

*The Education Fiscal Accountability  
and Oversight Act  
of 2004*

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

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## **Background**

In 2002, the Maryland General Assembly enacted the *Bridge to Excellence in Public Schools Act*, which restructured Maryland's public school finance system and increased State aid to public schools by an estimated \$1.3 billion over six fiscal years (2003-2008). As a result of this legislation, Maryland adopted a standards-based approach to public school financing. The new funding formula was based on the principles of adequacy, equity, simplicity, and flexibility, linking resources to the needs of students by distributing 74 percent of State aid inverse to local wealth.

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

Based on the unprecedented increases in State aid and given the unrestricted nature of these funds, the Maryland General Assembly enacted the *Fiscal Accountability and Oversight Act of 2004*, which, among other fiscal measures, expanded the scope of the Master Plan Annual Updates to include a detailed summary of how each local board of education's current year approved budget and actual prior year budget are consistent with the goals, objectives, and strategies detailed in the Master Plan. The State Superintendent is required to report to the Governor and the General Assembly, annually, on the alignment of local school system annual budgets with Master Plan goals and objectives.

This report provides an overview of the guidance provided to local school systems, education funding changes, a statewide analysis of local budget data, and the results of the 2017 review. Budget summaries for each school system are included in the appendix.

## **2017 Comprehensive Master Plan**

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

Local School Systems are required to provide documentation showing the alignment between current and prior year budgets and master plan goals and objectives. Local School Systems illustrate this connection through the budget narrative in the executive summary, a current year report (how funds are being allocated in the current fiscal year), and a prior year variance report (a comparative analysis of the prior year plan). Additionally, Local school systems incorporate a discussion of how current resources are allocated throughout the content portion of the plans.

Local school systems were asked to prepare the budget tables with a focus on their total budget and allocate planned and actual expenditures to one of four assurance areas (Standards and

Assessments, Data Systems to Support Instruction, Great Teachers and Leaders, and Turning Around Lowest Achieving Schools), mandatory costs of doing business, or other items deemed necessary by the local board of education.

### **Education Funding in Maryland**

State funding for education in Maryland has remained a priority, despite difficult economic pressures. In FY 2018, total Direct State Aid to Local Education is \$5.6 billion, or 21% of the State's operating budget (general and special funds). In Local School System budgets, State funds account for 44% of total funds, local funding accounts for 49%, and the remaining 7% is from federal and other fund sources.

#### ***Changes in State Education Funding***

The 2017 Legislative Session resulted in a number of changes to education funding in fiscal 2018. School systems with declining enrollment are eligible for an add-on grant if the average enrollment over the three prior years is greater than the prior year. In FY 2018, ten local school systems received additional funds equal to the difference between the average enrollment and the prior year enrollment. Local School Systems implementing full day prekindergarten are eligible for supplemental prekindergarten grants. These grants are phased in over three years - 50% in FY2018, 75% in FY2019 and 100% in FY2020. Four local school systems received Supplemental Prekindergarten Grants in FY2018. The phase-in of the Net Taxable Income (NTI) Adjustment Grant is 80% in fiscal 2018, with full phase-in completed in fiscal 2019.

#### ***Federal Funds***

Federal funding returned to pre-stimulus funding levels in that the American Recovery and Reinvestment Act of 2009 (ARRA) funds expired. The federal Elementary and Secondary Education Act (ESEA) was reauthorized in 2015 as the Every Student Succeeds Act (ESSA). Maryland submitted its Consolidated State Plan in September. Local school systems are eligible for new funds under Title IV of ESSA in FY2018. Student Support and Academic Enrichment Grants are available to local school systems based on planned objectives in three broad areas – providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology.

#### ***Local Funds***

The General Assembly required local governments receiving increases in FY18 State Disparity Grant Funds to provide the same increase in funding to local school systems. The FY2018 increase to local school systems associated with this requirement cannot be included in the calculation of Maintenance of Effort (MOE) in FY2019. Five local school systems received increased local funding as a result of this requirement. Baltimore City is required to increase its local contribution to Baltimore City Public Schools by \$22 million. Only \$10 million of the increase will be included in the calculation of MOE in FY2019.

## Fiscal Analysis

### *Revenue*

For the current year, FY 2018, local school systems were asked to show their entire budget, attributing revenue to the descriptions outlined in the chart below. For the prior year, FY 2017, local school systems were asked to show the change in revenue (planned v. actual within 2017). State revenue as reported does not include State-paid retirement benefits. However local funding includes the locally paid portion. Federal funds are reported in two categories: Federal Revenue (regular Title I and IDEA funds), and Other Federal Funds.

<b>Revenue Description</b>	<b>FY 18 Planned Budget (in millions)</b>	<b>FY 17 Actual Budget (in millions)</b>	<b>FY 17 Planned Budget (in millions)</b>
Local Appropriation	\$6,336	\$6,115	\$6,116
State Revenue	5,578	5,489	5,510
Federal Revenue	414	372	376
Other Federal Funds	170	226	215
Other Local Revenue	116	100	102
Other Resources/Transfers	220	270	276
<b>Total*</b>	<b>\$12,834</b>	<b>\$12,572</b>	<b>\$12,595</b>

*\*Amounts may not sum due to rounding*

- FY 2018 planned revenue increased by \$262 million when compared to FY 2017 actual revenue. As reported, actual FY 2017 revenue was \$23 million less than planned in FY 2017.
- State funds increased by \$89 million in FY 2018. In FY 2017, planned State funds exceed actual revenue by \$21 million.
- Local Appropriations increased between FY 2017 and FY 2018 by \$237 million, and decreased by \$3 million during FY 2017.
- In total, federal funds decreased statewide by \$14 million between FY 2017 and FY 2018.
- Federal IDEA and Title I funds increased by \$42 million between FY 2017 and FY 2018.

### *Expenditures*

For the Current Year and Prior Year financial reports, local school systems were asked to attribute expenditures to one of four assurance areas, mandatory costs of doing business or other items deemed necessary by the local board of education. Local school systems were advised to approach this task from a high-level perspective and were encouraged to look to the statewide reporting categories as a reference for attributing system-level expenditures.

In fiscal year 2018, local school systems continue to struggle with the same economic issues facing the nation. With expiring ARRA funds, local school systems continue to retarget (change the functions of current personnel) and redistribute resources to more effective programs to contain costs. The following charts illustrate planned local school system expenditures for FY 2018 and provide a comparison of planned v. actual expenditures for FY 2017.

<b>FY 2017 Planned Expenditures</b>	<b>Planned Expenditures (in millions)</b>	<b>FTE</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,267	15,831
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	149	606
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,759	24,703
<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	379	4,508
<b>Mandatory Cost of Doing Business</b>	7,964	63,799
<b>Other (items deemed necessary by the local Board of Education)</b>	1,316	710
<b>Total *</b>	<b>\$12,834</b>	<b>110,156</b>

*\*Amounts may not sum due to rounding*

<b>FY17 Change in Expenditures</b>	<b>FY 2016 Planned (in millions)</b>	<b>FY 2016 Actual (in millions)</b>
<b>Assurance Area 1 - Standards and Assessments</b> Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,217	\$1,202
<b>Assurance Area 2 - Data Systems to support instruction</b> Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	140	141
<b>Assurance Area 3 - Great Teachers and Leaders</b> Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,725	1,688
<b>Assurance Area 4 - Turning Around the Lowest Achieving Schools</b>	473	487
<b>Mandatory Cost of Doing Business</b>	8,905	8,798
<b>Other (items deemed necessary by the local Board of Education)</b>	136	257
<b>Total*</b>	<b>\$12,596</b>	<b>\$12,572</b>

*\*Amounts may not sum due to rounding*

**Recommendation**

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



## Appendix

### Local School System Budget Analysis



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

**Allegany County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	30,424,308
State Revenue	80,426,211
Federal Revenue      84.010    Title I	2,592,990
Federal Revenue      84.027    IDEA	2,445,274
Other Federal Funds	3,780,659
Other Local Revenue	319,150
<b>Total</b>	<b>119,988,592</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,363,700
Data Systems to Support Instruction	109,244
Great Teachers and Leaders	59,547,408
Turning Around Lowest Performing Schools	583,473
Mandatory Costs of Doing Business	58,384,767

**Planned Expenditures Examples**

Special Education Salaries	9,248,283
Regular Instructional Salaries	39,763,193
Maintenance, Operation, Capital Outlays	9,744,783
Fixed Charges	25,303,027

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

## Prior Year Comparison Report

(Planned v. Actual)

### Allegany County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		30,169,985	30,169,985	0
State Revenue		78,732,755	78,732,755	0
Federal Revenue	84.010 Title I	2,592,990	2,777,673	184,683
Federal Revenue	84.027 IDEA	2,611,033	2,284,360	-326,673
Other Federal Funds		4,107,879	4,667,423	559,544
Other Local Revenue		483,795	483,795	0
Other Resources/Transfers		274,114	274,114	0
<b>Total</b>		<b>118,972,551</b>	<b>119,390,105</b>	<b>417,554</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,476,006
Data Systems to Support Instruction	109,244
Great Teachers and Leaders	57,958,816
Turning Around Lowest Performing Schools	436,436
Mandatory Costs of Doing Business	55,146,688
Other items deemed necessary by the Local Board of Education	4,262,915

### Actual Expenditure Examples

Special Education Salaries	9,116,938
Regular Instructional Salaries	38,282,847
Maintenance, Operation, Capital Outlays	9,152,409
Fixed Charges	23,025,517

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

**Anne Arundel County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	678,639,500
State Revenue	354,925,700
Federal Revenue      84.010    Title I	12,827,000
Federal Revenue      84.027    IDEA	16,334,000
Federal Revenue      84.173    IDEA	407,300
Federal Revenue      84.181    IDEA	1,069,000
Other Federal Funds	12,030,000
Other Local Revenue	40,896,200
<b>Total</b>	<b>1,117,128,700</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	976,761
Data Systems to Support Instruction	4,944,857
Great Teachers and Leaders	11,455,924
Turning Around Lowest Performing Schools	19,816,243
Mandatory Costs of Doing Business	1,081,034,915
Other items deemed necessary by the Local Board of Education	-1,100,000

**Planned Expenditures Examples**

Title I	12,827,000
Guidance	19,589,603
Alternative Programs	8,205,255
Basic Classroom Instructional Materials & Textbooks	19,884,130
Business Operations	9,944,702
Charter Schools	14,675,400
Contract Schools	16,757,101
Curriculum & Instruction	14,318,584
English Language Acquisition	9,044,146
Fixed Charges	206,784,419
Advanced Studies & Programs	18,608,759
Fixed Charges - Non recurring	21,300,000
Transportation	50,782,556
Maintenance	17,874,563
Operations	67,470,300
School Management	428,892,315
Special Education	49,549,625
Special Education - IDEA Part B Passthrough	16,334,000

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

Student Services	16,567,802
Technology	24,922,658
Fixed Charges - Employee/Retiree Contributions to Health Care Fund	26,181,200

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# Prior Year Comparison Report

(Planned v. Actual)

## Anne Arundel County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		643,224,500	648,224,500	5,000,000
State Revenue		352,749,300	352,467,700	-281,600
Federal Revenue	84.010 Title I	10,630,000	13,133,490	2,503,490
Federal Revenue	84.027 IDEA	15,700,000	16,950,140	1,250,140
Federal Revenue	84.173 IDEA	407,300	420,070	12,770
Federal Revenue	84.181 IDEA	1,205,000	1,120,990	-84,010
Other Federal Funds		11,793,000	12,756,410	963,410
Other Local Revenue		54,866,400	60,351,300	5,484,900
<b>Total</b>		<b>1,090,575,500</b>	<b>1,105,424,600</b>	<b>14,849,100</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,056,929
Data Systems to Support Instruction	4,539,603
Great Teachers and Leaders	10,570,053
Turning Around Lowest Performing Schools	19,189,826
Mandatory Costs of Doing Business	1,071,562,859
Other items deemed necessary by the Local Board of Education	-1,494,670

### Actual Expenditure Examples

Title I	12,761,452
Alternative Programs	7,899,147
English Language Acquisition	8,114,963
Business Operations	9,196,641
Fixed Charges - Non recurring	10,000,000
Contract Schools	10,149,116
Curriculum & Instruction	13,897,859
Charter Schools	14,236,570
Student Services	15,763,353
Special Education - IDEA Part B Passthrough	16,758,247
Advanced Studies & Programs	16,971,230
Guidance	18,884,051
Basic Classroom Instructional Materials & Textbooks	19,295,323
Maintenance	19,371,054
Transfer	30,901,326
Technology	31,621,404
General Transfer	33,196,683
Special Education	49,252,826
Transportation	51,635,778

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Operations	62,342,301
Fixed Charges	195,368,461
School Management	414,944,127

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

**Baltimore City Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	278,439,227
State Revenue	854,326,233
Federal Revenue      84.010    Title I	47,481,585
Federal Revenue      84.027    IDEA	23,217,986
Federal Revenue      84.048	1,473,020
Federal Revenue      84.173    IDEA	628,567
Federal Revenue      84.367	6,697,504
Federal Revenue      84.377	4,822,734
Other Federal Funds	20,622,718
Other Resources/Transfers	27,479,543
<b>Total</b>	<b>1,265,189,117</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	23,846,553
Data Systems to Support Instruction	1,032,634
Great Teachers and Leaders	6,697,504
Mandatory Costs of Doing Business	41,138,950
Other items deemed necessary by the Local Board of Education	1,192,473,476

**Planned Expenditures Examples**

IDEA Part B Passthrough	19,317,499
Title I Part A School Based Expenditures	31,050,761
Utilities	35,895,734
Transfers	31,345,960
Third Party Billing	8,114,000
Salaries	604,411,769
Materials	16,771,524
Equipment	28,984,526
Debt Service	21,699,791
Contractual Services	172,353,622
Benefits	253,602,351

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## Prior Year Comparison Report

(Planned v. Actual)

### Baltimore City Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		265,412,181	265,412,181	0
State Revenue		869,196,405	870,472,206	1,275,801
Federal Revenue	84.010 Title I	52,237,241	52,232,817	-4,424
Federal Revenue	84.027 IDEA	23,422,244	23,310,766	-111,478
Federal Revenue	84.173 IDEA	598,933	796,323	197,390
Other Federal Funds		30,583,063	43,771,658	13,188,595
Other Resources/Transfers		61,332,461	62,825,258	1,492,798
<b>Total</b>		<b>1,302,782,528</b>	<b>1,318,821,210</b>	<b>16,038,682</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	29,234,810
Great Teachers and Leaders	7,041,467
Turning Around Lowest Performing Schools	49,089,219
Mandatory Costs of Doing Business	1,218,206,388
Other items deemed necessary by the Local Board of Education	15,249,326

### Actual Expenditure Examples

To provide direct related services such as speech, occupational and physical therapy	10,416,677
Supports various school based programs to improve academic achievement for students with special needs	11,589,303
School Based Expenditures	30,607,683
Materials	15,129,483
Debt Service	21,484,809
Equipments	30,517,122
Utilities	35,584,765
Transfers	42,393,089
Contractual Services	169,928,552
Benefits	258,933,500
Salaries and Wages	624,098,028
Third Party Billing	12,060,000

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

**Baltimore County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	790,069,124
State Revenue	658,207,509
Federal Revenue      84.010    Title I	28,365,004
Federal Revenue      84.027    IDEA	23,939,543
Federal Revenue      84.173    IDEA	819,768
Federal Revenue      84.181    IDEA	1,036,700
Other Federal Funds	23,987,029
Other Local Revenue	5,100
Other Resources/Transfers	37,380,015
<b>Total</b>	<b>1,563,809,792</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	861,542,001
Data Systems to Support Instruction	85,074,519
Great Teachers and Leaders	25,712,387
Turning Around Lowest Performing Schools	21,922,962
Mandatory Costs of Doing Business	569,557,923

**Planned Expenditures Examples**

Other Federal Funds	13,509,998
Instructional Salaries	490,119,345
Instructional Materials and Supplies	22,897,346
Health Services	16,993,002
Mid-Level Administration	79,487,230
Other Instructional Costs	8,367,455
Special Education	178,846,598
Standards and Assessments	15,937,816
Standards and Assessments	17,428,478
Student Personnel Services	12,293,371
Other Instructional Costs	43,706,585
Instructional Salaries	11,252,467
Administration	23,878,375
Instructional Salaries	8,272,678
Instructional Salaries	14,294,135
Mid-Level Administration	15,817,426
Fixed Charges	299,311,595
Maintenance of Plant	35,935,538

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

Administration	20,481,507
Mandatory Cost of Doing Business	9,680,417
Student Transportation	70,812,502
Operation of Plant	95,513,283
Mandatory Cost of Doing Business	7,724,331

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## Prior Year Comparison Report

(Planned v. Actual)

### Baltimore County Public Schools

Revenue		Original Budget 7/1/2016	Final Budget 6/30/2017	Change
Local Appropriation		757,551,887	748,177,035	-9,374,852
State Revenue		653,621,584	638,028,513	-15,593,071
Federal Revenue	84.010 Title I	26,423,477	28,300,938	1,877,461
Federal Revenue	84.027 IDEA	24,360,202	23,897,704	-462,498
Federal Revenue	84.173 IDEA	861,532	850,653	-10,879
Federal Revenue	84.181 IDEA	1,012,966	1,044,270	31,304
Other Federal Funds		24,779,330	17,281,546	-7,497,784
Other Local Revenue		5,000	5,196	196
Other Resources/Transfers		34,436,070	29,380,908	-5,055,162
<b>Total</b>		<b>1,523,052,048</b>	<b>1,486,966,763</b>	<b>-36,085,285</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	824,549,765
Data Systems to Support Instruction	74,602,924
Great Teachers and Leaders	22,285,029
Turning Around Lowest Performing Schools	18,867,500
Mandatory Costs of Doing Business	546,661,545

### Actual Expenditure Examples

Student Support Services	9,019,233
Other Federal Funds	9,583,171
Other Instructional Costs	9,974,138
Student Health Services	15,050,856
84.027: IDEA	15,988,013
84.010: Title I	18,809,069
Instructional Textbooks and Supplies	21,232,013
Mid Level Administration	77,748,214
Special Education	173,812,920
Instructional Salaries and Wages	469,158,348
Instructional Salaries and Wages Administration	11,476,080
Other Instructional Costs	20,523,984
Instructional Salaries and Wages	37,058,288
84.027: IDEA	12,659,415
84.010: Title I	7,576,819
Mid Level Administration	8,315,934
Administration	14,864,586
Maintenance of Plant	15,807,119
	34,832,313

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

Student transportation Services	65,096,375
Operation of Plant	86,470,310
Fixed Charges	305,071,674

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

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

**Calvert County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	120,670,112
State Revenue	81,864,937
Federal Revenue      84.010    Title I	1,692,583
Federal Revenue      84.027    IDEA	3,596,104
Other Federal Funds	6,117,280
Other Local Revenue	1,054,424
Other Resources/Transfers	4,062,813
<b>Total</b>	<b>219,058,253</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	6,844,684
Data Systems to Support Instruction	2,316,741
Great Teachers and Leaders	122,408,215
Turning Around Lowest Performing Schools	3,766,267
Mandatory Costs of Doing Business	78,934,316
Other items deemed necessary by the Local Board of Education	4,788,030

**Planned Expenditures Examples**

Special Education Services	20,164,901
Regular Ed Instructional Salaries	79,817,150
Mid-Level Administration - Office of the Principal	9,036,637
Student Transportation	14,507,077
Operation of Plant	14,943,875
Fixed Charges	41,620,489

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

## Prior Year Comparison Report

(Planned v. Actual)

### Calvert County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		114,693,838	114,693,838	0
State Revenue		82,912,965	82,769,115	-143,850
Federal Revenue	84.010 Title I	1,747,835	1,740,546	-7,289
Federal Revenue	84.027 IDEA	3,504,073	3,258,336	-245,737
Other Federal Funds		6,662,491	4,164,062	-2,498,429
Other Local Revenue		3,352,818	3,539,383	186,565
Other Resources/Transfers		2,849,451	725,444	-2,124,007
<b>Total</b>		<b>215,723,471</b>	<b>210,890,724</b>	<b>-4,832,747</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	6,346,868
Data Systems to Support Instruction	2,493,184
Great Teachers and Leaders	114,470,105
Turning Around Lowest Performing Schools	3,863,384
Mandatory Costs of Doing Business	78,165,131
Other items deemed necessary by the Local Board of Education	5,552,052

### Actual Expenditure Examples

Mid-Level Administration - Office of the Principal	8,618,119
Special Education Services	19,078,231
Regular Ed Instructional Salaries	75,455,580
Student Transportation	13,794,907
Operation of Plant	14,732,439
Fixed Charges	41,626,842

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

**Caroline County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	14,207,361
State Revenue	54,271,585
Federal Revenue	3,042,610
Other Local Revenue	540,000
Other Resources/Transfers	2,504,010
<b>Total</b>	<b>74,565,566</b>

**Planned Expenditures by Assurance Area**

Data Systems to Support Instruction	78,000
Great Teachers and Leaders	116,500
Mandatory Costs of Doing Business	74,371,066

**Planned Expenditures Examples**

Instructional Salaries and Wages	27,945,010
Fixed Charges	13,925,250

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## Prior Year Comparison Report

(Planned v. Actual)

### Caroline County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		13,983,229	13,983,229	0
State Revenue		51,914,322	52,047,816	133,494
Federal Revenue	84.010 Title I	1,772,720	1,871,443	98,723
Federal Revenue	84.027 IDEA	1,277,282	1,303,300	26,018
Other Federal Funds		1,826,045	2,282,503	456,458
Other Local Revenue		465,000	852,461	387,461
<b>Total</b>		<b>71,238,598</b>	<b>72,340,752</b>	<b>1,102,154</b>

### Actual Expenditures by Assurance Area

Data Systems to Support Instruction	45,307
Great Teachers and Leaders	42,090
Mandatory Costs of Doing Business	72,236,394
Other items deemed necessary by the Local Board of Education	16,961

### Actual Expenditure Examples

Fixed Charges	14,018,711
Instructional Salaries and Wages	26,702,452

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

**Carroll County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	186,864,400
State Revenue	132,956,416
Federal Revenue      84.010    Title I	2,551,930
Federal Revenue      84.027    IDEA	5,445,997
Other Federal Funds	6,003,331
Other Local Revenue	9,239,917
Other Resources/Transfers	2,554,272
<b>Total</b>	<b>345,616,263</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	154,977
Great Teachers and Leaders	1,514,934
Turning Around Lowest Performing Schools	2,864,146
Mandatory Costs of Doing Business	333,091,736
Other items deemed necessary by the Local Board of Education	7,990,470

**Planned Expenditures Examples**

Student Transportation Contractors	19,202,960
Special Education	38,560,474
Office of the Principal	22,109,202
Instructional Salaries and Wages	166,436,332
Facility Operations/Maintenance/Planning	32,103,394
Administration	7,903,336

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## Prior Year Comparison Report

(Planned v. Actual)

### Carroll County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		183,830,900	183,671,424	-159,476
State Revenue		135,193,846	135,775,035	581,189
Federal Revenue	84.010 Title I	2,462,906	2,396,262	-66,644
Federal Revenue	84.027 IDEA	5,429,824	5,294,037	-135,787
Other Federal Funds		5,885,971	2,896,187	-2,989,784
Other Local Revenue		1,707,996	2,186,422	478,426
Other Resources/Transfers		680,000	3,912,968	3,232,968
<b>Total</b>		<b>335,191,443</b>	<b>336,132,335</b>	<b>940,892</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	242,946
Great Teachers and Leaders	1,336,718
Turning Around Lowest Performing Schools	2,659,426
Mandatory Costs of Doing Business	322,560,119
Other items deemed necessary by the Local Board of Education	9,333,126

### Actual Expenditure Examples

Student Transportation Contractors	18,763,300
Office of the Principal	20,926,648
Facility Operations/Maintenance/Planning	32,978,475
Special Education	37,504,065
Instructional Salaries and Wages	161,357,393

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

**Cecil County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	81,688,528
State Revenue	107,365,542
Federal Revenue      84.010    Title I	3,049,576
Federal Revenue      84.027    IDEA	3,505,938
Other Federal Funds	2,382,563
Other Local Revenue	465,000
<b>Total</b>	<b>198,457,147</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	119,861,292
Data Systems to Support Instruction	2,686,735
Great Teachers and Leaders	2,933,797
Turning Around Lowest Performing Schools	3,371,576
Mandatory Costs of Doing Business	69,603,747

**Planned Expenditures Examples**

Special Education Salaries	19,954,407
Instruction Salaries	70,885,573
I/L Support Salaries	13,341,183
Student Transportation Contracted	8,306,883
Fixed Charges	37,144,130

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## Prior Year Comparison Report

(Planned v. Actual)

### Cecil County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		80,610,438	80,610,438	0
State Revenue		105,855,364	105,719,601	-135,763
Federal Revenue	84.010 Title I	3,049,576	3,064,683	15,107
Federal Revenue	84.027 IDEA	3,553,871	3,452,981	-100,890
Other Federal Funds		2,391,185	2,513,681	122,496
Other Resources/Transfers		460,000	815,775	355,775
<b>Total</b>		<b>195,920,434</b>	<b>196,177,159</b>	<b>256,725</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	118,010,684
Data Systems to Support Instruction	2,853,821
Great Teachers and Leaders	3,219,678
Turning Around Lowest Performing Schools	3,397,088
Mandatory Costs of Doing Business	68,695,888

### Actual Expenditure Examples

I/L Support Salaries	13,081,590
Special Education Salaries	19,779,556
Instruction Salaries	69,781,906
Student Transportation Contracted	8,614,258
Fixed Charges	36,157,191

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

**Charles County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	175,484,000
State Revenue	171,993,644
Federal Revenue      84.010    Title I	4,000,522
Federal Revenue      84.027    IDEA	5,055,933
Other Federal Funds	3,129,956
Other Local Revenue	2,407,491
Other Resources/Transfers	17,649,825
<b>Total</b>	<b>379,721,371</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	46,493,346
Data Systems to Support Instruction	4,268,147
Great Teachers and Leaders	157,126,273
Mandatory Costs of Doing Business	166,873,244
Other items deemed necessary by the Local Board of Education	4,960,361

**Planned Expenditures Examples**

71% SALARIES & WAGES, 11% CONTRACTED SERVICES	41,275,099
99% SALARY & WAGES	153,584,658
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 17% SALARIES & WAGES	162,156,495

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## Prior Year Comparison Report

(Planned v. Actual)

### Charles County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		170,604,500	170,604,500	0
State Revenue		168,328,709	167,623,624	-705,085
Federal Revenue	84.010 Title I	4,599,846	4,071,040	-528,806
Federal Revenue	84.027 IDEA	5,403,055	4,770,507	-632,548
Other Federal Funds		4,076,031	4,138,529	62,498
Other Local Revenue		2,051,422	4,642,389	2,590,967
Other Resources/Transfers		18,545,785	13,257,639	-5,288,146
<b>Total</b>		<b>373,609,348</b>	<b>369,108,228</b>	<b>-4,501,120</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	44,858,100
Data Systems to Support Instruction	4,535,628
Great Teachers and Leaders	151,763,505
Mandatory Costs of Doing Business	160,882,614
Other items deemed necessary by the Local Board of Education	7,068,381

### Actual Expenditure Examples

77% SALARIES & WAGES, 7% SUPPLIES AND MATERIALS	38,912,371
99% SALARY & WAGES	147,915,360
46% FIXED CHARGES, 23% CONTRACTED SERVICES, 16% SALARIES & WAGES	154,515,805

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

**Dorchester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	19,120,529
State Revenue	41,685,433
Federal Revenue      84.010    Title I	2,114,850
Federal Revenue      84.027    IDEA	1,065,049
Federal Revenue      84.173    IDEA	28,161
Federal Revenue      84.181    IDEA	57,950
Other Federal Funds	1,707,968
Other Local Revenue	881,545
Other Resources/Transfers	290,000
<b>Total</b>	<b>66,951,485</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	50,723
Data Systems to Support Instruction	851,624
Great Teachers and Leaders	2,544,284
Turning Around Lowest Performing Schools	1,735,405
Mandatory Costs of Doing Business	61,712,182
Other items deemed necessary by the Local Board of Education	57,268

**Planned Expenditures Examples**

3. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	25,014,810
10. Fixed Charges	11,770,047

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## Prior Year Comparison Report

(Planned v. Actual)

### Dorchester County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		18,938,559	18,938,559	0
State Revenue		39,802,606	39,645,301	-157,305
Federal Revenue	84.010 Title I	2,114,850	1,970,981	-143,869
Federal Revenue	84.027 IDEA	1,065,049	1,106,366	41,317
Federal Revenue	84.173 IDEA	28,161	34,110	5,949
Federal Revenue	84.181 IDEA	57,950	37,096	-20,854
Other Federal Funds		1,348,397	3,185,688	1,837,291
Other Local Revenue		1,023,327	735,113	-288,214
Other Resources/Transfers		290,000	39,762	-250,238
<b>Total</b>		<b>64,668,899</b>	<b>65,692,976</b>	<b>1,024,077</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	49,662
Data Systems to Support Instruction	813,816
Great Teachers and Leaders	2,863,075
Turning Around Lowest Performing Schools	2,268,602
Mandatory Costs of Doing Business	59,177,150
Other items deemed necessary by the Local Board of Education	520,672

### Actual Expenditure Examples

10. Fixed Charges	10,568,098
3. Instructional salaries for teachers and assistants, instructional supplies, and related other cos	23,883,119

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

**Frederick County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	272,256,736
State Revenue	241,042,158
Federal Revenue      84.010    Title I	4,215,959
Federal Revenue      84.027    IDEA	7,343,960
Federal Revenue      84.367	692,783
Other Federal Funds	6,371,552
Other Local Revenue	6,028,500
Other Resources/Transfers	9,219,883
<b>Total</b>	<b>547,171,531</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	8,154,404
Data Systems to Support Instruction	6,312,938
Great Teachers and Leaders	310,188,364
Mandatory Costs of Doing Business	222,515,825

**Planned Expenditures Examples**

Curriculum, Instruction and Innovation	8,154,404
Special Education & Psychological Services	55,426,365
Schools, School Admin & Leadership	231,473,350
Student Transportation	21,562,522
Operations & Maintenance of Facilities	44,920,815
Local In-kind Services	11,430,113
Fixed Charges & Employee Benefits	127,660,415
Administration	8,376,869

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## Prior Year Comparison Report

(Planned v. Actual)

### Frederick County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		258,282,797	257,432,727	-850,070
State Revenue		233,671,503	232,641,243	-1,030,260
Federal Revenue	84.010 Title I	4,346,349	4,222,723	-123,626
Federal Revenue	84.027 IDEA	7,631,215	7,559,290	-71,925
Federal Revenue	84.367	848,061	841,591	-6,470
Other Federal Funds		6,505,670	3,962,521	-2,543,149
Other Local Revenue		4,686,625	4,283,188	-403,437
Other Resources/Transfers		6,632,759	6,474,748	-158,011
<b>Total</b>		<b>522,604,979</b>	<b>517,418,031</b>	<b>-5,186,948</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	8,421,113
Data Systems to Support Instruction	6,451,076
Great Teachers and Leaders	284,806,791
Mandatory Costs of Doing Business	207,542,242
Other items deemed necessary by the Local Board of Education	10,196,809

### Actual Expenditure Examples

Curriculum, Instruction, and Innovation	8,421,113
IDEA Part B	7,559,290
Special Education and Psychological Services	51,127,184
Schools, School Administration and Leadership Administration	213,683,917
Local In-kind Services	7,600,239
Student Transportation	10,366,250
Operations and Maintenance of Facilities	19,820,762
Fixed Charges and Employees Benefits	43,249,808
	119,571,569
	10,196,809

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

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

**Garrett County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	27,314,472
State Revenue	21,444,823
Federal Revenue      84.010    Title I	1,144,727
Federal Revenue      84.027    IDEA	888,647
Federal Revenue      84.388    Title I - School Improvement Grants	187,511
Other Federal Funds	786,188
Other Local Revenue	54,000
Other Resources/Transfers	487,071
<b>Total</b>	<b>52,307,439</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	193,069
Data Systems to Support Instruction	650,000
Great Teachers and Leaders	22,286,858
Turning Around Lowest Performing Schools	273,840
Mandatory Costs of Doing Business	28,903,672

**Planned Expenditures Examples**

Instructional Salaries	17,727,337
Fixed Charges	10,997,434

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## Prior Year Comparison Report

(Planned v. Actual)

### Garrett County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		27,424,903	27,573,703	148,800
State Revenue		22,376,940	22,220,488	-156,452
Federal Revenue	84.010 Title I	1,144,727	1,146,002	1,275
Federal Revenue	84.027 IDEA	890,758	960,804	70,046
Other Federal Funds		1,115,996	1,738,344	622,348
Other Local Revenue		60,000	238,769	178,769
<b>Total</b>		<b>53,013,324</b>	<b>53,878,110</b>	<b>864,786</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	178,826
Data Systems to Support Instruction	511,787
Great Teachers and Leaders	23,211,273
Turning Around Lowest Performing Schools	199,762
Mandatory Costs of Doing Business	29,776,461

### Actual Expenditure Examples

Instructional Salaries	17,506,068
Fixed Charges	9,902,426

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

**Harford County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	238,715,645
State Revenue	208,407,248
Federal Revenue      84.010    Title I	5,390,261
Federal Revenue      84.027    IDEA	8,530,979
Other Federal Funds	6,215,499
Other Resources/Transfers	8,714,814
<b>Total</b>	<b>475,974,446</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	3,998,320
Data Systems to Support Instruction	3,619,243
Great Teachers and Leaders	199,474,813
Turning Around Lowest Performing Schools	55,606,227
Mandatory Costs of Doing Business	199,114,066
Other items deemed necessary by the Local Board of Education	14,161,777

**Planned Expenditures Examples**

Special Education	28,074,150
Mid-Level Administration	18,969,450
Instructional Salaries	127,926,485
Instructional Salaries	35,449,197
Student Transportation	30,926,715
Operations of Plant	27,996,759
Maintenance of Plant	13,648,436
Fixed Charges (1)	113,048,988

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## Prior Year Comparison Report

(Planned v. Actual)

### Harford County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		233,534,504	233,534,504	0
State Revenue		206,887,781	205,109,694	-1,778,087
Federal Revenue	84.010 Title I	4,720,000	5,374,021	654,021
Federal Revenue	84.027 IDEA	8,605,051	8,773,292	168,241
Other Federal Funds		6,032,842	7,285,276	1,252,434
Other Resources/Transfers		9,117,381	3,429,317	-5,688,064
<b>Total</b>		<b>468,897,559</b>	<b>463,506,105</b>	<b>-5,391,455</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	3,805,252
Data Systems to Support Instruction	2,651,013
Great Teachers and Leaders	179,036,181
Turning Around Lowest Performing Schools	69,758,995
Mandatory Costs of Doing Business	194,577,570
Other items deemed necessary by the Local Board of Education	13,677,093

### Actual Expenditure Examples

Mid-Level Administration	17,007,039
Special Education	24,765,163
Instructional Salaries	113,110,144
Special Education	8,816,719
Instructional Salaries	44,553,741
Maintenance of Plant	13,059,405
Operations of Plant	28,136,592
Student Transportation	30,835,528
Fixed Charges (1)	108,786,658

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

**Howard County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	572,871,655
State Revenue	244,297,741
Federal Revenue      84.010    Title I	4,599,183
Federal Revenue      84.027    IDEA	9,482,416
Federal Revenue      84.181    IDEA	827,932
Federal Revenue      84.287	593,603
Federal Revenue      84.367	918,397
Other Federal Funds	4,097,809
Other Local Revenue	11,622,673
Other Resources/Transfers	210,000
<b>Total</b>	<b>849,521,409</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	52,131,988
Data Systems to Support Instruction	13,715,982
Great Teachers and Leaders	496,646,351
Turning Around Lowest Performing Schools	16,199,327
Mandatory Costs of Doing Business	266,055,632
Other items deemed necessary by the Local Board of Education	4,772,129

**Planned Expenditures Examples**

Special Education: Transfers	7,639,770
Instruction: Supplies	9,389,581
IDEA Part B	9,482,416
Special Education: Salaries	92,183,463
Mid-Level: Salaries	54,361,207
Instruction: Salaries	331,931,483
Instruction: Salaries	8,757,947
Transportation: Contracted	35,931,535
Operation of Plant: Salaries	21,013,172
Operation of Plant: Other	17,136,230
Maintenance of Plant: Salaries	11,936,645
Fixed Charges	157,397,416

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

## Prior Year Comparison Report

(Planned v. Actual)

### Howard County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		562,244,625	562,260,253	15,628
State Revenue		244,570,542	240,670,743	-3,899,799
Federal Revenue	84.010 Title I	4,599,183	4,941,327	342,144
Federal Revenue	84.027 IDEA	9,058,187	9,204,607	146,420
Federal Revenue	84.181 IDEA	775,126	589,478	-185,648
Federal Revenue	84.287	1,404,226	1,152,196	-252,030
Federal Revenue	84.367	918,397	281,079	-637,318
Other Federal Funds		3,255,285	4,571,329	1,316,044
Other Local Revenue		16,347,285	4,898,320	-11,448,965
Other Resources/Transfers		215,000	232,675	17,675
<b>Total</b>		<b>843,387,856</b>	<b>828,802,006</b>	<b>-14,585,849</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	51,746,474
Data Systems to Support Instruction	10,928,052
Great Teachers and Leaders	467,135,324
Turning Around Lowest Performing Schools	16,324,824
Mandatory Costs of Doing Business	277,456,603
Other items deemed necessary by the Local Board of Education	5,210,729

### Actual Expenditure Examples

Special Education: Transfers	8,194,585
IDEA Part B	9,204,607
Instruction: Supplies	9,875,707
Mid-Level: Salaries	51,713,324
Special Education: Salaries	85,578,655
Instruction: Salaries	312,030,912
Instruction: Salaries	8,369,204
Maintenance of Plant: Salaries	11,067,509
Operation of Plant: Other	14,430,394
Operation of Plant: Salaries	19,766,386
Transportation: Contracted	35,171,054
Fixed Charges	170,536,034

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

**Kent County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	17,233,598
State Revenue	9,403,395
Federal Revenue      84.010    Title I	574,561
Federal Revenue      84.027    IDEA	449,646
Other Federal Funds	627,614
Other Local Revenue	218,292
Other Resources/Transfers	729,164
<b>Total</b>	<b>29,236,270</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,377,173
Data Systems to Support Instruction	231,965
Great Teachers and Leaders	14,324,113
Turning Around Lowest Performing Schools	1,493,375
Mandatory Costs of Doing Business	11,809,643

**Planned Expenditures Examples**

Teachers/IA's	9,458,069
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## Prior Year Comparison Report

(Planned v. Actual)

### Kent County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		17,112,378	17,112,378	0
State Revenue		9,319,716	9,493,936	174,220
Federal Revenue	84.010 Title I	574,561	604,269	29,708
Federal Revenue	84.027 IDEA	454,159	462,845	8,686
Other Federal Funds		624,389	1,290,813	666,424
Other Local Revenue		182,989	222,263	39,274
Other Resources/Transfers		1,129,065	1,129,065	0
<b>Total</b>		<b>29,397,257</b>	<b>30,315,569</b>	<b>918,312</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,035,888
Data Systems to Support Instruction	525,123
Great Teachers and Leaders	12,788,347
Turning Around Lowest Performing Schools	979,097
Mandatory Costs of Doing Business	13,059,971
Other items deemed necessary by the Local Board of Education	1,927,143

### Actual Expenditure Examples

Teachers/Principals/IA's	12,664,504
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**Current Year Report**  
(Allocation of Available Resources)

**Montgomery County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	1,663,280,683
State Revenue	679,944,975
Federal Revenue      84.010    Title I	25,292,756
Federal Revenue      84.027    IDEA	31,407,311
Other Federal Funds	18,079,392
Other Local Revenue	24,969,483
Other Resources/Transfers	76,305,421
<b>Total</b>	<b>2,519,280,021</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	4,908,390
Data Systems to Support Instruction	14,912,662
Great Teachers and Leaders	39,150,345
Turning Around Lowest Performing Schools	203,866,726
Mandatory Costs of Doing Business	2,249,710,694
Other items deemed necessary by the Local Board of Education	6,731,204

**Planned Expenditures Examples**

Instructional Technology Support	14,912,662
Staff Development Teachers	18,764,883
Curriculum & Content Professional Learning	8,397,576
Elementary School Instructional Support	71,182,849
Elementary School Instructional Support- Title I funded	22,820,600
Pre-K/Head Start - Locally funded	12,376,607
Middle School Instructional Support	19,068,305
High School Instructional Support	31,749,023
Elementary Core Instruction	388,142,866
Extracurricular and Athletic	13,968,773
Facilities Mgmt. & Utilities	49,209,472
Food and Nutrition Services	47,191,146
High School Core Instruction	258,830,615
Coordinated Student Services	25,422,538
Middle School Core Instruction	212,450,662
Transportation	105,311,197
Planning & Financial Services	570,974,481
Plant Operations	103,088,226
School Library Media Program	29,901,255
School Safety and Security	11,557,015

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Special Education Programs and Services	312,645,804
Systemwide Tech. Support	23,315,714
Individuals With Disabilities Education Act (IDEA) Programs	30,667,337

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## Prior Year Comparison Report

(Planned v. Actual)

### Montgomery County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		1,617,631,597	1,617,631,597	0
State Revenue		657,437,390	657,436,390	-1,000
Federal Revenue	84.010 Title I	25,414,329	25,206,661	-207,668
Federal Revenue	84.027 IDEA	31,237,686	31,110,389	-127,297
Federal Revenue	84.181 IDEA	791,315	791,315	0
Other Federal Funds		17,459,593	17,628,490	168,897
Other Resources/Transfers		107,501,851	107,501,851	0
<b>Total</b>		<b>2,457,473,761</b>	<b>2,457,306,693</b>	<b>-167,068</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	5,073,109
Data Systems to Support Instruction	19,183,442
Great Teachers and Leaders	50,274,840
Turning Around Lowest Performing Schools	252,757,910
Mandatory Costs of Doing Business	2,125,469,102
Other items deemed necessary by the Local Board of Education	4,548,290

### Actual Expenditure Examples

Instructional Technology Support	19,183,442
Staff Development Teachers	26,345,832
Curriculum & Content Professional Learning	12,604,711
Pre-K/Head Start - Locally funded	13,633,134
Elementary School Instructional Support- Title I funded	22,691,690
Middle School Instructional Support	25,457,913
High School Instructional Support	38,933,266
Elementary School Instructional Support	94,243,007
Materials Management	8,274,221
Special Programs	8,623,012
Extracurricular and Athletic	15,236,792
School Safety and Security	16,033,682
Systemwide Tech. Support	22,314,836
Individuals With Disabilities Education Act (IDEA) Programs	30,370,415
Coordinated Student Services	32,697,897
School Library Media Program	37,676,266
Planning & Financial Services	41,932,158
Food and Nutrition Services	46,959,606
Facilities Mgmt. & Utilities	49,077,014
Transportation	136,591,955

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Plant Operations	137,457,995
Middle School Core Instruction	266,578,135
High School Core Instruction	322,267,443
Special Education Programs and Services	392,041,119
Elementary Core Instruction	505,398,969

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

**Prince George's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	739,181,200
State Revenue	1,111,076,300
Federal Revenue      84.010    Title I	36,570,613
Federal Revenue      84.027    IDEA	25,132,808
Other Federal Funds	28,323,079
Other Local Revenue	13,159,500
Other Resources/Transfers	22,000,000
<b>Total</b>	<b>1,975,443,500</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	31,704,861
Data Systems to Support Instruction	886,000
Great Teachers and Leaders	12,872,987
Turning Around Lowest Performing Schools	1,501,199
Mandatory Costs of Doing Business	1,881,901,540
Other items deemed necessary by the Local Board of Education	46,576,913

**Planned Expenditures Examples**

Compensation Negotiated Commitments	11,356,989
FY 2018 Core Services Requirements Base	1,832,059,350
FY 2018 Core Services Requirements - Restricted	38,716,329
Title I	36,570,613
Restricted Programs	-8,711,050
IDEA, Part B.	25,132,808
General Liability Reduction	-9,000,000
Early Start	-7,848,539

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## Prior Year Comparison Report

(Planned v. Actual)

### Prince George's County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		698,329,100	699,448,100	1,119,000
State Revenue		1,091,627,000	1,091,627,000	0
Federal Revenue	10.579 National School Lunch -	37,374	37,354	-20
Federal Revenue	84.010 Title I	36,223,789	31,411,942	-4,811,847
Other Federal Funds		60,258,937	65,070,804	4,811,867
Other Local Revenue		13,383,900	13,383,900	0
Other Resources/Transfers		24,000,000	31,500,000	7,500,000
<b>Total</b>		<b>1,923,860,100</b>	<b>1,932,479,100</b>	<b>8,619,000</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	8,577,118
Data Systems to Support Instruction	2,117,600
Great Teachers and Leaders	31,331,777
Turning Around Lowest Performing Schools	4,454,306
Mandatory Costs of Doing Business	1,755,967,043
Other items deemed necessary by the Local Board of Education	130,031,256

### Actual Expenditure Examples

Reserve for Negotiated Compensation Improvements	8,400,000
Compensation Commitments	22,225,346
Worker Compensation Reduction	7,700,000
General Liability Insurances	10,038,114
Base Adjustments	13,188,992
Other Post Employment Benefits (OPEB)	17,500,000
FY 2017 Core Services Requirements - Restricted	40,582,670
FY 2017 Core Services Requirements Base	1,680,887,041
IDEA, B.	24,364,438
Title I	31,411,942
Transfers	74,932,512

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

**Queen Anne's County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	55,495,261
State Revenue	34,822,389
Federal Revenue      84.010    Title I	1,166,289
Federal Revenue      84.027    IDEA	1,966,210
Other Federal Funds	1,681,241
Other Local Revenue	1,384,302
Other Resources/Transfers	264,413
<b>Total</b>	<b>96,780,105</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	1,526,439
Data Systems to Support Instruction	1,374,332
Great Teachers and Leaders	38,110,486
Turning Around Lowest Performing Schools	13,684,304
Mandatory Costs of Doing Business	42,084,544

**Planned Expenditures Examples**

Instruction - Instructional Staff & Academic Deans	29,367,535
Board of Education - All support services associated with running a school system, Human Resources, Finance, Nursing, Transportation, Operation of Plant, and Maintenance, utility fees, payroll taxes and employee benefits.	40,853,221

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## Prior Year Comparison Report

(Planned v. Actual)

### Queen Anne's County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		54,187,293	54,187,293	0
State Revenue		34,284,953	34,547,493	262,540
Federal Revenue	84.010 Title I	947,104	914,467	-32,637
Federal Revenue	84.027 IDEA	1,698,397	1,533,492	-164,905
Other Federal Funds		2,732,424	1,889,089	-843,335
Other Local Revenue		1,101,902	1,018,414	-83,488
<b>Total</b>		<b>94,952,073</b>	<b>94,090,248</b>	<b>-861,825</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	1,506,014
Data Systems to Support Instruction	1,840,939
Great Teachers and Leaders	36,721,662
Turning Around Lowest Performing Schools	12,396,772
Mandatory Costs of Doing Business	40,928,851
Other items deemed necessary by the Local Board of Education	696,010

### Actual Expenditure Examples

Instruction - Instructional Staff & Academic Deans	28,259,978
Board of Education - All support services associated with running a school system, Human Resources, Finance, Nursing, Transportation, Operation of Plant, and Maintenance, utility fees, payroll taxes and employee benefits.	39,803,902

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

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

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	102,247,506
State Revenue	105,790,411
Federal Revenue      84.010    Title I	3,804,151
Federal Revenue      84.027    IDEA	4,154,833
Other Federal Funds	11,582,368
Other Local Revenue	32,246
Other Resources/Transfers	4,290,096
<b>Total</b>	<b>231,901,611</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	31,378
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	235,991
Mandatory Costs of Doing Business	215,186,246
Other items deemed necessary by the Local Board of Education	16,337,996

**Planned Expenditures Examples**

Transportation	14,624,009
Contractual agreements - salaries	126,438,938
Contractual agreements - benefits	49,469,405

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## Prior Year Comparison Report

(Planned v. Actual)

### St. Mary's County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		104,190,393	106,690,393	2,500,000
State Revenue		101,749,880	101,725,536	-24,344
Federal Revenue	84.010 Title I	4,038,190	3,720,956	-317,234
Federal Revenue	84.027 IDEA	3,992,054	3,685,313	-306,741
Other Federal Funds		10,591,040	10,350,607	-240,433
Other Local Revenue		68,900	73,900	5,000
Other Resources/Transfers		4,094,553	2,971,477	-1,123,076
<b>Total</b>		<b>228,725,010</b>	<b>229,218,182</b>	<b>493,172</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	26,879
Data Systems to Support Instruction	110,000
Great Teachers and Leaders	182,773
Mandatory Costs of Doing Business	199,390,846
Other items deemed necessary by the Local Board of Education	29,507,684

### Actual Expenditure Examples

Transportation	13,646,371
Contractual agreements - benefits	46,138,002
Contractual agreements - salaries	122,316,880
Supplies/Materials	9,315,555

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

**Somerset County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	9,741,620
State Revenue	31,780,494
Federal Revenue      84.010    Title I	1,548,798
Federal Revenue      84.027    IDEA	809,335
Other Federal Funds	1,337,840
Other Local Revenue	83,088
Other Resources/Transfers	289,068
<b>Total</b>	<b>45,590,243</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	676,076
Data Systems to Support Instruction	852,569
Great Teachers and Leaders	22,923,058
Turning Around Lowest Performing Schools	2,505,496
Mandatory Costs of Doing Business	17,885,178
Other items deemed necessary by the Local Board of Education	747,866

**Planned Expenditures Examples**

Instructional Staff	13,998,513
Fringe Benefits	8,878,202

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

## Prior Year Comparison Report

(Planned v. Actual)

### Somerset County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation	9,754,044	9,603,976	-150,068
State Revenue	29,061,814	29,078,887	17,073
Federal Revenue      84.010    Title I	1,425,582	1,416,011	-9,571
Federal Revenue      84.027    IDEA	791,449	770,257	-21,192
Other Federal Funds	1,595,107	2,217,272	622,165
Other Local Revenue	83,088	228,929	145,841
Other Resources/Transfers	266,432	266,432	0
<b>Total</b>	<b>42,977,516</b>	<b>43,581,764</b>	<b>604,248</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	620,533
Data Systems to Support Instruction	842,628
Great Teachers and Leaders	21,623,586
Turning Around Lowest Performing Schools	2,361,738
Mandatory Costs of Doing Business	17,346,749
Other items deemed necessary by the Local Board of Education	786,530

### Actual Expenditure Examples

Instructional Staff	13,303,007
Fringe Benefits	7,681,353

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

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

**Talbot County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	38,002,162
State Revenue	13,487,054
Federal Revenue      84.010    Title I	1,397,664
Federal Revenue      84.027    IDEA	1,301,273
Other Federal Funds	988,233
Other Local Revenue	473,257
<b>Total</b>	<b>55,649,643</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	689,396
Data Systems to Support Instruction	66,292
Great Teachers and Leaders	372,933
Turning Around Lowest Performing Schools	2,001,555
Mandatory Costs of Doing Business	50,812,113
Other items deemed necessary by the Local Board of Education	1,707,354

**Planned Expenditures Examples**

Instructional salaries	20,283,473
Fixed Charges	11,796,725

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

## Prior Year Comparison Report

(Planned v. Actual)

### Talbot County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		36,690,230	36,830,230	140,000
State Revenue		13,560,705	13,735,475	174,770
Federal Revenue	84.010 Title I	1,336,831	1,118,267	-218,564
Federal Revenue	84.027 IDEA	1,326,136	1,103,728	-222,408
Other Federal Funds		943,042	980,834	37,792
Other Local Revenue		410,910	714,540	303,630
<b>Total</b>		<b>54,267,854</b>	<b>54,483,074</b>	<b>215,220</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	100,527
Data Systems to Support Instruction	53,985
Great Teachers and Leaders	362,540
Turning Around Lowest Performing Schools	1,157,097
Mandatory Costs of Doing Business	51,053,294
Other items deemed necessary by the Local Board of Education	1,755,631

### Actual Expenditure Examples

Fixed Charges	11,497,103
Instructional salaries	20,415,996

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

**Washington County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	97,053,410
State Revenue	174,368,084
Federal Revenue      84.010    Title I	6,668,424
Federal Revenue      84.027    IDEA	4,885,328
Other Federal Funds	3,657,658
Other Local Revenue	665,465
Other Resources/Transfers	1,170,240
<b>Total</b>	<b>288,468,609</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	8,161,405
Great Teachers and Leaders	134,723,783
Turning Around Lowest Performing Schools	11,553,752
Mandatory Costs of Doing Business	128,086,371
Other items deemed necessary by the Local Board of Education	5,943,298

**Planned Expenditures Examples**

School Administrators, Instructional Supervisors & Support Personnel	17,258,464
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	117,465,319
Student Transportation Services	12,030,819
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	8,282,644
Facilities Operations & Maintenance	29,804,480
Employee Benefits (for General Fund employees)	66,148,307

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# Prior Year Comparison Report

(Planned v. Actual)

## Washington County Public Schools

<b>Revenue</b>	<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation	94,844,030	94,844,030	0
State Revenue	168,143,933	167,747,722	-396,211
Federal Revenue      84.010    Title I	6,845,489	6,150,755	-694,734
Federal Revenue      84.027    IDEA	4,903,453	4,664,791	-238,662
Other Federal Funds	3,738,622	3,437,631	-300,991
Other Local Revenue	515,465	729,827	214,362
Other Resources/Transfers	642,500	788,844	146,344
<b>Total</b>	<b>279,633,492</b>	<b>278,363,600</b>	<b>-1,269,892</b>

## Actual Expenditures by Assurance Area

Standards and Assessments	7,886,138
Great Teachers and Leaders	132,940,852
Turning Around Lowest Performing Schools	10,815,546
Mandatory Costs of Doing Business	119,290,529
Other items deemed necessary by the Local Board of Education	7,430,534

## Actual Expenditure Examples

School Administrators, Instructional Supervisors & Support Personnel	17,236,994
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	115,703,859
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	9,252,276
Student Transportation Services	11,166,108
Facilities Operations & Maintenance	31,786,170
Employee Benefits (for General Fund employees)	56,112,160

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

**Wicomico County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	43,605,002
State Revenue	144,813,289
Federal Revenue      84.010    Title I	5,313,567
Federal Revenue      84.027    IDEA	3,042,254
Other Federal Funds	4,777,132
Other Local Revenue	976,634
Other Resources/Transfers	4,145,983
<b>Total</b>	<b>206,673,861</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	88,977,221
Data Systems to Support Instruction	4,041,043
Great Teachers and Leaders	5,297,007
Turning Around Lowest Performing Schools	16,395,772
Mandatory Costs of Doing Business	82,273,630
Other items deemed necessary by the Local Board of Education	9,689,188

**Planned Expenditures Examples**

Salaries & Wages	75,852,071
Salaries & Wages	8,820,905
Salaries & Wages	23,172,212
Other Charges	44,463,475
Contracted Services	11,983,087

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## Prior Year Comparison Report

(Planned v. Actual)

### Wicomico County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		41,933,313	41,933,294	-19
State Revenue		139,933,162	140,101,115	167,953
Federal Revenue	84.010 Title I	4,737,970	4,520,244	-217,726
Federal Revenue	84.027 IDEA	3,095,958	2,677,818	-418,140
Other Federal Funds		5,614,534	4,917,547	-696,987
Other Local Revenue		813,204	829,436	16,232
Other Resources/Transfers		2,759,344	3,842,381	1,083,037
<b>Total</b>		<b>198,887,485</b>	<b>198,821,835</b>	<b>-65,650</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	83,484,917
Data Systems to Support Instruction	3,756,053
Great Teachers and Leaders	5,128,736
Turning Around Lowest Performing Schools	16,451,019
Mandatory Costs of Doing Business	79,277,127
Other items deemed necessary by the Local Board of Education	10,723,982

### Actual Expenditure Examples

Salaries & Wages	71,788,952
Salaries & Wages	9,113,353
Contracted Services	11,325,222
Salaries & Wages	21,976,509
Other Charges	41,902,954

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

**Worcester County Public Schools**

<b>Revenue</b>	<b>Total Budget FY 2018</b>
Local Appropriation	83,870,125
State Revenue	19,521,902
Federal Revenue      84.010    Title I	1,800,000
Federal Revenue      84.027    IDEA	2,100,000
Other Federal Funds	1,323,475
Other Local Revenue	225,452
Other Resources/Transfers	567,011
<b>Total</b>	<b>109,407,965</b>

**Planned Expenditures by Assurance Area**

Standards and Assessments	3,575,126
Data Systems to Support Instruction	525,000
Great Teachers and Leaders	72,723,344
Mandatory Costs of Doing Business	32,584,495

**Planned Expenditures Examples**

Teachers	61,786,791
Mandatory Cost of Doing Business	30,245,942

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## Prior Year Comparison Report

(Planned v. Actual)

### Worcester County Public Schools

<b>Revenue</b>		<b>Original Budget 7/1/2016</b>	<b>Final Budget 6/30/2017</b>	<b>Change</b>
Local Appropriation		81,193,802	81,193,802	0
State Revenue		19,429,262	19,588,087	158,825
Federal Revenue	84.010 Title I	1,630,000	1,862,821	232,821
Federal Revenue	84.027 IDEA	1,719,000	1,717,663	-1,337
Other Federal Funds		1,571,346	3,378,657	1,807,311
Other Local Revenue		225,452	584,128	358,676
Other Resources/Transfers		567,011	567,011	0
<b>Total</b>		<b>106,335,873</b>	<b>108,892,169</b>	<b>2,556,296</b>

### Actual Expenditures by Assurance Area

Standards and Assessments	3,793,687
Data Systems to Support Instruction	612,085
Great Teachers and Leaders	70,607,585
Mandatory Costs of Doing Business	33,878,812

### Actual Expenditure Examples

Teachers	59,765,116
Ed. Asst, Hlth, Transport., Operation, Pupil Pers	30,521,791

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