLECTIVE BARGAINING ASSUMPTIONS:	
Reserve - AFSCME: Three Percent COLA; FY 2015 Back STEP; Grade and CAP Increase	2,640,800
Reserve: EACC Teachers: One Level Increase; 2.62 Percent COLA; FY 2015 Back STEP (Half Year); Administrators: Scale Recalibration	7,910,950
<b>TOTAL COLLECTIVE BARGAINING ASSUMPTIONS:</b>	<b>10,551,750</b>
OTHER COST INCREASES:	
Kirwan - Pre-Kindergarten Supplemental Grant (8 Teachers and 11 Instructional Assistants)	1,179,211
Kirwan - Mental Health Coordinator	83,333
Teachers for Enrollment Growth (193.5 FTE student increase; 25 to 1 average student to teacher ratio)	596,000
Mental Health Initiatives - two elementary psychologists	222,200
<b>TOTAL OTHER COST INCREASES:</b>	<b>2,080,744</b>
BUDGET REDUCTIONS:	
COMMUNICATIONS - Television Equipment - (Non-recurring cost exclusion)	(166,500)
<b>TOTAL BUDGET REDUCTIONS:</b>	<b>(166,500)</b>
<b>TOTAL EXPENDITURE BUDGET</b>	<b>392,985,980</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>
Note: FY 2019 Base Budget excludes \$2.0 M additional funding for Billingsley Elementary School start-up cost.	



## **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**

- Maintain core programs and progress
- Reflect the basic needs of the system
- Special population students
- Comply with Every Student Succeeds Act (ESSA)
- Funding for salary increases to place employees on proper STEPS/LEVELS
- Provide a competitive teacher salary
- Reduce the reliance on fund balance
- Maintain employment and avoid furloughs or layoffs
- Student enrollment growth
- Pre-K Expansion Initiative
- Mental Health Initiative

## **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 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.

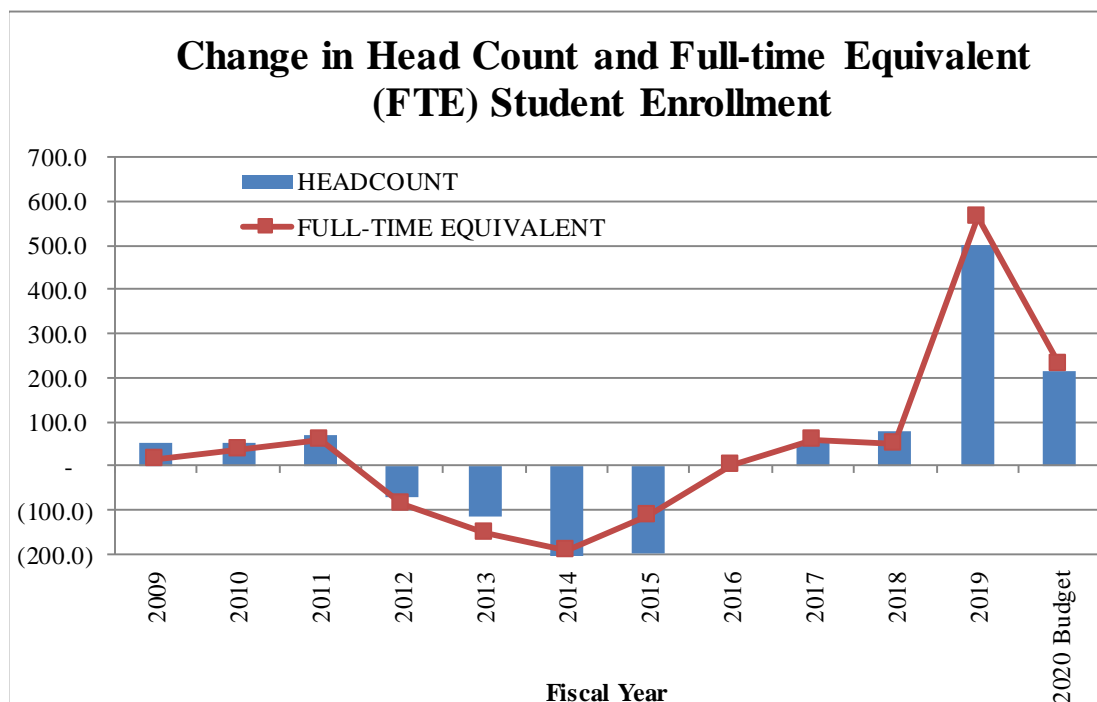


## ENROLLMENTS

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 ninth in the state in full-time equivalent (FTE) student enrollment out of 24 counties. FTE student enrollment is expected to increase by 193.5 students from last year's 26,314.5 student enrollment (0.7 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 - 2020	108.8	131.9



### **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 229.5 students from 26,085 the previous fiscal year, or 0.9 percent.

The established MOE threshold is \$1.6 million and the additional base funding above the MOE requirement is \$8.0 million. The additional base funding includes an operating budget for Billingsley Elementary School and funds for eligibility of the Teacher Salary Incentive Grant Program under The Blueprint for Maryland's Future (SB1030).

The budget includes an adjustment from prior year 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 enrollments. Charles County ranks ninth out of 24 counties for student enrollment and 15th out of 24 in county wealth. Current Direct Major State Aid revenue projection assumes a growth rate of 8.2 percent or \$14.9 million that includes funding for The Blueprint for Maryland's Future. During the 2019 Legislative Session, the Maryland General Assembly enacted SB1030, The Blueprint for Maryland's Future. This bill establishes specified programs and entities and provides substantial funding to Maryland's public schools in FY 2020 and FY 2021. Charles County Public Schools is anticipated to receive \$7.1 Million as part of the Blueprint for Maryland's Future for the following programs.

#### **Teacher Salary Incentive Grant Program**

Administered by MSDE, this program provides grants to county boards to increase teacher salaries to improve recruitment and retention of high-quality teachers. In each of FY 2020 and 2021, the State must provide a grant to a local board if the local board provides a negotiated and funded average salary increase for teachers of at least 3 percent in FY 2020. Local boards of education may apply to MSDE for grants by July 1. A State grant may be used only to provide an additional salary increase to teachers, as defined in the bill. In each of FY 2020 and FY 2021 the State must provide \$75 million for the grants, including specified allocations for each county.

#### **Special Education-Students with Disabilities Grant Program**

In both FY 2020 and FY 2021, an additional \$137.5 million is provided for special education services for students with disabilities, with specified allocations to each local education agency (LEA). The bill also extends the due date for the report on the findings and recommendations of the special education study report.

#### **Supplemental Pre-kindergarten Grants**

These grants are expanded to include State funding to an LEA based on every 4-year-old in full-day prekindergarten as of Sept. 30 of each year, regardless of whether full-day services are available to all 4-year-olds in the county's prekindergarten program. Also, the enhanced grants are extended to FY 2021.



FY 2020 Approved Operating Budget\_\_\_\_\_

### **Transitional Supplemental Instruction (TSI) for Struggling Learners**

For each of FY 2020 and 2021, the State must distribute to local boards of education funds totaling \$23 million, as allocated by the bill, for provision of TSI for struggling learners, which involves additional academic support using evidence-based programs and strategies that meet the expectations of strong or moderate evidence as defined in the federal Every Student Succeeds Act (ESSA). TSI includes one-on-one and small-group tutoring with a certified teacher, a teaching assistant, or any other trained professional and cross-age peer tutoring. Struggling Learners are students who perform below grade level in English/Language Arts or Reading in kindergarten through Grade 3. Please note, this grant will be established as a restricted fund.

### **Mental Health Services Coordinator**

For both FY 2020 and 2021, \$83,333 is provided to fund a full-time mental health services coordinator position that each local school system must appoint, pursuant to the Safe to Learn Act (Chapter 30) of 2018.

### **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. The school system has operated in a deficit budget since FY 2010. Assuming no budget surplus in FY 2019, the discretionary unassigned fund balance will jeopardize targeted reserves for best practices.

### **Food Service Meal Price Increase**

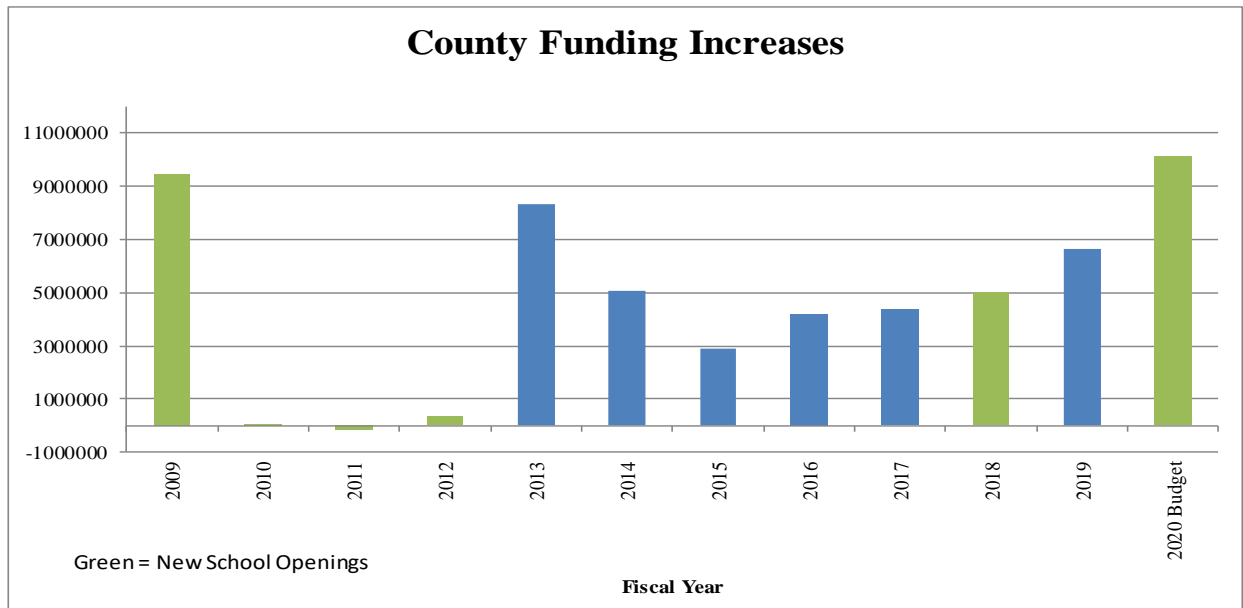
In accordance with House Bill 315 State Department of Education - Breakfast and Lunch Programs - Funding (Maryland Cares for Kids Act) lunch prices for the 2019–2020 school year will be reduced by 10 cents for eligible reduced-price meal students only.

This bill makes the State responsible for the student share of the costs of (1) reduced-price breakfasts provided under the Federal School Breakfast Program by fiscal 2022 and (2) reduced-price lunches provided under the National School Lunch Program (NSLP) by fiscal 2023. The bill phases in this responsibility beginning with fiscal 2020. During the phase in period, the state will pay school systems the reduction amount of the price. A local board of education or participating nonpublic school is prohibited from charging a student who is eligible for a reduced-price breakfast beginning in fiscal 2022 or a reduced-price lunch beginning in fiscal 2023, for any portion of the cost of a meal. For FY 2020, breakfast and lunch prices will increase by five cents for paid students.

This increase is necessary to comply with The Healthy, Hunger-Free Kids Act of 2010 requiring school systems to set meal prices equal to the Federal reimbursement rate for Free and Reduced Meals (FARMS). This act assures that Federal reimbursement rates do not subsidize paying students. The following price meals will be established for the upcoming school year. Lunch prices for the 2019-2020 school year will be \$2.70 for elementary and \$2.95 for secondary students.

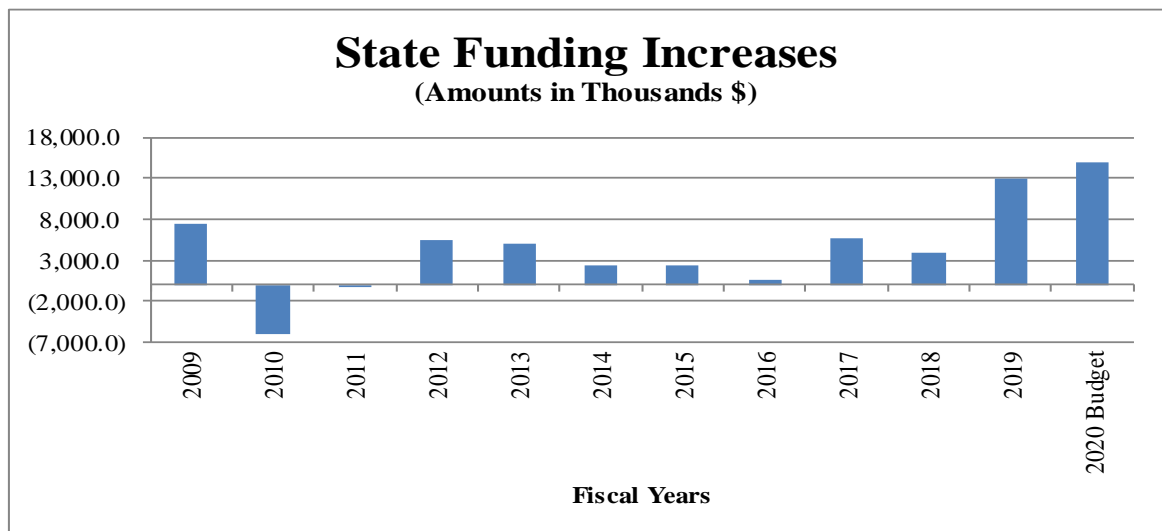


## Change in County Revenues



Increases \$	
Avg 2005 - 2009	10,138.6
Avg 2010- 2014	2,738.9
Avg 2015 - 2019	4,627.7

## Change in State Revenues (Amount in Thousands \$)



Increases \$	
Avg 2005 - 2009	13,004.3
Avg 2010- 2014	1,355.2
Avg 2015 - 2019	5,169.5

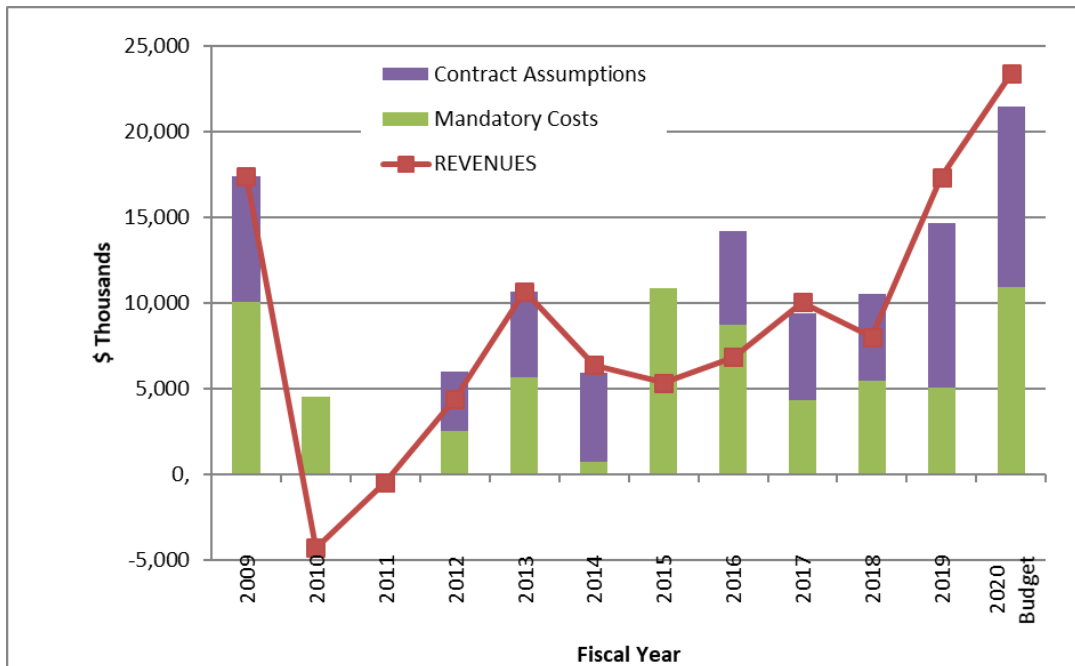




## MANDATORY COSTS

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.

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



### Billingsley Elementary School

Billingsley Elementary School will open in August 2019. This budget funds operations based on a projected student enrollment of 677 students. Salaries are based on STEP/LEVEL 5 and include all employee benefits with the exception of Teachers and Instructional Assistants; they are based on STEP/LEVEL 3. The funds are net of transferred positions from other schools. Staffing is based on an average class size of 25 students per class. Funding excludes operating budgets for food nutrition services, and nursing services. (See Appendix C)

### Health Insurance

CCPS became self-insured in FY 2008. 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. This budget provides funding for anticipated industry trend cost increases. The CCPS insurance committee meets on a regular basis to review and discuss health care costs. Changes to benefits or employee contribution levels (75/25) must be negotiated with collective bargaining units.



### **Bus Contracts**

Under Maryland Annotated Code § 7-804(b)(2)(i) CCPS may not operate a school vehicle for longer than 15 years. The school system's operational bus fleet consists of 366 buses: 358 contractual buses and eight buses owned by CCPS (four special education buses and four spare buses).

These funds will be used to replace 36 buses that have reached the 15-year limitation. Funds would support per vehicle allotment (PVA) for replacement buses and six additional school buses to accommodate school system needs. There is a need to reduce student travel times due to program, number of students on the route, and the location of their homes in relation to placement at their regional programs and out-of-county non-public placements.

Contract modifications (including driver salaries), erosion of funding reserves due to replenishing the spare bus inventory and establishing reserves for potential increases in the retail price per gallon, this budget aligns with current expenditure trends. Over the past two years, the number of spare buses reaching the age of retirement has increased, resulting in the purchase of replacement buses.

### **Teachers' Pension (SB1301)**

This budget is required by the Budget Reconciliation and Financing Act of 2012 (Senate Bill 1301/House Bill 1801). The teachers' pension cost was shared between the county and Board of Education during fiscal years 2013 through 2016. In FY 2017, the incremental "normal cost" for teachers' pension became the burden of the Board of Education. "Normal cost" is a rate determined by the contributions that should have been paid for a period.

### **Psychologists from IDEA grant**

On January 9, 2019, CCPS received the Charles County data regarding significant disproportionality under the new criteria developed by the federal government to track identification, placement, and discipline of students with disabilities. This data reflects the 2016-2017 and 2017-2018 school years. CCPS is disproportionate in the area of suspension of African American students with disabilities for 10 or less days.

As a result of the new federal government criteria, CCPS is mandated to divert 15 percent of the IDEA restricted funds currently received to address the root causes of this disproportionality. In order to act in accordance with the mandate, and to maintain the objective of utilizing these funds for teachers, the FY 2020 budget proposal includes a transfer of non-teaching personnel costs to the general fund. Currently, six psychologists are paid out of the federal IDEA restricted grant.

### **Security Office**

In conjunction with the Safe School Act of 2010 and House Bill (HB1265) Safe to Learn Act of 2018, to adopt certain school safety facility requirements. CCPS is one of the few counties that complies with each provision of the Safe School Act of 2010. School employees, volunteers, and contractors are subject to state and local background check requirements and mandatory reporting of suspected child abuse. Charles County Public Schools' top priority is to provide security services for our employees and students throughout the 47 facilities.



Funding includes one internal affairs investigator and part-time wages for administrative support, contractual obligations for Background Investigation Bureau (BIB) employment screening management software for new employees and operations for office supplies and workforce training.

### **Maryland Association of Boards 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. This budget reflects a 10 percent insurance premium increase for workers' compensation, liability and property.

### **Nurses' Contract**

Funding includes estimated contract increases of 12 percent and supports wages and benefits, Billingsley Elementary School, staff development training and office supplies.

### **Collective Bargaining**

Funds would support the estimated cost to recalibrate the EACC Unit II, administrative and other professional, scales; provide Unit I, teacher scale, with a COLA of 2.62 percent, and a level increase. The American Federation of State, County and Municipal Employees (AFSCME) will receive a 3 percent COLA, along with grade increases for eligible employees. In addition, funds would support one additional STEP/Level increase for eligible employees who were due these increases for FY 2015.

## **OTHER COST INCREASES**

### **Supplemental Pre-kindergarten Grants**

The use of this supplemental grant supports eight new Pre-Kindergarten Teacher positions and eleven new Instructional Assistants. (See Appendix D)

### **Mental Health Services Coordinator**

For both FY 2020 and 2021, \$83,333 will be provided to fund a full-time mental health services coordinator that each local school system must appoint, pursuant to the Safe to Learn Act (Chapter 30) of 2018.

### **Teachers for Enrollment Growth**

Funding supports anticipated student enrollment growth and will support a 25 to 1 ratio at all levels. Currently, the student to teacher ratio is 25 to 1 at grades K through 2 and 27 to 1 for grades 3 to 12.

### **Mental Health Initiative**

Mental health concerns are continually increasing as CCPS is seeing many more students with emotional issues as well as students who have experienced traumatic events in their lives. To meet these needs, we must increase staff so mental health professionals such as school psychologists have the time to meet with students who need additional support. Every



school in Charles County must be staffed with a full time psychologist that can provide the help that many of our students require. Currently, most elementary schools must share a psychologist, which is extremely detrimental to providing these services. This budget will fund two additional full time psychologists in an effort to eventually have a psychologist in every school.

## **BUDGET REDUCTIONS**

### **Communications – Television Equipment**

The budget includes a reduction on \$166 thousand for 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.

## **RESTRICTED FUNDS**

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 the month of September. Restricted funds are anticipated to increase \$1.67 million from the previous year for a total of \$16.4 million. The increase is primarily due to the proposed sunset of one Judy Center location in FY 2020 and an overall Judy Center grant reduction of (\$362K), and the proposed transfer of the Adult Education program to The College of Southern Maryland (\$655K).

The program reductions were offset by increases from the following grants: Striving Readers – Year 3 \$900K focusing on increasing student achievement in literacy, Struggling Learners (Kirwan Funding) - \$772K which is a two year funding source that focuses on students who perform below grade level in English/language arts or reading in kindergarten through grade 3, Title IV \$166K primarily focusing on STEM and physical education initiatives. Title I \$346K focusing on helping low-achieving students in high-poverty schools, School Safety \$274K to enhance school safety, and IDEA Part B \$236K to specifically address closing the achievement gap in the area of mathematics for special education students.

FTEs are anticipated to increase by 14.80 with (6.3) proposed reductions in IDEA, (2.5) proposed reductions in Judy Center, (2.3) proposed reductions in Adult Education offset by an increase of 2.0 Resource Teachers in Striving Readers, .9 Instructional Specialist in Title II, 1.0 Title I Resource Teacher in Title I, and 22.0 Struggling Learner Interventionists.

## **FOOD SERVICE FUND**

Funds would support a cost-of-living adjustment (COLA). All eligible employees will receive a grade increase and or salary adjustment. In addition, through attrition, as food service workers currently budgeted at .5 Full-Time Equivalents (FTE) leave, their replacements are being increased to .75 FTE. This change was approved in the FY 2018 budget. Expected Federal Revenues will cover this salary increase. The FY 2020 Food Services budget relies on the use of fund balance to ensure the budget remains balanced. This onetime funding used to support increased labor costs impacted by increase in minimum wage.



## 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 30<sup>th</sup> 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 deflator<sup>1</sup> 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 year 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 year 1998, counties with enrollment increases receive additional funds. Non-public pupils are provided safe, efficient transportation in specified zones within the county.

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



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 year 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 year 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: personnel cost index (PCI) and nonwage index (NWI). The PCI is designed to take into account 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. This is achieved by 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 fiscal year 2014.

#### **KIRWAN- TEACHER SALARY INCENTIVE**

Senate Bill 1030 provides grants to county boards to increase teacher salaries to improve recruitment and retention of high-quality teachers. In fiscal 2020 and 2021, local boards may apply to the State for grants to provide an additional salary increase to teachers, as defined in the bill. The State must provide funds to a local board that provides a negotiated and funded average salary increase for teachers of at least 3.0% in fiscal 2020.

#### **KIRWAN- SPECIAL EDUCATION FORMULA**

Senate Bill 1030 provides grants in both fiscal 2020 and 2021 for a total additional \$131 million for special education services for students with disabilities. Each LEA will have specified allocations.

#### **KIRWAN- SUPPLEMENTAL PRE-KINDERGARTEN**

State funding to an LEA based on every 4-year-old program in full-day pre-kindergarten as of September 30 of each year. The enhanced grants will be extended to fiscal 2021.

#### **KIRWAN- MENTAL HEALTH SERVICES COORDINATOR**

Senate Bill 1030 provides funding to each local school system for both fiscal 2020 and 2021 for a full-time mental health services coordinator that each local school system must appoint. This is pursuant to the Safe to Learn Act of 2018.

### **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 reduction<sup>2</sup>.

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.

#### **RESTITUTION**

Revenue collected as a result of arbitration and/or legal court cases.

#### **REBATES**

Revenue collected from various vendors for using their products or services.

#### **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.

#### **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.

##### **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.

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



## **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 a la 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 Coca-Cola Inc., and Royale dining.

## **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.



## 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 system-wide 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 (system-wide), career and technology programs and professional media support.

### INSTRUCTION

This expenditure category includes activities that directly or primarily 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 system-wide 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.

### **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.

### **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.



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### **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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## REVENUE SUMMARY

DESCRIPTION	FISCAL YEAR				
	18	19	20		
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE	% CHANGE
<b>GENERAL FUND</b>					
<b>50 - STATE REVENUES</b>					
5030 - STATE-NONPUBLIC SPEC ED	1,015,735	1,194,373	1,194,373	(0)	0.0%
5031 - STATE-FOUNDATION PROGRAM	107,084,114	111,700,280	115,861,320	4,161,040	3.7%
5032 - STATE-SPECIAL ED FORMULA	8,247,138	8,816,208	9,307,021	490,813	5.6%
5033 - STATE-TRANSPORTATION	10,889,250	11,276,556	11,968,026	691,470	6.1%
5036 - STATE-COMPENSATORY AID	32,049,886	34,227,033	35,504,708	1,277,675	3.7%
5044 - STATE-MEDICAID REVENUES	890,000	890,000	890,000	(0)	0.0%
5045 - STATE-LIMITED ENGLISH	2,159,880	2,860,066	3,392,610	532,544	18.6%
5046 - STATE-GUARANTEED TAX BASE	0	1,596,663	2,137,264	540,601	33.9%
5048 - STATE-GCEI	3,579,100	3,685,811	3,812,445	126,634	3.4%
5050 - STATE-NET TAXABLE INCOME	3,941,805	5,612,105	6,402,288	790,183	14.1%
5060 - KIRWAN TEACHER INCENTIVE ELIGIBILITY	0	0	2,819,200	2,819,200	
5061 - STATE-KIRWAN SPECIAL EDUCATION FORMULA	0	0	2,239,026	2,239,026	100.0%
5062 - STATE-KIRWAN PRE-KINDERGARTEN	0	0	1,162,400	1,162,400	100.0%
5064 - STATE- KIRWAN MENTAL HEALTH COORDINATOR	0	0	83,333	83,333	100.0%
<b>50 - STATE REVENUES Total</b>	<b>169,904,612</b>	<b>181,859,095</b>	<b>196,774,014</b>	<b>14,914,919</b>	<b>8.2%</b>
<b>51 - FEDERAL REVENUES</b>					
5153 - FEDERAL-IMPACT AID	344,393	476,000	476,000	(0)	0.0%
5155 - FEDERAL-R.O.T.C.	433,855	430,000	430,000	(0)	0.0%
5161 - FEDERAL-SP ED IMPACT AID	39,078	64,000	64,000	(0)	0.0%
<b>51 - FEDERAL REVENUES Total</b>	<b>817,326</b>	<b>970,000</b>	<b>970,000</b>	<b>(0)</b>	<b>0.0%</b>
<b>52 - LOCAL REVENUES</b>					
5204 - PRIOR YEAR FUND BALANCE TRANSFER	1,638,126	3,201,086	2,201,086	(1,000,000)	-31.2%
5206 - TUITION-SUMMER YOUTH CAMP	31,708	30,000	25,000	(5,000)	-16.7%
5207 - TUITION-SUMMER SCHOOL	80,650	115,296	92,296	(23,000)	-19.9%
5208 - TUITION-OUT OF STATE	199,118	189,400	185,400	(4,000)	-2.1%
5209 - TUITION-PARENT PAYMENTS	32,988	104,100	89,100	(15,000)	-14.4%
5210 - INTEREST INCOME	400,386	149,880	436,680	286,800	191.4%
5211 - RENT-SCHOOL FACILITIES	233,691	190,000	191,200	1,200	0.6%
5212 - PAYROLL TRANSFERS	97,685	100,000	73,000	(27,000)	-27.0%
5215 - SALE OF PROPERTY	7,165	36,000	6,000	(30,000)	-83.3%
5216 - TUITION-OTHER MD COUNTIES	233,066	247,704	128,504	(119,200)	-48.1%
5221 - MISCELLANEOUS REVENUE	54,956	65,000	12,200	(52,800)	-81.2%
5222 - RESTITUTION	18,307	20,000	10,000	(10,000)	-50.0%
5225 - REBATES	13,494	51,700	54,431	2,731	5.3%
5226 - VENDING COMMISSIONS	100,000	100,000	100,000	(0)	0.0%
5227 - TUITION-NOVEL	1,490	20,000	15,269	(4,731)	-23.7%
<b>52 - LOCAL REVENUES Total</b>	<b>3,180,116</b>	<b>4,620,166</b>	<b>3,620,166</b>	<b>(1,000,000)</b>	<b>-21.6%</b>
<b>53 - LOCAL COUNTY APPROPRIATIONS</b>					
5300 - COUNTY-SUPPLEMENT	25,060	166,500	0	(166,500)	-100.0%
5301 - COUNTY-APPROPRIATIONS	175,484,000	181,982,100	191,621,800	9,639,700	5.3%
<b>53 - LOCAL COUNTY APPROPRIATIONS Total</b>	<b>175,509,060</b>	<b>182,148,600</b>	<b>191,621,800</b>	<b>9,473,200</b>	<b>5.2%</b>
<b>GENERAL FUND Total</b>	<b>349,411,114</b>	<b>369,597,861</b>	<b>392,985,980</b>	<b>23,388,119</b>	<b>6.3%</b>
<b>FOOD SERVICE*</b>	<b>13,554,725</b>	<b>13,613,273</b>	<b>14,043,537</b>	<b>430,264</b>	<b>3.2%</b>
<b>RESTRICTED</b>	<b>15,416,629</b>	<b>14,740,698</b>	<b>16,418,431</b>	<b>1,677,733</b>	<b>11.4%</b>
<b>Grand Total</b>	<b>378,382,468</b>	<b>397,951,832</b>	<b>423,447,948</b>	<b>25,496,116</b>	<b>6.4%</b>

Note: FY19 Base Budget Excludes \$2.0 M additional funding for Billingsley Elementary School start-up Cost



## EXPENDITURE SUMMARY BY CATEGORY AND OBJECT CODE

CATEGORY	FISCAL YEAR 18	19	20		
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE	% CHANGE
<b>GENERAL FUND</b>					
01 - ADMINISTRATION	9,678,802	10,441,733	11,866,217	1,424,484	13.6%
02 - MID-LEVEL ADMINISTRATION	22,961,069	24,626,280	25,459,511	833,231	3.4%
03 - INSTRUCTION					
71 - SALARIES & WAGES	128,785,440	137,544,983	147,257,138	9,712,154	7.1%
73 - SUPPLIES & MATERIALS	5,112,612	4,303,877	4,494,888	191,011	4.4%
OTHER INSTRUCTION COST	1,696,434	2,388,290	2,393,090	4,800	0.2%
03 - INSTRUCTION Total	135,594,486	144,237,150	154,145,115	9,907,965	6.9%
04 - SPECIAL EDUCATION	35,475,547	37,875,310	40,412,708	2,537,398	6.7%
05 - STUDENT PERSONNEL SERVICE	3,429,066	3,750,865	3,925,810	174,945	4.7%
06 - STUDENT HEALTH SERVICES	3,042,488	3,592,700	3,984,500	391,800	10.9%
07 - STUDENT TRANSPORTATION	27,506,045	28,241,797	30,976,645	2,734,848	9.7%
08 - OPERATION OF PLANT	26,839,772	26,466,901	28,245,672	1,778,771	6.7%
09 - MAINTENANCE OF PLANT	8,273,437	8,459,177	8,865,443	406,266	4.8%
10 - FIXED CHARGES	70,605,746	77,138,478	81,776,945	4,638,467	6.0%
12 - COMMUNITY SERVICE	901,329	968,369	1,010,501	42,132	4.4%
13 - CAPITAL OUTLAY	5,103,329	3,799,101	2,316,913	(1,482,188)	-39.0%
GENERAL FUND Total	349,411,114	369,597,861	392,985,980	23,388,119	6.3%
FOOD SERVICE	13,505,058	13,613,273	14,043,537	430,264	3.2%
RESTRICTED	15,416,629	14,740,698	16,418,431	1,677,733	11.4%
Grand Total	378,332,802	397,951,832	423,447,948	25,496,116	6.4%

OBJECT CODE	FISCAL YEAR 18	19	20		
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE	% CHANGE
<b>GENERAL FUND</b>					
71 - SALARIES & WAGES	205,262,237	220,298,246	235,563,055	15,264,808	11.1%
72 - CONTRACTED SERVICES	41,990,395	45,639,382	49,282,772	3,643,390	46.7%
73 - SUPPLIES & MATERIALS	13,026,905	9,185,609	9,570,193	384,585	20.4%
74 - OTHER CHARGES	9,194,618	11,189,682	11,717,052	527,370	37.6%
75 - EQUIPMENT	6,147,719	2,585,870	1,515,370	(1,070,500)	94.4%
78 - FIXED CHARGES	70,605,746	77,138,478	81,776,945	4,638,467	28.0%
79 - TRANSFERS	3,183,494	3,560,594	3,560,594	0	-25.0%
GENERAL FUND Total	349,411,114	369,597,861	392,985,980	23,388,119	16.3%
FOOD SERVICE	13,505,058	13,613,273	14,043,537	430,264	10.9%
RESTRICTED	15,416,629	14,740,698	16,418,431	1,677,733	-9.6%
Grand Total	378,332,802	397,951,832	423,447,948	25,496,116	12.8%



## FULL-TIME EQUIVALENT (FTE) SUMMARY

CATEGORY	FISCAL YEAR		20	
	18	19	APPROVED FTE	FTE CHANGE
GENERAL FUND				
01 - ADMINISTRATION	91	91.0	90.0	-1.0
02 - MID-LEVEL ADMINISTRATION	275.47	289.5	296.6	7.1
03 - INSTRUCTION	2026.81	2,113.9	2,185.7	71.9
04 - SPECIAL EDUCATION	587.2	614.6	641.0	26.4
05 - STUDENT PERSONNEL SERVICE	45	46.0	49.5	3.5
06 - STUDENT HEALTH SERVICES	0	0.0	0.0	0.0
07 - STUDENT TRANSPORTATION	18	19.0	31.0	12.0
08 - OPERATION OF PLANT	244.1	258.3	275.5	17.3
09 - MAINTENANCE OF PLANT	63	62.0	65.0	3.0
10 - FIXED CHARGES	0	0.0	0.0	0.0
12 - COMMUNITY SERVICE	0	0.0	0.0	0.0
13 - CAPITAL OUTLAY	6	6.0	6.0	0.0
<b>GENERAL FUND Total</b>	<b>3356.58</b>	<b>3,500.2</b>	<b>3,640.4</b>	<b>140.2</b>
<b>FOOD SERVICE</b>	<b>115.99</b>	<b>132.8</b>	<b>135.3</b>	<b>2.5</b>
<b>RESTRICTED</b>	<b>109.63</b>	<b>107.7</b>	<b>122.5</b>	<b>14.8</b>
<b>Grand Total</b>	<b>3582.2</b>	<b>3,740.7</b>	<b>3,898.1</b>	<b>157.4</b>

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





## ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>6,912,785</b>	<b>8,033,814</b>	<b>8,124,798</b>	<b>608,535</b>
<b>72 - CONTRACTED SERVICES</b>				
7202 - AUDITING	196,500	197,400	197,400	0
7205 - LAUNDRY & DRY CLEANING	203	0	0	0
7206 - CONSULTANTS	221,765	41,320	41,320	0
7212 - EMPLOYEE ASSIST SERVICES	32,200	37,410	37,410	0
7215 - MEDICAL SERVICE	680	0	0	0
7216 - INSPECTION FEES	42	0	0	0
7217 - LEGAL FEES	25,467	105,000	105,000	0
7221 - MAINTENANCE CONTRACT-INST	0	1,000	1,000	0
7222 - PRINTING EXTERNAL	21,400	25,000	25,000	0
7227 - VEHICLE REPAIR/MAINT	14	475	25	(450)
7228 - FOOD SERVICE REIMB	11,900	20,000	20,000	0
7230 - REPAIRS-EQUIPMENT	195	2,000	2,000	0
7234 - TEST SCORING SERVICE	729	2,200	2,200	0
7240 - ADVERTISING/PUBLICATIONS	16,307	45,365	45,105	(260)
7241 - MAINTENANCE CONTRACT	2,110	0	0	0
7243 - FACILITY RENTAL	0	152	152	0
7244 - EMPLOYEE BACKGROUND CHECK	125,534	51,700	51,700	0
7245 - HARDWARE MAINTENANCE	268,698	30,000	30,000	0
7246 - SOFTWARE MAINTENANCE	870,159	807,495	2,307,495	1,500,000
7261 - BANK SERVICE FEES	58,110	32,000	32,000	0
7299 - OTHER CONTRACTED SERVICE	144,863	142,656	142,656	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,996,876</b>	<b>1,541,173</b>	<b>3,040,463</b>	<b>1,499,290</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	5,558	0	0	0
7308 - DUPLICATING SUPPLIES	208,960	225,803	225,803	0
7311 - FORMS	31,355	90,250	90,250	0
7320 - REPAIR MATERIALS-EQUIP	0	5,050	5,050	0
7325 - MATERIALS-IN-SERVICE	312	1,500	1,500	0
7328 - OFFICE SUPPLIES	34,340	116,982	117,172	190
7329 - ORIENTATION SUPPLIES	0	5,500	5,500	0
7332 - POSTAGE	285	250	250	0
7334 - TECHNOLOGY SUPPLIES	31,156	9,700	10,040	340



## ADMINISTRATION EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
7335 - TECHNOLOGY MATERIALS	6,483	1,000	1,000	0
7340 - TESTING-OTHER	11,077	8,800	8,800	0
7341 - TEXTBOOKS	0	100	100	0
7342 - VEHICLE FUEL	116	580	200	(380)
7343 - VEHICLE REPAIR SUPPLIES	0	310	0	(310)
7350 - FURNITURE (<\$5,000)	0	2,700	0	(2,700)
7360 - SENSITIVE ITEM PURCHASES	3,479	10,000	10,000	0
7365 - FOOD PURCHASES	29,033	5,150	5,150	0
7366 - FOOD RELATED SUPPLIES	170	0	0	0
7380 - UNIFORMS	0	300	300	0
7399 - OTHER SUPPLIES & MATERIAL	46,924	107,500	107,500	0
7350 - FURNITURE (UNDER \$5,000)	10,096	0	2,700	2700
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>419,344</b>	<b>591,475</b>	<b>591,315</b>	<b>(160)</b>
<b>74 - OTHER CHARGES</b>				
7401 - BOARD MEMBERS ALLOWANCE	6,540	6,000	6,000	0
7404 - DUES & SUBSCRIPTIONS	82,342	67,584	67,444	(140)
7405 - EMPLOYEE RECOGNITION	11,647	14,500	14,500	0
7424 - RECRUITMENT	109,942	100,000	100,000	0
7434 - UTILITIES-GAS	86	0	0	0
7437 - EMPLOYEE TRANSPORTATION	9,494	18,700	18,500	(200)
7438 - PROFESSIONAL DEVELOPMENT	59,283	95,478	96,688	1,210
7499 - OTHER	11,276	0	0	0
<b>74 - OTHER CHARGES Total</b>	<b>290,609</b>	<b>302,262</b>	<b>303,132</b>	<b>870</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	185,238	212,715	46,215	(1,66,500)
7502 - EQUIPMENT REPLACEMENT	68,069	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>253,306</b>	<b>212,715</b>	<b>46,215</b>	<b>(166,500)</b>
<b>79 - TRANSFERS</b>				
7903 - INDIRECT COST TRANSFERS	194,118	239,706	239,706	0
<b>79 - TRANSFERS Total</b>	<b>194,118</b>	<b>239,706</b>	<b>239,706</b>	<b>0</b>
<b>Grand Total</b>	<b>9,678,802</b>	<b>10,441,733</b>	<b>11,866,217</b>	<b>1,424,484</b>



## MID-LEVEL ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>20,868,899</b>	<b>22,610,910</b>	<b>23,732,441</b>	<b>1,121,531</b>
<b>72 - CONTRACTED SERVICES</b>				
7205 - LAUNDRY & DRY CLEANING	42	0	0	0
7206 - CONSULTANTS	37,226	44,850	41,250	(3,600)
7214 - GAME OFFICIALS	248	0	0	0
7216 - INSPECTION FEES	0	100	100	0
7218 - POSTAGE RENTAL/PO BOX	3,745	0	0	0
7222 - PRINTING EXTERNAL	8,090	2,000	2,000	0
7225 - PRINTING INTERNAL	285	0	0	0
7228 - FOOD SERVICE REIMB	1,599	3,000	3,000	0
7237 - TUITION FOR STUDENTS	26,676	0	0	0
7240 - ADVERTISING/PUBLICATIONS	0	80	80	0
7243 - FACILITY RENTAL	0	2,000	2,000	0
7246 - SOFTWARE MAINTENANCE	168,930	155,000	175,000	20,000
7299 - OTHER CONTRACTED SERVICE	288,531	450,500	150,500	(300,000)
<b>72 - CONTRACTED SERVICES Total</b>	<b>535,373</b>	<b>657,530</b>	<b>373,930</b>	<b>(283,600)</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	12,535	95,200	95,200	0
7313 - DIPLOMAS	20,521	29,884	29,884	0
7323 - MATERIALS OF INSTRUCTION	307,058	411,343	411,343	0
7324 - MATERIALS-CURRICULUM DEV	77	1,336	1,336	0
7325 - MATERIALS-IN-SERVICE	31,709	32,260	32,260	0
7328 - OFFICE SUPPLIES	102,748	192,344	196,044	3,700
7332 - POSTAGE	17,683	3	3	0
7334 - TECHNOLOGY SUPPLIES	176,562	146,300	147,800	1,500
7335 - TECHNOLOGY MATERIALS	410,611	1,798	1,798	0
7340 - TESTING-OTHER	15,331	0	0	0
7341 - TEXTBOOKS	929	29,778	27,778	(2,000)
7342 - VEHICLE FUEL	14	0	0	0
7350 - FURNITURE (<\$5,000)	0	5,865	0	(5,865)
7350 - FURNITURE (UNDER \$5	36,918	0	6,865	6,865
7360 - SENSITIVE ITEM PURCHASES	655	0	0	0
7365 - FOOD PURCHASES	66,075	22,683	22,683	0
7366 - FOOD RELATED SUPPLIES	771	0	0	0
7398 - COMMUNITY SERVICES OFFSET	17,670	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	69,886	105,810	95,810	(10,000)
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>1,287,771</b>	<b>1,074,604</b>	<b>1,068,804</b>	<b>(5,800)</b>



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## MID-LEVEL ADMINISTRATION EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	2,887	4,214	4,214	0
7420 - STUDENT COMPETITIONS	8,790	1,250	1,250	0
7422 - STUDENT DEVELOPMENT	517	1,800	1,800	0
7437 - EMPLOYEE TRANSPORTATION	61,489	95,792	95,792	0
7438 - PROFESSIONAL DEVELOPMENT	180,738	178,941	180,041	1,100
7499 - OTHER	630	1,239	1,239	0
<b>74 - OTHER CHARGES Total</b>	<b>255,051</b>	<b>283,236</b>	<b>284,336</b>	<b>1,100</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	13,976	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>13,976</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>22,961,069</b>	<b>24,626,280</b>	<b>25,459,511</b>	<b>833,231</b>



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## INSTRUCTION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>128,785,440</b>	<b>137,544,983</b>	<b>147,257,138</b>	<b>9,712,154</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7303 - ATHLETIC SUPPLIES	81,814	90,000	90,000	0
7304 - COMPUTERS	258,837	375	375	0
7315 - LIBRARY BOOKS	233,816	382,951	388,151	5,200
7316 - LIBRARY SUPPLIES	51,312	105,038	105,538	500
7323 - MATERIALS OF INSTRUCTION	2,853,391	2,163,889	2,401,700	237,811
7325 - MATERIALS-IN-SERVICE	771	28,700	28,700	0
7328 - OFFICE SUPPLIES	2,863	3,450	3,450	0
7332 - POSTAGE	18,117	3,000	3,000	0
7334 - TECHNOLOGY SUPPLIES	62,098	60,219	3,219	(57,000)
7335 - TECHNOLOGY MATERIALS	265,189	0	0	0
7340 - TESTING-OTHER	217,850	222,500	222,500	0
7341 - TEXTBOOKS	301,499	469,118	473,618	4,500
7350 - FURNITURE (<\$5,000)	0	102,270	0	(102,270)
7350 - FURNITURE (UNDER \$5	131,652	0	102,270	102,270
7360 - SENSITIVE ITEM PURCHASES	86,082	0	0	0
7365 - FOOD PURCHASES	39,430	28,200	28,200	0
7366 - FOOD RELATED SUPPLIES	181	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	499,069	630,955	630,955	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>5,112,612</b>	<b>4,303,877</b>	<b>4,494,888</b>	<b>191,011</b>
<b>OTHER INSTRUCTION COST</b>				
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	32,488	53,084	53,084	0
7207 - CONTRACTED INSTRUCTION	473,930	580,700	580,700	0
7211 - EVALUATION	0	7,970	7,970	0
7214 - GAME OFFICIALS	211,821	215,493	215,493	0
7215 - MEDICAL SERVICE	7,080	11,830	11,830	0
7216 - INSPECTION FEES	44	0	0	0
7218 - POSTAGE RENTAL/PO BOX	730	0	0	0
7221 - MAINTENANCE CONTRACT-INST	15,901	0	0	0
7222 - PRINTING EXTERNAL	510	4,100	4,100	0



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## INSTRUCTION EXPENDITURE CATEGORY (CONTINUED)

CATEGORY	FISCAL YEAR		20	
	18	19	APPROVED BUDGET	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
7228 - FOOD SERVICE REIMB	10,505	8,390	8,390	0
7230 - REPAIRS-EQUIPMENT	30,057	32,726	34,226	1,500
7232 - SNOW REMOVAL	84	0	0	0
7233 - WATER TESTING/TREATMENT	227	0	0	0
7234 - TEST SCORING SERVICE	0	32,000	32,000	
7237 - TUITION FOR STUDENTS	5,900	2,000	2,000	0
7240 - ADVERTISING/PUBLICATIONS	675	700	700	0
7243 - FACILITY RENTAL	14,898	12,000	12,000	0
7245 - HARDWARE MAINTENANCE	1,075	0	0	0
7246 - SOFTWARE MAINTENANCE	15,937	0	0	0
7299 - OTHER CONTRACTED SERVICE	456,568	641,108	645,108	4,500
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,278,429</b>	<b>1,602,101</b>	<b>1,607,601</b>	<b>5,500</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	8,884	11,430	11,430	0
7420 - STUDENT COMPETITIONS	145,721	159,700	159,700	0
7421 - MUSICAL ACTIVITY	3,098	6,990	6,990	0
7422 - STUDENT DEVELOPMENT	2,388	0	0	0
7426 - MOVING REIMBURSEMENT	2,100	0	0	0
7430 - COMMUNICATIONS	1,973	0	0	0
7437 - EMPLOYEE TRANSPORTATION	37,280	61,600	62,600	1,000
7438 - PROFESSIONAL DEVELOPMENT	66,827	113,180	111,480	(1,700)
7499 - OTHER	1,575	138,630	138,630	0
<b>74 - OTHER CHARGES Total</b>	<b>269,846</b>	<b>491,530</b>	<b>490,830</b>	<b>(700)</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	36,662	194,659	194,659	0
<b>75 - EQUIPMENT Total</b>	<b>36,662</b>	<b>194,659</b>	<b>194,659</b>	<b>0</b>
<b>79 - TRANSFERS</b>				
7901 - OUTGOING OTHER MD LEA'S	111,497	100,000	100,000	0
<b>79 - TRANSFERS Total</b>	<b>111,497</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>OTHER INSTRUCTION COST</b>	<b>1,696,434</b>	<b>2,388,290</b>	<b>2,393,090</b>	<b>4,800</b>
<b>Grand Total</b>	<b>135,594,486</b>	<b>144,237,150</b>	<b>154,145,115</b>	<b>9,907,965</b>



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## SPECIAL EDUCATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	18 ACTUALS	19 APPROVED BUDGET	20 APPROVED BUDGET	CHANGE
<b>71 - SALARIES &amp; WAGES</b>	<b>28,119,717</b>	<b>30,358,698</b>	<b>32,890,162</b>	<b>2,531,464</b>
<b>72 - CONTRACTED SERVICES</b>				
7201 - ADMINISTRATIVE FEES	15,000	15,000	15,000	0
7206 - CONSULTANTS	939	500	500	0
7207 - CONTRACTED INSTRUCTION	1,647	9,000	9,000	0
7216 - INSPECTION FEES	14	0	0	0
7217 - LEGAL FEES	130,718	100,000	100,000	0
7228 - FOOD SERVICE REIMB	0	50	50	0
7237 - TUITION FOR STUDENTS	29,090	0	0	0
7246 - SOFTWARE MAINTENANCE	850	0	0	0
7299 - OTHER CONTRACTED SERVICE	3,710,659	3,537,422	3,537,422	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>3,888,917</b>	<b>3,661,972</b>	<b>3,661,972</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7320 - REPAIR MATERIALS-EQUIP	370	0	0	0
7323 - MATERIALS OF INSTRUCTION	65,311	73,010	78,944	5,934
7325 - MATERIALS-IN-SERVICE	302	0	0	0
7328 - OFFICE SUPPLIES	3,839	4,070	4,070	0
7332 - POSTAGE	154	0	0	0
7334 - TECHNOLOGY SUPPLIES	2,271	0	0	0
7335 - TECHNOLOGY MATERIALS	599	0	0	0
7340 - TESTING-OTHER	4,713	3,530	3,530	0
7341 - TEXTBOOKS	0	400	400	0
7350 - FURNITURE (UNDER \$5	900	0	0	0
7360 - SENSITIVE ITEM PURCHASES	127	0	0	0
7365 - FOOD PURCHASES	4,505	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	18,412	5,000	5,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>101,503</b>	<b>86,010</b>	<b>91,944</b>	<b>5,934</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	833	1,320	1,320	0
7424 - RECRUITMENT	247	0	0	0
7437 - EMPLOYEE TRANSPORTATION	91,438	66,490	66,490	0
7438 - PROFESSIONAL DEVELOPMENT	6,777	520	520	0
<b>74 - OTHER CHARGES Total</b>	<b>99,295</b>	<b>68,330</b>	<b>68,330</b>	<b>0</b>
<b>79 - TRANSFERS</b>				
7905 - SPECIAL ED-NONPUB SCH	3,266,115	3,700,300	3,700,300	0
<b>79 - TRANSFERS Total</b>	<b>3,266,115</b>	<b>3,700,300</b>	<b>3,700,300</b>	<b>0</b>
<b>Grand Total</b>	<b>35,475,547</b>	<b>37,875,310</b>	<b>40,412,708</b>	<b>2,537,398</b>



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## STUDENT PERSONNEL SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	18 ACTUALS	19 APPROVED BUDGET	20 APPROVED BUDGET	CHANGE
<b>71 - SALARIES &amp; WAGES</b>	<b>3,329,163</b>	<b>3,498,815</b>	<b>3,673,760</b>	<b>174,945</b>
<b>72 - CONTRACTED SERVICES</b>				
7207 - CONTRACTED INSTRUCTION	86,335	231,893	231,893	0
7216 - INSPECTION FEES	14	0.00	0	0
7222 - PRINTING EXTERNAL	127	200	200	0
7227 - VEHICLE REPAIR/MAINT	42	250	250	0
7241 - MAINTENANCE CONTRACT	1,239	1,200	1,200	0
7299 - OTHER CONTRACTED SERVICE	0	1,000	1,000	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>87,757</b>	<b>234,543</b>	<b>234,543</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7328 - OFFICE SUPPLIES	2,568	8,250	8,250	0
7334 - TECHNOLOGY SUPPLIES	1,759	0	0	0
7365 - FOOD PURCHASES	2,520	1,390	1,390	0
7399 - OTHER SUPPLIES & MATERIAL	374	1,268	1,268	0
7350 - FURNITURE (UNDER \$5	565	0.00	0	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>7,786</b>	<b>10,906</b>	<b>10,908</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	487	1,250	1,250	0
7437 - EMPLOYEE TRANSPORTATION	3,288	3,850	3,850	0
7438 - PROFESSIONAL DEVELOPMENT	586	1,500	1,500	0
<b>74 - OTHER CHARGES Total</b>	<b>4,360</b>	<b>6,600</b>	<b>6,600</b>	<b>0</b>
<b>Grand Total</b>	<b>3,429,066</b>	<b>3,750,865</b>	<b>3,925,810</b>	<b>174,945</b>





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## STUDENT HEALTH SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>72 - CONTRACTED SERVICES</b>				
7228 - FOOD SERVICE REIMB	79	0	0	0
7247 - NURSING SERVICES	2,916,522	3,275,000	3,666,800	391,800
7299 - OTHER CONTRACTED SERVICE	94,539	290,000	290,000	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>3,011,139</b>	<b>3,565,000</b>	<b>3,956,800</b>	<b>391,800</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7309 - HEALTH SUPPLIES	23,072	27,000	27,000	0
7325 - MATERIALS-IN-SERVICE	0	200	200	0
7328 - OFFICE SUPPLIES	0	500	500	0
7360 - SENSITIVE ITEM PURCHASES	1,261	0	0	0
7350 - FURNITURE (UNDER \$5	517	0	0	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>24,850</b>	<b>27,700</b>	<b>27,700</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	130	0	0	0
7438 - PROFESSIONAL DEVELOPMENT	6,368	0	0	0
<b>74 - OTHER CHARGES Total</b>	<b>6,498</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>3,042,488</b>	<b>3,592,700</b>	<b>3,984,500</b>	<b>391,800</b>



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## STUDENT TRANSPORTATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>1,138,768</b>	<b>1,218,398</b>	<b>1,569,078</b>	<b>350,680</b>
<b>72 - CONTRACTED SERVICES</b>				
7201 - ADMINISTRATIVE FEES	372,474	372,534	418,557	46,023
7203 - BUS INSPECTIONS	0	500	500	0
7204 - BUS OPERATIONS-TO & FROM	23,641,726	24,531,454	25,847,699	1,316,245
7207 - CONTRACTED INSTRUCTION	11,242	8,900	8,900	0
7208 - DATA PROC.(OTHER)	0	170,900	0	(170,900)
7208 - EXCISE TAX	182,023	0	210,200	210,200
7213 - FIELD TRIPS	1,252,213	1,002,793	510,993	(491,800)
7216 - INSPECTION FEES	58	0	0	0
7222 - PRINTING EXTERNAL	413	0	0	0
7224 - PHYSICAL EXAMINATIONS	2,187	1,200	1,200	0
7227 - VEHICLE REPAIR/MAINT	4,615	4,700	286,500	281,800
7228 - FOOD SERVICE REIMB	0	500	500	0
7230 - REPAIRS-EQUIPMENT	31,731	22,600	22,600	0
7236 - BUS OPERATIONS-ATHLETICS	705,559	644,100	644,100	0
7244 - EMPLOYEE BACKGROUND CHECK	630	2,000	2,000	0
7245 - HARDWARE MAINTENANCE	0	18,600	18,600	0
7246 - SOFTWARE MAINTENANCE	51,107	67,623	67,623	0
7252 - BUS OPERATIONS-OTHER	82,356	59,000	559,000	500,000
7299 - OTHER CONTRACTED SERVICE	3,704	3,300	3,300	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>26,340,778</b>	<b>26,910,704</b>	<b>28,602,272</b>	<b>1,691,568</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7307 - DRIVER TRAINING	618	330	330	0
7310 - SAFETY SUPPLIES	483	0	0	0
7328 - OFFICE SUPPLIES	1,232	4,720	4,720	0
7334 - TECHNOLOGY SUPPLIES	1,735	1,300	1,300	0
7342 - VEHICLE FUEL	4,117	3,400	3,400	0
7343 - VEHICLE REPAIR SUPPLIES	2,459	3,000	3,000	0
7350 - FURNITURE (<\$5,000)	0	1,000	0	(1,000)
7350 - FURNITURE (UNDER \$5	0	0	1,000	1,000
7365 - FOOD PURCHASES	549	1,000	1,000	0
7380 - UNIFORMS	96	2,105	2,105	0
7399 - OTHER SUPPLIES & MATERIAL	20,554	18,670	115,270	96,600
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>31,843</b>	<b>35,525</b>	<b>132,125</b>	<b>96,600</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	329	690	690	0
7437 - EMPLOYEE TRANSPORTATION	12,997	2,140	2,140	0
7438 - PROFESSIONAL DEVELOPMENT	2,627	3,620	3,620	0
<b>74 - OTHER CHARGES Total</b>	<b>15,953</b>	<b>2,170</b>	<b>2,170</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7509 - ADDITIONAL VEHICLES	0	0	596,000	596,000
7510 - REPLACEMENT VEHICLES	21,296	75,000	75,000	0
<b>75 - EQUIPMENT Total</b>	<b>21,296</b>	<b>75,000</b>	<b>671,000</b>	<b>596,000</b>
<b>Grand Total</b>	<b>27,506,045</b>	<b>28,241,797</b>	<b>30,976,645</b>	<b>2,734,848</b>



## OPERATION OF PLANT EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR 18	19	20	CHANGE
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>11,416,122</b>	<b>12,111,732</b>	<b>13,019,704</b>	<b>907,972</b>
<b>72 - CONTRACTED SERVICES</b>				
7216 - INSPECTION FEES	(23,345)	12,000	12,000	0
7218 - POSTAGE RENTAL/PO BOX	496	3,500	3,500	0
7219 - COPIER LEASE/CONTRACT	754,013	829,436	878,436	49,000
7221 - MAINTENANCE CONTRACT-INST	0	192,920	192,920	0
7222 - PRINTING EXTERNAL	0	0	10,000	10,000
7223 - PEST CONTROL	5,735	4,000	4,000	0
7226 - REFUSE DISPOSAL	316,609	329,000	346,000	17,000
7227 - VEHICLE REPAIR/MAINT	9	0	0	0
7229 - REPAIRS-BUILDING/GROUNDS	3,817	25,000	25,000	0
7230 - REPAIRS-EQUIPMENT	15,372	44,343	65,043	20,700
7231 - SEPTIC SERVICE	62,199	24,800	24,800	0
7232 - SNOW REMOVAL	30,186	200,000	200,000	0
7233 - WATER TESTING/TREATMENT	174,760	52,500	52,500	0
7241 - MAINTENANCE CONTRACT	3,189	96,720	96,720	0
7244 - EMPLOYEE BACKGROUND CHECK	0	0	125,000	125,000
7245 - HARDWARE MAINTENANCE	289,390	307,400	236,000	(71,400)
7246 - SOFTWARE MAINTENANCE	59,858	45,000	136,400	91,400
7266 - SURVAILLANCE SERVICE	398,854	0	412,087	412,087
7266 - SURVEILLANCE SERVICE	0	412,087	0	(412,087)
7267 - ENVIRONMENTAL SERVICES	27,578	20,000	20,000	0
7285 - SECURITY OFFICERS	119,270	99,400	99,400	0
7299 - OTHER CONTRACTED SERVICE	69,768	21,500	41,500	20,000
<b>72 - CONTRACTED SERVICES Total</b>	<b>2,307,758</b>	<b>2,719,606</b>	<b>2,981,306</b>	<b>261,700</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	1,973,119	0	0	0
7305 - CUSTODIAL SUPPLIES	851,988	684,389	712,389	28,000
7309 - HEALTH SUPPLIES	1,136	0	0	0
7310 - SAFETY SUPPLIES	456	23,000	33,000	10,000
7312 - POOL SUPPLIES	33,826	22,600	22,600	0
7314 - CABLING (UNDER \$50	59,721	50,000	50,000	0
7318 - LIGHT BULBS	19,026	40,000	40,000	0
7319 - REPAIR MATERIALS-GROUNDS	18,393	5,400	5,400	0
7320 - REPAIR MATERIALS-EQUIP	78,607	67,800	67,800	0
7321 - REPAIR MATERIALS-BUILDING	55,111	0	0	0
7328 - OFFICE SUPPLIES	2,905	7,100	31,100	24,000



## OPERATION OF PLANT EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
7330 - PEST CONTROL SUPPLIES	1,680	7,500	7,500	0
7332 - POSTAGE	79,612	105,500	105,500	0
7333 - TELEPHONE (NEW & PARTS)	4,404	0	0	0
7334 - TECHNOLOGY SUPPLIES	255,898	25,000	25,000	0
7335 - TECHNOLOGY MATERIALS	494,411	7,300	7,300	0
7336 - SNOW REMOVAL SUPPLIES	56,950	0	0	0
7342 - VEHICLE FUEL	240,041	260,000	260,000	0
7343 - VEHICLE REPAIR SUPPLIES	130	700	700	0
7350 - FURNITURE (UNDER \$5	280	0	0	0
7360 - SENSITIVE ITEM PURCHASES	73,741	0	20,999	20,999
7365 - FOOD PURCHASES	6,322	7,600	7,600	0
7369 - FOOD SERVICE EQUIP-MINOR	33	0	0	0
7380 - UNIFORMS	77,267	30,620	30,620	0
7390 - WAREHOUSE EXPENSE	0	(53,000)	(53,000)	0
7399 - OTHER SUPPLIES & MATERIAL	12,332	118,000	118,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>4,397,389</b>	<b>1,409,509</b>	<b>1,492,508</b>	<b>82,999</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	1,346	0	5,000	5,000
7425 - SAFETY TRAINING	670	1,000	1,000	0
7430 - COMMUNICATIONS	579,130	434,200	450,700	16,500
7431 - UTILITIES-ELECTRICITY	4,682,895	5,739,872	5,899,872	160,000
7432 - UTILITIES-OIL	1,077,130	2,003,000	2,003,000	0
7433 - UTILITIES-WATER & SEWAGE	596,914	448,000	460,000	12,000
7434 - UTILITIES-GAS	101,892	58,000	68,000	10,000
7437 - EMPLOYEE TRANSPORTATION	194	5,650	5,650	0
7438 - PROFESSIONAL DEVELOPMENT	1,549	2,400	7,400	5,000
7450 - REAL & PERSONAL PROPERTY	359,713	802,900	1,120,500	317,600
7451 - VEHICLE & CASUALTY	831,852	497,412	497,412	0
7452 - SELF/INSURANCE-PROPERTY	9,997	35,000	35,000	0
7499 - OTHER	77	0	0	0
<b>74 - OTHER CHARGES Total</b>	<b>8,243,359</b>	<b>10,027,434</b>	<b>10,553,534</b>	<b>526,100</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	316,303	190,620	190,620	0
7502 - EQUIPMENT REPLACEMENT	0	8,000	8,000	0
7504 - LAND IMPROVEMENTS	127,040	0	0	0
7507 - BLDG IMPROVE/INSTALLED EQ	31,800	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>475,143</b>	<b>198,620</b>	<b>198,620</b>	<b>0</b>
<b>Grand Total</b>	<b>26,839,772</b>	<b>26,466,901</b>	<b>28,245,672</b>	<b>1,778,771</b>

**MAINTENANCE OF PLANT EXPENDITURE CATEGORY**

CATEGORY	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>71 - SALARIES &amp; WAGES</b>	<b>3,949,706</b>	<b>4,153,795</b>	<b>4,511,061</b>	<b>357,266</b>
<b>72 - CONTRACTED SERVICES</b>				
7216 - INSPECTION FEES	590	0	0	0
7221 - MAINTENANCE CONTRACT-INST	0	43	43	0
7222 - PRINTING EXTERNAL	8	0	0	0
7224 - PHYSICAL EXAMINATIONS	365	0	0	0
7226 - REFUSE DISPOSAL	8,889	7,000	7,000	0
7227 - VEHICLE REPAIR/MAINT	2,221	3,500	3,500	0
7228 - FOOD SERVICE REIMB	1,323	1,400	1,400	0
7229 - REPAIRS-BUILDING/GROUNDS	997,943	2,062,039	2,097,039	35,000
7230 - REPAIRS-EQUIPMENT	2,566	6,000	6,000	0
7231 - SEPTIC SERVICE	1,725	0	0	0
7238 - EQUIPMENT RENTAL	11,346	10,000	10,000	0
7241 - MAINTENANCE CONTRACT	150,332	151,000	151,000	0
7246 - SOFTWARE MAINTENANCE	57,650	52,300	52,300	0
7271 - CONSTRUCTION PROFESSIONAL	80,463	0	0	0
7299 - OTHER CONTRACTED SERVICE	130,614	87,000	87,000	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,446,034</b>	<b>2,380,282</b>	<b>2,415,282</b>	<b>35,000</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7309 - HEALTH SUPPLIES	0	200	200	0
7319 - REPAIR MATERIALS-GROUNDS	72,040	129,000	143,000	14,000
7320 - REPAIR MATERIALS-EQUIP	53,731	33,124	33,124	0
7321 - REPAIR MATERIALS-BUILDING	1,329,503	1,290,480	1,290,480	0
7328 - OFFICE SUPPLIES	6,405	9,500	9,500	0
7334 - TECHNOLOGY SUPPLIES	7,686	4,000	4,000	0
7335 - TECHNOLOGY MATERIALS	1,153	0	0	0
7339 - TESTING-ACCOUNTABILITY	269	0	0	0
7342 - VEHICLE FUEL	4,944	6,000	6,000	0
7343 - VEHICLE REPAIR SUPPLIES	80,727	64,600	64,600	0
7350 - FURNITURE (<\$5,000)	0	5,500	0	(5,500)
7350 - FURNITURE (UNDER \$5	19,144	0	5,500	5,500
7360 - SENSITIVE ITEM PURCHASES	27,508	15,000	15,000	0
7365 - FOOD PURCHASES	847	1,500	1,500	0
7371 - EMERGENCY SECURITY SUPPLY	139	0	0	0
7380 - UNIFORMS	17,830	20,000	20,000	0
7399 - OTHER SUPPLIES & MATERIAL	10,993	57,000	57,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>1,632,919</b>	<b>1,635,904</b>	<b>1,649,904</b>	<b>14,000</b>



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## MAINTENANCE OF PLANT EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR			
	18	19	20	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	256	100	100	0
7437 - EMPLOYEE TRANSPORTATION	0	100	100	0
7438 - PROFESSIONAL DEVELOPMENT	3,629	2,120	2,120	0
7499 - OTHER	790	1,000	1,000	0
<b>74 - OTHER CHARGES Total</b>	<b>4,675</b>	<b>3,320</b>	<b>3,320</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	13,180	15,876	15,876	0
7502 - EQUIPMENT REPLACEMENT	13,283	0	0	0
7504 - LAND IMPROVEMENTS	361,343	40,000	40,000	0
7507 - BLDG IMPROVE/INSTALLED EQ	806,407	180,000	180,000	0
7510 - REPLACEMENT VEHICLES	45,890	50,000	50,000	0
<b>75 - EQUIPMENT Total</b>	<b>1,240,102</b>	<b>285,876</b>	<b>285,876</b>	<b>0</b>
<b>Grand Total</b>	<b>8,273,437</b>	<b>8,459,177</b>	<b>8,865,443</b>	<b>406,266</b>



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## FIXED CHARGES EXPENDITURE CATEGORY

OBJECT CODE	FISCAL YEAR 18	19	20	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>78 - FIXED CHARGES</b>				
7806 - EMPLOYEE RETIREMENT	3,039,538	3,601,690	4,041,271	439,581
7813 - INSURANCE-LIFE	988,016	903,000	1,209,888	306,888
7814 - INSURANCE-HOSPITALIZATION	34,845,487	39,244,726	41,244,726	2,000,000
7819 - UNEMPLOYMENT COMPENSATION	132,215	200,000	388,946	188,946
7826 - SOCIAL SECURITY	14,843,562	17,014,762	18,020,574	1,005,812
7827 - TEACHERS RETIREMENT	7,789,357	8,952,200	9,098,125	145,925
7828 - TUITION REIMBURSEMENT	739,309	700,000	900,782	200,782
7836 - WORKER'S COMPENSATION	1,813,420	1,780,100	2,109,375	329,275
7840 - COURT JUDGMENTS	0	5,000	10,000	5,000
7842 - OPEB RESERVE	6,300,000	4,000,000	4,000,000	0
7843 - ACA PAYMENTS	0	637,000	653,257	16,257
7899 - OTHER BENEFITS	114,843	100,000	100,000	0
<b>78 - FIXED CHARGES Total</b>	<b>70,605,746</b>	<b>77,138,478</b>	<b>81,776,945</b>	<b>4,638,467</b>
<b>Grand Total</b>	<b>70,605,746</b>	<b>77,138,478</b>	<b>81,776,945</b>	<b>4,638,467</b>



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## COMMUNITY SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>71 - SALARIES &amp; WAGES</b>	<b>152,237</b>	<b>144,000</b>	<b>144,000</b>	<b>0</b>
<b>72 - CONTRACTED SERVICES</b>				
7201 - ADMINISTRATIVE FEES	11,520	10,057	11,434	1,377
7204 - BUS OPERATIONS-TO & FROM	730,788	807,522	848,277	40,755
7244 - EMPLOYEE BACKGROUND CHECK	0	200	200	0
7299 - OTHER CONTRACTED SERVICE	1,060	0	0	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>743,368</b>	<b>817,779</b>	<b>859,911</b>	<b>42,132</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7323 - MATERIALS OF INSTRUCTION	0	1,000	1,000	0
7380 - UNIFORMS	0	1,000	1,000	0
7399 - OTHER SUPPLIES & MATERIAL	4,623	4,590	4,590	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>5,723</b>	<b>6,590</b>	<b>6,590</b>	<b>0</b>
<b>Grand Total</b>	<b>901,329</b>	<b>968,369</b>	<b>1,010,501</b>	<b>42,132</b>





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## CAPITAL OUTLAY EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			
	18	19	20	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>71 - SALARIES &amp; WAGES</b>	<b>589,399</b>	<b>623,101</b>	<b>640,913</b>	<b>17,812</b>
<b>72 - CONTRACTED SERVICES</b>				
7216 - INSPECTION FEES	42	0	0	0
7222 - PRINTING EXTERNAL	281	800	800	0
7229 - REPAIRS-BUILDING/GROUNDS	88,223	362,200	362,200	0
7240 - ADVERTISING/PUBLICATIONS	2,753	2,500	2,500	0
7271 - CONSTRUCTION PROFESSIONAL	136,607	100,000	100,000	0
7272 - CONSTRUCTION-CONTRACTORS	124,594	1,083,192	1,083,192	0
7273 - CONSTRUCTION-MISC.	1,466	0	0	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>353,967</b>	<b>1,548,692</b>	<b>1,548,692</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7328 - OFFICE SUPPLIES	2,746	3,000	3,000	0
7334 - TECHNOLOGY SUPPLIES	619	508	508	0
7350 - FURNITURE (UNDER \$5	1,165	0	0	0
7360 - SENSITIVE ITEM PURCHASES	390	0	0	0
7365 - FOOD PURCHASES	683	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	437	0	0	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>5,166</b>	<b>3,508</b>	<b>3,508</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	1,005	1,000	1,000	0
7437 - EMPLOYEE TRANSPORTATION	78	100	100	0
7438 - PROFESSIONAL DEVELOPMENT	3,889	3,700	3,700	0
<b>74 - OTHER CHARGES Total</b>	<b>4,973</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	574,457	1,619,000	119,000	(1,500,000)
7504 - LAND IMPROVEMENTS	337,707	0	0	0
7506 - BUILDING REMODELING	354,255	0	0	0
7507 - BLDG IMPROVE/INSTALLED EQ	2,883,405	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>4,149,825</b>	<b>1,619,000</b>	<b>119,000</b>	<b>(1,500,000)</b>
<b>Grand Total</b>	<b>5,103,329</b>	<b>3,799,101</b>	<b>2,316,913</b>	<b>(1,482,188)</b>



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## FY 2020 SCHOOL BASED ALLOCATIONS

APPROVED BUDGET		SCHOOL BASED ALLOCATIONS	
CATEGORY	BASED ON ENROLLMENTS	OPERATING EXPENSE	Grand Total
<b>ELEMENTARY</b>			
01 - DR BROWN ELEMENTARY	20,652	5,599	26,251
02 - DR CRAIK ELEMENTARY	25,900	6,089	31,989
03 - GALE-BAILEY ELEMENTARY	19,256	5,069	24,325
06 - INDIAN HEAD ELEMENTARY	23,011	5,829	28,840
07 - MALCOLM ELEMENTARY	21,229	5,559	26,788
08 - T.C.MARTIN ELEMENTARY	24,214	5,579	29,793
09 - MIDDLETON ELEMENTARY	26,862	5,579	32,441
10 - MITCHELL ELEMENTARY	30,328	6,879	37,207
11 - MT HOPE/NANJEMOY ELEM	13,719	5,069	18,788
12 - DR MUDD ELEMENTARY	28,691	5,799	34,490
13 - JC PARKS ELEMENTARY	27,441	7,149	34,590
14 - JP RYON ELEMENTARY	30,088	7,259	37,347
15 - TURNER ELEMENTARY	18,630	5,619	24,249
16 - DR HIGDON ELEMENTARY	20,604	5,399	26,003
18 - JENIFER ELEMENTARY	32,880	6,889	39,769
19 - WADE ELEMENTARY	31,292	6,619	37,911
20 - MARY H MATULA ELEMENTARY	29,077	7,399	36,476
21 - C PAUL BARNHART ELEMEN	32,013	6,929	38,942
22 - BERRY ELEMENTARY	34,757	8,350	43,107
23 - WILLIAM DIGGS ELEMENTARY	38,609	7,850	46,459
24 - MARY B NEAL ELEMENTARY	33,024	7,350	40,374
25 - BILLINGSLY ELEMENTARY	30,200	6,300	36,500
<b>ELEMENTARY Total</b>	<b>592,477</b>	<b>140,162</b>	<b>732,639</b>
<b>MIDDLE</b>			
33 - JOHN HANSON MIDDLE SCHOOL	53,123	11,645	64,768
34 - MATTHEW HENSON MIDDLE SCH	48,025	11,255	59,280
35 - PICCOWAXEN MIDDLE SCHOOL	24,606	9,783	34,389
36 - GENERAL SMALLWOOD MIDDLE	31,720	9,637	41,357
37 - MILTON SOMERS MIDDLE SCH	63,203	11,905	75,108
38 - BENJAMIN STODDERT MIDDLE	48,736	10,875	59,611
39 - MATTAWOMAN MIDDLE SCHOOL	60,180	12,155	72,335
40 - THEODORE G DAVIS MIDDLE	49,981	11,377	61,358
<b>MIDDLE Total</b>	<b>379,574</b>	<b>88,632</b>	<b>468,206</b>



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### FY 2020 SCHOOL BASED ALLOCATIONS (Continued)

Approved Budget	SCHOOL BASED ALLOCATIONS		
CATEGORY	BASED ON ENROLLMENTS	OPERATING EXPENSE	Grand Total
<b>HIGH</b>			
53 - HENRY E LACKEY HIGH SCH	56,294	132,153	188,447
54 - LA PLATA HIGH SCHOOL	65,068	142,018	207,086
55 - MAURICE J MCDONOUGH HIGH	48,843	134,674	183,517
56 - THOMAS STONE HIGH SCHOOL	65,124	128,723	193,847
58 - WESTLAKE HIGH SCHOOL	66,394	143,011	209,405
59 - NORTH POINT HIGH SCHOOL	95,424	219,162	314,586
60 - ST. CHARLES HIGH SCHOOL	77,100	133,787	210,887
<b>HIGH Total</b>	<b>474,247</b>	<b>1,033,528</b>	<b>1,507,775</b>
<b>CENTER</b>			
05 – F B GWYNN – ELEMENTARY	3,107	500	3,607
<b>Grand Total</b>	<b>1,449,405</b>	<b>1,26222</b>	<b>2,712,227</b>

**Allocation Based on Enrollments:** Includes materials of instruction, library books and supplies, textbooks, and office supplies. Special education MOI allocations are based on the number of teachers and are not included in above amounts. This allocation does not include materials of instruction funding for the Pre-Kindergarten Expansion for the 2019-2020 school year.

**Operating Expenses:** Includes field trips student transportation, music instrument repairs and professional development, and technology supplies.



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## OPERATING BUDGET BY PROGRAM

OBJECT CODES <input type="button" value="v"/>						
71 - SALARIES & WAGES *		73 - SUPPLIES		OTHER INSTRUCTI	78 - FIXED CHARGES	Total
Budget Positions		APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET
CATEGORY <input type="button" value="v"/>						
<b>01 - ADMINISTRATION</b>						
001 - BOARD OF EDUCATION	1.0	121,049	10,460	391,900	0	523,409
010 - OFFICE OF SUPERINTENDENT	3.0	702,804	35,540	25,530	0	763,874
025 - SUPPORTING SERVICES	2.0	244,042	2,350	2,620	0	249,012
026 - OFFICE OF FINANCE BUS ADM	23.0	2,058,299	27,222	1,350,561	0	3,436,082
027 - PURCHASING	5.0	441,853	2,000	17,500	0	461,353
028 - PRINT SHOP	3.0	179,163	308,003	24,000	0	511,166
035 - DATA PROCESSING SERVICES	5.0	400,852	30,800	144,915	0	576,567
037 - HUMAN RESOURCES	19.0	1,536,588	32,980	271,260	0	1,840,828
038 - INFORMATION COMMUNICATION	8.0	602,917	49,360	44,590	0	696,867
040 - RESEARCH & ASSESSMENT	7.0	592,097	68,700	142,428	0	803,225
042 - COMPUTER/NETWORK ADMIN	14.0	1,245,134	23,900	734,800	0	2,003,834
<b>01 - ADMINISTRATION Total</b>	<b>90.0</b>	<b>8,124,798</b>	<b>591,315</b>	<b>3,150,104</b>	<b>0</b>	<b>11,866,217</b>
<b>02 - MID-LEVEL ADMINISTRATION</b>						
050 - OFFICE OF SCHOOL ADMIN	10.0	997,994	4,996	7,574	0	1,010,564
054 - OFFICE OF INSTRUCTION	6.0	624,180	11,127	7,413	0	642,720
055 - SUPERVISOR/CURRICULUM DEV	27.4	2,730,990	37,336	98,889	0	2,867,215
060 - STAFF DEV-CENTRAL OFFICE	1.1	487,129	50,860	108,030	0	646,019
062 - MD STATE ASSESSMENT(MSA)	1.0	103,030	0	0	0	103,030
063 - MINORITY ACHIEVEMENT	1.0	150,755	18,200	32,140	0	201,095
070 - CAREER & TECH-ADMIN.	3.0	286,126	486,824	28,070	0	801,020
085 - INSTRUCTION TECH SUPPORT	1.0	120,006	18,000	191,000	0	329,006
090 - OFFICE OF PRINCIPAL	243.1	18,093,276	412,461	100,150	0	18,605,887
095 - GRADUATION EXPENSES	0.0	38,500	29,000	85,000	0	152,500
100 - OFFICE OF PRINCIPAL-C&T	2.0	100,455	0	0	0	100,455
<b>02 - MID-LEVEL ADMINISTRATION Total</b>	<b>295.6</b>	<b>23,732,441</b>	<b>1,068,804</b>	<b>658,266</b>	<b>0</b>	<b>25,459,511</b>
<b>03 - INSTRUCTION</b>						
K - 12 EDUCATION	2,074.1	138,948,355	4,065,044	1,564,275	0	144,577,674
131 - ENVIRONMENTAL EDUCATION	4.0	268,573	12,654	121,890	0	403,117
160 - READING	95.6	6,247,010	187,429	85,635	0	6,520,074
220 - NOVEL HIGH SCHOOL	2.0	202,645	3,600	0	0	206,245
221 - HOME & HOSPITAL	0.0	197,146	56,400	55,300	0	308,846
222 - EXPLORERS PROGRAM-STETHEM	6.0	377,158	156,129	558,340	0	1,091,627
223 - EVENING HIGH SCHOOL	0.0	34,419	0	3,000	0	37,419
230 - SUMMER SCHOOL	0.0	223,746	3,500	3,000	0	230,246
231 - SUMMER ENRICHMENT	0.0	21,000	0	0	0	21,000
232 - EXTENDED DAY PROGRAMS	0.0	354,411	8,632	0	0	363,043
352 - CISCO CYBERSECURITY	1.0	88,430	0	0	0	88,430
355 - MANUF ENG TECHNOLOGIES	2.0	130,182	0	0	0	130,182
440 - ADULT ED-GENERAL	1.0	164,063	1,000	550	0	165,613
441 - ADULT ED-BASIC	0.0	0	0	600	0	600
442 - EXTERNAL DIPLOMA	0.0	0	500	500	0	1,000
<b>03 - INSTRUCTION Total</b>	<b>2,185.7</b>	<b>147,257,138</b>	<b>4,494,888</b>	<b>2,393,090</b>	<b>0</b>	<b>154,145,115</b>



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## OPERATING BUDGET BY PROGRAM (Continued)

OBJECT CODES ▾						
71 - SALARIES & WAGES *		73 - SUPPLIES		OTHER INSTRUCTI	78 - FIXED CHARGES	Total
Budget Positions	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET
CATEGORY ▾						
<b>04 - SPECIAL EDUCATION</b>						
450 - SPECIAL ED PUBLIC SCHOOLS	586.9	28,060,331	26,451	1,012,081	0	29,098,863
451 - SPEECH THERAPIST	15.7	1,341,800	55,493	2,561,561	0	3,958,854
452 - HOME & HOSPITAL - SPEC ED	0.0	89,583	400	23,440	0	113,423
470 - NONPUBLIC SCHOOLS	0.0	0	0	3,700,300	0	3,700,300
480 - STAFF DEV-SPECIAL ED	0.0	14,861	0	0	0	14,861
490 - OFFICE OF PRINCIPAL-SP ED	1.0	106,072	2,510	0	0	108,582
500 - SPECIAL ED ADMINISTRATION	37.4	3,277,515	7,090	133,220	0	3,417,825
<b>04 - SPECIAL EDUCATION Total</b>	<b>641.0</b>	<b>32,890,162</b>	<b>91,944</b>	<b>7,430,602</b>	<b>0</b>	<b>40,412,708</b>
<b>05 - STUDENT PERSONNEL SERVICE</b>						
510 - STUDENT SERVICES	31.5	2,772,262	7,558	239,943	0	3,019,762
511 - STUDENT DATA COLLECTION	18.0	901,498	3,350	1,200	0	906,048
<b>05 - STUDENT PERSONNEL SERVICE Total</b>	<b>49.5</b>	<b>3,673,760</b>	<b>10,908</b>	<b>241,143</b>	<b>0</b>	<b>3,925,810</b>
<b>06 - STUDENT HEALTH SERVICES</b>						
530 - STUDENT HEALTH SERVICES	0.0	0	27,700	3,956,800	0	3,984,500
<b>06 - STUDENT HEALTH SERVICES Total</b>	<b>0.0</b>	<b>0</b>	<b>27,700</b>	<b>3,956,800</b>	<b>0</b>	<b>3,984,500</b>
<b>07 - STUDENT TRANSPORTATION</b>						
551 - TRANSPORTATION-K-12	8.8	713,158	123,130	22,663,286	0	23,499,574
552 - TRANSPORTATION-SPECIAL ED	11.3	563,220	8,995	4,762,563	0	5,334,778
560 - TRANSPORTATION-FIELD TRIP	0.0	0	0	250,393	0	250,393
561 - EXTRA CURRICULAR-ATHLETIC	0.0	0	0	644,100	0	644,100
562 - TRANSPORTATION-EXTEND DAY	0.0	0	0	77,300	0	77,300
740 - PAROCHIAL TRANSPORTATION	0.0	0	0	0	0	0
571 - CCPS TRANSPORTATION K-12	9.4	246,910	0	702,240	0	949,150
572 - CCPS SPEC ED TRANSPORTATION	1.6	45,790	0	175,560	0	221,350
<b>07 - STUDENT TRANSPORTATION Total</b>	<b>31.0</b>	<b>1,569,078</b>	<b>132,125</b>	<b>29,275,442</b>	<b>0</b>	<b>30,976,645</b>
<b>08 - OPERATION OF PLANT</b>						
610 - OPERATION OF PLANT	240.5	10,744,686	1,165,709	9,106,572	0	21,016,967
619 - COMMUNICATIONS/COMPUTER	0.0	0	61,300	874,400	0	935,700
620 - SVC CONTRACT/EQ REPAIRS	0.0	0	40,000	775,770	0	815,770
622 - COPIER LEASE/CONTRACT	0.0	0	0	878,436	0	878,436
623 - COMPUTER MAINTENANCE	22.0	1,403,600	91,500	10,850	0	1,505,950
625 - PROPERTY/VEHICLE INSURANC	0.0	0	0	1,652,912	0	1,652,912
630 - ENVIRONMENTAL HEALTH/SFTY	1.0	104,540	30,000	89,000	0	223,540
633 - SECURITY SERVICES	5.0	435,316	40,999	304,400	0	780,715
635 - WAREHOUSE MANAGEMENT	7.0	331,562	47,000	28,320	0	312,882
636 - MAIL ROOM	0.0	0	110,000	12,800	0	122,800
<b>08 - OPERATION OF PLANT Total</b>	<b>275.5</b>	<b>13,019,704</b>	<b>1,492,508</b>	<b>13,733,460</b>	<b>0</b>	<b>28,245,672</b>



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## OPERATING BUDGET BY PROGRAM (Continued)

OBJECT CODES 		71 - SALARIES & WAGES *		73 - SUPPLIES	OTHER INSTRUCTI	78 - FIXED CHARGES	Total
CATEGORY 	Budget Positions	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET
09 - MAINTENANCE OF PLANT							
650 - MAINTENANCE OF PLANT	65.0	4,511,061	1,649,424	1,326,839		0	7,487,324
651 - CAPITAL IMPROVEMENTS	0.0	0	480	1,377,639		0	1,378,119
09 - MAINTENANCE OF PLANT Total	65.0	4,511,061	1,649,904	2,704,478		0	8,865,443
10 - FIXED CHARGES	0.0	0	0	0	81,776,945		81,776,945
12 - COMMUNITY SERVICE							
730 - COMMUNITY SERVICES	0.0	130,000	3,550	0		0	133,550
736 - SUMMER YOUTH CAMP	0.0	14,000	3,040	200		0	17,240
740 - PAROCHIAL TRANSPORTATION	0.0	0	0	859,711		0	859,711
12 - COMMUNITY SERVICE Total	0.0	144,000	6,590	859,911		0	1,010,501
13 - CAPITAL OUTLAY							
760 - PLANNING & CONSTRUCTION	6.0	640,913	3,508	1,184,620		0	1,829,041
783 - ELEM SCHOOL RELOCATABLES	0.0	0	0	6,672		0	6,672
796 - VARIOUS MAINTENANCE FY11	0.0	0	0	362,200		0	362,200
830 - TECHNOLOGY LOAN	0.0	0	0	119,000		0	119,000
13 - CAPITAL OUTLAY Total	6.0	640,913	3,508	1,672,492		0	2,316,913
Grand Total	3,639.4	235,563,055	9,570,193	66,075,788	81,776,945		392,985,980

\*Salaries & Wages includes part-time wages.



## 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 Fiscal Services**

It is the primary function of the Office of Fiscal Services 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 - 231 - 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.

**352 – CISCO CyberSecurity Program**

The CISCO CyberSecurity program, which is a nationally recognized program that prepares students for successful careers in information technology fields. It prepares high school students with the professional skills they require to pursue quality academic and professional opportunities. Particular emphasis is given to using decision-making and problem-solving techniques in the application of science mathematics communication, and social studies concepts to solve networking problems. Topics relating to CyberSecurity will be inter-woven throughout the course of study. Emphasis will be places on ethics, operating systems security, vulnerability assessment, legal issues, the hacker culture, intellectual property laws, encryption/decryption algorithms and technologies, protection of critical infrastructure and disaster recovery.

**355-Manufacturing Engineering Technologies Program**

The Manufacturing Engineering Technologies program is designed to prepare students for the manufacturing industry and includes a focus on manufacturing process design and development, production, supply chain logistics, safety and environment, and quality assurance and continuous improvement. The Manufacturing Engineering Technologies program aligns to national standards for the Advanced Manufacturing Industry. Course content also aligns with the standards outlined in the National Institute of Metalworking Skills (NIMS). The focus is on applying lean methodology and tools to effectively implement continuous improvement for success in a global, competitive business environment.

**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.

- 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.
- 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.
- 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-hour 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 support 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.

### **571 - 572 – CCPS Transportation (K-12/Special Education)**

Buses owned by CCPS and operated by CCPS bus drivers. The Transportation Department is responsible for safe, efficient, adequate, and economical student transportation. This department also arranges and supervises school bus routes and schedules for the various instructional programs offered. The department trains all school bus drivers and attendants transporting children to and from school in the county.

### **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.





## Instruction 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. 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 – 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.

### **Title IV- Student Support and Academic Enrichment Grant**

The purpose of Title IV Student Support and Academic Enrichment Grants (SSAE) is to provide funds to increase the capacity of State Educational Agencies, schools, and local communities. The funds can be used to provide all student with access to a well-rounded education, improve school conditions for student learning and improve the use of technology in order to improve academic achievement and digital literacy of all students.

### **NOAA**

The purpose of NOAA (National Oceanic and Atmospheric Administration) grant is to support existing, high-quality environmental education programs, fosters the growth of new, innovative programs, and encourages capacity building and partnership development for environmental education programs throughout the entire Chesapeake Bay watershed.

### **Striving Readers**

The purpose of the Striving Readers Comprehensive Literacy (SRCL) grant is to increase student achievement in literacy. Through the use of local needs assessments and evidence-based strategies, the grant will advance literacy for all children from birth through grade 12 and align literacy plans in Local Education Agencies (LEAs) across the state.



### **Transitional Supplemental Instruction (TSI) for Struggling Learners**

TSI includes one-on-one and small-group tutoring with a certified teacher, a teaching assistant, or any other trained professional and cross-age peer tutoring. Struggling Learners are students who perform below grade level in English/Language Arts or Reading in kindergarten through Grade 3.

### **MSDE Sexual Assault Prevention**

This is a "Train the Trainer" model to build teacher self-efficacy in teaching about sexual violence prevention as well as family life and human sexuality topics.

## **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.

## **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.

### **Project Graduation**

Project Graduation is a program funded in partnership with Charles County Public Schools, Charles County Sheriff's Office, College of Southern Maryland, Charles County Dept. of Health, Commissioners of Charles County, Kiwanis Club of Charles County, Lions Club of Charles County, Jaycees of Greater Waldorf, and several other business/community organizations in Southern Maryland to provide a substance free event for high school graduates and their guests.

## **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**

### **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.

### **School Safety**

In conjunction with the Safe School Act of 2010 and House Bill (HB1265) Safe to Learn Act of 2018, to adopt certain school safety facility requirements. CCPS is one of the few counties

that complies with each provision of the Safe School Act of 2010. School employees, volunteers, and contractors are subject to state and local background check requirements and mandatory reporting of suspected child abuse. Charles County Public Schools top priority is to provide security services for our employees and students throughout the 47 facilities.

## **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.

### **Early Childhood**

The Early Childhood program expands free access to public prekindergarten for four-year olds with family household incomes either at or below 200 percent or 300 percent of Federal Poverty Guidelines (FPG).



## RESTRICTED FUND REVENUES

DESCRIPTION	FISCAL YEAR			
	18 ACTUALS	19 APPROVED BUDGET	20 APPROVED BUDGET	CHANGE
<b>01-INSTRUCTIONAL PROGRAMS</b>				
Educating the Homeless (Federal)	71,071	71,484	73,670	2,186
Fine Arts Initiative (State)	33,581	20,225	20,225	(0)
Gifted and Talented (Local)	57,238	0	0	(0)
Indian Education (Federal)	10,784	0	12,139	12,139
Judith Hoyer Early Child Care and Education Center (State)	646,334	990,000	628,000	(362,000)
Judith Hoyer Early Child Care and Education Center (Federal)	200,421	0	0	(0)
Miscellaneous Instructional Program Initiatives (Local)	41,140	47,865	45,000	(2,865)
Miscellaneous Other Initiatives	27,375	0	0	(0)
STEM Grant (State)	64,313	37,400	37,400	(0)
Title I (Federal)	3,801,806	3,476,831	3,823,321	346,490
TITLE I Focus Schools (Federal)	402,864	0	0	(0)
Title II - Teacher Quality (Federal)	615,263	688,527	618,988	(69,539)
Title III - Language Acquisition - (Federal)	76,809	61,461	81,548	20,087
Title IV Student Support and Academic	47,612	97,000	263,203	166,203
NOAA (Federal)	68,428	125,000	143,527	18,527
Striving Readers (Federal)	0	0	900,000	900,000
Transitional Supplemental Instruction (TSI) for Struggling Learners	0	0	772,300	772,300
MSDE Sexual Assault Prevention	493	0	0	(0)
<b>01-INSTRUCTIONAL PROGRAMS Total</b>	<b>6,165,530</b>	<b>5,615,793</b>	<b>7,419,321</b>	<b>1,803,528</b>
<b>02-SPECIAL EDUCATION</b>				
IDEA Part B - Special Educ. (Federal)	5,278,405	5,922,162	6,158,350	236,188
Infant & Toddler (Federal)	263,804	229,653	242,645	12,992
Infant & Toddler (State)	75,304	80,004	69,860	(10,144)
Medical Assistance (Federal)	183,680	366,080	500,000	133,920
<b>02-SPECIAL EDUCATION Total</b>	<b>5,801,192</b>	<b>6,597,899</b>	<b>6,970,855</b>	<b>372,956</b>
<b>03-OTHER PROGRAMS</b>				
Aging School Program (State)	0	50,000	0	(50,000)
Cell Tower Projects (Local)	419,749	0	0	(0)
Destination Imagination (Local)	14,532	0	0	(0)
E-Rate Program (Local)	0	300,000	300,000	(0)
Miscellaneous Other Initiatives (Local)	776,489	384,059	287,978	(96,081)
Miscellaneous Other (State)	4,000	0	0	(0)
National Certification Stipend (State)	37,000	0	0	(0)
Qualified Zone Academy Bond (State)	722,025	356,500	356,500	(0)
Education Association of Charles County (Local)	126,368	126,523	134,910	8,387
Project Graduation (Local)	42,468	35,900	35,900	(0)
<b>03-OTHER PROGRAMS Total</b>	<b>2,142,629</b>	<b>1,252,982</b>	<b>1,115,288</b>	<b>(137,694)</b>



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## RESTRICTED FUND REVENUES (Continued)

DESCRIPTION	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>04-ADULT EDUCATION</b>				
Adult Basic Education (Federal & State)	190,508	159,687	0	(159,687)
Adult General (State)	116,087	116,087	0	(116,087)
Department of Social Services Contract (State)	16,080	0	0	(0)
Literacy Works (State)	341,590	315,103	0	(315,103)
Maryland External Diploma (Federal & State)	66,437	64,387	0	(64,387)
<b>04-ADULT EDUCATION Total</b>	<b>730,702</b>	<b>655,264</b>	<b>0</b>	<b>(655,264)</b>
<b>05-HEALTH &amp; SAFETY</b>				
Miscellaneous Health and Safety Initiatives (Local)	58,815	48,672	36,835	(11,837)
School Safety	0	0	274,576	274,576
<b>05-HEALTH &amp; SAFETY Total</b>	<b>58,815</b>	<b>48,672</b>	<b>311,411</b>	<b>262,739</b>
<b>06-CAREER EDUCATION</b>				
Carl Perkins (Federal)	203,493	230,948	242,849	11,901
Miscellaneous Career & Tech. Educ. Initiatives (Local)	16,418	0	0	(0)
Technical Preparation (State)	17,335	0	0	(0)
Technical Preparation (Federal)	0	0	40,000	40,000
<b>06-CAREER EDUCATION Total</b>	<b>237,246</b>	<b>230,948</b>	<b>282,849</b>	<b>51,901</b>
<b>07-EARLY CHILDHOOD</b>				
Maryland Model for School Readiness (State)	29,667	36,020	30,525	(5,495)
Restricted-Early Childhood Training Program	98,799	183,240	188,182	4,942
Early Childhood (Federal)	119,898	119,880	100,000	(19,880)
Early Childhood (State)	32,151	0	0	(0)
<b>07-EARLY CHILDHOOD Total</b>	<b>280,515</b>	<b>339,140</b>	<b>318,707</b>	<b>(20,433)</b>
<b>Grand Total</b>	<b>15,416,629</b>	<b>14,740,698</b>	<b>16,418,431</b>	<b>1,677,733</b>

\*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		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>01 - ADMINISTRATION</b>	<b>199,200</b>	<b>371,015</b>	<b>257,958</b>	<b>(113,057)</b>
<b>02 - MID-LEVEL ADMINISTRATION</b>	<b>697,103</b>	<b>660,168</b>	<b>664,142</b>	<b>3,974</b>
<b>03 - INSTRUCTION</b>				
71 - SALARIES & WAGES	3,903,355	3,570,306	3,820,408	250,101
73 - SUPPLIES & MATERIALS	975,796	575,445	1,025,855	450,410
OTHER INSTRUCTION COST	740,590	654,419	862,701	208,282
78 - FIXED CHARGES	967,463	669,586	1,145,334	475,748
<b>03 - INSTRUCTION Total</b>	<b>6,587,204</b>	<b>5,469,756</b>	<b>6,854,298</b>	<b>1,384,542</b>
<b>04 - SPECIAL EDUCATION</b>	<b>4,940,851</b>	<b>5,918,023</b>	<b>6,733,720</b>	<b>815,697</b>
<b>07 - STUDENT TRANSPORTATION</b>	<b>144,202</b>	<b>112,193</b>	<b>174,747</b>	<b>62,554</b>
<b>08 - OPERATION OF PLANT</b>	<b>145,164</b>	<b>0</b>	<b>132,050</b>	<b>132,050</b>
<b>09 - MAINTENANCE OF PLANT</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(50,000)</b>
<b>11 - FOOD SERVICES</b>	<b>16,399</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>12 - COMMUNITY SERVICE</b>	<b>1,311,683</b>	<b>1,380,044</b>	<b>925,016</b>	<b>(455,028)</b>
<b>13 - CAPITAL OUTLAY</b>	<b>1,374,823</b>	<b>759,500</b>	<b>656,500</b>	<b>(103,000)</b>
<b>Grand Total</b>	<b>15,416,629</b>	<b>14,740,698</b>	<b>16,418,431</b>	<b>1,677,733</b>

OBJECT CODE	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
71 - SALARIES & WAGES	8,387,911	9,021,446	9,063,129	41,683
72 - CONTRACTED SERVICES	1,720,866	998,980	1,241,151	242,170
73 - SUPPLIES & MATERIALS	1,468,866	845,758	1,609,996	764,237
74 - OTHER CHARGES	340,902	307,763	1,201,440	893,678
75 - EQUIPMENT	641,248	507,202	398,179	(109,023)
78 - FIXED CHARGES	2,582,602	2,736,076	2,611,587	(124,488)
79 - TRANSFERS	274,235	323,474	292,950	(30,524)
<b>Grand Total</b>	<b>15,416,629</b>	<b>14,740,698</b>	<b>16,418,431</b>	<b>1,677,733</b>



FY 2020 Approved Operating Budget\_\_\_\_\_

## RESTRICTED FUND FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR			
	18 ACTUAL FTE	19 APPROVED FTE	20 APPROVED FTE	FTE CHANGE
<b>01-INSTRUCTIONAL PROGRAMS</b>				
Title I (Federal)	31.5	31.0	32.0	1.0
Transitional Supplemental Instruction (TSI) for Struggling Learners	0.0	0.0	22.0	22.0
Judith Hoyer Early Child Care and Education Center (State)	6.7	7.0	4.5	-2.5
Striving Readers (Federal)	0.0	0.0	2.0	2.0
NOAA (Federal)	1.0	1.0	1.0	0.0
Title II - Teacher Quality (Federal)	0.0	0.0	0.9	0.9
<b>01-INSTRUCTIONAL PROGRAMS Total</b>	<b>43.2</b>	<b>39.0</b>	<b>62.4</b>	<b>23.4</b>
<b>02-SPECIAL EDUCATION</b>				
IDEA Part B - Special Educ. (Federal)	55.3	57.3	51.0	-6.3
Infant & Toddler (Federal)	1.9	1.9	1.8	-0.1
Infant & Toddler (State)	0.5	0.5	0.6	0.1
<b>02-SPECIAL EDUCATION Total</b>	<b>57.7</b>	<b>59.7</b>	<b>53.4</b>	<b>-6.3</b>
<b>03-OTHER PROGRAMS</b>				
Miscellaneous Other Initiatives (Local)	2.5	2.5	2.5	0.0
Education Association of Charles County (Local)	1.0	1.0	1.0	0.0
<b>03-OTHER PROGRAMS Total</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>0.0</b>
<b>04-ADULT EDUCATION</b>				
Literacy Works (State)	1.3	1.2	0.0	-1.2
Adult Basic Education (Federal & State)	0.6	0.6	0.0	-0.6
Adult General (State)	0.2	0.5	0.0	-0.5
<b>04-ADULT EDUCATION Total</b>	<b>2.1</b>	<b>2.3</b>	<b>0.0</b>	<b>-2.3</b>
<b>07-EARLY CHILDHOOD</b>				
Early Childhood (Federal)	2.0	2.0	2.0	0.0
Restricted-Early Childhood Training Program	1.2	1.2	1.2	0.0
<b>07-EARLY CHILDHOOD Total</b>	<b>3.2</b>	<b>3.2</b>	<b>3.2</b>	<b>0.0</b>
<b>Grand Total</b>	<b>109.6</b>	<b>107.7</b>	<b>122.5</b>	<b>14.8</b>



## **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.



FY 2020 Approved Operating Budget\_\_\_\_\_

## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	FISCAL YEAR 18	19	20	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	CHANGE
REVENUES				
50 - STATE REVENUES				
5040 - STATE-FOOD SERVICE	376,181	400,000	410,000	10,000
50 - STATE REVENUES Total	376,181	400,000	410,000	10,000
51 - FEDERAL REVENUES				
5156 - FEDERAL-USDA COMMODITIES	890,185	777,000	890,000	113,000
5157 - FEDERAL-FOOD SERVICE	6,887,095	6,706,904	6,706,904	(0)
5158 - FEDERAL-FDSVC OTHER PROGR	81,241	60,000	81,000	21,000
51 - FEDERAL REVENUES Total	7,858,520	7,543,904	7,677,904	134,000
52 - LOCAL REVENUES				
5204 - PRIOR YEAR FUND BALANCE TRANSFER	0	0	378,322	378,322
5210 - INTEREST INCOME	32,654	12,000	30,000	18,000
5212 - PAYROLL TRANSFERS	109	0	0	(0)
5221 - MISCELLANEOUS REVENUE	9,562	15,000	15,000	(0)
5223 - CHILDREN'S PAYMENT	4,899,947	5,287,369	5,162,311	(125,058)
5224 - OTHER FOOD SERVICES	317,338	285,000	317,000	32,000
5225 - REBATES	37,221	50,000	30,000	(20,000)
5226 - VENDING COMMISSIONS	23,193	20,000	23,000	3,000
52 - LOCAL REVENUES Total	5,320,023	5,669,369	5,955,633	286,264
REVENUES Total	13,554,725	13,613,273	14,043,537	430,264



FY 2020 Approved Operating Budget\_\_\_\_\_

## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY (Continued)

DESCRIPTION	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>EXPENDITURES</b>				
<b>71 - SALARIES &amp; WAGES</b>	<b>4,636,192</b>	<b>4,845,503</b>	<b>5,313,660</b>	<b>(468,157)</b>
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	14,630	30,000	0	30,000
7216 - INSPECTION FEES	23,966	24,000	24,000	(0)
7222 - PRINTING EXTERNAL	4,597	0	0	(0)
7225 - PRINTING INTERNAL	0	5,000	5,000	(0)
7230 - REPAIRS-EQUIPMENT	0	5,000	5,000	(0)
7246 - SOFTWARE MAINTENANCE	39,992	65,000	65,000	(0)
7251 - COMMODITY PROCESSING SVC	0	10,000	10,000	(0)
7261 - BANK SERVICE FEES	11,820	10,000	10,000	(0)
7289 - CONTRACTED LABOR	0	0	75,000	(75,000)
7299 - OTHER CONTRACTED SERVICE	495	0	0	(0)
<b>72 - CONTRACTED SERVICES Total</b>	<b>95,499</b>	<b>149,000</b>	<b>194,000</b>	<b>(45,000)</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	1,679	10,000	22,000	(12,000)
7320 - REPAIR MATERIALS-EQUIP	0	5,000	5,000	(0)
7325 - MATERIALS-IN-SERVICE	0	10,000	10,000	(0)
7328 - OFFICE SUPPLIES	13,090	8,500	13,500	(5,000)
7332 - POSTAGE	0	3,000	3,000	(0)
7334 - TECHNOLOGY SUPPLIES	1,834	0	0	(0)
7335 - TECHNOLOGY MATERIALS	189	0	0	(0)
7343 - VEHICLE REPAIR SUPPLIES	33	0	0	(0)
7350 - FURNITURE (UNDER \$5	591	0	0	(0)
7365 - FOOD PURCHASES	5,647,845	5,559,479	5,559,479	0
7366 - FOOD RELATED SUPPLIES	401,750	365,291	365,291	(0)
7367 - USDA COMMODITY EXPENSE	890,185	400,000	300,000	100,000
7368 - COMMODITY PROCESSED FOOD	24,848	20,000	20,000	(0)
7369 - FOOD SERVICE EQUIP-MINOR	24,151	50,000	50,000	(0)
7380 - UNIFORMS	32,125	45,000	35,000	10,000
7399 - OTHER SUPPLIES & MATERIAL	101,246	145,000	125,000	20,000
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>7,139,565</b>	<b>6,621,270</b>	<b>6,508,270</b>	<b>113,000</b>



FY 2020 Approved Operating Budget\_\_\_\_\_

## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY (Continued)

DESCRIPTION	FISCAL YEAR		20	
	18 ACTUALS	19 APPROVED BUDGET	APPROVED BUDGET	CHANGE
<b>EXPENDITURES</b>				
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	5,362	2,000	2,000	(0)
7405 - EMPLOYEE RECOGNITION	2,455	3,500	3,500	(0)
7408 - HANDLING & FOOD STORAGE	0	5,000	5,000	(0)
7437 - EMPLOYEE TRANSPORTATION	8,201	15,000	15,000	(0)
7438 - PROFESSIONAL DEVELOPMENT	15,768	18,000	18,000	(0)
<b>74 - OTHER CHARGES Total</b>	<b>31,786</b>	<b>43,500</b>	<b>43,500</b>	<b>(0)</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	0	20,000	20,000	(0)
7502 - EQUIPMENT REPLACEMENT	0	50,000	50,000	(0)
<b>75 - EQUIPMENT Total</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>(0)</b>
<b>78 - FIXED CHARGES</b>				
7806 - EMPLOYEE RETIREMENT	396,975	610,000	610,000	(0)
7813 - INSURANCE-LIFE	9,678	9,400	9,400	(0)
7814 - INSURANCE-HOSPITALIZATION	859,604	893,900	893,900	(0)
7826 - SOCIAL SECURITY	335,758	370,700	400,807	(30,107)
<b>78 - FIXED CHARGES Total</b>	<b>1,602,016</b>	<b>1,884,000</b>	<b>1,914,107</b>	<b>(30,107)</b>
<b>EXPENDITURES Total</b>	<b>13,505,058</b>	<b>13,613,273</b>	<b>14,043,537</b>	<b>430,264</b>
<b>Net Expenditures over Revenues</b>	<b>49,667</b>	<b>0</b>	<b>0</b>	<b>(0)</b>



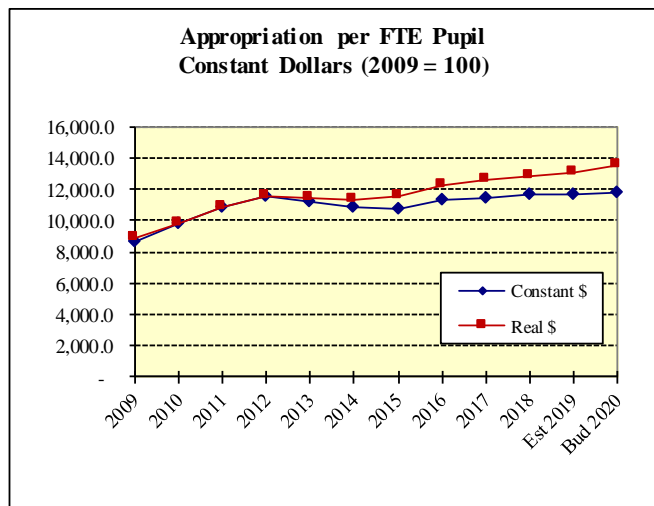
FY 2020 Approved Operating Budget\_\_\_\_\_

### FOOD SERVICE FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR 18	19	20	
	ACTUAL FTE	APPROVED FTE	APPROVED FTE	FTE CHANGE
DIRECTORS, COORD., SUPERV., SPECIALIST	2.0	2.0	2.0	0.0
FOOD SERVICE ASSISTANT MANAGER	13.8	15.8	15.0	-0.8
FOOD SERVICE MANAGER	37.1	37.1	38.1	1.0
FOOD SERVICE WORKERS	58.1	72.9	75.1	2.3
OTHER STAFF	2.0	2.0	2.0	0.0
SECRETARIES AND CLERKS	3.0	3.0	3.0	0.0
<b>Grand Total</b>	<b>116.0</b>	<b>132.8</b>	<b>135.3</b>	<b>2.5</b>



## SELECTED HISTORICAL TRENDS

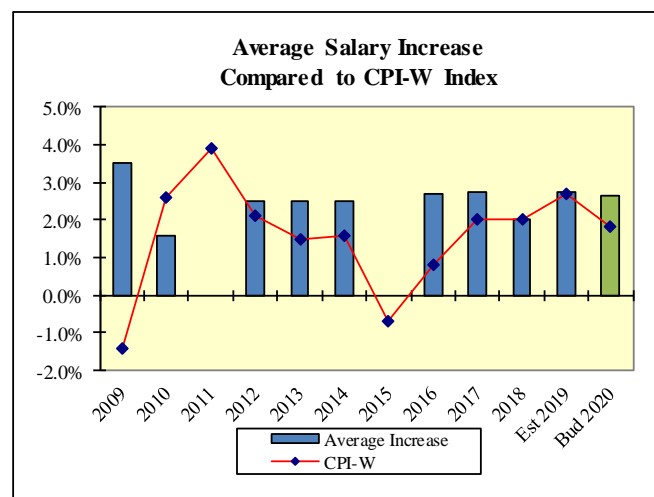


### Appropriations per full-time equivalent pupil

This graph expresses revenues on a per pupil basis. Amounts are expressed in constant dollars (2009 dollars are the same as 2020 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.



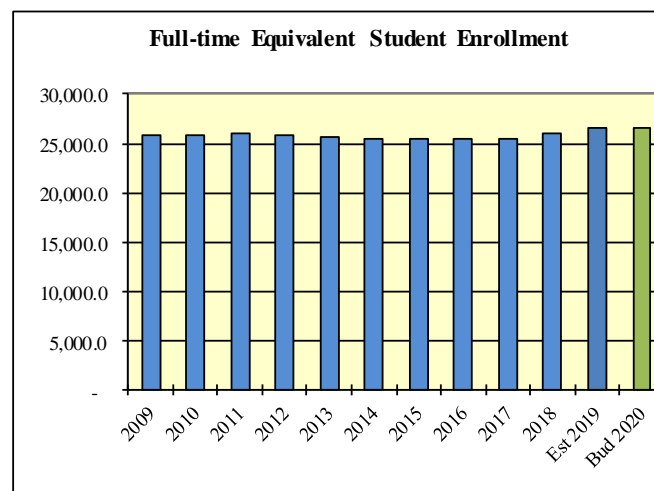
### Average salary increase compared to Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W)

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.

AFSME employees received a 3% COLA in FY 2020. EACC received a 2.62% COLA increase, and were placed on a recalibrated salary scale. A step increase from FY 2015 was restored to eligible employees.

Source: Bureau of Labor Statistics Consumer Price Index



### Full-time equivalent student enrollment

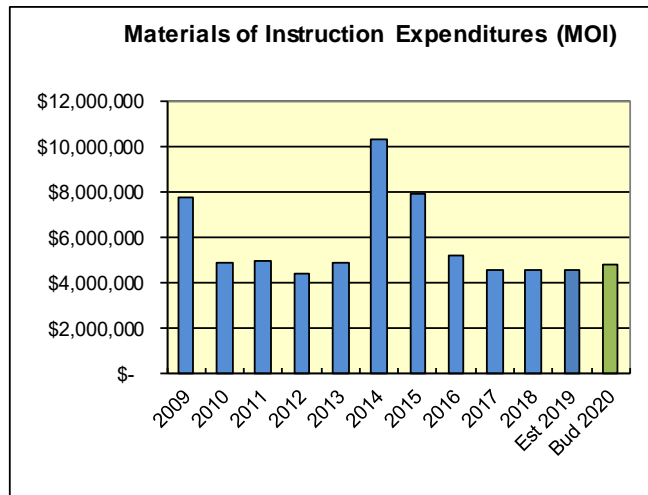
This graph compares the growth in the number of full-time equivalent (FTE) students in the school system.

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



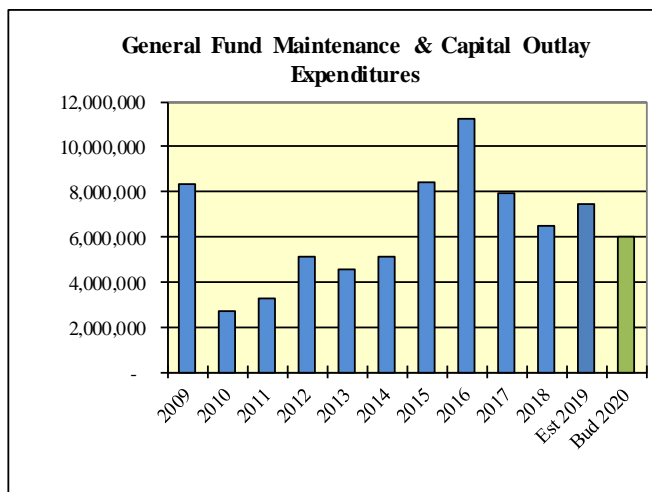


## SELECTED HISTORICAL TRENDS (Continued)



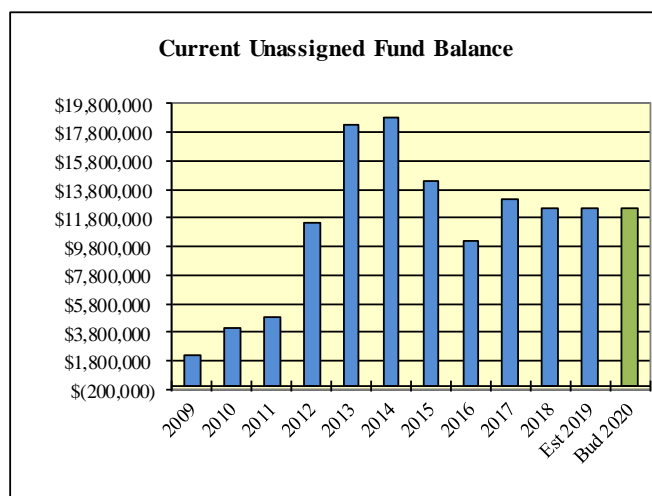
### Materials of instruction expenditures

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).



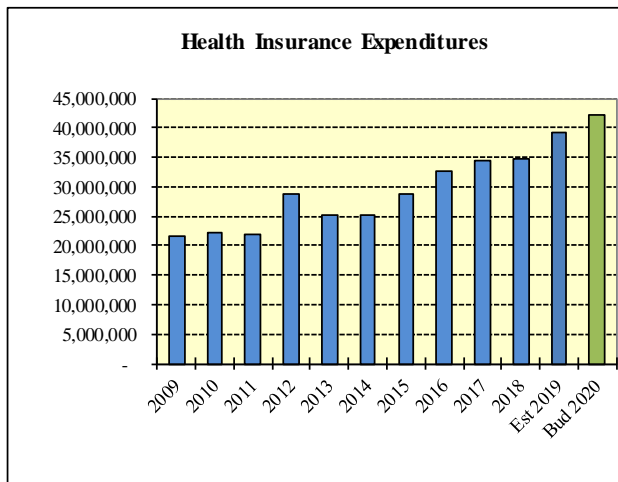
### Unassigned Fund Balance

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: FY 2019 and FY 2020 are estimates.

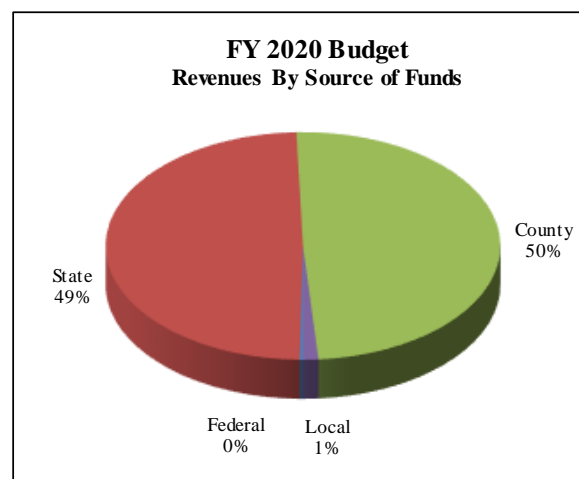
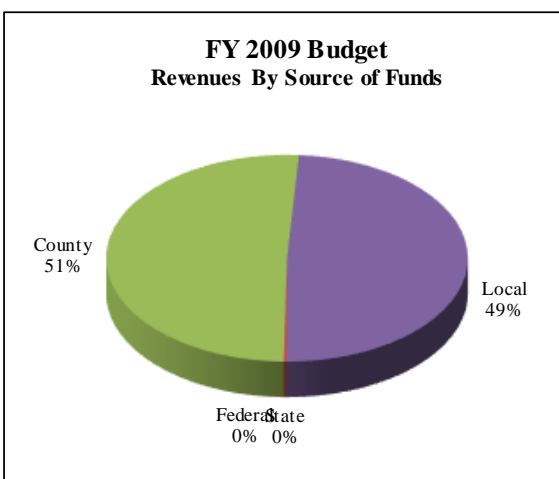
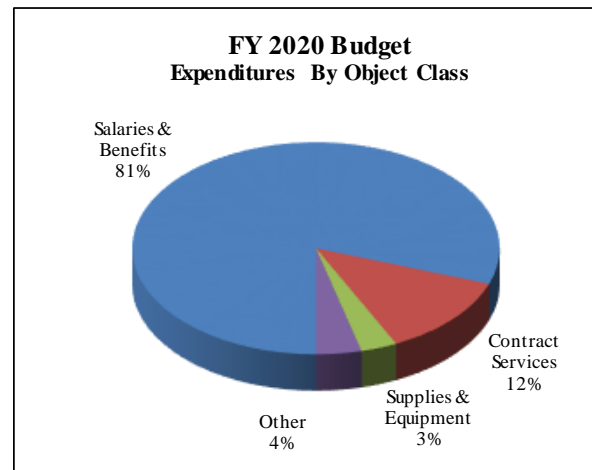
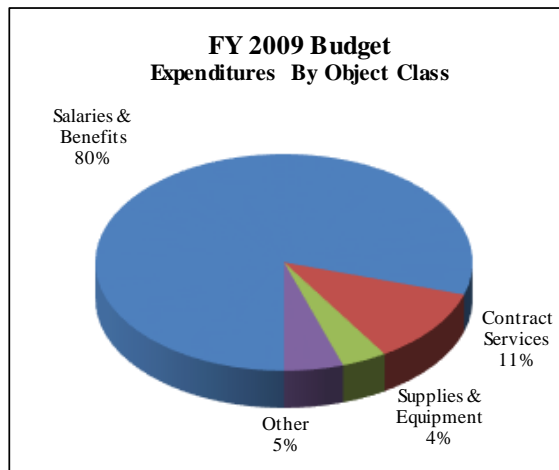


## SELECTED HISTORICAL TRENDS (Continued)



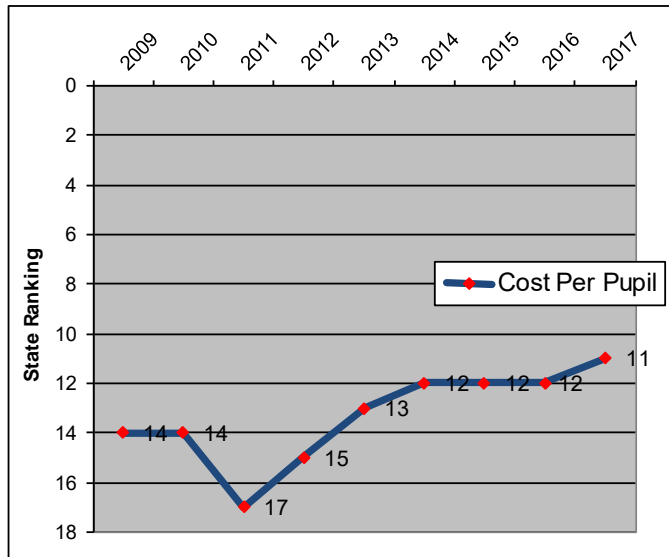
### Health insurance expenditures

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 FY 1997, CCPS was 12th in the state.

Description (\$ per pupil)	FY 2015 Ranking	FY 2016 Ranking	FY 2017 Ranking
Enrollment (Headcount)	7th	9th	9th
Wealth	6th	15th	15th
Total Cost - \$12,840	12th	12th	11th
State Aid	10th	10th	9th
Textbooks/MOI	5th	13th	16th
Operations/Maintenance	7th	7th	10th
Administration/Mid-Level	13th	11th	11th
Student Transportation	4th	4th	4th
Instructional Salaries*	9th	11th	13th
Fixed Charges	23rd	21st	22st

### 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 & Major State Calculations FY 15-FY 17

Spending (\$ per pupil)	FY 2015	FY 2016	FY 2017
Alexandria, VA	17,041	16,561	17,008
Arlington, VA	19,040	18,616	18,957
Montgomery County	15,351	15,341	15,975
Howard County	14,061	13,857	14,178
Prince George's County	12,902	12,992	13,869
Baltimore County	12,482	12,552	13,038
Anne Arundel County	12,100	12,095	12,448
Fairfax, VA	13,519	13,718	14,432
Calvert County	12,295	12,402	12,568
Charles County	12,310	12,514	12,840
Frederick County	11,781	11,903	11,828
Loudon, VA	12,195	12,700	13,121
Prince William, VA	10,365	10,724	10,981

### 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.



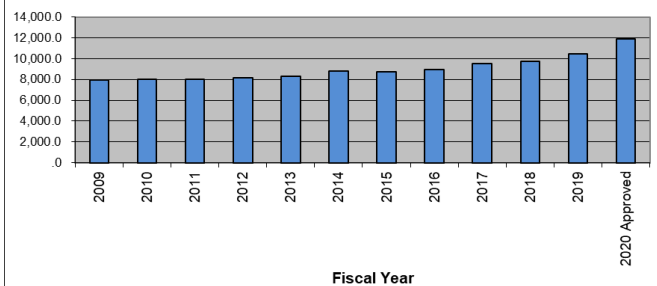
## Administration

Percent Distribution of Current Expenses by Category\*:  
Maryland Public Schools: 2016 - 2017

Local Education Agency	Adminis- tration	Rank	Average Daily Attendance	Rank
Total State	2.8%		819,412.0	
Calvert	3.0	8.0	14,901.5	13
Carroll	1.6	23.0	23,866.5	10
<b>Charles</b>	<b>2.8</b>	<b>10.0</b>	<b>24,836.6</b>	<b>9</b>
Harford	2.3	15.0	35,215.5	8
Washington	2.4	13.0	21,055.2	11

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

Administration Expenditures  
(Amount in Thousands \$)



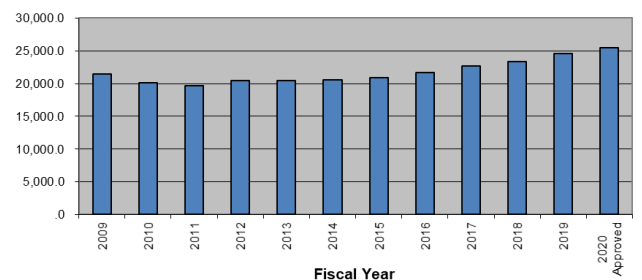
## Mid-level Administration

Comparison of Non-instructional Staff to Student Ratios  
Maryland Public Schools: 2016-2017

School System	Number of Schools	Student Headcount Enrollment	Number of Principals, Vice Principals	Student to Staff Ratio
Total State	1,434	877,267.2	3,562.9	246.2
Calvert	25	15,769.6	73.0	216.0
Carroll	44	25,103.6	97.0	258.8
<b>Charles</b>	<b>38</b>	<b>26,204.3</b>	<b>123.0</b>	<b>213.0</b>
Harford	54	36,787.9	147.0	250.3
Washington	47	22,294.6	88.0	253.3

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

Mid-level Administration Expenditures  
(Amount in Thousands \$)





## Instruction

### Student to Teacher Ratios Maryland Public Schools: 2016-2017

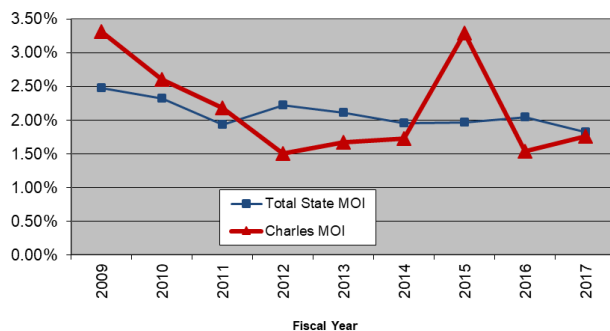
School System	Number of Schools	Student Daily Membership	Number of Teachers	Student to Teacher Ratio
Total State	1,434	877,267.2	59,703.2	14.7
Calvert	25	15,769.6	984.5	16.0
Carroll	44	25,103.6	1,768.8	14.2
<b>Charles</b>	<b>38</b>	<b>26,204.3</b>	<b>1,780.0</b>	<b>14.7</b>
Harford	54	36,787.9	2,557.8	14.4
Washington	47	22,294.6	1,436.0	15.5

Source Data: MSDE Staff Employed at School and Central Office Levels Table 2, MSDE Selected Financial Data Part 3, Maryland Public School Enrolment by Race/Ethnicity and Gender and Number of Schools

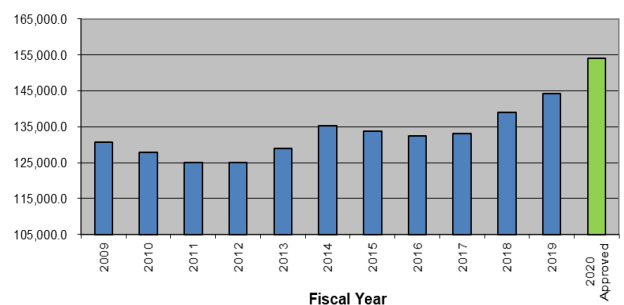
### Charles County Public Schools FY 2020 Staffing Allocation Ratios

Kindergarten	25:1
Grades 1 to 2	25:1
Grades 3 to 5	27:1
Middle School	27:1
High School	27:1

### Proportion of Materials of Instruction (MOI) Expenditures

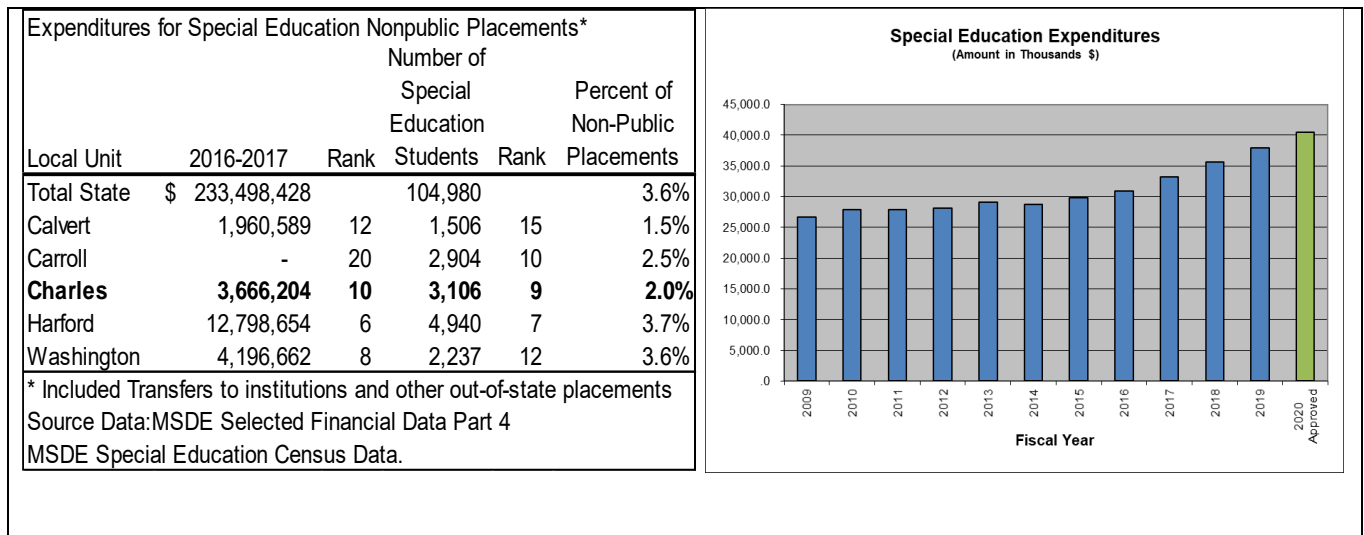


### Instruction Expenditures (Amount in Thousands \$)

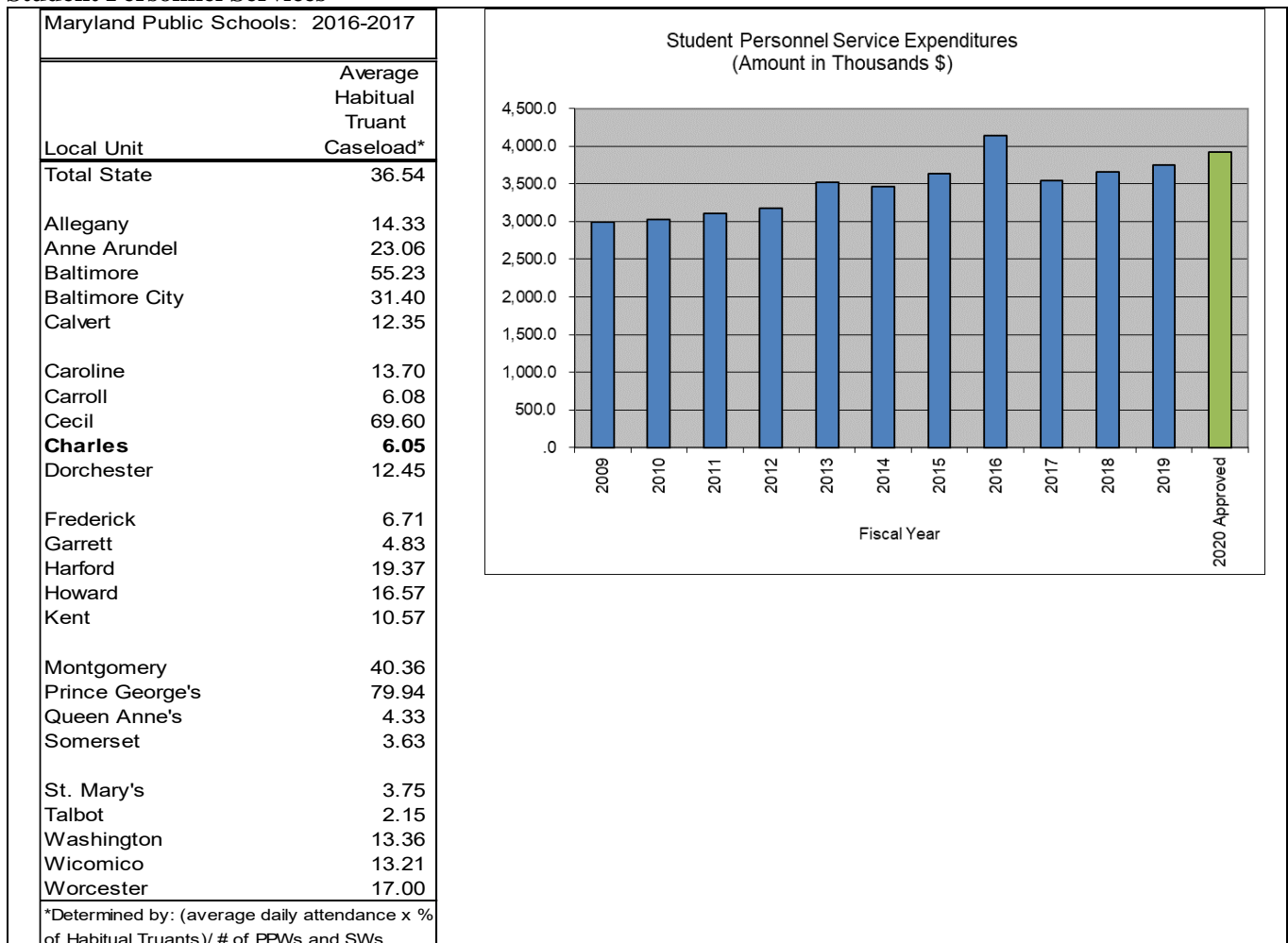




## Special Education

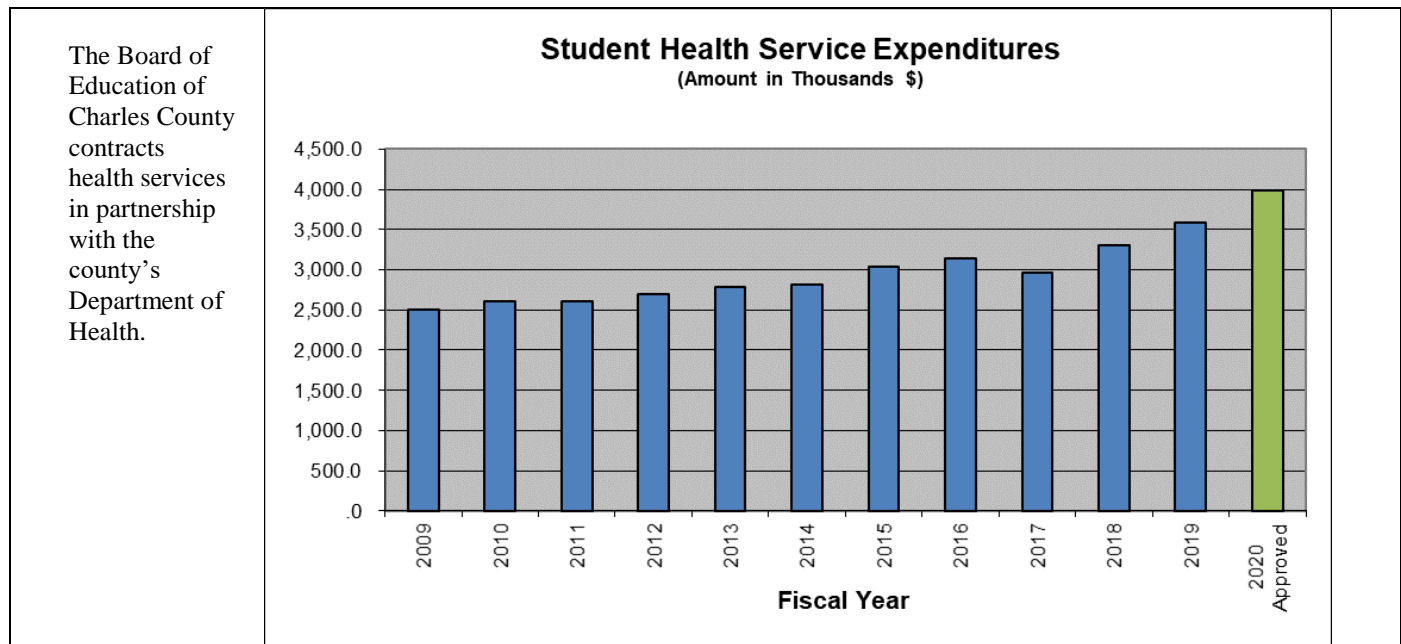


## Student Personnel Services

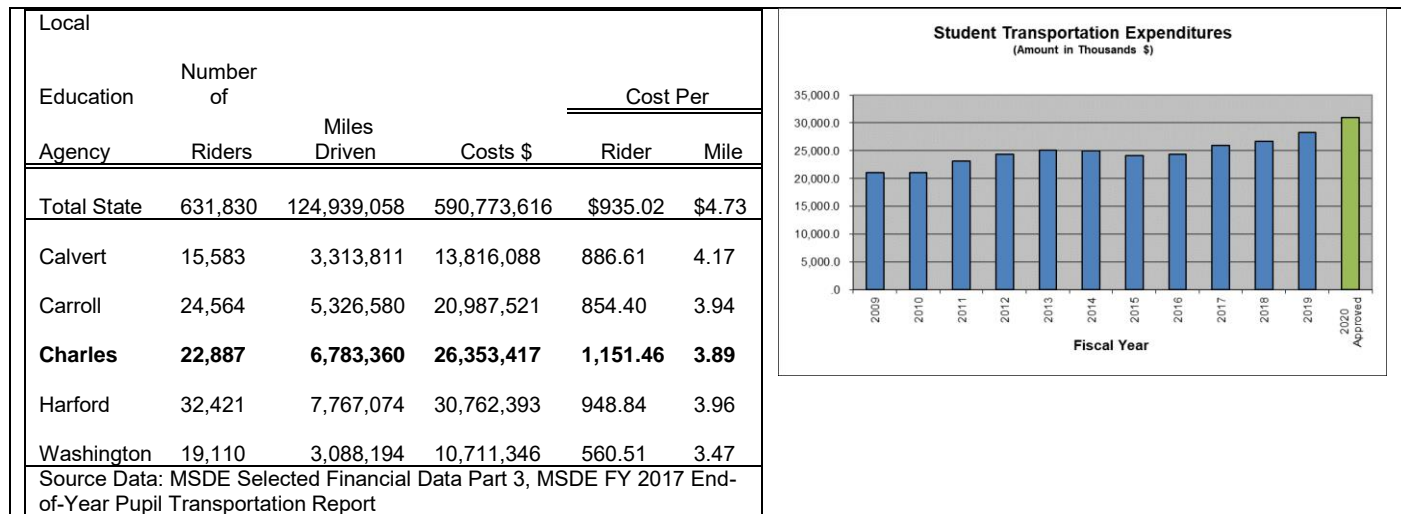




## Student Health Services



## Student Transportation





## FY 2020 Approved Operating Budget

### Student Transportation

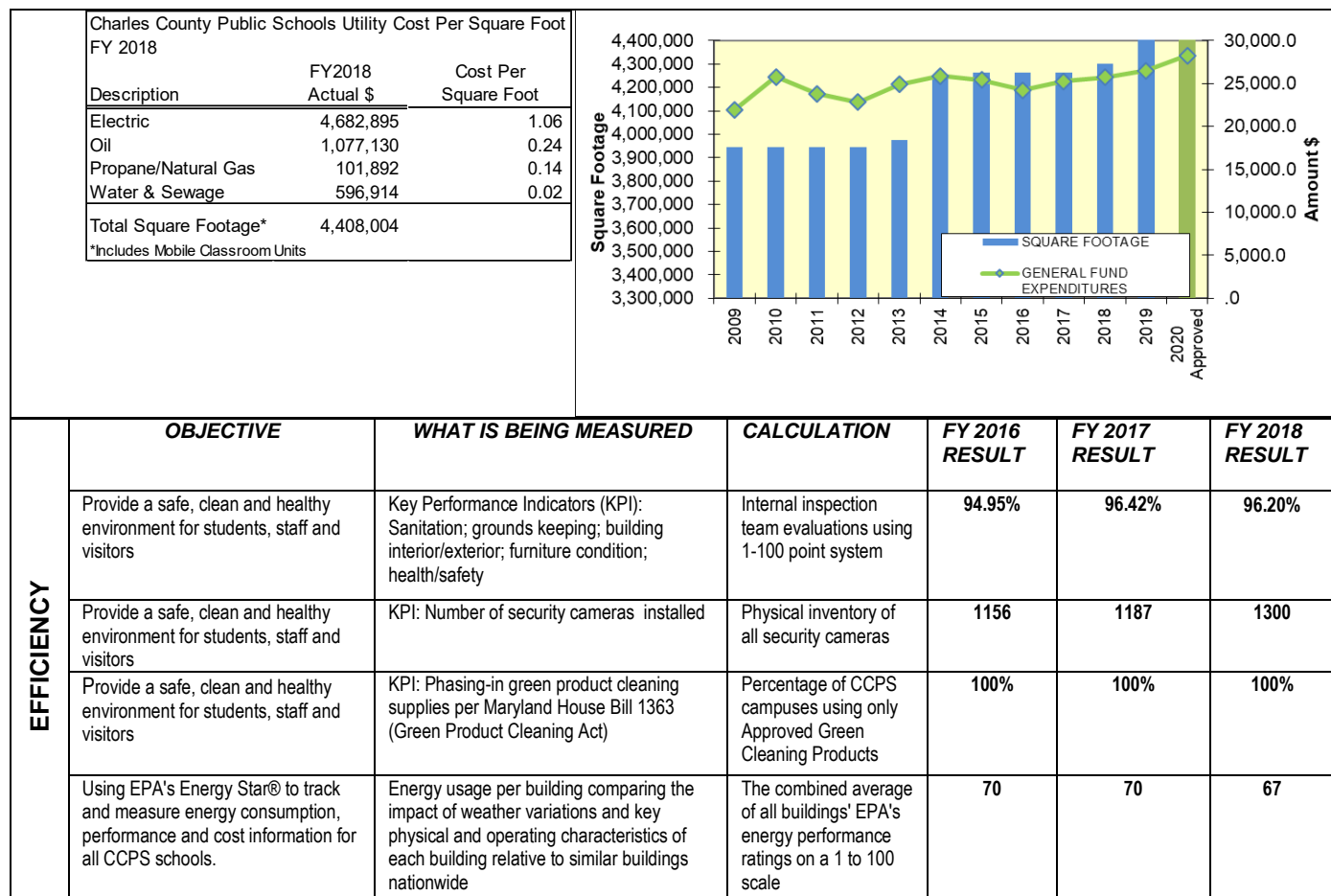
OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2016 RESULT	FY 2017 RESULT	FY 2018 RESULT
Objective is to move the maximum number of students with the fewest resources possible.	Regular education <b>operational cost per eligible student</b>	Regular education operational cost/ Total eligible regular education students transported	\$17,282,239/Current Cost 21,944 Students = \$787.56 Per Pupil Cost	\$19,317,417/Current Cost 21,698 Students = \$890.29 Per Pupil Cost	\$20,254,879/Current Cost 22,153 Students (total 23,034 minus 881 Sp. Ed.) = \$914.32/Per Pupil Cost
Objective is to move the maximum number of students with the fewest resources possible.	In-county special education <b>operational cost per student</b>	In-county special education operational cost/ Total In-county special education students transported	\$3,669,508/Current Cost 785 Students = \$4,674.53 Per Pupil Cost	\$4,252,331/Current Cost 768 Students = \$5,536.89 Per Pupil Cost	\$4,291,173/Current Cost 881 Students = \$4,871.15/Per Pupil Cost
Objective is to move the maximum number of students with the fewest resources possible.	Out-of-county special education <b>operational cost per student</b>	Out-of-county special education operational cost / Out-of-county special education students transported	\$581,016/Current Cost 59 Students = \$9,847.72 Per Pupil Cost	\$658,811/Current Cost 69 Students = \$9,547.99 Per Pupil Cost	\$786,709/Current Cost 67 Students = \$11,714.93/Per Pupil Cost
Measures the average cost of a CCPS bus contract.	Regular education <b>operational cost per bus</b>	Regular transportation operational costs/active regular education buses	\$17,282,239/Current Cost 212 Buses=\$81,519.99	\$19,317,417/Current Cost 216 Buses=\$89,432.49	\$20,254,879/Current Cost 215 Buses = \$94,208.74/Per Bus Cost
Measures the average cost of a CCPS bus contract.	In-county special education <b>operational cost per bus</b>	In-county special education transportation operational costs/active in-county special education buses	\$3,669,508/Current Cost 59 Buses = \$62,195 Per Bus Cost	\$4,252,331/Current Cost 59 Buses = \$72,073 Per Bus Cost	\$4,291,483/Current Cost 58 Buses = \$73,991.09/Per Bus Cost
Measures the average cost of a CCPS bus contract.	Out-of-county special education <b>operational cost per bus</b>	Out-of-county special education transportation operational costs/active out-of-county special education buses	\$581,016/Current Cost 9 Buses = \$64,557 Per Bus Cost	\$658,811/Current Cost 10 Buses = \$65,881 Per Bus Cost	\$786,709/Current Cost 11 Buses = \$71,519/Per Bus Cost
Another basis for comparison, but very elastic. Fixed costs will be diluted. Fewer miles will reduce variable costs.	Regular education <b>operational cost per mile</b>	Total regular education annual operational cost/ Total annual regular education route miles	\$17,282,239/Current Cost 4,523,311 Current Miles = \$3.82 Per Mile Cost	\$19,317,417/Current Cost 4,641,059 Current Miles = \$4.16 Per Mile Cost	\$20,254,879/Current Cost 4,678,094.6 Current Miles = \$4.33/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 <b>operational cost per mile</b>	Total annual in-county special education operational cost/ Total annual in-county special education route miles	\$3,669,508/Current Cost 1,779,757 Current Miles = \$2.06 Per Mile Cost	\$3,669,508/Current Cost 1,779,757 Current Miles = \$2.06 Per Mile Cost	\$4,291,483/Current Cost 2,085,160.4 Current Miles = \$2.06/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 <b>operational cost per mile</b>	Total annual out-of-county special education operational cost/ Total annual out-of-county special education route miles	\$581,016/Current Cost 141,774 Current Miles = \$4.10 Per Mile Cost	\$658,811/Current Cost 148,512 Current Miles = \$4.44 Per Mile Cost	\$786,709/Current Cost 192,647.1 Current Miles = \$4.08/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 <b>average number of buses per 100 students enrolled</b>	Total regular education buses/ (total enrollment/100)	212 total Regular Ed Buses 21,944/100 Enrollment = 219 Buses	216 total Regular Ed Buses 21,698/100 Enrollment = 216 Buses	215 Total Regular Ed buses 22,153 (Total 23,034 minus 881 Sp. Ed.)/Enrollment/100 = 221/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 <b>percentage of students transported on special needs buses compared to total # of students transported</b>	Transported special education students/Total transported students	843/Special Needs Students 23,161 Total Eligible = 3.6% Of Fleet	87/Special Needs Students 22,887 Total Eligible = 3.7% Of Fleet	881/Special Needs Students 23,034 Total Eligible = 4% of Fleet
Provides an indication of maintenance quality and efficiency.	<b>Spare bus ratio</b>	Paid Spare buses/ Total buses	20/271 Paid Spare Route Buses = 7% Of Fleet	25/285 Paid Spare Route Buses = 8.8% Of Fleet	27/Paid Spare 284 Route Buses = 9.5% of Fleet
Measures the average time for a regular education bus to complete the am and pm runs.	Regular education <b>average daily hours per bus</b>	Total # of daily hours/Total # of buses	1,229/212 Daily Hours Buses = 5.8 Daily Hours Per	1,470.4/216 Daily Hours Buses = 6.8 Daily Hours Per	268,379.6/215 Buses = 6.9 Daily Hours Per Bus
Measures the average mileage for a regular education bus to complete the am and pm runs.	Regular education <b>average daily mileage per bus</b>	Total # of daily miles/Total # of buses	21,336/Daily Miles 212 Buses = 100.6 Daily Miles Per Bus	25,783.66/Daily Miles 216 Buses = 119.4 Daily Miles Per Bus	4,678,094.6/215 Buses = 120.9 Dailey Miles Per Bus
Safety is the first requirement in pupil transportation. Poor numbers here indicate a need for increased training.	<b>Preventable accidents with personal injury or appreciable damage per million miles traveled</b>	# preventable accidents with personal injury or appreciable damage / total miles traveled/one million	9/Preventable Accidents 6,444,842 Current Miles = 1.3 Per million miles traveled	11/Preventable Accidents 6,783,360 Current Miles = 1.6 Per million miles traveled	5/Preventable Accidents 6,924,206 Current Miles = .7 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.	<b>Percentage of certified drivers being observed annually</b>	# of drivers observed /total # of certified drivers	382/Certified Drivers 191 Observed Evaluations = 50% Observed Drivers	409/Certified Drivers 210 Observed Evaluations = 51% Observed Drivers	412/Certified Drivers 211 Observed Evaluations = 51% Observed Drivers





# FY 2020 Approved Operating Budget\_\_\_\_\_

## Operation of Plant





## Maintenance of Plant

Local Education Agency	Total Expenditures	Cost Per Student*	Cost Per Square Foot	Total Square Footage**
Calvert	18,246,154	1,165.59	7.62	2,393,330
Carroll	31,722,237	1,263.33	6.99	4,537,076
<b>Charles</b>	<b>33,605,512</b>	<b>1,254.69</b>	<b>7.62</b>	<b>4,408,004</b>
Harford	41,305,511	1,111.98	6.89	5,997,924
Washington	31,677,580	1,408.27	8.89	3,563,416
Average of Comparable Counties	31,311,399	1,240.77	7.60	4,179,950

Total Expenditures is Operation of Plant and Maintenance of Plant.  
 \*Average Daily Membership.  
 \*\* Square Footage includes mobile classrooms.  
 Source Data: MSDE Selected Financial Data.

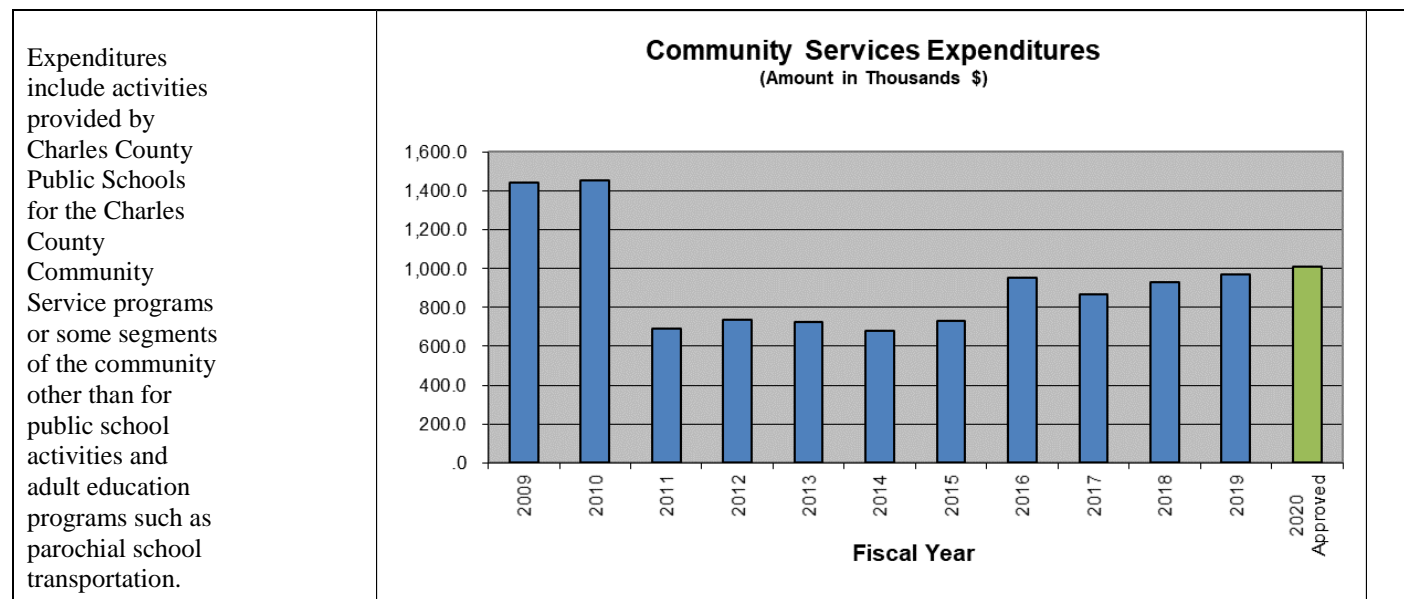
**Maintenance of Plant Expenditures**  
(Amount in Thousands \$)

Fiscal Year	Expenditures
2009	8,500.0
2010	5,200.0
2011	6,000.0
2012	6,000.0
2013	6,200.0
2014	6,500.0
2015	8,500.0
2016	8,800.0
2017	8,000.0
2018	8,500.0
2019	8,800.0
2020 Approved	9,000.0

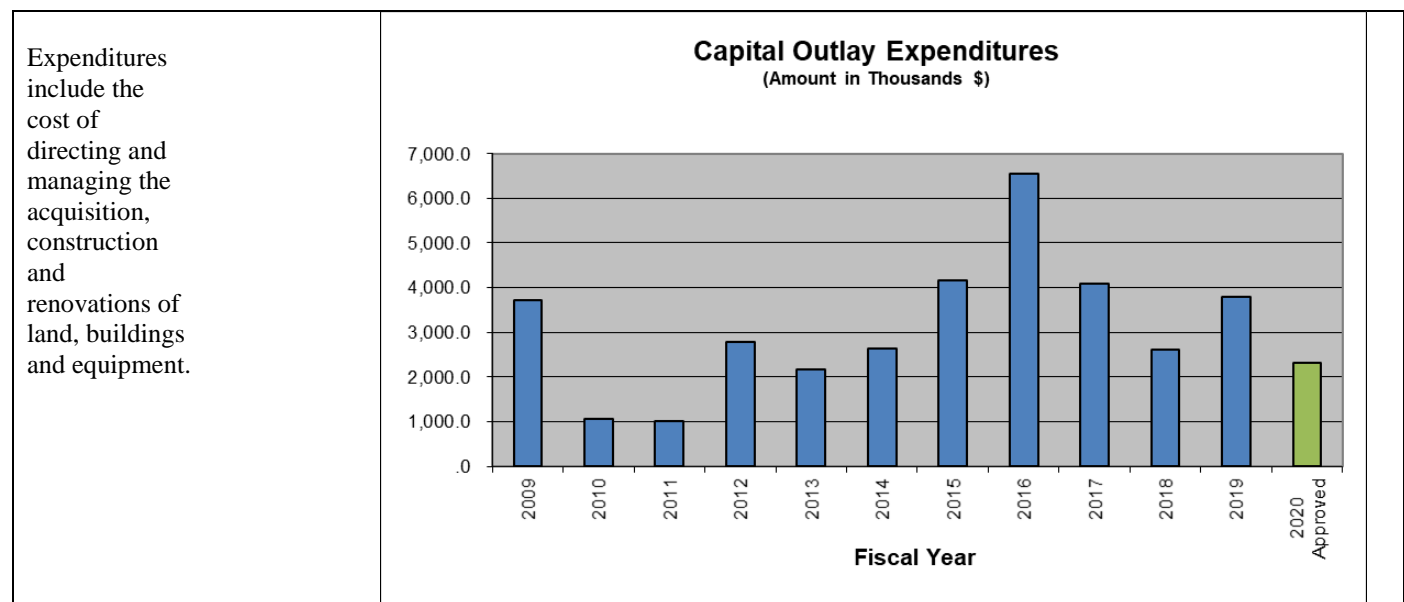
EFFICIENCY	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2017 RESULT	FY 2018 RESULT	FY 2019 RESULT
	Effectively process work orders	Annual number of work orders	Total annual work orders entered through iServiceDesk®	15,655	16,105	18,195
	Effectively process work orders	Materials/labor cost per work order request	Total labor/parts/rental/other costs divided by total number of work orders completed	\$218.56	\$183.97	\$314.01
	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	3.44 hours	3.11 hours	4.18 hours
	Provide customer service	Key Performance Indicators: Response, communications/conduct, planning/scheduling process, schedule/performance, overall results	FY 15 - FY 18 Electronic customer survey, ratings on a scale of 1 to 5 (highest), from each completed work order	4	4	
			*** FY 19 Electronic customer survey, scale of ratings from "Very High Quality" to "Very Low Quality"			96% of responses rate service as high quality or above
	Provide customer service	Response time from work request submittal (via SchoolDude) to completion	Average lapse in time between work order submission and completion	47 days	16 days	16 days



## Community Services



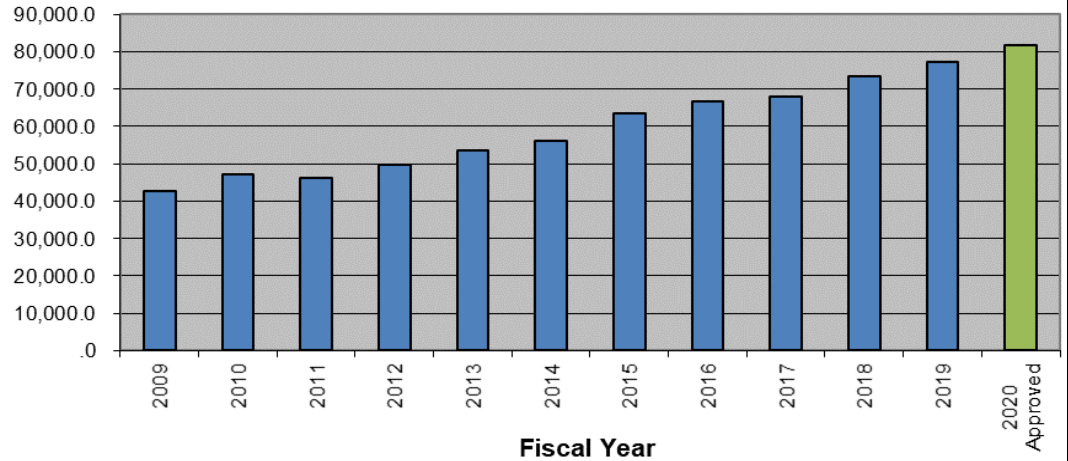
## Capital Outlay



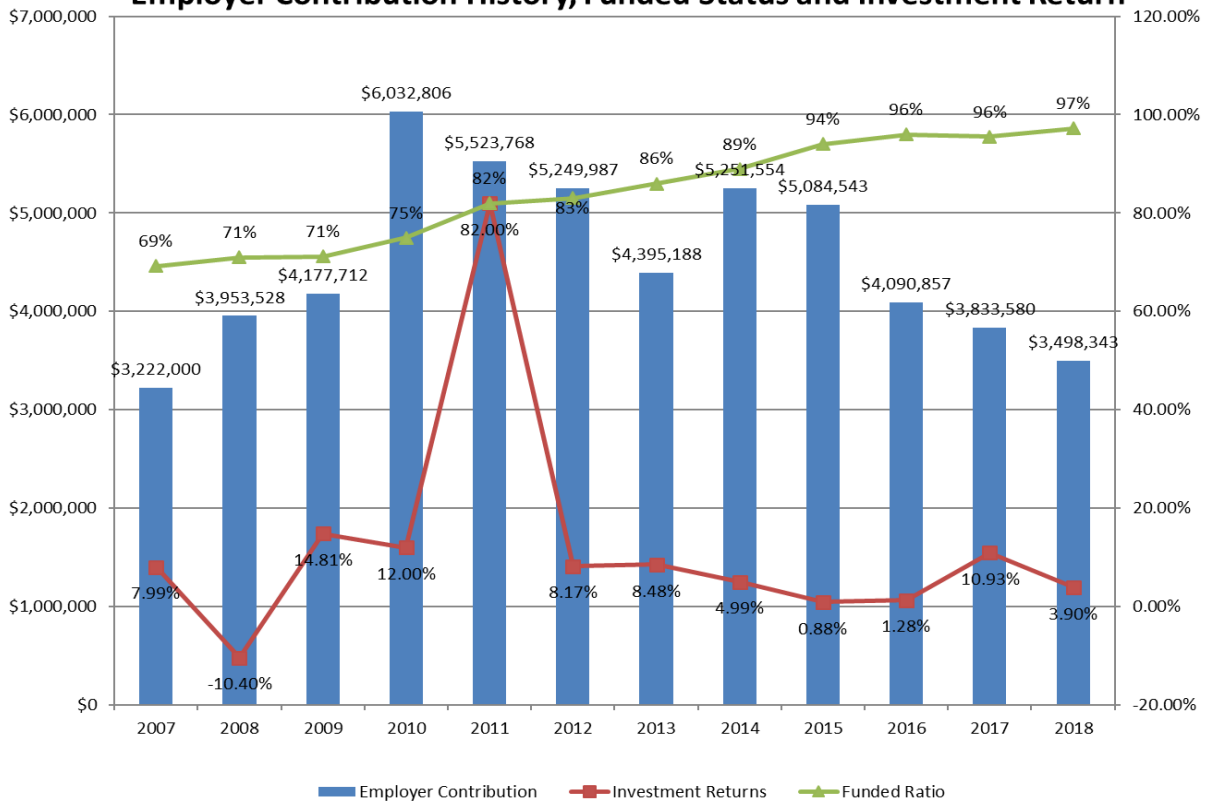


Expenditures include contributions to employee retirement and administration fees, employer's portion of Social Security and Medicare, employee insurance and benefits (health, life, tuition reimbursement, etc.), and workers' compensation.

### Fixed Charges Expenditures (Amount in Thousands \$)



### Charles County Board of Education Classified Pension Plan Employer Contribution History, Funded Status and Investment Return



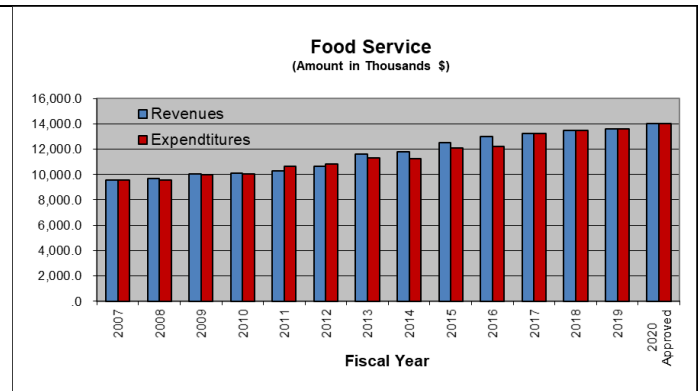


# FY 2020 Approved Operating Budget

## Food Service

School System	Total Expenditures	*Meals Served				Cost per Meal
		Breakfast	Lunch	A La Carte/ Snacks	Total	
Charles	\$ 13,505,055	1,215,324	2,476,080	319,988	4,011,392	\$3.37
Carroll	\$ 6,139,131	293,198	1,255,500	407,080	1,955,778	\$3.14
Washington	\$ 12,140,927	955,152	2,068,020	371,652	3,394,824	\$3.58
Calvert	\$ 4,764,062	104,663	658,260	572,490	1,335,412	\$3.57
St. Mary's	\$ 7,287,909	526,165	1,262,520	283,397	2,072,082	\$3.52
Harford	\$ 17,498,142	941,371	3,234,420	952,837	5,128,628	\$3.41
Comparable	\$9,566,034	564,110	1,695,744	586,203	2,846,057	\$3.36

Note: Breakfast and a la 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 C \* Prior years sales, no response received



BENCHMARKS	Objective	What is being measured	Calculation	FY 2015 Results	FY 2016 Results	FY 2017 Results	FY 2018 Results
	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 23,235 Average Labor hours per day 1,093 Average meals per labor hour 21.2	Average Meals per day 23,239 Average Labor hours per day 1,052 Average meals per labor hour 22.1	Average Meals per day = 25,102 Average Labor hours per day = 1,191 Average meals per labor hour = 21.1	Average Meals per day = 26,938 Average Labor Hours per day = 1,335 Average meals per labor hour = 22.2
	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 26,640 Average Breakfast served 9,801 CCPS Participation 36.7% The state average is 26.5%. CCPS is above the state average by 10.2%	Enrolled Students 26,586 Average Breakfast served 9,988 CCPS Participation 37.8% The state average is 26.6%. CCPS is above the state average by 11.2%	Enrolled Students 27,242 Average Breakfast served 10,140 CCPS Participation 38.9% The state average is 27.8%. CCPS is above the state average by 11.1%	Enrolled Students = 27,242 Average Breakfast served = 10,230 CCPS Participation = 37.6% *The State average is 27%. CCPS is above the State average by 10.6%
	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 26,640 Average Lunches served 13,416 CCPS Participation 50.4% The state average is 44.4%. CCPS exceeds the state average by 5.9%	Enrolled Students 26,586 Average Lunches served 13,428 CCPS Participation 51.5% The state average is 45.7%. CCPS exceeds the state average by 5.8%	Enrolled Students 27,242 Average Lunches served 13,740 CCPS Participation 50.7% The state average is 45.3%. CCPS exceeds the state average by 5.4%	Enrolled Students = 27,242 Average Lunch served = 13,756 CCPS Participation = 50.5% *The State average is 44.8%. CCPS exceeds the State average by 5.7%



## Restricted Funds

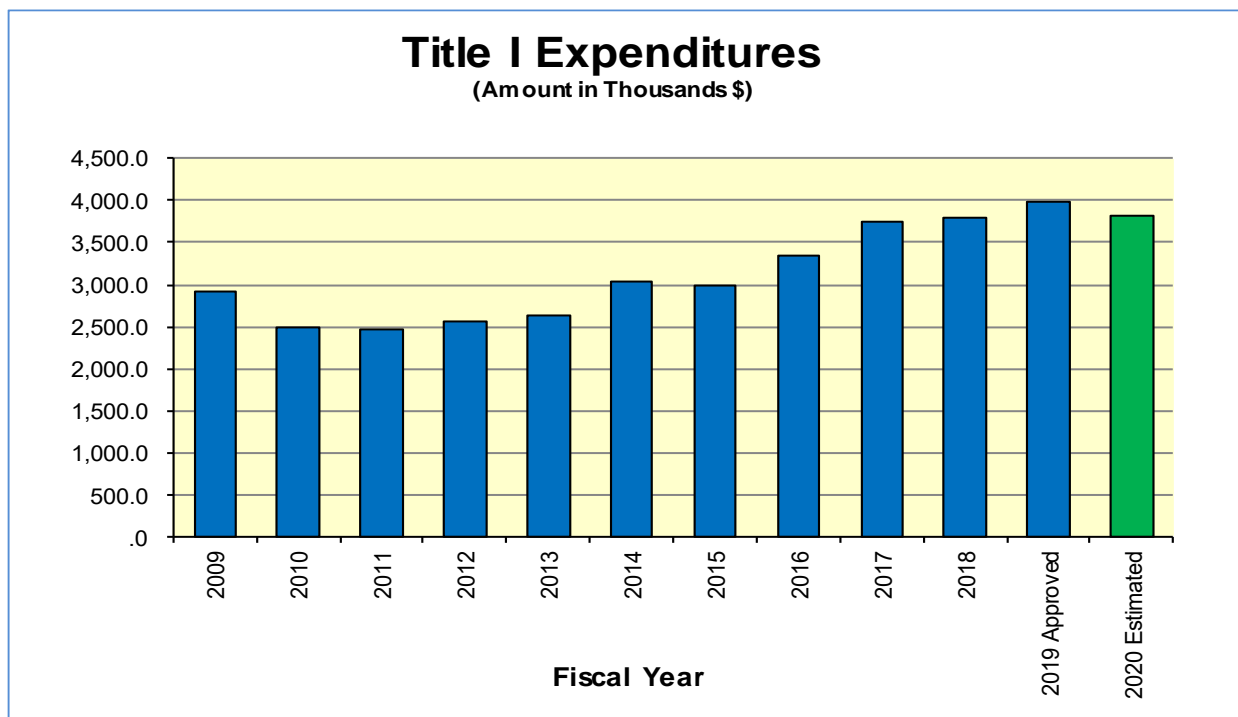
### TITLE I

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 Charles County Public Schools to other school systems similar in student enrollment size.

Title I Allocations		
Maryland Public Schools: 2016 - 2017		
Local Education Agency	Title I Allocations	Title I Funding Ranking
Total State	208,388,241	
Calvert	1,435,397	19
Carroll	2,363,911	15
<b>Charles</b>	<b>3,672,700</b>	<b>11</b>
Harford	5,193,231	8
Washington	6,628,195	6
Source Data: MSDE Title I Final Allocations to LEAs		

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



Charles County

(Local Unit)

**ANNUAL BUDGET**

for the Fiscal Year Ending June 30, 2020\_\_

Authorized under §5-101, §5-102, and §5-111 of  
*Education Article of the Annotated Code of Maryland*

Refer to the *Financial Reporting Manual for Maryland Public Schools*, Revised 2014  
 for definitions of accounts to be reported on this budget.

**CERTIFICATION STATEMENT**

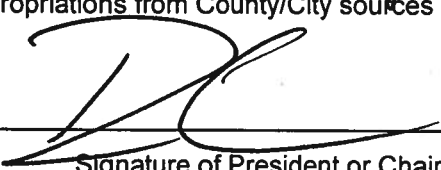
To the Board of County Commissioners or the County/City Council:  
 In accordance with the requirements of the Acts of the General Assembly, and the rules and regulations of the State Board of Education, and on and with the advice of the State Superintendent of Schools, the Board of Education herewith 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.

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

Current Expense – Recurring Local Appropriation	\$191,621,800
Current Expense – Nonrecurring Local Appropriation	\$0
Total Local Appropriation	\$191,621,800
School Construction	\$28,231,000
Debt Service	\$0
Duly submitted by:	Date:

*Amy S. Hollstein* for *Kimberly D. Hill*, Secretary  
*Virginia R. McGowan*, President

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

  
 Signature of President or Chair  
 of the County/City Council or County Commissioners

Preparer Randy Sotomayor

Telephone 301-934-7342

Date 6/19/2019

**ANNUAL BUDGET**Charles - REVISED  
Local Unit

2019-2020

**CURRENT EXPENSE FUND REVENUE**

<b>REVENUES</b>			
<b>LOCAL APPROPRIATIONS</b>	1.1.01.00.00.0.00		<b>\$ 191,621,800</b>
<b>OTHER REVENUE*</b>	1.1.05.XX.XX.0.00		<b>\$ 2,485,285</b>
<b>STATE REVENUE</b>			
Foundation	1.1.20.01.XX.X.XX	\$119,673,765	
Net Taxable Income	1.1.20.01.XX.X.XX	6,402,288	
Compensatory Education	1.1.20.02.XX.X.XX	35,504,708	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX	0	
Children with Disabilities**	1.1.20.07.XX.X.XX	11,391,394	
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	3,392,610	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	2,137,264	
Transportation	1.1.20.39.XX.X.XX	11,968,026	
Kirwan Teacher Incentive Eligibility		2,819,200	
Kirwan Special Education Formula		2,239,026	
Kirwan Pre-Kinderarten		1,162,400	
Kirwan Mental Health Health Coordinator		83,333	
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	2,151,986	
<b>TOTAL STATE REVENUE</b>	1.1.20.XX.XX.X.XX		<b>\$ 198,926,000</b>
<b>FEDERAL REVENUE</b>			
Adult Education			
Drug Free Schools and Communities		0	
ESEA Title I		3,823,321	
ESEA Title 6		0	
Head Start		0	
Impact Aid (P.L. 874)		540,000	
Individuals with Disabilities		6,900,995	
Job Training and Partnership Act		0	
School Lunch and Child Nutrition		0	
Career and Technology Education (Carl Perkins)		242,849	
State Fiscal Stabilization Fund (SFSF)		0	
Other (ROTC and other sources)***		2,663,075	
<b>TOTAL FEDERAL REVENUE</b>	1.1.30.XX.XX.X.XX		<b>\$ 14,170,240</b>
<b>OTHER RESOURCES/TRANSFERS****</b>	1.1.99.99.XX.X.XX		<b>\$ 14,043,537</b>
<b>TOTAL REVENUE</b>			<b>\$ 421,246,862</b>
<b>PRIOR BALANCE AVAILABLE</b>	1.1.40.00.XX.X.XX		<b>\$ 2,201,086</b>
<b>TOTAL REVENUE, TRANSFERS AND FUND BALANCE</b>			<b>\$ 423,447,948</b>

\* 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 - REVISED  
Local Unit

2019-2020

## CURRENT EXPENSE FUND EXPENDITURES

## SUMMARY BY CATEGORY AND OBJECT

Category	Salaries and Wages 1	Contracted Services 2.00	Supplies and Materials 3.00	Other Charges 4.00	Equipment 5.00	Transfers 8.00	Total
1201 Administration	\$8,124,798	\$3,040,463	\$351,609	\$303,132	\$46,215	\$0	\$ 11,866,217
1202 Mid-level Administration							
Office of the Principal	\$18,093,276	\$16,000	\$412,461	\$84,150	\$0	\$0	18,605,887
Administration & Supervision	\$5,639,165	\$357,930	\$656,343	\$200,186	\$0	\$0	6,853,624
1203 Instructional Salaries	147,257,138					\$0	147,257,138
1204 Textbooks & Instructional Supplies			\$4,494,888			\$0	4,494,888
1205 Other Instructional Costs		\$1,607,601		\$490,830	\$194,659	\$100,000	2,393,090
1206 Special Education	\$37,390,642	\$3,741,812	\$320,039	\$2,122,308	\$0	\$3,700,300	47,275,101
1207 Student Personnel Services	\$3,673,760	\$234,542	\$10,908	\$6,600	\$0	\$0	3,925,810
1208 Health Services	\$0	\$3,956,800	\$27,700	\$0	\$0	\$0	3,984,500
1209 Student Transportation	\$1,569,078	\$28,602,272	\$132,125	\$2,170	\$671,000	\$0	30,976,645
1210 Operation of Plant	\$13,019,704	\$2,981,306	\$1,492,508	\$10,553,534	\$198,620	\$0	28,245,672
1211 Maintenance of Plant	\$4,511,061	\$2,415,282	\$1,649,904	\$3,320	\$285,876	\$0	8,865,443
1212 Fixed Charges				\$81,776,945		-	81,776,945
1213 Food Service						14,043,537	14,043,537
1214 Community Services	\$144,000	\$859,911	\$6,590	\$0	\$0	\$0	1,010,501
1215 Capital Outlay	\$640,913	\$1,548,692	\$3,508	\$4,800	\$119,000	\$0	2,316,913
Undistributed Federal Funds	5,952,661	1,161,311	1,381,901	369,037	398,179	292,950	9,556,038
TOTAL EXPENDITURES	\$246,016,196	\$50,523,922	\$10,940,483	\$95,917,012	\$1,913,549	\$18,136,787	\$423,447,948

## Supplementary Information:

Expenditures for Adult Education	\$171,713
Expenditures for Summer School	\$230,246

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MSDE-DBS 5/2009

## ANNUAL BUDGET

Charles - REVISED  
Local Unit

2019-2020

## 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	3.0		2.0			
Directors, Coord., Superv., Specialists	86.1	13.0	-	27.0	15.6	10.0	5.0
Principal	38.0		37.0			1.0	
Vice Principal	78.0		78.0			-	
Teachers	2,074.9				1,753.7	321.2	
Therapists	31.5					31.5	
Guidance Counselor	83.0				83.0		
Librarian	37.0	-		-	37.0		
Psychologist	43.3				43.3		
Pupil Personnel & School Social Workers	24.5						24.5
Nurse	-						
Other Professional Staff	401.9	-	1.0	2.3		28.0	-
Secretaries and Clerks	194.9	23.0	128.1	21.4	1.0	6.4	3.0
Bus Drivers	15.0						
Aides - Paraprofessionals	604.3	-	-	-	305.0	295.3	-
Other Staff	180.7	51.0	3.0	3.0	1.0	2.0	17.0
TOTAL FTE STAFF	3,898.1	90.0	247.1	55.7	2,239.6	695.4	49.5

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MSDE-DBS 5/2009

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## ANNUAL BUDGET

Charles - REVISED  
Local Unit

2019-2020

## 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		5.0	5.0	1.0	2.0	0.5	2.0
Principal							
Vice Principal							
Teachers							
Therapists							
Guidance Counselor							
Librarian							
Psychologist							
Pupil Personnel & School Social Workers							
Nurse							
Other Professional Staff		-	231.5	8.0	128.3	2.8	-
Secretaries and Clerks		4.0	3.0	1.0	3.0	-	1.0
Bus Drivers		15.0					
Aides - Paraprofessionals		-	-	-	-	4.0	-
Other Staff		7.0	36.0	55.0	2.0	0.7	3.0
TOTAL FTE STAFF	-	31.0	275.5	65.0	135.3	8.0	6.0

\*Note: FTE positions include restricted funds.

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MSDE-DBS 3/2011

## ANNUAL BUDGET

Charles - REVISED  
Local Unit

2019-2020

## SCHOOL CONSTRUCTION FUND

## REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	3.1.01.00.00.0.00		28,231,000.00
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			28,231,000.00
STATE			
Construction Aid	3.1.20.45.00.0.00	13,937,701	
Other	3.1.20.99.00.0.00		
TOTAL STATE			13,937,701.00
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			\$0
TOTAL REVENUE/OTHER RESOURCES			42,168,701.00
EXPENDITURES			
Land and Land Improvements	3.2.15.34.XX.X.XX		266,000.00
Buildings and Additions	3.2.15.35.XX.X.XX		36,759,129.00
Remodeling	3.2.15.36.XX.X.XX		3,897,000.00
Interfund Transfers	3.2.99.20.00.8.86		1246572
TOTAL EXPENDITURES			42,168,701.00

NOTE: Total Revenue must equal Total Expenditures

\*\*| The \$42,168,701.00 does not take into account the forward funding from prior years of \$1,246,572.00 which would reduce the total to \$40,922,129.00 which is the approved FY'20 amount.

MSDE-DBS 5/2009

**ANNUAL BUDGET**Charles - REVISED  
Local Unit

2019-2020

**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 - REVISED  
Local Unit

2019-2020

**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	33,613,720
STATE INSTITUTIONS	1.2.06.06.00.X.XX	-
NONPUBLIC SCHOOL PROGRAMS	1.2.06.07.00.X.XX	3,700,300
STAFF DEVELOPMENT	1.2.06.09.00.X.XX	108,582
SCHOOL ADMINISTRATION	1.2.06.15.00.X.XX	3,848,393
SCHOOL INSTRUCTIONAL SUPPORT	1.2.06.16.00.X.XX	5,589,813
NONDISTRIBUTED EXPENDITURES (Substitute Salaries)		414,293
<b>TOTAL SPECIAL EDUCATION</b>		<b>47,275,101</b>

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<b>OTHER FUNDING SOURCES</b>
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STATE REVENUES	Budget FY2020
50 - STATE REVENUES	
Fine Arts Initiative (State)	<b>\$20,225</b>
Infant & Toddler (State)	<b>\$69,860</b>
Judith Hoyer Early Child Care and Education Center (State)	<b>\$628,000</b>
Maryland Model for School Readiness (State)	<b>\$30,525</b>
Qualified Zone Academy Bond (State)	<b>\$356,500</b>
School Safety	<b>\$274,576</b>
Struggling Reader	<b>\$772,300</b>
<b>Grand Total</b>	<b>\$2,151,986</b>

FEDERAL REVENUES	Budget FY2020
51 - FEDERAL REVENUES	
Carl Perkins (Federal)	
Early Childhood (Federal)	<b>\$100,000</b>
Educating the Homeless (Federal)	<b>\$73,670</b>
ROTC	<b>\$430,000</b>
Indian Education (Federal)	<b>\$12,139</b>
NOAA (Federal)	<b>\$143,527</b>
Striving Reading	<b>\$900,000</b>
Technical Preparation	<b>\$40,000</b>
Title II - Teacher Quality (Federal)	<b>\$618,988</b>
Title III - Language Acquisition - (Federal)	<b>\$81,548</b>
Title IV Student Support and Academic	<b>\$263,203</b>
<b>Grand Total (OTHER FEDERAL REVENUES)</b>	<b>\$2,663,075</b>



# Selected Financial Data Maryland Public Schools 2015 - 2016

## Part 3 – Analysis of Costs

Maryland State Department of Education  
Local Financial Reporting Office  
200 West Baltimore Street  
Baltimore MD 21201-2595  
410-767-0905

MSDE-LFRO 8/2017

**Selected Financial Data  
Maryland Public Schools  
2015-2016**

**Part 3 - Analysis of Costs**

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**Selected Financial Data  
Maryland Public Schools  
2015-2016  
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 0.7% from \$13,893 in 2014-2015 to \$13,966 in 2015-2016. The Average Daily Membership (ADM) at the state level increased by .07% from 862,024.1 to 868,396.3.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$17,168 in Worcester County to a low of \$12,385 in Talbot 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 kindergarten 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.

Table 1

**Cost per Public Elementary and Secondary Pupil Belonging\* for Current Expenses, Capital Outlay, and Debt Service**  
**Maryland Public Schools: 2015-2016**

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
<b>Total State</b>	<b>\$14,657.84</b>	<b>\$13,966.11</b>	<b>\$12,470.59</b>	<b>\$655.71</b>	<b>\$ 839.81</b>	<b>\$691.73</b>
Allegany	14,131.94	13,900.07	12,376.67	665.40	858.00	231.87
Anne Arundel	13,915.08	12,996.49	11,539.69	669.83	786.97	918.59
Baltimore City	15,093.64	14,886.52	13,491.52	594.62	800.38	207.12
Baltimore	13,693.50	13,303.01	12,006.39	528.39	768.23	390.49
Calvert	14,041.88	13,548.20	11,785.39	868.74	894.08	493.67
Caroline	13,118.41	12,628.25	11,187.18	648.33	792.74	490.16
Carroll	13,516.77	12,995.90	11,406.23	800.25	789.41	520.87
Cecil	13,128.76	12,622.65	11,173.75	620.56	828.35	506.10
Charles	14,144.14	13,492.94	11,745.96	931.12	815.86	651.20
Dorchester	14,525.72	14,506.55	12,974.83	752.25	779.47	19.17
Frederick	13,565.73	12,783.12	11,565.06	417.34	800.72	782.60
Garrett	15,755.83	14,940.21	12,963.50	1,131.22	845.48	815.63
Harford	15,985.87	12,508.10	10,986.25	793.41	728.45	3,477.77
Howard	15,353.20	15,338.24	13,628.04	687.91	1,022.28	14.96
Kent	14,322.38	14,235.99	12,506.43	916.54	813.01	86.40
Montgomery	15,877.09	15,011.87	13,437.80	578.75	995.33	865.21
Prince George's	15,117.16	14,390.28	12,843.79	770.40	776.08	726.88
Queen Anne's	12,660.52	12,660.52	11,080.84	810.64	769.05	-
St. Mary's	12,970.77	12,636.72	11,008.10	872.71	755.91	334.05
Somerset	15,933.03	15,926.64	13,952.90	1,059.54	914.20	6.39
Talbot	12,384.53	12,384.53	11,159.55	468.43	756.54	-
Washington	13,155.33	12,800.96	11,601.47	445.14	754.36	354.37
Wicomico	14,201.75	13,320.55	11,924.39	575.60	820.56	881.19
Worcester	17,191.10	17,168.22	15,168.35	992.09	1,007.77	22.88

\*Half-time prekindergarten pupils are expressed in full-time equivalents in calculating 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: 2015-2016**

Local Education Agency	Including Student Transportation			Excluding Student Transportation		
	Including State		Rank	Including State		Rank
	Share of Teachers' Retirement	Share of Teachers' Retirement		Share of Teachers' Retirement	Share of Teachers' Retirement	
Total State	\$13,966.11	\$13,126.30		\$13,310.40	\$12,470.59	
Allegany	13,900.07	13,042.07	10	13,234.67	12,376.67	10
Anne Arundel	12,996.49	12,209.52	15	12,326.66	11,539.69	17
Baltimore City	14,886.52	14,086.14	6	14,291.89	13,491.52	4
Baltimore	13,303.01	12,534.78	14	12,774.62	12,006.39	11
Calvert	13,548.20	12,654.12	11	12,679.47	11,785.39	13
Caroline	12,628.25	11,835.51	21	11,979.93	11,187.18	19
Carroll	12,995.90	12,206.48	16	12,195.65	11,406.23	18
Cecil	12,622.65	11,794.30	22	12,002.10	11,173.75	20
Charles	13,492.94	12,677.08	12	12,561.82	11,745.96	14
Dorchester	14,506.55	13,727.08	7	13,754.30	12,974.83	6
Frederick	12,783.12	11,982.40	18	12,365.78	11,565.06	16
Garrett	14,940.21	14,094.72	5	13,808.99	12,963.50	7
Harford	12,508.10	11,779.66	23	11,714.69	10,986.25	24
Howard	15,338.24	14,315.96	3	14,650.32	13,628.04	3
Kent	14,235.99	13,422.97	9	13,319.44	12,506.43	9
Montgomery	15,011.87	14,016.54	4	14,433.13	13,437.80	5
Prince George's	14,390.28	13,614.20	8	13,619.87	12,843.79	8
Queen Anne's	12,660.52	11,891.47	19	11,849.88	11,080.84	22
St. Mary's	12,636.72	11,880.81	20	11,764.01	11,008.10	23
Somerset	15,926.64	15,012.44	2	14,867.10	13,952.90	2
Talbot	12,384.53	11,627.98	24	11,916.10	11,159.55	21
Washington	12,800.96	12,046.60	17	12,355.82	11,601.47	15
Wicomico	13,320.55	12,499.99	13	12,744.95	11,924.39	12
Worcester	17,168.22	16,160.44	1	16,176.13	15,168.35	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

## APPENDIX B

Table 3

Cost per Pupil Belonging\* by Category: Maryland Public Schools: 2015-2016  
(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	
<b>Total State</b>	<b>\$13,126.30</b>			<b>\$304.72</b>			<b>\$886.07</b>			<b>\$4,969.45</b>			<b>\$218.78</b>			<b>\$251.52</b>			<b>\$1,534.37</b>			<b>\$106.26</b>			<b>\$83.31</b>			<b>\$555.71</b>			<b>\$825.67</b>			<b>\$286.05</b>			<b>\$2,944.41</b>		
Allegany	13,042.07	10		241.10	20		785.09	19		4,908.04	11		235.94	12		199.07	10		1,601.22	6		74.00	14		82.14	20		665.40	15		820.19	13		182.76	22		3,247.12	3	
Anne Arundel	12,209.52	15		387.54	7		800.51	18		4,755.89	13		393.59	4		204.94	9		1,317.35	12		93.11	11		0.00	23		669.83	14		791.16	17		221.58	17		2,574.02	23	
Baltimore City	14,086.14	5		704.49	1		1,024.65	5		4,461.08	22		153.33	21		829.31	1		2,016.85	1		206.91	3		0.28	21		594.62	18		760.17	20		248.65	16		3,085.80	5	
Baltimore	12,534.78	13		420.43	6		853.63	14		4,539.64	20		260.78	9		331.11	5		1,383.70	11		110.90	8		144.66	5		528.39	21		798.80	16		342.60	4		2,820.13	13	
Calvert	12,654.12	12		362.64	9		683.74	23		4,946.78	8		152.08	22		72.83	19		1,479.28	9		85.40	13		96.47	17		868.74	7		901.34	6		199.12	20		2,805.69	14	
Caroline	11,835.51	21		347.73	11		888.57	10		4,747.39	14		201.27	16		239.36	6		1,064.44	23		101.70	9		129.49	11		648.33	16		744.15	21		147.91	24		2,575.17	22	
Carroll	12,208.48	16		199.82	23		909.09	8		4,533.97	21		289.05	8		66.27	20		1,302.12	13		58.73	20		131.32	10		800.25	9		898.55	7		253.54	15		2,763.78	15	
Cecil	11,794.30	22		270.08	15		862.57	12		4,552.82	19		198.20	17		170.58	13		1,526.67	8		66.88	18		102.92	15		620.56	17		702.50	24		278.09	10		2,442.43	24	
Charles	12,677.08	11		351.90	10		848.13	15		4,908.30	10		225.71	13		77.98	18		1,237.36	17		161.61	5		120.11	14		931.12	4		907.77	4		264.17	14		2,642.92	19	
Dorchester	13,727.08	7		368.87	8		1,188.59	2		5,210.14	6		482.38	1		394.93	3		1,282.86	15		141.37	7		121.06	13		752.25	12		780.61	18		309.95	6		2,694.07	17	
Frederick	11,982.40	18		243.26	18		781.05	20		4,746.10	15		209.33	14		48.77	24		1,297.52	14		70.13	16		157.42	3		417.34	24		817.67	14		278.79	9		2,915.01	10	
Garrett	14,094.72	4		496.70	4		761.32	21		5,347.33	4		341.61	6		88.03	17		1,104.00	20		213.69	2		147.25	4		1,131.22	1		1,023.57	2		275.56	11		3,164.45	4	
Harford	11,779.66	23		289.51	14		692.14	22		4,331.06	24		203.54	15		64.77	22		1,135.44	19		46.02	24		88.09	19		793.41	10		728.42	23		354.02	3		3,053.23	7	
Howard	14,315.96	3		226.16	22		1,096.10	3		5,860.09	2		242.49	10		65.51	21		1,767.71	3		60.91	19		141.62	7		687.91	13		735.43	22		457.88	1		2,974.15	8	
Kent	13,422.97	9		505.71	3		983.78	6		4,675.60	18		165.93	19		368.65	4		1,423.10	10		94.17	10		166.59	2		916.54	5		929.02	3		279.72	8		2,914.16	11	
Montgomery	14,016.54	6		265.96	16		897.22	9		5,837.28	3		136.82	24		55.47	23		1,752.79	4		73.65	15		0.01	22		578.75	19		844.04	12		220.22	19		3,354.34	2	
Prince George's	13,614.20	8		422.26	5		910.38	7		4,823.39	12		138.91	23		436.80	2		1,670.90	5		141.60	6		133.31	9		770.40	11		901.64	5		321.54	5		2,943.07	9	
Queen Anne's	11,891.47	19		242.50	19		660.11	24		4,960.58	7		188.28	18		89.33	16		1,155.51	18		57.03	21		95.58	18		810.64	8		810.95	15		221.49	18		2,599.49	21	
St. Mary's	11,880.81	20		184.71	24		869.34	11		4,416.92	23		325.24	7		171.27	12		1,100.22	21		87.65	12		125.25	12		872.71	6		864.44	10		198.66	21		2,664.40	18	
Somerset	15,012.44	2		559.70	2		1,222.58	1		5,280.57	5		409.47	3		208.84	8		1,546.66	7		360.11	1		142.66	6		1,059.54	2		863.31	11		286.54	7		3,072.46	6	
Talbot	11,627.98	24		234.03	21		823.66	16		4,711.16	16		158.36	20		173.42	11		1,089.12	22		55.40	22		0.00	23		468.43	22		763.05	19		273.36	12		2,877.98	12	
Washington	12,046.60	17		315.16	13		810.65	17		4,709.48	17		387.26	5		156.19	14		1,026.59	24		69.80	17		176.84	1		445.14	23		872.89	8		449.40	2		2,627.40	20	
Wicomico	12,499.99	14		338.76	12		859.70	13		4,935.40	9		239.80	11		131.66	15		1,251.78	16		162.88	4		102.63	16		575.60	20		868.88	9		272.24	13		2,760.67	16	
Worcester	16,160.44	1		263.08	17		1,063.49	4		6,481.54	1		420.20	2		232.34	7		1,807.97	2		51.24	23		141.33	8		992.09	3		1,101.82	1		160.87	23		3,444.49	1	

\*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: 2015-2016  
(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		APPEN- DIX B 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	Cost	Rank	
Total State	\$ 13,084.53		\$ 388.41		\$ 943.62		\$ 5,292.23		\$ 232.99		\$ 267.85		\$ 1,634.03		\$ 113.16		\$ 88.72		\$ 698.30		\$ 879.30		\$ 304.62		\$ 2,241.30		
Allegany	12,964.74	9	256.55	20	835.39	19	5,222.51	8	251.05	12	211.83	10	1,703.81	6	78.74	14	87.41	20	708.03	15	872.74	13	194.47	22	2,542.20	3	
Anne Arundel	12,095.15	15	410.36	7	847.65	18	5,035.93	14	416.77	4	217.00	9	1,394.92	12	98.59	11	0.00	23	709.27	14	837.75	19	234.62	18	1,892.28	22	
Baltimore City	14,829.50	3	786.34	1	1,143.71	3	4,979.43	16	171.15	20	925.67	1	2,251.19	1	230.96	2	0.31	21	663.71	18	848.50	17	277.55	14	2,550.98	2	
Baltimore	12,551.64	11	448.48	6	910.59	14	4,842.54	21	278.18	9	353.20	5	1,476.02	11	118.30	8	154.31	4	563.65	21	852.10	16	365.46	4	2,188.81	12	
Calvert	12,401.72	14	382.42	9	721.05	23	5,216.70	9	160.38	22	76.81	19	1,560.00	9	90.06	13	101.73	17	916.14	7	950.52	6	209.99	21	2,015.91	18	
Caroline	11,708.64	22	368.70	11	942.15	10	5,033.66	15	213.40	15	253.79	6	1,128.63	22	107.84	9	137.30	11	687.42	16	789.02	21	156.83	24	1,889.91	23	
Carroll	11,985.10	16	209.76	23	954.32	8	4,759.55	22	303.43	8	69.56	20	1,366.90	15	61.65	20	137.85	10	840.06	9	943.26	7	266.16	16	2,072.59	14	
Cecil	11,804.04	20	290.72	15	928.49	11	4,900.78	20	213.35	16	183.62	11	1,643.34	8	71.99	18	110.79	15	667.98	17	756.19	24	299.34	8	1,737.44	24	
Charles	12,514.17	12	371.27	10	894.82	15	5,178.50	11	238.14	13	82.28	18	1,305.47	17	170.50	5	126.72	14	982.38	4	937.74	5	278.72	13	1,927.64	21	
Dorchester	13,965.63	4	397.88	8	1,282.04	2	5,619.79	5	520.31	1	425.99	3	1,383.73	13	152.48	6	130.58	13	811.40	12	841.99	18	334.32	6	2,065.14	15	
Frederick	11,903.07	18	258.95	18	831.44	20	5,052.30	13	222.84	14	51.91	24	1,381.23	14	74.66	16	167.57	3	444.27	24	870.43	14	296.78	9	2,250.69	9	
Garrett	12,870.59	10	482.51	4	739.56	21	5,194.51	10	331.85	7	85.52	17	1,072.45	24	207.58	3	143.04	8	1,098.89	2	994.32	2	267.68	15	2,252.69	8	
Harford	11,578.63	23	303.33	14	725.17	22	4,537.76	24	213.26	17	67.86	22	1,185.63	19	48.21	24	92.29	19	831.28	10	763.19	23	370.92	3	2,435.73	5	
Howard	13,857.14	5	235.74	22	1,142.56	4	6,108.47	3	252.77	11	68.28	21	1,842.63	4	63.49	19	147.62	7	717.07	13	766.60	22	477.29	1	2,034.60	16	
Kent	13,350.60	8	535.41	3	1,041.57	6	4,950.22	19	175.68	19	390.31	4	1,506.68	10	99.70	10	176.38	2	970.38	5	983.59	3	296.15	10	2,224.55	11	
Montgomery	13,776.08	6	281.38	17	949.23	9	6,175.67	2	144.76	24	58.69	23	1,854.40	3	77.92	15	0.01	22	612.30	20	892.97	12	232.99	19	2,495.76	4	
Prince George's	13,717.36	7	451.18	5	972.73	7	5,153.73	12	148.42	23	466.71	2	1,785.34	5	151.30	7	142.44	9	823.17	11	963.39	4	343.56	5	2,315.40	6	
Queen Anne's	11,789.39	21	257.04	19	699.70	24	5,258.04	7	199.57	18	94.68	16	1,224.80	18	60.45	21	101.31	18	859.25	8	859.58	15	234.77	17	1,940.21	20	
St. Mary's	11,824.65	19	196.33	24	924.02	12	4,694.75	23	345.69	6	182.04	13	1,169.42	20	93.17	12	133.13	12	927.60	6	918.81	11	211.16	20	2,028.53	17	
Somerset	15,094.36	2	599.25	2	1,308.96	1	5,653.67	4	438.40	3	223.59	8	1,655.94	7	385.56	1	152.74	5	1,134.40	1	924.30	9	306.79	7	2,310.75	7	
Talbot	11,479.84	24	247.13	21	869.75	16	4,974.81	17	167.22	21	183.13	12	1,150.07	21	58.51	22	0.00	23	494.65	22	805.76	20	288.66	12	2,240.16	10	
Washington	11,919.01	17	332.65	13	855.64	17	4,970.88	18	408.76	5	164.86	14	1,083.57	23	73.68	17	186.66	1	469.85	23	921.13	10	474.34	2	1,977.01	19	
Wicomico	12,510.69	13	362.87	12	920.88	13	5,286.67	6	256.87	10	141.03	15	1,340.87	16	174.47	4	109.93	16	616.57	19	930.72	8	291.62	11	2,078.19	13	
Worcester	16,234.95	1	281.87	16	1,139.45	5	6,944.48	1	450.21	2	248.94	7	1,937.11	2	54.90	23	151.42	6	1,062.95	3	1,180.52	1	172.36	23	2,610.76	1	

\*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: 2015-2016

Local Education Agency	Total Federal	Adminis- tration	Adminis- tration	Mid-level	Instructional Expenditures				Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
					Salaries and Wages	Instructional Supplies	Textbooks and	Other Instructional Costs							
Total State	596.03	15.40	16.74	178.09	26.63	30.62	187.22	8.01	1.78	3.83	0.18	0.43	127.08		
Allegany	987.10	1.68	30.93	270.10	19.30	55.60	404.74	-	-	3.63	-	-	201.11		
Anne Arundel	449.31	11.35	4.31	108.96	16.16	6.97	183.17	1.68	-	1.82	0.07	-	114.83		
Baltimore City	1,114.24	39.18	57.33	390.03	58.09	131.93	184.83	24.99	-	0.66	0.02	-	227.18		
Baltimore	623.86	46.95	2.54	159.71	40.49	13.16	202.72	29.98	7.39	1.35	0.62	-	118.96		
Calvert	442.30	7.35	4.79	115.83	8.21	8.75	173.09	-	7.51	1.21	-	-	115.54		
Caroline	845.50	17.36	16.33	187.76	53.10	98.84	307.02	-	6.56	15.71	-	-	142.83		
Carroll	412.20	7.92	4.43	91.82	9.34	2.45	183.69	0.08	0.26	1.13	0.17	4.77	106.14		
Cecil	468.04	11.66	0.42	138.10	26.35	13.23	165.01	-	0.01	5.69	-	-	107.57		
Charles	408.90	8.53	15.32	86.47	31.17	15.75	168.09	-	-	4.25	-	-	79.32		
Dorchester	1,176.01	-	36.22	386.61	97.92	138.81	301.65	-	-	10.49	2.21	-	202.09		
Frederick	387.16	2.46	7.80	89.77	16.27	12.72	162.19	6.65	-	1.18	0.05	-	88.08		
Garrett	926.49	35.15	19.96	290.01	37.32	10.36	272.32	-	31.92	-	-	-	229.46		
Harford	500.62	11.88	13.46	116.79	14.92	19.52	197.03	-	-	1.25	-	6.75	119.02		
Howard	324.57	6.00	19.71	70.76	22.91	12.89	140.73	-	-	-	-	-	51.57		
Kent	850.44	7.83	44.48	237.85	37.21	62.41	342.12	-	-	10.50	-	-	108.05		
Montgomery	467.19	0.43	9.16	138.39	6.93	4.94	179.67	2.79	-	1.35	-	-	123.54		
Prince George's	648.50	8.50	24.21	236.99	28.02	43.85	177.45	3.25	2.34	5.18	-	-	118.70		
Queen Anne's	500.17	8.80	16.24	158.26	32.07	33.10	151.10	-	0.78	10.42	0.65	-	88.75		
St. Mary's	636.89	3.21	17.52	176.02	36.96	33.54	205.98	3.27	3.63	39.58	2.89	-	114.29		
Somerset	1,407.73	3.65	3.89	548.74	63.11	122.34	211.13	93.01	5.10	30.48	1.88	-	324.40		
Talbot	571.97	9.06	26.16	154.17	13.58	61.65	187.87	-	-	0.13	-	0.08	119.25		
Washington	686.91	25.55	34.62	241.42	21.48	14.53	184.37	-	0.01	7.40	-	-	157.55		
Wicomico	843.02	22.93	9.37	277.73	45.18	41.39	220.71	3.75	0.92	17.32	0.11	0.02	203.60		
Worcester	1,105.14	8.14	10.36	288.37	85.68	67.51	402.11	-	10.13	48.29	0.70	0.01	183.84		

\*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: 2015-2016

Local Education Agency	Total Non-Federal	Adminis- tration	Adminis- tration	Mid-level Adminis- tration	Instructional Expenditures				Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
					Salaries and Wages	Supplies	Instructional Textbooks and Other	Costs							
Total State	\$12,530.28	\$349.32	\$869.33	\$4,791.36	\$192.14	\$220.89			\$1,347.15	\$98.25	\$81.53	\$651.88	\$825.49	\$285.62	\$2,817.33
Allegany	12,054.97	239.42	754.16	4,637.94	216.63	143.47			1,196.48	74.00	82.14	661.76	820.19	182.76	3,046.02
Anne Arundel	11,760.21	376.20	796.20	4,646.93	377.43	197.97			1,134.18	91.43	-	668.01	791.10	221.58	2,459.19
Baltimore City	12,971.90	665.31	967.32	4,071.04	95.24	697.37			1,832.02	181.93	-	593.97	760.15	248.65	2,858.62
Baltimore	11,910.92	373.48	851.10	4,379.93	220.29	317.95			1,180.97	80.92	137.27	527.04	798.18	342.60	2,701.17
Calvert	12,211.83	355.29	678.95	4,830.95	143.87	64.08			1,306.19	85.40	88.96	867.53	901.34	199.12	2,690.15
Caroline	10,990.00	330.36	872.24	4,559.63	148.16	140.52			757.42	101.70	122.93	632.62	744.15	147.91	2,432.35
Carroll	11,794.28	191.90	904.66	4,442.15	279.71	63.81			1,118.43	58.66	131.05	799.12	898.38	248.78	2,657.63
Cecil	11,326.26	258.42	862.16	4,414.73	171.85	157.35			1,361.66	66.88	102.92	614.86	702.50	278.09	2,334.86
Charles	12,268.18	343.37	832.81	4,821.84	194.55	62.23			1,069.26	161.61	120.11	926.87	907.77	264.17	2,563.60
Dorchester	12,551.07	368.87	1,152.36	4,823.53	384.46	256.12			981.21	141.37	121.06	741.76	778.40	309.95	2,491.98
Frederick	11,595.24	240.80	773.26	4,656.33	193.06	36.04			1,135.33	63.48	157.42	416.17	817.63	278.79	2,826.93
Garrett	13,168.23	461.55	741.36	5,057.32	304.29	77.67			831.68	213.69	115.33	1,131.22	1,023.57	275.56	2,935.00
Harford	11,279.04	277.63	678.68	4,214.27	188.62	45.25			938.41	46.02	88.09	792.16	728.42	347.27	2,934.21
Howard	13,991.39	220.15	1,076.39	5,789.32	219.58	52.62			1,626.98	60.91	141.62	687.91	735.43	457.88	2,922.58
Kent	12,572.54	497.88	939.31	4,437.75	128.73	306.25			1,080.98	94.17	166.59	906.05	929.02	279.72	2,806.10
Montgomery	13,549.35	265.53	888.06	5,698.89	129.90	50.54			1,573.12	70.86	0.01	577.39	844.04	220.22	3,230.80
Prince George's	12,965.70	413.76	886.17	4,586.40	110.89	392.95			1,493.46	138.35	130.96	765.22	901.64	321.54	2,824.37
Queen Anne's	11,391.31	233.70	643.87	4,802.32	156.21	56.23			1,004.41	57.03	94.79	800.22	810.29	221.49	2,510.74
St. Mary's	11,243.91	181.50	851.82	4,240.91	288.28	137.73			894.23	84.39	121.61	833.13	861.55	198.66	2,550.10
Somerset	13,604.71	556.05	1,218.68	4,731.83	346.36	86.49			1,335.53	267.10	137.57	1,029.06	861.42	286.54	2,748.06
Talbot	11,056.01	224.97	797.49	4,556.98	144.78	111.77			901.25	55.40	-	468.30	763.05	273.28	2,758.72
Washington	11,359.69	289.61	776.03	4,468.06	365.78	141.66			842.22	69.80	176.83	437.74	872.69	449.40	2,469.86
Wicomico	11,656.97	315.83	850.32	4,657.67	194.62	90.27			1,031.07	159.13	101.71	558.28	868.77	272.22	2,557.07
Worcester	15,055.30	254.94	1,053.12	6,193.17	334.52	164.83			1,405.86	51.24	131.19	943.80	1,101.12	160.85	3,260.65

\*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 - 2016

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
Total State	\$277.89	259.27	218.78	\$52.45	\$40.91	\$44.19	\$14.06	\$12.61	\$13.07
Allegany	278.74	255.31	235.94	10.34	12.23	9.47	12.73	12.67	13.08
Anne Arundel	418.11	424.22	393.59	146.80	127.34	174.16	13.95	14.16	17.56
Baltimore City	311.38	245.86	153.33	12.08	15.29	9.55	1.39	0.15	0.28
Baltimore	356.17	299.24	260.78	105.22	60.25	73.57	25.66	28.78	24.83
Calvert	166.98	171.51	152.08	14.37	18.49	30.18	13.60	12.53	11.56
Caroline	221.49	218.36	201.27	5.99	23.99	16.47	8.29	8.40	9.41
Carroll	309.04	330.17	289.05	59.34	56.74	50.71	19.55	19.97	19.65
Cecil	266.01	318.52	198.20	10.30	7.33	7.40	10.16	10.37	9.92
Charles	418.93	337.62	225.71	30.45	24.12	20.80	18.52	8.29	8.87
Dorchester	335.72	638.65	482.38	82.51	77.81	50.67	1.23	0.85	50.05
Frederick	230.73	280.05	209.33	44.69	73.75	48.71	22.37	22.52	21.33
Garrett	323.89	337.85	341.61	157.07	84.70	121.22	11.21	6.43	5.85
Harford	215.27	232.75	203.54	25.72	20.08	20.80	19.63	19.95	12.35
Howard	302.02	311.54	242.49	72.92	51.66	36.21	16.18	12.36	14.14
Kent	362.26	255.81	165.93	185.10	84.29	42.27	11.44	0.00	15.16
Montgomery	177.53	166.77	136.82	32.58	22.24	22.10	16.53	12.62	14.58
Prince George's	221.43	152.24	138.91	31.19	18.19	15.79	7.42	4.31	3.46
Queen Anne's	194.66	223.91	188.28	5.70	0.00	0.15	10.86	11.00	11.02
St. Mary's	191.31	230.15	325.24	8.70	28.45	28.00	12.78	12.60	31.94
Somerset	290.63	298.49	409.47	53.77	34.46	123.41	11.57	9.16	9.66
Talbot	192.08	196.02	158.36	11.74	44.57	5.83	4.87	4.04	0.68
Washington	307.87	348.72	387.26	26.84	8.97	20.35	0.04	0.03	0.00
Wicomico	288.50	296.05	239.80	38.07	43.89	43.01	14.35	13.83	13.25
Worcester	524.55	541.56	420.20	29.56	20.14	34.29	9.25	6.52	6.34

\*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: 2015-2016

Local Education Agency	Adminis- tration	Adminis- tration	Instruction**	Special Education	Student Personnel Services	Health Services	Pupil Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.75%	6.53%	40.33%	13.41%	0.79%	0.72%	5.06%	6.13%	2.17%	21.65%	0.17%	0.28%
Allegany	1.74	5.69	39.78	15.51	0.54	0.61	5.06	6.04	1.33	23.50	-	0.19
Anne-Arundel	3.08	6.36	42.75	12.78	0.74	-	5.34	6.34	1.78	20.46	0.04	0.33
Baltimore City	5.28	6.90	37.23	16.31	1.39	1.03	4.00	5.12	1.70	20.75	-	0.29
Baltimore	3.26	6.54	39.46	13.50	0.85	1.11	4.61	6.12	2.72	21.59	0.02	0.23
Calvert	2.82	5.21	40.49	12.27	0.65	0.74	6.70	7.14	1.53	21.39	0.59	0.47
Caroline	2.75	7.03	42.61	10.12	0.80	1.03	5.43	6.23	1.34	20.36	1.36	0.93
Carroll	1.59	7.24	38.98	12.32	0.47	1.05	6.38	7.32	2.37	22.00	0.09	0.20
Cecil	2.28	7.16	41.14	14.13	0.56	0.86	5.17	5.87	2.34	20.28	0.07	0.16
Charles	2.65	6.37	39.45	10.20	1.36	0.90	7.06	7.11	2.52	19.84	0.55	1.99
Dorchester	2.67	8.60	44.12	9.28	1.02	0.88	5.73	5.70	2.38	19.49	-	0.14
Frederick	2.00	6.40	41.05	11.15	0.57	1.29	3.97	6.73	2.37	23.90	0.21	0.36
Garrett	3.36	4.97	38.31	8.18	1.40	1.00	7.52	6.92	1.91	20.59	0.53	5.31
Harford	2.37	5.62	38.08	12.43	0.37	0.72	6.42	6.04	2.96	24.70	0.11	0.18
Howard	1.54	7.47	42.15	13.44	0.41	0.96	4.68	5.01	3.18	20.23	0.82	0.10
Kent	3.92	7.29	38.75	10.36	0.68	1.21	6.62	6.72	2.46	21.08	0.29	0.63
Montgomery	1.88	6.22	41.92	14.07	0.51	0.00	4.58	5.87	1.58	23.27	0.11	-
Prince George's	2.99	6.45	38.68	14.82	1.03	0.94	5.49	6.39	2.27	20.80	0.15	-
Queen Anne's	2.04	5.52	43.93	9.98	0.48	0.80	6.82	6.81	1.87	21.74	0.01	-
St. Mary's	1.53	7.19	40.68	10.13	0.72	1.04	7.41	7.16	1.64	22.03	0.15	0.32
Somerset	3.70	9.30	38.97	10.15	2.32	0.93	6.86	5.55	2.02	19.75	0.40	0.04
Talbot	2.03	6.91	43.20	9.16	0.47	-	4.71	6.41	2.47	24.13	0.50	-
Washington	2.52	6.48	42.54	9.63	0.56	1.41	4.25	7.30	3.68	21.01	0.02	0.60
Wicomico	2.61	6.68	41.14	10.04	1.26	0.79	4.75	6.73	2.16	21.21	0.16	2.48
Worcester	1.66	6.48	43.70	11.22	0.31	0.86	6.03	7.56	0.98	20.94	0.03	0.23

\*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: 2015-2016

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	2.78%	6.75%	37.86%	1.67%	1.92%	11.69%	0.81%	0.63%	5.00%	6.29%	2.18%	22.43%
Allegany	1.85	6.02	37.63	1.81	1.53	12.28	0.57	0.63	5.10	6.29	1.40	24.90
Anne Arundel	3.17	6.56	38.95	3.22	1.68	10.79	0.76	-	5.49	6.48	1.81	21.08
Baltimore City	5.00	7.27	31.67	1.09	5.89	14.32	1.47	0.00	4.22	5.40	1.77	21.91
Baltimore	3.35	6.81	36.22	2.08	2.64	11.04	0.88	1.15	4.22	6.37	2.73	22.50
Calvert	2.87	5.40	39.09	1.20	0.58	11.69	0.67	0.76	6.87	7.12	1.57	22.17
Caroline	2.94	7.51	40.11	1.70	2.02	8.99	0.86	1.09	5.48	6.29	1.25	21.76
Carroll	1.64	7.45	37.14	2.37	0.54	10.67	0.48	1.08	6.56	7.36	2.08	22.64
Cecil	2.29	7.31	38.60	1.68	1.45	12.94	0.57	0.87	5.26	5.96	2.36	20.71
Charles	2.78	6.69	38.72	1.78	0.62	9.76	1.27	0.95	7.34	7.16	2.08	20.85
Dorchester	2.69	8.66	37.96	3.51	2.88	9.35	1.03	0.88	5.48	5.69	2.26	19.63
Frederick	2.03	6.52	39.61	1.75	0.41	10.83	0.59	1.31	3.48	6.82	2.33	24.33
Garrett	3.52	5.40	37.94	2.42	0.62	7.83	1.52	1.04	8.03	7.26	1.96	22.45
Harford	2.46	5.88	36.77	1.73	0.55	9.64	0.39	0.75	6.74	6.18	3.01	25.92
Howard	1.58	7.66	40.93	1.69	0.46	12.35	0.43	0.99	4.81	5.14	3.20	20.78
Kent	3.77	7.33	34.83	1.24	2.75	10.60	0.70	1.24	6.83	6.92	2.08	21.71
Montgomery	1.90	6.40	41.65	0.98	0.40	12.51	0.53	0.00	4.13	6.02	1.57	23.93
Prince George's	3.10	6.69	35.43	1.02	3.21	12.27	1.04	0.98	5.66	6.62	2.36	21.62
Queen Anne's	2.04	5.55	41.72	1.58	0.75	9.72	0.48	0.80	6.82	6.82	1.86	21.86
St. Mary's	1.55	7.32	37.18	2.74	1.44	9.26	0.74	1.05	7.35	7.28	1.67	22.43
Somerset	3.73	8.14	35.17	2.73	1.39	10.30	2.40	0.95	7.06	5.75	1.91	20.47
Talbot	2.01	7.08	40.52	1.36	1.49	9.37	0.48	-	4.03	6.56	2.35	24.75
Washington	2.62	6.73	39.09	3.21	1.30	8.52	0.58	1.47	3.70	7.24	3.73	21.81
Wicomico	2.71	6.88	39.48	1.92	1.05	10.01	1.30	0.82	4.60	6.95	2.18	22.09
Worcester	1.63	6.58	40.11	2.60	1.44	11.19	0.32	0.87	6.14	6.82	1.00	21.31

State share of Teachers' retirement is included; equipment, outgoing transfers, and adult education are excluded.

\*State share of Teachers' retirement is included; equipment, outgoing transfers, and adult education are excluded.

NOTE: Percentages may not equal 100% due to rounding.

Table 10

Current Expenses by Category\*: Maryland Public Schools: 2015-2016

Local Education Agency	Total Current Expenditures**	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 Transportation	Operation of Plant	Maintenance of Plant	** Fixed Charges
Total State	\$12,128,116,450	\$316,721,641	\$769,457,767	\$4,315,450,553	\$189,983,515	\$218,417,288	\$1,332,440,959	\$92,275,926	\$72,342,894	\$569,415,117	\$717,007,795	\$248,400,827	\$2,556,916,411
Allegany	118,548,823	2,056,272	6,695,751	41,858,976	2,012,217	1,697,823	13,656,227	631,129	700,580	5,674,934	6,995,072	1,558,668	27,693,590
Anne Arundel	1,035,375,260	30,873,722	63,773,198	378,881,272	31,355,981	16,326,481	104,947,676	7,417,513	23,003	53,362,363	63,028,648	17,652,033	205,061,637
Baltimore City	1,221,848,100	57,822,486	84,100,510	366,154,164	12,585,136	68,067,356	165,537,620	16,982,881	23,003	48,805,125	62,392,887	20,408,933	253,275,097
Baltimore	1,457,599,152	46,065,581	93,531,260	497,401,058	28,573,203	36,279,236	151,609,387	12,151,245	15,850,297	57,894,900	87,523,607	37,538,579	308,996,949
Calvert	213,563,738	5,716,342	10,777,933	77,977,361	2,397,328	1,148,113	23,318,322	1,346,244	1,520,687	13,694,098	14,208,083	3,138,833	44,226,779
Caroline	69,399,968	1,910,988	4,883,227	26,089,830	1,106,084	1,315,437	5,849,754	558,924	711,627	3,562,947	4,089,546	812,851	14,152,144
Carroll	329,456,991	5,065,534	23,046,255	114,940,080	7,327,645	1,679,874	33,009,759	1,488,891	3,328,981	20,286,994	22,779,076	6,427,567	70,064,066
Cecil	195,150,843	4,175,545	13,335,660	70,388,331	3,064,304	2,637,223	32,602,809	1,033,955	1,591,249	9,594,007	10,860,869	4,299,297	37,760,932
Charles	352,261,168	9,187,158	22,142,154	128,141,407	5,892,736	2,035,899	32,303,774	4,219,037	3,135,674	24,308,807	23,699,123	6,896,828	68,998,954
Dorchester	67,045,241	1,704,828	5,493,324	24,079,796	2,229,418	1,825,273	5,929,036	653,358	559,496	3,476,704	3,607,766	1,432,487	12,451,263
Frederick	520,639,333	9,907,661	31,811,290	193,302,248	8,525,730	1,986,186	52,846,140	2,856,498	6,411,420	16,997,789	33,302,753	11,354,812	118,724,403
Garrett	52,610,445	1,749,084	2,680,906	18,830,088	1,202,943	309,993	3,887,620	752,478	518,521	3,983,472	3,604,403	970,350	11,143,299
Harford	459,814,452	10,642,882	25,443,933	159,215,396	7,482,452	2,381,157	41,740,450	1,691,669	3,238,282	29,166,865	26,777,738	13,014,238	112,240,740
Howard	837,040,926	12,341,870	59,816,394	319,797,658	13,233,351	3,574,838	96,467,663	3,324,072	7,728,496	37,540,964	40,133,948	24,987,700	162,305,790
Kent	29,034,958	1,031,410	2,006,474	9,536,107	338,425	751,889	2,902,471	192,057	339,776	1,869,336	1,894,780	570,500	5,943,556
Montgomery	2,322,706,669	41,150,997	138,821,793	903,170,382	21,169,931	8,582,862	271,199,907	11,395,184	836	89,546,497	130,593,305	34,074,081	518,998,812
Prince George's	1,842,626,518	54,068,674	116,571,335	617,618,483	17,786,977	55,930,609	213,953,727	18,131,245	17,069,604	98,647,757	115,451,345	41,171,795	376,850,516
Queen Anne's	95,793,285	1,834,799	4,994,618	37,533,204	1,424,574	675,870	8,742,933	431,504	723,152	6,133,525	6,135,866	1,675,869	19,668,524
St. Mary's	219,981,891	3,215,412	15,133,614	76,890,481	5,661,777	2,981,525	19,152,714	1,525,888	2,180,332	15,192,259	15,048,246	3,458,381	46,382,239
Somerset	44,213,145	1,553,764	3,393,931	14,659,127	1,136,704	579,742	4,293,614	999,688	396,040	2,941,330	2,396,583	795,463	8,529,293
Talbot	55,733,479	1,053,188	3,706,666	21,201,385	712,658	780,447	4,901,327	249,336	-	2,108,071	3,433,932	1,230,208	12,951,621
Washington	282,887,553	6,964,630	17,914,455	104,074,528	8,558,047	3,451,596	22,686,502	1,542,604	3,908,031	9,837,088	19,285,608	9,931,185	58,062,824
Wicomico	193,739,555	4,927,067	12,503,774	71,782,468	3,487,760	1,914,918	18,206,399	2,368,990	1,492,625	8,371,818	12,637,325	3,959,576	40,152,256
Worcester	111,054,958	1,701,746	6,879,312	41,926,715	2,718,132	1,502,933	11,695,116	331,437	914,185	6,417,468	7,127,287	1,040,594	22,281,125

\* 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: 2015-2016

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	868,396.3	815,431.9
Allegany	8,528.7	8,015.1
Anne Arundel	79,665.8	75,235.6
Baltimore City	82,077.5	73,533.3
Baltimore	109,568.4	102,715.0
Calvert	15,763.3	14,947.7
Caroline	5,495.6	5,183.1
Carroll	25,350.9	24,149.4
Cecil	15,460.4	14,362.7
Charles	26,107.1	24,744.9
Dorchester	4,621.7	4,284.8
Frederick	40,728.6	38,260.3
Garrett	3,521.4	3,625.0
Harford	36,761.3	35,086.8
Howard	54,572.2	52,353.1
Kent	2,039.5	1,926.4
Montgomery	154,724.6	146,246.5
Prince George's	128,046.6	119,839.2
Queen Anne's	7,566.3	7,138.3
St. Mary's	17,408.2	16,378.0
Somerset	2,776.1	2,592.9
Talbot	4,500.3	4,261.8
Washington	22,098.9	20,936.9
Wicomico	14,544.4	13,578.0
Worcester	6,468.6	6,037.4

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

## Billingsley Elementary School Operating Budget Request Detail

	Total Full-time Equivalent	FY 2020 BUDGET AMOUNT	TRANSFERRED		Operating Budget Request	
			Total Full-time Equivalent	BUDGET AMOUNT	Total Full-time Equivalent	BUDGET AMOUNT
<b>PERSONNEL COSTS</b>						
71 - SALARIES & WAGES						
PRINCIPAL	1.0	142,700			1.0	142,700
VICE-PRINCIPAL	1.0	110,800			1.0	110,800
SECRETARIES AND CLERKS						
564 SECRETARY TO THE PRINCIPAL	1.0	52,800			1.0	52,800
568 SECRETARY - 11 MONTHS	2.0	75,400			2.0	75,400
SECRETARIES AND CLERKS Total	3.0	128,200	0.0	0	3.0	128,200
OTHER STAFF						
859 COMPUTER ANALYST II	1.0	62,900			1.0	62,900
625 GENERAL MAINTENANCE WKR 2	1.0	62,900			1.0	62,900
446 SP ED TCHR-IEP FACILITATOR 11M	1.0	86,300			1.0	86,300
OTHER STAFF Total	3.0	212,100	0.0	0	3.0	212,100
BUILDING SERVICE PERSONNEL						
682 BUILDING SERVICE MANAGER	1.0	56,200			1.0	56,200
684 BUILDING SERVICE WORKER	4.0	184,400			4.0	184,400
685 BUILDING SERVICE ASST MANAGER	1.0	41,000			1.0	41,000
BUILDING SERVICE PERSONNEL Total	6.0	281,600	0.0	0	6.0	281,600
LIBRARIAN	1.0	79,400			1.0	79,400
SCHOOL COUNSELOR	1.5	121,200			1.5	121,200
PSYCHOLOGIST	1.0	111,100			1.0	111,100
STUDENT PERSONNEL WORKER	0.3	28,800			0.3	28,800
THERAPISTS	1.0	79,400			1.0	79,400
TEACHERS						
345 PRE-KINDERGARTEN TEACHER	1.0	74,000			1.0	74,000
268 KINDERGARTEN TEACHER	5.0	357,300	2.0	136,800	3.0	220,500
181 FIRST GRADE TEACHER	5.0	366,200	2.0	142,400	3.0	223,800
182 SECOND GRADE TEACHER	5.0	358,800	2.0	136,800	3.0	222,000
183 THIRD GRADE TEACHER	5.0	361,400	2.0	140,900	3.0	220,500
184 FOURTH GRADE TEACHER	5.0	354,100	2.0	136,800	3.0	217,300
185 FIFTH GRADE TEACHER	5.0	348,600	2.0	136,800	3.0	211,800
020 ART TEACHER	1.0	74,000	1.0	74,000	0.0	0
163 ESOL TEACHER (Family Liasion)	0.2	14,400		0	0.2	14,400
310 MUSIC TCHR -INSTRUMENTAL	0.6	43,800		0	0.6	43,800
320 MUSIC TEACHER-VOCAL	1.0	68,400	1.0	68,400	0.0	0
340 PHYSICAL EDUCATION/HEALTH TEACHER	2.0	147,200	2.0	147,200	0.0	0
SPECIAL EDUCATION TEACHER (3 Teachers, 1 Life Skills, 1 Pre-K, 2 MIT)	7.0	519,100	5.0	372,600	2.0	146,500
152 ELEMENTARY SCIENCE TEACHER	2.0	152,600	2.0	152,600	0.0	0
205 LEARNING RESOURCE TCHR	1.0	74,000			1.0	74,000
361 READING RESOURCE TEACHER 11 MO	1.0	82,900			1.0	82,900
361 MATH RESOURCE TEACHER 11 MO	1.0	82,900			1.0	82,900
TEACHERS Total	47.8	3,479,700	23.0	1,645,300	24.8	1,834,400
INSTRUCTIONAL ASSISTANTS						
480 MEDIA INSTRUCTIONAL ASSISTANT	1.0	27,400			1.0	27,400
495 SPECIAL ED I.A.	7.0	211,100			7.0	211,100
778 TECHNOLOGY FACILITATOR	1.0	40,100			1.0	40,100
433 KINDERGARTEN IA	5.0	148,400	2.0	58,600	3.0	89,800
457 SE PRE SCH I.A.	1.0	27,400		0	1.0	27,400
594 PRE-KINDERGARTEN INST ASST	1.0	33,200		0	1.0	33,200
INSTRUCTIONAL ASSISTANTS Total	16.0	487,600	2.0	58,600	14.0	429,000
TEACHER SUBSTITUTE (DAILY, LONG-TERM, STIPENDS)		129,600			0.0	129,600
<b>Total Personnel Cost</b>	<b>82.6</b>	<b>5,392,200</b>	<b>25.0</b>	<b>1,703,900</b>	<b>57.6</b>	<b>3,688,300</b>

## Billingsley Elementary School Operating Budget Request Detail

	Total Full-time Equivalent	FY 2020 BUDGET AMOUNT	TRANSFERRED		Operating Budget Request	
			Total Full-time Equivalent	BUDGET AMOUNT	Total Full-time Equivalent	BUDGET AMOUNT
OPERATING COST						
72 - CONTRACTED SERVICES						
COPIER LEASE/MAIN. CONTR		49,000				49,000
REPAIRS-BLDG & GROUNDS		35,000				35,000
SOFTWARE MAINTENANCE		20,000				20,000
REFUSE DISPOSAL (LANDFILL)		17,000				17,000
FIELD TRIPS		8,200				8,200
REPAIRS-EQUIPMENT		2,200				2,200
BUS OPERATIONS-TO & FROM		0				0
72 - CONTRACTED SERVICES Total		131,400		0		131,400
73 - SUPPLIES & MATERIALS						0
CUSTODIAL SUPPLIES		28,000				28,000
MATERIALS OF INSTRUCTION		22,300				22,300
OFFICE SUPPLIES		17,700				17,700
REPAIR MATERIALS-GROUNDS		14,000				14,000
LIBRARY BOOKS		5,200				5,200
TEXTBOOKS		4,500				4,500
LIBRARY SUPPLIES		500				500
73 - SUPPLIES & MATERIALS Total		92,200		0		92,200
74 - OTHER CHARGES						
UTILITIES-ELECTRICITY		160,000				160,000
COMMUNICATIONS		16,500				16,500
UTILITIES-WATER & SEWAGE		12,000				12,000
UTILITIES-GAS		10,000				10,000
PROFESSIONAL DEVELOPMENT		2,300				2,300
UTILITIES-OIL		0				0
74 - OTHER CHARGES Total		200,800		0		200,800
<b>OPERATING COST Total</b>		<b>424,400</b>		<b>0</b>		<b>424,400</b>
<b>Grand Total</b>	<b>82.6</b>	<b>5,816,600</b>	<b>25.0</b>	<b>1,703,900</b>	<b>57.6</b>	<b>4,112,700</b>

**Assumption:**

Opening Enrollment 677

Salaries based on STEP/LEVEL 5 FY2019 salary scales - Other than Teachers and IA's

Salaries based on STEP/LEVEL 3 FY2019 salary scales - Teacher and IA's

Includes 35 percent employee benefits (7.65 percent for hourly wages)

Teachers and Instructional class size assumes 25 students per class



CHARLES COUNTY PUBLIC SCHOOLS  
**PRE-KINDERGARTEN EXPANSION**  
**2019-2020 SCHOOL YEAR**

**ARTHUR MIDDLETON ELEMENTARY SCHOOL**

**Addition:** One inclusion pre-kindergarten classroom (am and pm classes)

**Staffing:** 1 regular education teacher  
1 special education teacher  
3 instructional assistants

**Materials:** New classroom that will require startup furniture and materials.

**Seats:** 30 regular education students  
10 special education students

**WILLIAM B. WADE ELEMENTARY SCHOOL**

**Addition:** One pre-kindergarten classroom (am and pm classes)

**Staffing:** 1 regular education teacher  
1 instructional assistant

**Materials:** Existing classroom; no furniture needed  
\$10,000 in start-up materials

**Seats:** 40 regular education students

**MARY H. MATULA ELEMENTARY SCHOOL**

**Addition:** One pre-kindergarten classroom (am and pm classes)

**Staffing:** 1 regular education teacher  
1 instructional assistant

**Materials:** Existing kindergarten classroom; no furniture needed  
\$10,000 in start-up materials

**Seats:** 40 regular education students

**MARY B. NEAL ELEMENTARY SCHOOL**

**Addition:** One inclusion pre-kindergarten classroom (am and pm classes)

**Staffing:** 1 regular education teacher  
1 special education teacher  
2 instructional assistants

**Materials:** Existing kindergarten classroom; no furniture needed  
\$10,000 in start-up materials

**Seats:** 30 regular education students  
10 special education students

### **DANIEL ST. THOMAS JENIFER ELEMENTARY SCHOOL**

**Addition:** Two full-day pre-kindergarten programs

**Staffing:** 1 regular education teacher  
2 instructional assistants

**Materials:** New classroom that will require startup furniture and materials

**Seats:** 8-10 regular education students

### **BERRY ELEMENTARY SCHOOL**

**Addition:** One pre-kindergarten classroom (am and pm classes)

**Staffing:** 1 regular education teacher  
1 instructional assistant

**Materials:** Existing classroom; no furniture needed  
\$10,000 in start-up materials

**Seats:** 40 regular education students

### **BILLINGSLEY ELEMENTARY SCHOOL**

**Staffing:** 1 instructional assistant