



# FY 2021 Approved Operating Budget

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Charles County Public Schools  
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Superintendent

Karen M. Acton  
Assistant Superintendent of Fiscal Services

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

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**CHARLES COUNTY PUBLIC SCHOOLS**  
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- A. The Maryland State Department of Education Certification Statement; FY 2021 Operating Budget Submission
- B. Maryland State Department of Education Selected Financial Data – Maryland Public Schools (2018 – 2019) Part 3 Analysis of Costs



# Charles County Public Schools

5980 Radio Station Road  
P.O. Box 2770  
La Plata, MD 20646  
Main line: 301-932-6610  
www.ccboe.com

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

June 11, 2020

Board of Commissioners of Charles County  
P. O. Box 2150  
La Plata, Maryland 20646

Dear Commissioners:

The Board of Education's FY 2021 operating budget request of \$401.0 million reflects an increase of \$7.5 million or 1.9 percent more than FY 2020. State funding is presumed to increase by \$2.8 million or 1.5 percent based on the Maryland State Department of Education preliminary estimates that were released on May 29, 2020. County funding requested is an increase of \$3.6 million or 1.9 percent along with an addition of \$1.0 million or 45.4 percent from prior year fund balance. The Food Nutrition Services prices for paying students will increase by \$0.05 per meal for breakfast and \$0.10 per meal for lunch for fiscal year 2021.

The proposed operating budget request includes a reserve for collective bargaining for salary increases; state-mandated teachers' pension contributions; and mandatory school bus replacements. Funds would also support student enrollment growth.

Our staff is committed to focusing on academic success, career readiness, and teaching and learning for all students. We appreciate your support as we continue to be the difference for our children by providing a world-class education.

We remain committed to working with the Charles County Commissioners to secure adequate funding for education.

Sincerely,

A handwritten signature in blue ink that reads "Virginia R. McGraw".

Virginia R. McGraw  
Chairman

A handwritten signature in blue ink that reads "Kimberly A. Hill".

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

**It's all about teaching and learning.**

24-hour information line: 301-934-7410

# The Approved Operating Budget for Fiscal Year 2021



Board of Education Charles County



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



## OBJECTIVES



### Student Achievement

- Maintain core programs and progress.
- Comply with Every Student Succeeds Act (ESSA) requirements.

### Compensation

- Funding for salary increases.
- Provide a competitive teacher salary to help with teacher retention.



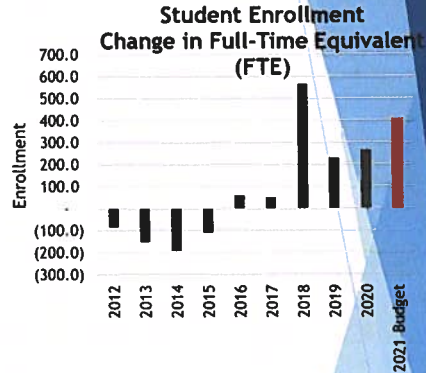
### Financial Support

- Provide for student enrollment growth.

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

For FY 2021, preliminary estimates for student enrollment are expected to reach 26,987, an increase of 1.5 percent (408.0 students more than the previous year).

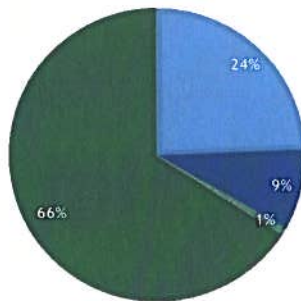
FISCAL YEAR	FULL-TIME EQUIVALENT	CHANGE	%
2012	25,869.5	(85.0)	-0.3%
2013	25,717.0	(152.5)	-0.6%
2014	25,524.0	(193.0)	-0.8%
2015	25,413.0	(111.0)	-0.4%
2016	25,470.8	57.8	0.2%
2017	25,521.3	50.5	0.2%
2018	26,085.0	563.8	2.2%
2019	26,314.5	229.5	0.9%
2020	26,579.0	264.5	1.0%
2021 Budget	26,987.0	408.0	1.5%



## Student Enrollment Special Populations

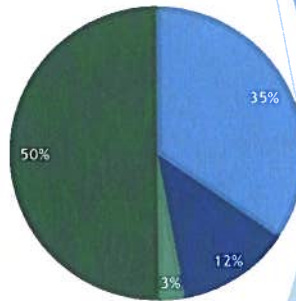
FY 2009  
25,860 FTE

■ FARMS ■ Spec. Ed. ■ ELL ■ Gen. Ed.



FY 2019  
26,314.5 FTE

■ FARMS ■ Spec. Ed. ■ ELL ■ Gen. Ed.



In terms of enrollment growth, CCPS is ranked fourth in the state for English Language Learners (ELL) and fifth in the state for total FTE student enrollment.



## FY 2021 Budget Operating Cost Per Pupil = \$14,859

Instruction  
(Classroom)



\$0.67

Student  
Transportation



\$0.09

Maintenance,  
Operations  
& Capital Outlay



\$0.11

Student & Community  
Services



\$0.01

School Administration



\$0.08

Central  
Administration



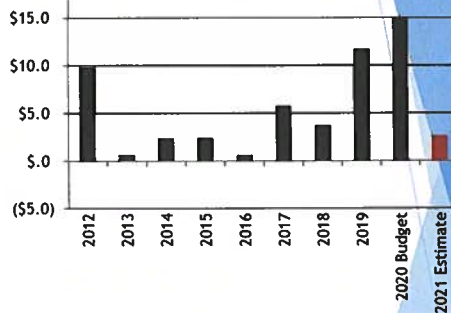
\$0.04



## State Funding \$2.6 Million Increase (MSDE Major State Aid Programs)

- State revenues are based on changes in total enrollment, free-and-reduced meals enrollment, limited English proficiency enrollment, and county wealth relative to all other counties.
- FTE enrollments increased from the previous fiscal year by 264.5 students, or 1.01 percent.
- State Compensatory Aid is based on eligible free-and-reduced-price meal students (FARMS). FARMS enrollment for FY 2020 is 9,368 students, an increase of 238.
- State aid for Limited English Proficient is based on FY 2020 enrollment of 895 students, an increase of 127 from the previous year.
- Charles County ranks fifth in the state (out of 24 counties) in total wealth with an increase of 6.3 percent compared to the previous year.

### State Incremental Funding \$ in Millions

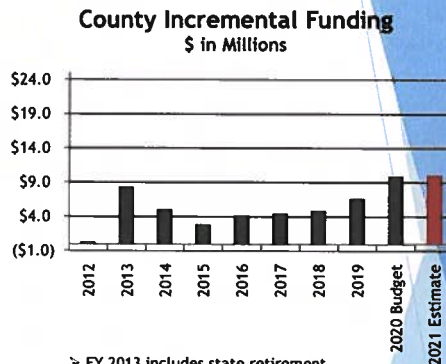


- FY 2012 revenue reflected federal ARRA and Ed Jobs funding
- FY 2019 revenue reflected a large increase in student enrollment (563.8)



## County Funding \$3.6 Million Increase

- The total county funding is a 1.9 percent increase from fiscal year FY 2020 funding.
- State Law (Article 5-202) requires the minimum Maintenance of Effort (MOE) funding level to be no less than the prior year's per pupil funding amount, adjusted by the change in enrollment. Enrollment increased by 264.5 students. The County MOE funding requirement is \$1.9 million more than FY 2020.



- FY 2013 includes state retirement
- FY 2014 includes \$2.0 M one-time funding
- FY 2020 reflects additional revenue for Billingsley operating costs and the Fresh Start Program



## FOOD NUTRITION SERVICE



### The Healthy, Hunger-Free Kids Act of 2010

The Paid Lunch Equity Act requires the school system to set meal prices at a level that assures Free and Reduced students are not subsidizing paid students.

- The law limits the amount of the increase for this reason to 10 cents in any one-year period.

### Meal Price Increases

- Meal prices for paying students for the 2020-2021 school year will increase by 5 cents for breakfast and 10 cents for lunch. FY2021 proposed meal prices will be:

**Elementary**  
Breakfast \$1.35  
Lunch \$2.80

**Secondary**  
Breakfast \$1.50  
Lunch \$3.05

**Reduced-Price meals**  
Breakfast \$.10  
Lunch \$.20

## Revenue Schedule

	Amount \$
<b>FY 2020 General Fund Revenue Budget</b>	<b>393,438,180</b>
<b>Requested incremental changes:</b>	
County funding additional base	1,710,000
County funding - MOE - 264.5 student increase	1,930,600
County funding (one-time, non-recurring)	32,570
<b>Total county funding request - 8.0 percent increase</b>	<b>3,673,170</b>
State funding - 1.4 percent increase	2,608,995
Kirwan - Pre-Kindergarten funding	370,938
Kirwan Mental Health Coordinator (Reclass to Restricted Funds)	(83,333)
Fund Balance Transfer (Total base transfer of \$3.2M)	1,000,000
<b>Total requested revenue incremental change</b>	<b>7,569,770</b>
<b>FY 2021 General Fund Revenue Budget</b>	<b>401,007,950</b>
Percent increase	1.9%

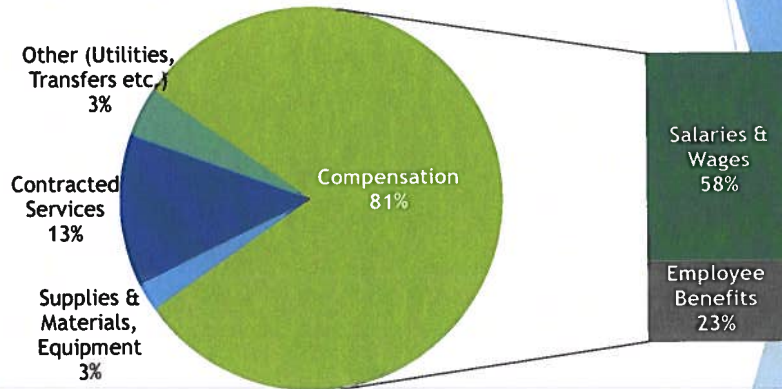


## Expenditure Schedule

	Amount \$
<b>FY 2020 General Fund Expenditure Budget</b>	<b>393,438,180</b>
<b>Requested cost changes:</b>	
Collective bargaining assumptions	4,737,861
Bus contracts (44 bus replacements, three new growth/program routes)	2,009,400
Teachers for enrollment growth-17 positions	1,254,400
New Enterprise Resource Planning (ERP) Software	636,000
Teachers' pension (SB1301)	450,000
MABE insurance premium increase (workers' compensation 10.0 percent)	380,000
Kirwan - Pre-Kindergarten	370,938
Nurses' contract	103,700
One-Time, Non-recurring cost exclusion - Communication	32,570
Kirwan Mental Health Coordinator - Reclass to Restricted	(83,333)
Full-time wages (budgeted at 99%)	(2,321,766)
<b>Total requested cost changes</b>	<b>7,569,770</b>
<b>FY 2021 General Fund Expenditure Budget</b>	<b>401,007,950</b>
Percent increase	1.9%



## FY 2021 Budget by Object \$401 Million



## EXPENDITURE INCREASES



- **Collective Bargaining**  
Reserve estimate for collective bargaining
- **Health Care Costs**  
Following industry trends
- **Instructional Needs**  
Teachers for Enrollment Growth
- **Student Transportation**  
44 bus replacements  
Three new enrollment growth/program routes
- **Contracts & Mandates**  
Teachers' pension  
MABE insurance  
Nurses' contract  
ERP Software Fee

## Collective Bargaining Assumptions

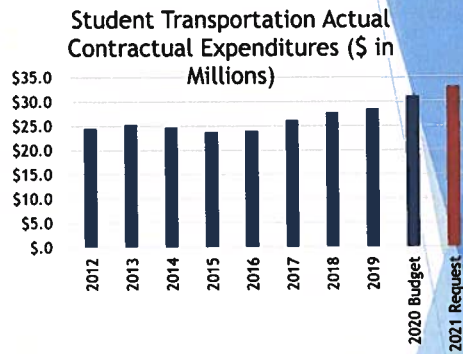
- This request is to set aside funding for potential FY 2021 collective bargaining increases for the Education Association of Charles County (EACC) and the American Federation of State, County and Municipal Employees (AFSCME).
- This assumption also includes implementation of the State minimum wage increase to \$11.75 an hour effective January 1, 2021.

Description	Estimate \$
Reserve estimate for Collective Bargaining	\$4,737,861



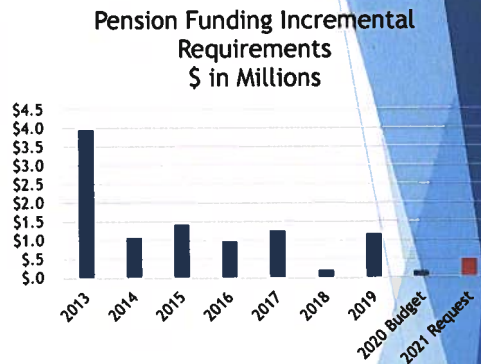
## Student Transportation Increase \$2,009,400

- The school system's operational bus fleet total is 388 (374 contractual and 14 owned by CCPS).
- This request provides funds to replace 44 buses beyond the 15-year limitation and add three new buses to accommodate student needs.
- State transportation funding represents about 39 percent of transportation expenditures.



## Teachers' Pension Increase \$450,000

- Starting with FY 2017, the responsibility for teachers' pension falls to the Board of Education.
- The FY 2021 cost is expected to be \$9.55 million. This is an increase of \$450,000 over last fiscal year.



## Other Mandatory Cost Increases

- **New Enterprise Resource Planning (ERP) Software - \$636,000**  
Annual licensing fees to maintain the financial and human resources core business management software.
- **Maryland Association of Boards of Education (MABE) insurance premium - \$380,000**  
This budget request reflects an insurance premium increase for workers' compensation liability and property insurance (a 10 percent increase).
- **Nurses' contract - \$103,700**  
Contract increases of 2.8 percent, for benefits and wages.



## Other Cost Increases

➤ **Teachers for Enrollment Growth - \$1,254,400**

Based on a 25:1 student-to-teacher ratio, the projected enrollment increase of 408 FTE students equals seventeen additional teachers for the budget.



## Budget Reductions

➤ **Kirwan - Mental Health Coordinator - \$83,333**

Pursuant to the Safe to Learn Act (Chapter 30) of 2018, funding from The Blueprint for Maryland's Future (Senate Bill 1030) in FY 2020, established that each local school system appoint a full-time mental health services coordinator staff position. After the operating budget for FY 2020 was approved, CCPS received the Notice of Grant Award (NOGA). This funding was determined to be a grant and CCPS will reclassify the funds to comply with the reporting requirements.

➤ **Full-Time Wage Reduction - \$2,321,766**

Full-time wages will be budgeted at 99% of actual costs. This allow us to fund necessary items and maintain a balanced budget.



## 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.
- **Kirwan Commission** - The Commission on Innovation and Excellence in Education (Kirwan Commission) has recommended additional funding in public education spending statewide in FY 2020 - FY 2021. Those costs would be shared by state and local governments, with cost sharing allocations still to be determined by the Maryland legislature.
- **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, capital improvement projects, and increased technology needs.





## BUDGET PLANNING MODEL

DESCRIPTION	FY2021 COST
<b>BASE REVENUE BUDGET</b>	<b>\$ 393,438,180</b>
REVENUE INCREASES:	
County Funding - Additional Base	1,710,000
County Funding - Maintenance of Effort - 264.5 student increase	1,930,600
One-time, Non-recurring Additional County Funding	32,570
1.9% TOTAL ADDITIONAL COUNTY FUNDING	3,673,170
1.4% STATE FUNDING (MSDE Preliminary Estimate - January 17, 2020)	2,608,995
Kirwan - Mental Health Coordinator - Reclassified to Restricted Funds	(83,333)
31.9% Kirwan - Pre-Kindergarten	370,938
FEDERAL REVENUES	-
LOCAL REVENUES	-
FUND BALANCE TRANSFER (total base transfer of \$3.2M)	1,000,000
<b>TOTAL REVENUE INCREASES:</b>	<b>7,569,770</b>
<b>TOTAL REVENUE BUDGET</b>	<b>401,007,950</b>
Percent Increase	1.9%
<b>BASE EXPENDITURE BUDGET</b>	<b>\$ 393,438,180</b>
MANDATORY COST INCREASES:	
7% Bus Contracts (44 replacement buses and three new enrollment growth/program routes, driver salary)	2,009,400
5% Teachers' Pension (\$B1301) - State Retirement Agency (estimate)	450,000
New Enterprise Resource Planning (ERP) Software	636,000
10% MABE Liability Insurance and Workers' Compensation Premium Increase (estimate)	380,000
2.8% Nurses' Contract - (estimate)	103,700
<b>TOTAL MANDATORY COST INCREASES:</b>	<b>3,579,100</b>
<b>TOTAL COLLECTIVE BARGAINING ASSUMPTIONS:</b>	<b>4,737,861</b>
OTHER COST INCREASES:	
Teachers for Enrollment Growth (408 FTE student increase; 25 to 1 average student to teacher ratio) - 17 FTEs	1,254,400
Kirwan - Pre-Kindergarten	370,938
One-time, Non-recurring Cost Exclusion - Communication - Television Equipment	32,570
<b>TOTAL OTHER COST INCREASES:</b>	<b>1,657,908</b>
BUDGET REDUCTIONS:	
Kirwan - Mental Health Coordinator - Reclassified to Restricted Funds	(83,333)
Full Time Wages (budgeted at 99%)	(2,321,766)
<b>TOTAL BUDGET REDUCTIONS:</b>	<b>(2,405,099)</b>
<b>TOTAL EXPENDITURE BUDGET</b>	<b>401,007,950</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>

Note: Includes additional base funds for the Fresh Start Academy \$452,200.



## **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 school system
- Student enrollment growth
- Special population students
- Comply with Every Student Succeeds Act (ESSA)
- Provide a competitive teacher salary
- Funding for salary increases
- Maintain employment and avoid furloughs or layoffs

## **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.

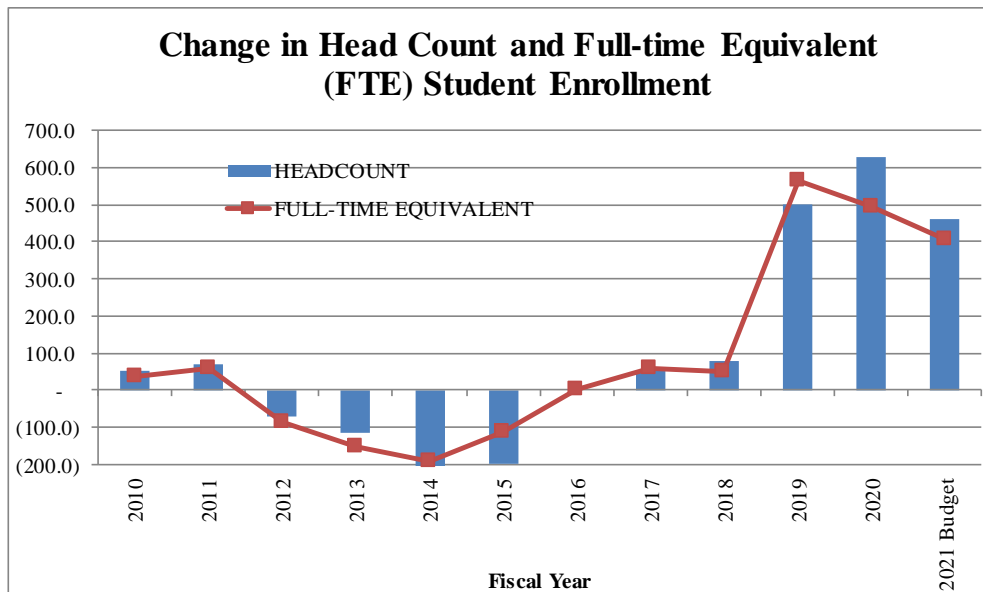


## ENROLLMENTS

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 408.0 students from last year's 26,579.0 student enrollment (1.50 percent).

Full-time equivalent is a term used to reflect a student's 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 2007 - 2011	88.8	95.1
Avg 2012 - 2016	(118.2)	(108.3)
Avg 2017 - 2021	345.0	314.8



## **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 264.5, or 1.01 percent, from 26,314.5 the previous fiscal year.

The established MOE threshold is \$1.9 million and the additional base funding above the MOE requirement is \$1.7 million.

Funding also includes a one-time allocation, in the amount of \$32,570, under COMAR 13A.02.05.03(2), for upgrades of the broadcast recording and television programming equipment. This is a non-recurring cost and is an exclusion from the maintenance of effort calculations.

## **State Funding**

State revenues are based on changes in total enrollment, free-and-reduced meal enrollment (FARMS), limited English proficiency enrollment, and county wealth. Charles County ranks ninth out of 24 Maryland counties for total student enrollment and ninth out of 24 counties for major state aid programs received. Charles County Public Schools received an increase in funding of 1.4% from the prior year including a slight increase from the Blueprint for Maryland's Future.

### **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 FY 2021, the State must provide a grant to a local board if the local board maintains the previous years negotiated and funded average salary increase for teachers of at least 3 percent. Local boards of education had to 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 FY 2021, the State continues to fund \$137.5 million to provide 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. CCPS received an additional \$370,938 in FY 2021.



**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 5. Please note, this grant will be established as a restricted fund.

**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

**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 2020–2021 school year will be reduced by 10 cents for eligible reduced-price meal students only.

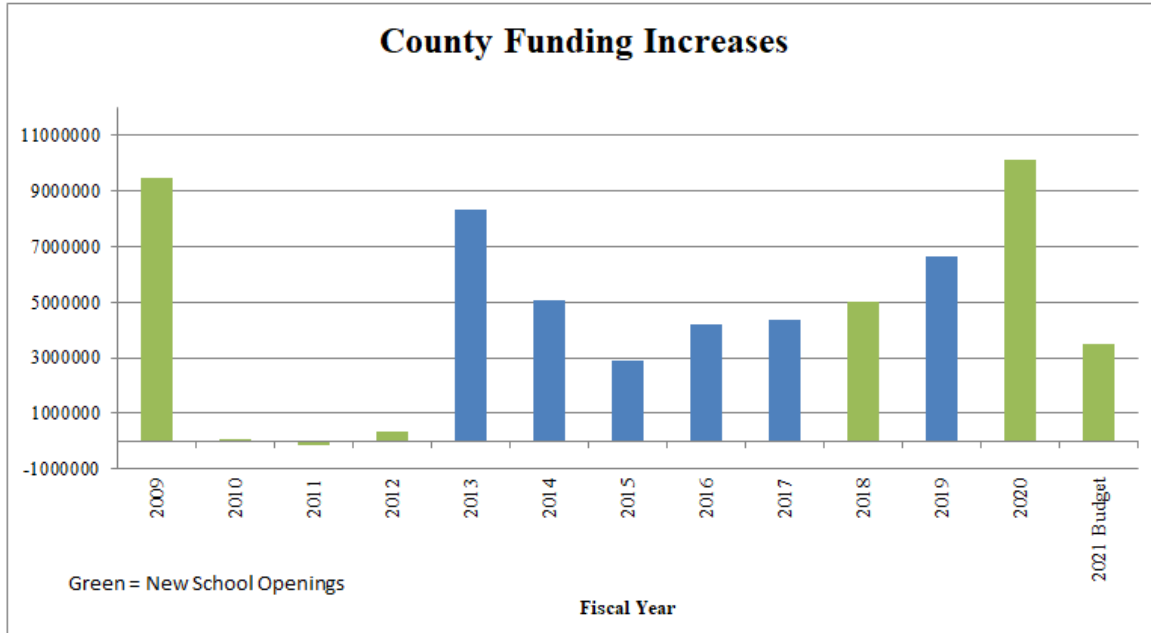
This bill makes the State responsible for the student share of the costs of (1) reduced-price breakfasts provided under the Federal School Breakfast Program by fiscal 2022 and (2) reduced-price lunches provided under the National School Lunch Program (NSLP) by fiscal 2023. The bill phases in this responsibility 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.

FY 2021 meal prices will increase for paying students. Breakfast prices will go up by 5 cents and lunch prices by 10 cents. This increase is necessary to comply with The Healthy, Hunger-Free Kids Act of 2010 requiring school systems 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.

School Level	Type	Paid Students	Reduced Price Students
Elementary	Breakfast	\$1.35	\$0.10
	Lunch	\$2.80	\$0.20
Secondary (Middle & High)	Breakfast	\$1.50	\$0.10
	Lunch	\$3.05	\$0.20

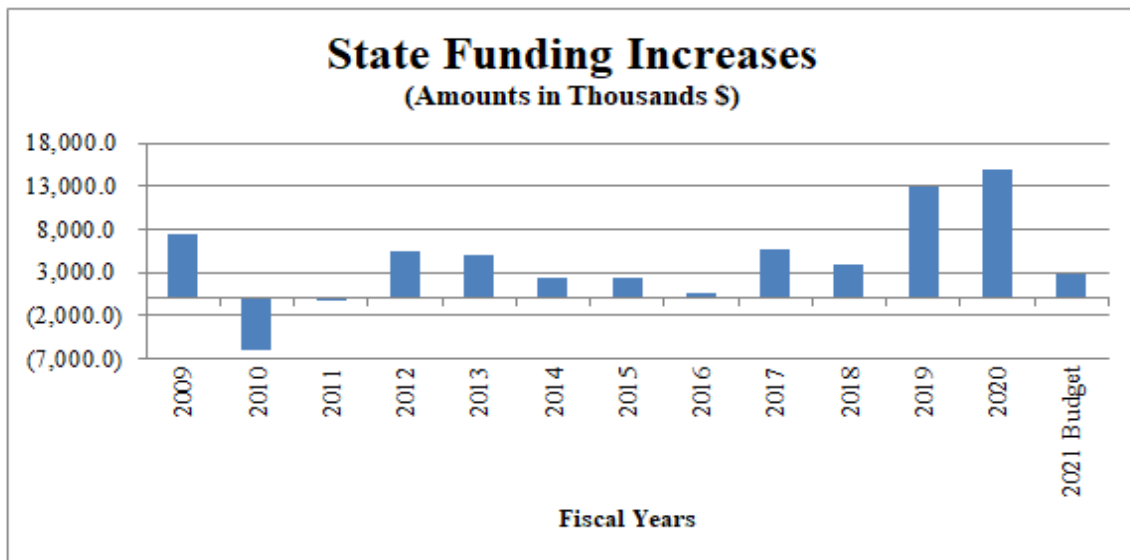


Change in County Revenues



Increases \$	
Avg 2005 - 2009	10,138.6
Avg 2010- 2014	2,738.9
Avg 2015 - 2020	5,538.4

Change in State Revenues (Amount in Thousands \$)



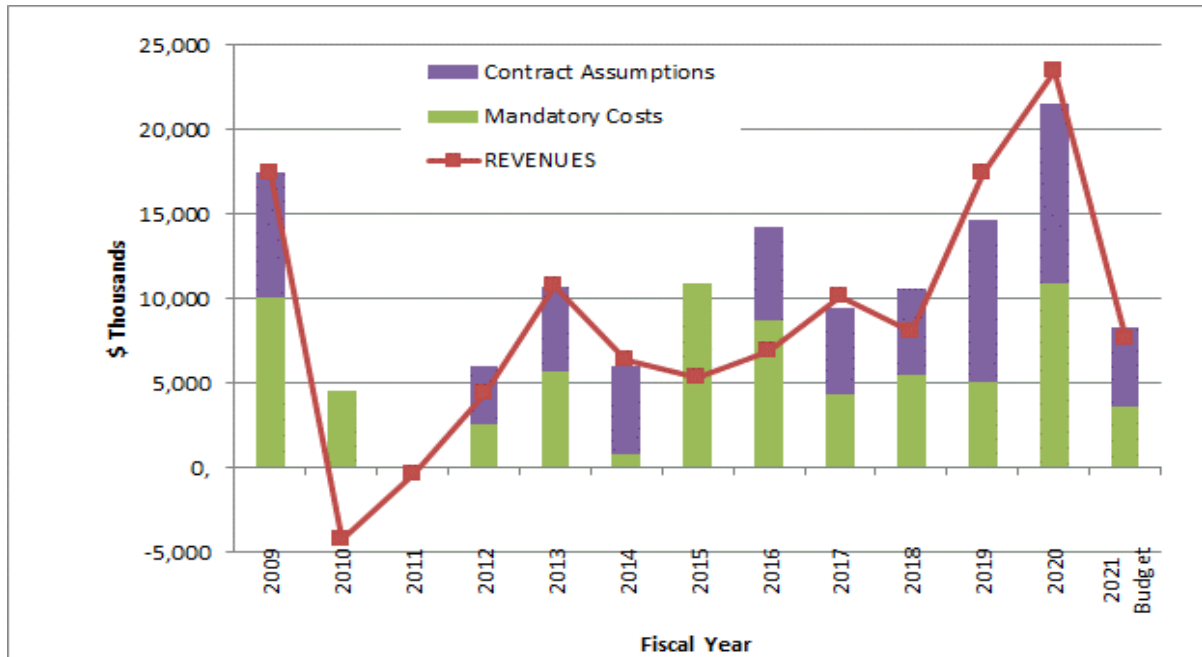
Increases \$	
Avg 2005 - 2009	13,004.3
Avg 2010- 2014	1,355.2
Avg 2015 - 2020	6,793.7



## 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 \$)



### 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 current operational bus fleet consists of 388 buses: 374 contractual buses and 14 buses owned by CCPS (six regular, five special needs two spare, and one for training). The five CCPS special needs buses transport students daily to our-of-county placements.

This request reflects recent contract modifications based on Consumer Price Index (CPI) and will support an average retail price of \$3.00 per gallon of gasoline. In addition, this request will provide funds to replace 44 buses that have reached the 15-year limitation and three additional buses to accommodate enrollment growth and school program needs. The additional buses would support reduction of student travel times due to their 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.



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

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

### **New Enterprise Resources Planning (ERP) Software**

Enterprise resource planning (ERP) is an application of managing core business processes through software and technology, ERP business management software is a suite of integrated applications that will collect, store, manage and interpret data from financial and human resource activities. Annual software licensing fees are included in this request.

### **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 request reflects a 10 percent insurance premium increase for workers' compensation, liability and property.

### **Nurses' Contract**

Funding includes estimated contract increases of 2.8 percent for benefits and wages. School nursing services are provided by Charles County Health Department (41 nurses, one at each school and centers, and three supervisors).

## **COLLECTIVE BARGAINING ASSUMPTIONS**

### **Reserve for Collective Bargaining**

This request is to establish 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 FY 2021 funding needs.

## **OTHER COST INCREASES**

### **Teachers for Enrollment Growth**

Funding supports additional teachers based on anticipated student enrollment growth and to reach a 25 to 1 ratio at all levels. Currently, the student-to-teacher ratio is 25 to 1 at grades K through 5 and 27 to 1 for grades 6 to 12.



## **BUDGET REDUCTIONS**

### **Kirwan Mental Health Coordinator Reclassification to Restricted Funds**

Pursuant to the Safe to Learn Act (Chapter 30) of 2018, funding from the Blueprint for Maryland's Future (SB1030) in FY 2020, established that each local school system appoint a full-time mental health services coordinator staff position (§7-1 511 of the education article). After the operating budget for FY 2020 was approved, CCPS received the Notice of Grant Award (NOGA). This funding was determined to be a restricted grant and CCPS will reclassify the funds to comply with reporting requirements.

### **Full Time Wage Reduction**

Full time wages will be budgeted at 99% of actual costs. This allows CCPS to fund necessary items and maintain a balanced budget.

## **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 decrease by \$644 thousand from the previous year for a total of \$15.7 million. The reduction is due to the sunset of the Striving Readers (\$900 thousand) and the Pre-Kindergarten Expansion grants (\$100 thousand).

The program reductions will offset increases from the following grants: Title I – \$294 thousand (this includes carryover from the prior year) and School Safety - \$62 thousand.

FTEs will decrease by four (4.0) with the proposed reductions in Striving readers (2.0) and Pre-Kindergarten Expansion (2.0).

## **FOOD SERVICE FUND**

Through attrition, as food service workers currently budgeted at .5 Full-Time Equivalent (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 2021 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.

<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.

**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 childcare 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

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



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.

**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.



**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.



## REVENUE SUMMARY

DESCRIPTION	FISCAL YEAR		20		21	
	19	20	APPROVED BUDGET	APPROVED BUDGET	CHANGE	% CHANGE
	ACTUALS					
<b>GENERAL FUND</b>						
<b>50 - STATE REVENUES</b>						
5030 - STATE-NONPUBLIC SPEC ED	1,269,013	1,194,373	1,194,373	(0)	0.0%	
5031 - STATE-FOUNDATION PROGRAM	111,700,280	115,861,320	117,446,673	1,585,353	1.4%	
5032 - STATE-SPECIAL ED FORMULA	9,270,303	9,307,021	8,943,095	(363,926)	-3.9%	
5033 - STATE-TRANSPORTATION	11,275,556	11,968,026	12,204,758	236,732	2.0%	
5036 - STATE-COMPENSATORY AID	34,227,072	35,504,708	36,633,888	1,129,180	3.2%	
5044 - STATE-MEDICAID REVENUES	435,905	890,000	890,000	(0)	0.0%	
5045 - STATE-LIMITED ENGLISH	2,860,066	3,392,610	3,923,849	531,239	15.7%	
5046 - STATE-GUARANTEED TAX BASE	1,596,663	2,137,264	791,257	(1,346,007)	-63.0%	
5048 - STATE-GCEI	3,685,811	3,812,445	3,897,013	84,568	2.2%	
5050 - STATE-NET TAXABLE INCOME	5,612,105	6,402,288	7,154,144	751,856	11.7%	
5060 - STATE-KIRWAN TEACHER INCENTIVE ELIGIBILITY	0	2,819,200	2,819,200	(0)	0.0%	
5061 - STATE-KIRWAN SPECIAL EDUCATION FORMULA	0	2,239,026	2,239,026	(0)	0.0%	
5062 - STATE-KIRWAN PRE-KINDERGARTEN	0	1,162,400	1,533,338	370,938	31.9%	
5064 - STATE-KIRWAN MENTAL HEALTH COORDINATOR	0	83,333	0	(83,333)	-100.0%	
<b>50 - STATE REVENUES Total</b>	<b>181,970,457</b>	<b>196,774,014</b>	<b>199,670,614</b>	<b>2,896,600</b>	<b>1.5%</b>	
<b>51 - FEDERAL REVENUES</b>						
5153 - FEDERAL-IMPACT AID	169,458	476,000	476,000	(0)	0.0%	
5155 - FEDERAL-R.O.T.C.	532,647	430,000	430,000	(0)	0.0%	
5161 - FEDERAL-SP ED IMPACT AID	104,793	64,000	64,000	(0)	0.0%	
<b>51 - FEDERAL REVENUES Total</b>	<b>806,898</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	0	2,201,086	3,201,086	1,000,000	45.4%	
5206 - TUITION-SUMMER YOUTH CAMP	42,885	25,000	25,000	(0)	0.0%	
5207 - TUITION-SUMMER SCHOOL	88,400	92,296	92,296	(0)	0.0%	
5208 - TUITION-OUT OF STATE	199,350	185,400	185,400	(0)	0.0%	
5209 - TUITION-PARENT PAYMENTS	42,141	89,100	89,100	(0)	0.0%	
5210 - INTEREST INCOME	701,790	436,680	436,680	(0)	0.0%	
5211 - RENT-SCHOOL FACILITIES	242,342	191,200	191,200	(0)	0.0%	
5212 - PAYROLL TRANSFERS	89,494	73,000	73,000	(0)	0.0%	
5215 - SALE OF PROPERTY	3,902	6,000	6,000	(0)	0.0%	
5216 - TUITION-OTHER MD COUNTIES	217,981	128,504	128,504	(0)	0.0%	
5221 - MISCELLANEOUS REVENUE	42,166	12,200	12,200	(0)	0.0%	
5222 - RESTITUTION	19,887	10,000	10,000	(0)	0.0%	
5224 - OTHER FOOD SERVICES	0	0	0	(0)	100.0%	
5225 - REBATES	54,431	54,431	54,431	(0)	0.0%	
5226 - VENDING COMMISSIONS	100,000	100,000	100,000	(0)	0.0%	
5264 - DONATIONS	0	0	0	(0)	100.0%	
<b>52 - LOCAL REVENUES Total</b>	<b>1,917,031</b>	<b>3,620,166</b>	<b>4,620,166</b>	<b>1,000,000</b>	<b>27.6%</b>	
<b>53 - LOCAL COUNTY APPROPRIATIONS</b>						
5300 - COUNTY-SUPPLEMENT	2,161,114	0	32,570	32,570	100.0%	
5301 - COUNTY-APPROPRIATIONS	181,982,100	192,074,000	195,714,600	3,640,600	1.9%	
<b>53 - LOCAL COUNTY APPROPRIATIONS Total</b>	<b>184,143,214</b>	<b>192,074,000</b>	<b>195,747,170</b>	<b>3,673,170</b>	<b>1.9%</b>	
<b>GENERAL FUND Total</b>	<b>368,837,599</b>	<b>393,438,180</b>	<b>401,007,950</b>	<b>7,569,770</b>	<b>1.9%</b>	
<b>FOOD SERVICE*</b>	<b>13,612,081</b>	<b>14,747,909</b>	<b>14,985,260</b>	<b>237,351</b>	<b>1.6%</b>	
<b>RESTRICTED</b>	<b>16,826,900</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</b>	<b>-3.9%</b>	
<b>Grand Total</b>	<b>399,276,580</b>	<b>424,604,520</b>	<b>431,767,641</b>	<b>7,163,121</b>	<b>1.7%</b>	



## EXPENDITURE SUMMARY BY CATEGORY AND OBJECT CODE

CATEGORY	FISCAL YEAR			CHANGE	% CHANGE	
	19	20				21
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET			
<b>GENERAL FUND</b>						
01 - ADMINISTRATION	9,920,355	11,866,217	12,499,571	633,354	5.34%	
02 - MID-LEVEL ADMINISTRATION	23,898,111	25,483,594	25,256,756	(226,838)	-0.89%	
<b>03 - INSTRUCTION</b>						
71 - SALARIES & WAGES	133,474,742	147,568,018	146,898,903	(669,115)	-0.45%	
73 - SUPPLIES & MATERIALS	6,188,404	4,494,888	4,865,826	370,938	8.25%	
OTHER INSTRUCTION COST	1,755,971	2,393,090	2,393,090	0	0.00%	
<b>03 - INSTRUCTION Total</b>	<b>141,419,118</b>	<b>154,455,995</b>	<b>154,157,819</b>	<b>(298,176)</b>	<b>-0.19%</b>	
04 - SPECIAL EDUCATION	37,073,003	40,412,708	40,089,391	(323,317)	-0.80%	
05 - STUDENT PERSONNEL SERVICE	3,713,726	3,925,810	3,889,458	(36,352)	-0.93%	
06 - STUDENT HEALTH SERVICES	3,463,631	3,984,500	4,088,200	103,700	2.60%	
07 - STUDENT TRANSPORTATION	29,395,542	30,976,645	33,549,480	2,572,835	8.31%	
08 - OPERATION OF PLANT	26,807,982	28,245,672	28,505,029	259,357	0.92%	
09 - MAINTENANCE OF PLANT	8,456,703	8,865,443	8,822,113	(43,330)	-0.49%	
10 - FIXED CHARGES	73,323,576	81,894,181	87,407,269	5,513,088	6.73%	
12 - COMMUNITY SERVICE	917,936	1,010,501	432,360	(578,141)	-57.21%	
13 - CAPITAL OUTLAY	5,986,405	2,316,913	2,310,504	(6,409)	-0.28%	
<b>GENERAL FUND Total</b>	<b>364,376,087</b>	<b>393,438,180</b>	<b>401,007,950</b>	<b>7,569,770</b>	<b>1.92%</b>	
<b>FOOD SERVICE</b>	<b>13,612,081</b>	<b>14,747,909</b>	<b>14,985,260</b>	<b>237,351</b>	<b>1.61%</b>	
<b>RESTRICTED</b>	<b>16,826,900</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</b>	<b>-3.92%</b>	
<b>Grand Total</b>	<b>394,815,068</b>	<b>424,604,520</b>	<b>431,767,641</b>	<b>7,163,121</b>	<b>1.69%</b>	

OBJECT CODE	FISCAL YEAR			CHANGE	% CHANGE	
	19	20				21
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET			
<b>GENERAL FUND</b>						
71 - SALARIES & WAGES	214,157,337	235,898,018	234,422,091	#####	-0.63%	
72 - CONTRACTED SERVICES	44,695,962	49,282,772	51,917,473	2,634,701	5.35%	
73 - SUPPLIES & MATERIALS	12,815,577	9,570,193	10,055,532	485,338	5.07%	
74 - OTHER CHARGES	9,806,822	11,717,052	12,097,052	380,000	3.24%	
75 - EQUIPMENT	6,045,719	1,515,370	1,547,940	32,570	2.15%	
78 - FIXED CHARGES	73,323,576	81,894,181	87,407,269	5,513,088	6.73%	
79 - TRANSFERS	3,531,094	3,560,594	3,560,594	(0)	0.00%	
<b>GENERAL FUND Total</b>	<b>364,376,087</b>	<b>393,438,180</b>	<b>401,007,950</b>	<b>7,569,770</b>	<b>1.92%</b>	
<b>FOOD SERVICE</b>	<b>13,612,081</b>	<b>14,747,909</b>	<b>14,985,260</b>	<b>237,351</b>	<b>1.61%</b>	
<b>RESTRICTED</b>	<b>16,826,900</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</b>	<b>-3.92%</b>	
<b>Grand Total</b>	<b>394,815,068</b>	<b>424,604,520</b>	<b>431,767,641</b>	<b>7,163,121</b>	<b>1.69%</b>	



## FULL-TIME EQUIVALENT (FTE) SUMMARY

CATEGORY	FISCAL YEAR			FTE CHANGE
	19	20	21	
	ACTUAL FTE	APPROVED FTE	APPROVED FTE	
<b>GENERAL FUND</b>				
01 - ADMINISTRATION	91.0	90.0	90.0	0.0
02 - MID-LEVEL ADMINISTRATION	275.5	297.6	297.6	0.0
03 - INSTRUCTION	2026.8	2,192.7	2,208.7	16.0
04 - SPECIAL EDUCATION	587.2	641.0	641.0	0.0
05 - STUDENT PERSONNEL SERVICE	45.0	49.5	49.5	0.0
06 - STUDENT HEALTH SERVICES	0.0	0.0	0.0	0.0
07 - STUDENT TRANSPORTATION	18.0	31.0	31.0	0.0
08 - OPERATION OF PLANT	244.1	275.5	275.5	0.0
09 - MAINTENANCE OF PLANT	63.0	65.0	65.0	0.0
10 - FIXED CHARGES	0.0	0.0	0.0	0.0
12 - COMMUNITY SERVICE	0.0	0.0	0.0	0.0
13 - CAPITAL OUTLAY	6.0	6.0	6.0	0.0
<b>GENERAL FUND Total</b>	<b>3356.6</b>	<b>3,648.4</b>	<b>3,664.4</b>	<b>16.0</b>
<b>FOOD SERVICE</b>	<b>116.0</b>	<b>135.3</b>	<b>135.3</b>	<b>0.0</b>
<b>RESTRICTED</b>	<b>109.6</b>	<b>122.5</b>	<b>118.5</b>	<b>-4.0</b>
<b>Grand Total</b>	<b>3582.2</b>	<b>3,906.1</b>	<b>3,918.2</b>	<b>12.1</b>

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



## ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20 APPROVED BUDGET	21 APPROVED BUDGET	CHANGE
	19 ACTUALS				
<b>71 - SALARIES &amp; WAGES</b>	<b>7,239,931</b>		<b>8,124,798</b>	<b>8,089,581</b>	<b>(35,217)</b>
<b>72 - CONTRACTED SERVICES</b>					
7202 - AUDITING	232,548		197,400	364,101	166,701
7205 - LAUNDRY & DRY CLEANING	68		0	0	0
7206 - CONSULTANTS	305,267		41,320	41,320	0
7212 - EMPLOYEE ASSIST SERVICES	38,640		37,410	38,410	1,000
7215 - MEDICAL SERVICE	225		0	0	0
7216 - INSPECTION FEES	24		0	0	0
7217 - LEGAL FEES	62,005		105,000	105,000	0
7221 - MAINTENANCE CONTRACT-INST	0		1,000	0	(1,000)
7222 - PRINTING EXTERNAL	35,005		25,000	25,000	0
7224 - PHYSICAL EXAMINATIONS	252		0	0	0
7227 - VEHICLE REPAIR/MAINT	79		25	25	0
7228 - FOOD SERVICE REIMB	12,151		20,000	17,000	(3,000)
7230 - REPAIRS-EQUIPMENT	1,543		2,000	2,000	0
7234 - TEST SCORING SERVICE	0		2,200	2,200	0
7240 - ADVERTISING/PUBLICATIONS	15,216		45,105	45,105	0
7243 - FACILITY RENTAL	0		152	152	0
7244 - EMPLOYEE BACKGROUND CHECK	50,242		51,700	0	(51,700)
7245 - HARDWARE MAINTENANCE	54,419		30,000	30,000	0
7246 - SOFTWARE MAINTENANCE	926,483		2,307,495	2,831,495	524,000
7261 - BANK SERVICE FEES	53,040		32,000	32,000	0
7299 - OTHER CONTRACTED SERVICE	142,342		142,656	142,656	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,929,548</b>		<b>3,040,463</b>	<b>3,676,464</b>	<b>636,001</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>					
7304 - COMPUTERS	19,761		0	180,909	180,909
7308 - DUPLICATING SUPPLIES	230,898		225,803	225,803	0
7311 - FORMS	37,607		90,250	90,250	0
7320 - REPAIR MATERIALS-EQUIP	0		5,050	5,050	0
7325 - MATERIALS-IN-SERVICE	96		1,500	1,500	0
7328 - OFFICE SUPPLIES	49,626		117,172	117,172	0
7329 - ORIENTATION SUPPLIES	0		5,500	5,500	0
7332 - POSTAGE	33		250	250	0
7334 - TECHNOLOGY SUPPLIES	50,210		10,040	10,040	0
7335 - TECHNOLOGY MATERIALS	5,067		1,000	1,000	0
7340 - TESTING-OTHER	13,423		8,800	8,800	0
7341 - TEXTBOOKS	0		100	(180,809)	(180,909)



## ADMINISTRATION EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR		20 APPROVED BUDGET	21 APPROVED BUDGET	CHANGE
	19 ACTUALS				
7342 - VEHICLE FUEL	142		200	200	0
7360 - SENSITIVE ITEM PURCHASES	85,060		10,000	10,000	0
7365 - FOOD PURCHASES	33,038		5,150	5,150	0
7366 - FOOD RELATED SUPPLIES	272		0	0	0
7380 - UNIFORMS	344		300	300	0
7399 - OTHER SUPPLIES & MATERIAL	66,491		107,500	107,500	0
7350 - FURNITURE (UNDER \$5	9,858		2,700	2,700	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>601,927</b>		<b>591,315</b>	<b>591,315</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>					
7401 - BOARD MEMBERS ALLOWANCE	6,540		6,000	6,000	0
7404 - DUES & SUBSCRIPTIONS	78,250		67,444	67,444	0
7405 - EMPLOYEE RECOGNITION	13,001		14,500	14,500	0
7424 - RECRUITMENT	82,326		100,000	100,000	0
7432 - UTILITIES-OIL	900		0	0	0
7434 - UTILITIES-GAS	130		0	0	0
7437 - EMPLOYEE TRANSPORTATION	8,866		18,500	18,500	0
7499 - OTHER	14,049		0	0	0
<b>74 - OTHER CHARGES Total</b>	<b>297,991</b>		<b>303,132</b>	<b>303,132</b>	<b>0</b>
<b>75 - EQUIPMENT</b>					
7501 - ADDITIONAL EQUIPMENT	109,132		46,215	78,785	32,570
7502 - EQUIPMENT REPLACEMENT	0		0	0	0
<b>75 - EQUIPMENT Total</b>	<b>109,132</b>		<b>46,215</b>	<b>78,785</b>	<b>32,570</b>
<b>79 - TRANSFERS</b>					
7902 - INTERFUND TRANSFERS-FS	0		0	0	0
7903 - INDIRECT COST TRANSFERS	(258,174)		(239,706)	(239,706)	(0)
<b>79 - TRANSFERS Total</b>	<b>(258,174)</b>		<b>(239,706)</b>	<b>(239,706)</b>	<b>(0)</b>
<b>Grand Total</b>	<b>9,920,355</b>		<b>11,866,217</b>	<b>12,499,571</b>	<b>633,354</b>



## MID-LEVEL ADMINISTRATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>22,043,212</b>	<b>23,756,524</b>	<b>23,529,686</b>	<b>(226,838)</b>
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	18,756	41,250	41,250	0
7214 - GAME OFFICIALS	372	0	0	0
7216 - INSPECTION FEES	29	100	100	0
7218 - POSTAGE RENTAL/PO BOX	3,892	0	0	0
7222 - PRINTING EXTERNAL	3,933	2,000	2,000	0
7225 - PRINTING INTERNAL	857	0	0	0
7228 - FOOD SERVICE REIMB	1,792	3,000	3,000	0
7237 - TUITION FOR STUDENTS	33,389	0	0	0
7238 - EQUIPMENT RENTAL	524	0	0	0
7240 - ADVERTISING/PUBLICATIONS	0	80	80	0
7243 - FACILITY RENTAL	450	2,000	2,000	0
7246 - SOFTWARE MAINTENANCE	157,000	175,000	175,000	0
7299 - OTHER CONTRACTED SERVICE	284,434	150,500	150,500	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>505,427</b>	<b>373,930</b>	<b>373,930</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	38,316	95,200	95,200	0
7310 - SAFETY SUPPLIES	38	0	0	0
7311 - FORMS	195	0	0	0
7312 - POOL SUPPLIES	66	0	0	0
7313 - DIPLOMAS	19,755	29,884	29,884	0
7314 - CABLING (UNDER \$50	957	0	0	0
7323 - MATERIALS OF INSTRUCTION	327,229	411,343	361,343	(50,000)
7324 - MATERIALS-CURRICULUM DEV	0	1,336	1,336	0
7325 - MATERIALS-IN-SERVICE	13,329	32,260	32,260	0
7328 - OFFICE SUPPLIES	204,435	196,044	196,044	0
7332 - POSTAGE	34,088	3	3	0
7334 - TECHNOLOGY SUPPLIES	162,051	147,800	147,800	0
7335 - TECHNOLOGY MATERIALS	13,790	1,798	1,798	0
7339 - TESTING-ACCOUNTABILITY	231	0	0	0
7340 - TESTING-OTHER	10,832	0	0	0
7341 - TEXTBOOKS	54,477	27,778	77,778	50,000
7342 - VEHICLE FUEL	14	0	0	0
7350 - FURNITURE (UNDER \$5	44,434	6,865	6,865	0
7351 - PARTITIONS (PANELS)	1,631	0	0	0
7360 - SENSITIVE ITEM PURCHASES	3,721	0	0	0
7365 - FOOD PURCHASES	76,653	22,683	22,683	0
7366 - FOOD RELATED SUPPLIES	685	0	0	0
7371 - EMERGENCY SECURITY SUPPLY	789	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	110,517	95,810	95,810	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>1,118,236</b>	<b>1,068,804</b>	<b>1,068,804</b>	<b>0</b>



FY 2021 Approved Operating Budget \_\_\_\_\_

## MID-LEVEL ADMINISTRATION EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR	20	21	CHANGE
	19			
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	7,064	4,214	4,214	0
7420 - STUDENT COMPETITIONS	3,785	1,250	1,250	0
7422 - STUDENT DEVELOPMENT	406	1,800	1,800	0
7424 - RECRUITMENT	14	0	0	0
7437 - EMPLOYEE TRANSPORTATION	62,390	95,792	95,792	0
7438 - PROFESSIONAL DEVELOPMENT	157,003	180,041	180,041	0
7499 - OTHER	574	1,239	1,239	0
<b>74 - OTHER CHARGES Total</b>	<b>231,237</b>	<b>284,336</b>	<b>284,336</b>	<b>0</b>
<b>Grand Total</b>	<b>23,898,111</b>	<b>25,483,594</b>	<b>25,256,756</b>	<b>(226,838)</b>



## INSTRUCTION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>133,474,742</b>	<b>147,568,018</b>	<b>146,898,903</b>	<b>(669,115)</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7303 - ATHLETIC SUPPLIES	119,583	90,000	90,000	0
7304 - COMPUTERS	486,761	375	375	0
7315 - LIBRARY BOOKS	675,011	388,151	388,218	67
7316 - LIBRARY SUPPLIES	55,257	105,538	105,496	(42)
7323 - MATERIALS OF INSTRUCTION	2,839,569	2,401,700	2,763,681	361,981
7325 - MATERIALS-IN-SERVICE	2,256	28,700	10,200	(18,500)
7328 - OFFICE SUPPLIES	0	3,450	3,450	0
7332 - POSTAGE	120	3,000	3,500	500
7334 - TECHNOLOGY SUPPLIES	66,329	3,219	3,219	0
7335 - TECHNOLOGY MATERIALS	298,322	0	0	0
7340 - TESTING-OTHER	183,602	222,500	222,500	0
7341 - TEXTBOOKS	566,813	473,618	473,596	(22)
7344 - VISUAL AIDS	7,445	13,212	13,212	0
7350 - FURNITURE (UNDER \$5	240,319	102,270	112,270	10,000
7360 - SENSITIVE ITEM PURCHASES	89,754	0	0	0
7365 - FOOD PURCHASES	42,389	28,200	28,200	0
7366 - FOOD RELATED SUPPLIES	49	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	514,757	630,955	647,909	16,954
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>6,188,404</b>	<b>4,494,888</b>	<b>4,865,826</b>	<b>370,938</b>
<b>OTHER INSTRUCTION COST</b>				
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	29,459	53,084	53,084	0
7207 - CONTRACTED INSTRUCTION	482,412	580,700	580,700	0
7211 - EVALUATION	0	7,970	7,970	0
7214 - GAME OFFICIALS	205,044	215,493	215,493	0
7215 - MEDICAL SERVICE	1,189	11,830	11,830	0
7218 - POSTAGE RENTAL/PO BOX	719	0	0	0
7222 - PRINTING EXTERNAL	1,720	4,100	4,100	0
7225 - PRINTING INTERNAL	360	0	0	0
7228 - FOOD SERVICE REIMB	15,825	8,390	8,390	0
7230 - REPAIRS-EQUIPMENT	33,940	34,226	34,226	0
7234 - TEST SCORING SERVICE	0	32,000	32,000	0
7237 - TUITION FOR STUDENTS	5,000	2,000	2,000	0
7238 - EQUIPMENT RENTAL	150	0	0	0



## INSTRUCTION EXPENDITURE CATEGORY (CONTINUED)

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
7243 - FACILITY RENTAL	14,424	12,000	12,000	0
7245 - HARDWARE MAINTENANCE	306	0	0	0
7246 - SOFTWARE MAINTENANCE	8,202	0	0	0
7261 - BANK SERVICE FEES	143	0	0	0
7299 - OTHER CONTRACTED SERVICE	472,605	645,108	645,108	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,271,499</b>	<b>1,607,601</b>	<b>1,607,601</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	8,231	11,430	11,430	0
7420 - STUDENT COMPETITIONS	161,713	159,700	159,700	0
7421 - MUSICAL ACTIVITY	1,469	6,990	6,990	0
7422 - STUDENT DEVELOPMENT	14,075	0	0	0
7426 - MOVING REIMBURSEMENT	17,640	0	0	0
7430 - COMMUNICATIONS	1,258	0	0	0
7437 - EMPLOYEE TRANSPORTATION	41,070	62,600	62,600	0
7438 - PROFESSIONAL DEVELOPMENT	72,142	111,480	111,480	0
7499 - OTHER	1,014	138,630	138,630	0
<b>74 - OTHER CHARGES Total</b>	<b>318,613</b>	<b>490,830</b>	<b>490,830</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	33,278	194,659	194,659	0
<b>75 - EQUIPMENT Total</b>	<b>33,278</b>	<b>194,659</b>	<b>194,659</b>	<b>0</b>
<b>79 - TRANSFERS</b>				
7901 - OUTGOING OTHER MD LEA'S	132,581	100,000	100,000	0
<b>79 - TRANSFERS Total</b>	<b>132,581</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Grand Total</b>	<b>141,419,118</b>	<b>154,455,995</b>	<b>154,157,819</b>	<b>(298,176)</b>



## SPECIAL EDUCATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>29,521,370</b>	<b>32,890,162</b>	<b>32,566,845</b>	<b>(323,317)</b>
<b>72 - CONTRACTED SERVICES</b>				
7201 - ADMINISTRATIVE FEES	22,500	15,000	15,000	0
7205 - LAUNDRY & DRY CLEANING	217	0	0	0
7206 - CONSULTANTS	55,838	500	500	0
7207 - CONTRACTED INSTRUCTION	4,735	9,000	9,000	0
7216 - INSPECTION FEES	14	0	0	0
7217 - LEGAL FEES	125,542	100,000	100,000	0
7222 - PRINTING EXTERNAL	135	0	0	0
7225 - PRINTING INTERNAL	93	0	0	0
7228 - FOOD SERVICE REIMB	0	50	50	0
7237 - TUITION FOR STUDENTS	28,837	0	0	0
7246 - SOFTWARE MAINTENANCE	354	0	0	0
7299 - OTHER CONTRACTED SERVICE	3,261,353	3,537,422	3,537,422	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>3,499,430</b>	<b>3,661,972</b>	<b>3,661,972</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7320 - REPAIR MATERIALS-EQUIP	1,285	0	0	0
7323 - MATERIALS OF INSTRUCTION	60,807	78,944	78,944	0
7325 - MATERIALS-IN-SERVICE	680	0	0	0
7328 - OFFICE SUPPLIES	10,620	4,070	4,070	0
7332 - POSTAGE	18	0	0	0
7334 - TECHNOLOGY SUPPLIES	2,627	0	0	0
7335 - TECHNOLOGY MATERIALS	21,075	0	0	0
7340 - TESTING-OTHER	88,441	3,530	3,530	0
7341 - TEXTBOOKS	0	400	400	0
7350 - FURNITURE (UNDER \$5	1,323	0	0	0
7365 - FOOD PURCHASES	8,584	0	0	0
7366 - FOOD RELATED SUPPLIES	26	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	81,365	5,000	5,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>276,852</b>	<b>91,944</b>	<b>91,944</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	1,535	1,320	1,320	0
7437 - EMPLOYEE TRANSPORTATION	87,957	66,490	66,490	0
7438 - PROFESSIONAL DEVELOPMENT	18,637	520	520	0
<b>74 - OTHER CHARGES Total</b>	<b>108,129</b>	<b>68,330</b>	<b>68,330</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7502 - EQUIPMENT REPLACEMENT	10,535	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>10,535</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>79 - TRANSFERS</b>				
7905 - SPECIAL ED-NONPUB SCH	3,656,687	3,700,300	3,700,300	0
<b>79 - TRANSFERS Total</b>	<b>3,656,687</b>	<b>3,700,300</b>	<b>3,700,300</b>	<b>0</b>
<b>Grand Total</b>	<b>37,073,003</b>	<b>40,412,708</b>	<b>40,089,391</b>	<b>(323,317)</b>



## STUDENT PERSONNEL SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20	21	CHANGE
	19	ACTUALS			
<b>71 - SALARIES &amp; WAGES</b>		<b>3,578,353</b>	<b>3,673,760</b>	<b>3,637,408</b>	<b>(36,352)</b>
<b>72 - CONTRACTED SERVICES</b>					
7207 - CONTRACTED INSTRUCTION		119,222	231,893	231,893	0
7216 - INSPECTION FEES		196	0	250	250
7222 - PRINTING EXTERNAL		50	200	200	0
7227 - VEHICLE REPAIR/MAINT		0	250	0	(250)
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>120,707</b>	<b>234,543</b>	<b>234,543</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>					
7328 - OFFICE SUPPLIES		2,145	8,250	7,640	(610)
7334 - TECHNOLOGY SUPPLIES		2,301	0	0	0
7365 - FOOD PURCHASES		1,127	1,390	2,000	610
7399 - OTHER SUPPLIES & MATERIAL		1	1,268	1,268	0
7350 - FURNITURE (UNDER \$5		230	0	0	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>		<b>5,804</b>	<b>10,908</b>	<b>10,908</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>					
7404 - DUES & SUBSCRIPTIONS		5,127	1,250	1,250	0
7437 - EMPLOYEE TRANSPORTATION		2,553	3,850	3,850	0
7438 - PROFESSIONAL DEVELOPMENT		1,181	1,500	1,500	0
<b>74 - OTHER CHARGES Total</b>		<b>8,862</b>	<b>6,600</b>	<b>6,600</b>	<b>0</b>
<b>Grand Total</b>		<b>3,713,726</b>	<b>3,925,810</b>	<b>3,889,458</b>	<b>(36,352)</b>



## STUDENT HEALTH SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20	21	CHANGE
	19				
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET		
<b>72 - CONTRACTED SERVICES</b>					
7228 - FOOD SERVICE REIMB	977	0	0	0	0
7247 - NURSING SERVICES	3,343,126	3,666,800	3,770,500	103,700	
7299 - OTHER CONTRACTED SERVICE	83,945	290,000	290,000	0	
<b>72 - CONTRACTED SERVICES Total</b>	<b>3,428,048</b>	<b>3,956,800</b>	<b>4,060,500</b>	<b>103,700</b>	
<b>73 - SUPPLIES &amp; MATERIALS</b>					
7309 - HEALTH SUPPLIES	31,202	27,000	27,000	0	
7325 - MATERIALS-IN-SERVICE	0	200	200	0	
7328 - OFFICE SUPPLIES	0	500	500	0	
7334 - TECHNOLOGY SUPPLIES	110	0	0	0	
7335 - TECHNOLOGY MATERIALS	378	0	0	0	
7360 - SENSITIVE ITEM PURCHASES	563	0	0	0	
7365 - FOOD PURCHASES	394	0	0	0	
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>32,646</b>	<b>27,700</b>	<b>27,700</b>	<b>0</b>	
<b>74 - OTHER CHARGES</b>					
7438 - PROFESSIONAL DEVELOPMENT	2,938	0	0	0	
<b>74 - OTHER CHARGES Total</b>	<b>2,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>	<b>3,463,631</b>	<b>3,984,500</b>	<b>4,088,200</b>	<b>103,700</b>	



## STUDENT TRANSPORTATION EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR		20 APPROVED BUDGET	21 APPROVED BUDGET	CHANGE
	19 ACTUALS				
<b>71 - SALARIES &amp; WAGES</b>	<b>1,254,538</b>		<b>1,569,078</b>	<b>1,554,372</b>	<b>(14,706)</b>
<b>72 - CONTRACTED SERVICES</b>					
7201 - ADMINISTRATIVE FEES	444,279		418,557	459,557	41,000
7203 - BUS INSPECTIONS	19,044		500	500	0
7204 - BUS OPERATIONS-TO & FROM	24,516,640		25,847,699	28,013,440	2,165,741
7207 - CONTRACTED INSTRUCTION	14,100		8,900	8,900	0
7208 - EXCISE TAX	143,612		210,200	476,600	266,400
7213 - FIELD TRIPS	485,617		510,993	510,993	0
7216 - INSPECTION FEES	14		0	0	0
7222 - PRINTING EXTERNAL	429		0	0	0
7224 - PHYSICAL EXAMINATIONS	6,065		1,200	1,200	0
7227 - VEHICLE REPAIR/MAINT	125		286,500	286,500	0
7228 - FOOD SERVICE REIMB	0		500	500	0
7230 - REPAIRS-EQUIPMENT	16,104		22,600	22,600	0
7236 - BUS OPERATIONS-ATHLETICS	733,970		644,100	644,100	0
7244 - EMPLOYEE BACKGROUND CHECK	(3,360)		2,000	2,000	0
7245 - HARDWARE MAINTENANCE	7,444		18,600	18,600	0
7246 - SOFTWARE MAINTENANCE	57,180		67,623	67,623	0
7252 - BUS OPERATIONS-OTHER	976,994		559,000	559,000	0
7299 - OTHER CONTRACTED SERVICE	360		3,300	3,300	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>27,418,618</b>		<b>28,602,272</b>	<b>31,075,413</b>	<b>2,473,141</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>					
7307 - DRIVER TRAINING	342		330	330	0
7310 - SAFETY SUPPLIES	4,144		0	0	0
7328 - OFFICE SUPPLIES	2,609		4,720	4,720	0
7334 - TECHNOLOGY SUPPLIES	2,324		1,300	1,300	0
7342 - VEHICLE FUEL	4,558		3,400	3,400	0
7343 - VEHICLE REPAIR SUPPLIES	0		3,000	3,000	0
7344 - VISUAL AIDS	19		0	0	0
7350 - FURNITURE (UNDER \$5	0		1,000	1,000	0
7365 - FOOD PURCHASES	844		1,000	1,000	0
7380 - UNIFORMS	2,998		2,105	2,105	0
7399 - OTHER SUPPLIES & MATERIAL	39,923		115,270	229,670	114,400
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>57,762</b>		<b>132,125</b>	<b>246,525</b>	<b>114,400</b>
<b>74 - OTHER CHARGES</b>					
7404 - DUES & SUBSCRIPTIONS	540		690	690	0
7420 - STUDENT COMPETITIONS	783		0	0	0
7437 - EMPLOYEE TRANSPORTATION	10,749		2,140	2,140	0
7438 - PROFESSIONAL DEVELOPMENT	4,566		3,620	3,620	0
7499 - OTHER	4,000		0	0	0
<b>74 - OTHER CHARGES Total</b>	<b>20,638</b>		<b>2,170</b>	<b>2,170</b>	<b>0</b>
<b>75 - EQUIPMENT</b>					
7509 - ADDITIONAL VEHICLES	619,989		596,000	596,000	0
7510 - REPLACEMENT VEHICLES	23,997		75,000	75,000	0
<b>75 - EQUIPMENT Total</b>	<b>643,986</b>		<b>671,000</b>	<b>671,000</b>	<b>0</b>
<b>Grand Total</b>	<b>29,395,542</b>		<b>30,976,645</b>	<b>33,549,480</b>	<b>2,572,835</b>



## OPERATION OF PLANT EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>12,060,308</b>	<b>13,019,704</b>	<b>12,899,061</b>	<b>(120,643)</b>
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	17,250	0	0	0
7216 - INSPECTION FEES	34,695	12,000	12,000	0
7218 - POSTAGE RENTAL/PO BOX	13,344	3,500	3,500	0
7219 - COPIER LEASE/CONTRACT	780,389	878,436	878,436	0
7221 - MAINTENANCE CONTRACT-INST	0	192,920	192,920	0
7222 - PRINTING EXTERNAL	0	10,000	10,000	0
7223 - PEST CONTROL	12,051	4,000	4,000	0
7224 - PHYSICAL EXAMINATIONS	100	0	0	0
7226 - REFUSE DISPOSAL	327,314	346,000	346,000	0
7229 - REPAIRS-BUILDING/GROUNDS	33,304	25,000	25,000	0
7230 - REPAIRS-EQUIPMENT	18,076	65,043	65,043	0
7231 - SEPTIC SERVICE	58,023	24,800	24,800	0
7232 - SNOW REMOVAL	32,063	200,000	200,000	0
7233 - WATER TESTING/TREATMENT	113,718	52,500	52,500	0
7238 - EQUIPMENT RENTAL	2,503	0	0	0
7241 - MAINTENANCE CONTRACT	916	96,720	96,720	0
7244 - EMPLOYEE BACKGROUND CHECK	25,000	125,000	125,000	0
7245 - HARDWARE MAINTENANCE	203,097	236,000	236,000	0
7246 - SOFTWARE MAINTENANCE	114,892	136,400	136,400	0
7266 - SURVAILLANCE SERVICE	423,116	412,087	412,087	0
7267 - ENVIRONMENTAL SERVICES	26,148	20,000	20,000	0
7285 - SECURITY OFFICERS	149,976	99,400	99,400	0
7299 - OTHER CONTRACTED SERVICE	122,380	41,500	41,500	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>2,508,356</b>	<b>2,981,306</b>	<b>2,981,306</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	521,388	0	0	0
7305 - CUSTODIAL SUPPLIES	889,268	712,389	712,389	0
7310 - SAFETY SUPPLIES	24,981	33,000	33,000	0
7312 - POOL SUPPLIES	37,991	22,600	22,600	0
7314 - CABLING (UNDER \$50	49,982	50,000	50,000	0
7318 - LIGHT BULBS	18,783	40,000	40,000	0
7319 - REPAIR MATERIALS-GROUNDS	4,082	5,400	5,400	0
7320 - REPAIR MATERIALS-EQUIP	104,728	67,800	67,800	0
7321 - REPAIR MATERIALS-BUILDING	11,650	0	0	0
7328 - OFFICE SUPPLIES	12,383	31,100	31,100	0
7330 - PEST CONTROL SUPPLIES	952	7,500	7,500	0
7332 - POSTAGE	66,679	105,500	105,500	0
7333 - TELEPHONE (NEW & PARTS)	2,433	0	0	0
7334 - TECHNOLOGY SUPPLIES	98,657	25,000	25,000	0



## OPERATION OF PLANT EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
7335 - TECHNOLOGY MATERIALS	574,924	7,300	7,300	0
7336 - SNOW REMOVAL SUPPLIES	26,745	0	0	0
7342 - VEHICLE FUEL	236,369	260,000	260,000	0
7343 - VEHICLE REPAIR SUPPLIES	0	700	700	0
7350 - FURNITURE (UNDER \$5	740	0	0	0
7360 - SENSITIVE ITEM PURCHASES	149,894	20,999	20,999	0
7365 - FOOD PURCHASES	6,353	7,600	7,600	0
7380 - UNIFORMS	75,822	30,620	30,620	0
7390 - WAREHOUSE EXPENSE	0	(53,000)	(53,000)	0
7399 - OTHER SUPPLIES & MATERIAL	39,641	118,000	118,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,954,446</b>	<b>1,492,508</b>	<b>1,492,508</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	2,330	5,000	5,000	0
7425 - SAFETY TRAINING	906	1,000	1,000	0
7430 - COMMUNICATIONS	560,894	450,700	450,700	0
7431 - UTILITIES-ELECTRICITY	5,065,555	5,899,872	5,899,872	0
7432 - UTILITIES-OIL	1,016,218	2,003,000	2,003,000	0
7433 - UTILITIES-WATER & SEWAGE	716,626	460,000	460,000	0
7434 - UTILITIES-GAS	85,343	68,000	68,000	0
7437 - EMPLOYEE TRANSPORTATION	337	5,650	5,650	0
7438 - PROFESSIONAL DEVELOPMENT	2,142	7,400	7,400	0
7450 - REAL & PERSONAL PROPERTY	417,870	1,120,500	1,500,500	380,000
7451 - VEHICLE & CASUALTY	915,020	497,412	497,412	0
7452 - SELF/INSURANCE-PROPERTY	12,157	35,000	35,000	0
<b>74 - OTHER CHARGES Total</b>	<b>8,795,400</b>	<b>10,553,534</b>	<b>10,933,534</b>	<b>380,000</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	472,865	190,620	190,620	0
7502 - EQUIPMENT REPLACEMENT	0	8,000	8,000	0
7507 - BLDG IMPROVE/INSTALLED EQ	16,607	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>489,472</b>	<b>198,620</b>	<b>198,620</b>	<b>0</b>
<b>Grand Total</b>	<b>26,807,982</b>	<b>28,245,672</b>	<b>28,505,029</b>	<b>259,357</b>



## MAINTENANCE OF PLANT EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>4,184,845</b>	<b>4,511,061</b>	<b>4,467,731</b>	<b>(43,330)</b>
<b>72 - CONTRACTED SERVICES</b>				
7216 - INSPECTION FEES	313	0	0	0
7221 - MAINTENANCE CONTRACT-INST	0	43	43	0
7222 - PRINTING EXTERNAL	60	0	0	0
7224 - PHYSICAL EXAMINATIONS	100	0	0	0
7226 - REFUSE DISPOSAL	7,056	7,000	7,000	0
7227 - VEHICLE REPAIR/MAINT	4,868	3,500	3,500	0
7228 - FOOD SERVICE REIMB	1,140	1,400	1,400	0
7229 - REPAIRS-BUILDING/GROUNDS	891,907	2,097,039	2,097,039	0
7230 - REPAIRS-EQUIPMENT	2,085	6,000	6,000	0
7231 - SEPTIC SERVICE	70	0	0	0
7238 - EQUIPMENT RENTAL	58,148	10,000	10,000	0
7241 - MAINTENANCE CONTRACT	152,434	151,000	151,000	0
7243 - FACILITY RENTAL	940	0	0	0
7246 - SOFTWARE MAINTENANCE	72,032	52,300	52,300	0
7271 - CONSTRUCTION PROFESSIONAL	39,594	0	0	0
7299 - OTHER CONTRACTED SERVICE	172,833	87,000	87,000	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,403,579</b>	<b>2,415,282</b>	<b>2,415,282</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7309 - HEALTH SUPPLIES	0	200	200	0
7310 - SAFETY SUPPLIES	14	0	0	0
7319 - REPAIR MATERIALS-GROUNDS	78,388	143,000	143,000	0
7320 - REPAIR MATERIALS-EQUIP	46,465	33,124	33,124	0
7321 - REPAIR MATERIALS-BUILDING	1,271,813	1,290,480	1,290,480	0
7328 - OFFICE SUPPLIES	1,090	9,500	9,500	0
7332 - POSTAGE	13	0	0	0
7334 - TECHNOLOGY SUPPLIES	6,249	4,000	4,000	0
7335 - TECHNOLOGY MATERIALS	254	0	0	0
7342 - VEHICLE FUEL	6,268	6,000	6,000	0
7343 - VEHICLE REPAIR SUPPLIES	111,128	64,600	64,600	0
7350 - FURNITURE (UNDER \$5	0	5,500	5,500	0
7360 - SENSITIVE ITEM PURCHASES	13,365	15,000	15,000	0
7365 - FOOD PURCHASES	34	1,500	1,500	0
7380 - UNIFORMS	21,163	20,000	20,000	0
7399 - OTHER SUPPLIES & MATERIAL	16,344	57,000	57,000	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>1,572,588</b>	<b>1,649,904</b>	<b>1,649,904</b>	<b>0</b>



## MAINTENANCE OF PLANT EXPENDITURE CATEGORY (Continued)

CATEGORY	FISCAL YEAR	FISCAL YEAR		CHANGE
		19	20	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	280	100	100	0
7437 - EMPLOYEE TRANSPORTATION	119	100	100	0
7438 - PROFESSIONAL DEVELOPMENT	15,872	2,120	2,120	0
7499 - OTHER	790	1,000	1,000	0
<b>74 - OTHER CHARGES Total</b>	<b>17,061</b>	<b>3,320</b>	<b>3,320</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	51,439	15,876	15,876	0
7504 - LAND IMPROVEMENTS	116,235	40,000	40,000	0
7507 - BLDG IMPROVE/INSTALLED EQ	992,937	180,000	180,000	0
7510 - REPLACEMENT VEHICLES	118,018	50,000	50,000	0
<b>75 - EQUIPMENT Total</b>	<b>1,278,629</b>	<b>285,876</b>	<b>285,876</b>	<b>0</b>
<b>Grand Total</b>	<b>8,456,703</b>	<b>8,865,443</b>	<b>8,822,113</b>	<b>(43,330)</b>



## FIXED CHARGES EXPENDITURE CATEGORY

OBJECT CODE	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>78 - FIXED CHARGES</b>				
7806 - EMPLOYEE RETIREMENT	3,025,556	4,041,271	3,693,692	(347,579)
7813 - INSURANCE-LIFE	1,037,947	1,209,888	926,046	(283,842)
7814 - INSURANCE-HOSPITALIZATION	36,337,726	41,244,726	42,297,339	1,052,613
7819 - UNEMPLOYMENT COMPENSATION	69,864	0	205,104	205,104
7826 - SOCIAL SECURITY	15,726,277	388,946	18,020,699	17,631,753
7827 - TEACHERS RETIREMENT	7,712,432	18,020,574	9,780,319	(8,240,255)
7828 - TUITION REIMBURSEMENT	959,012	0	717,865	717,865
7836 - WORKER'S COMPENSATION	1,841,753	9,098,125	1,825,530	(7,272,595)
7840 - COURT JUDGMENTS	654	900,782	5,128	(895,654)
7842 - OPEB RESERVE	6,500,000	2,109,375	4,102,085	1,992,710
7843 - ACA PAYMENTS	0	10,000	653,257	643,257
7899 - OTHER BENEFITS	112,357	4,870,494	5,180,205	309,711
<b>78 - FIXED CHARGES Total</b>	<b>73,323,576</b>	<b>81,894,181</b>	<b>87,407,269</b>	<b>5,513,088</b>
<b>Grand Total</b>	<b>73,323,576</b>	<b>81,894,181</b>	<b>87,407,269</b>	<b>5,513,088</b>



## COMMUNITY SERVICE EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR	20		21	CHANGE
	19	APPROVED BUDGET	APPROVED BUDGET		
	ACTUALS				
<b>71 - SALARIES &amp; WAGES</b>	<b>176,953</b>	<b>144,000</b>	<b>144,000</b>	<b>0</b>	
<b>72 - CONTRACTED SERVICES</b>					
7201 - ADMINISTRATIVE FEES	13,741	11,434	11,434	0	
7204 - BUS OPERATIONS-TO & FROM	722,704	848,277	270,136	(578,141)	
7244 - EMPLOYEE BACKGROUND CHECK	0	200	200	0	
7299 - OTHER CONTRACTED SERVICE	990	0	0	0	
<b>72 - CONTRACTED SERVICES Total</b>	<b>737,434</b>	<b>859,911</b>	<b>281,770</b>	<b>(578,141)</b>	
<b>73 - SUPPLIES &amp; MATERIALS</b>					
7323 - MATERIALS OF INSTRUCTION	3	1,000	1,000	0	
7380 - UNIFORMS	0	1,000	1,000	0	
7399 - OTHER SUPPLIES & MATERIAL	3,545	4,590	4,590	0	
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,548</b>	<b>6,590</b>	<b>6,590</b>	<b>0</b>	
<b>Grand Total</b>	<b>917,936</b>	<b>1,010,501</b>	<b>432,360</b>	<b>(578,141)</b>	



## CAPITAL OUTLAY EXPENDITURE CATEGORY

CATEGORY	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>71 - SALARIES &amp; WAGES</b>	<b>623,085</b>	<b>640,913</b>	<b>634,504</b>	<b>(6,409)</b>
<b>72 - CONTRACTED SERVICES</b>				
7216 - INSPECTION FEES	14	0	0	0
7222 - PRINTING EXTERNAL	800	800	800	0
7229 - REPAIRS-BUILDING/GROUNDS	141,616	362,200	362,200	0
7238 - EQUIPMENT RENTAL	6,068	0	0	0
7240 - ADVERTISING/PUBLICATIONS	1,682	2,500	2,500	0
7241 - MAINTENANCE CONTRACT	(705)	0	0	0
7246 - SOFTWARE MAINTENANCE	756	0	0	0
7271 - CONSTRUCTION PROFESSIONAL	116,347	100,000	100,000	0
7272 - CONSTRUCTION-CONTRACTORS	1,602,971	1,083,192	1,083,192	0
7273 - CONSTRUCTION-MISC.	3,766	0	0	0
<b>72 - CONTRACTED SERVICES Total</b>	<b>1,873,316</b>	<b>1,548,692</b>	<b>1,548,692</b>	<b>0</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7328 - OFFICE SUPPLIES	3,774	3,000	3,000	0
7334 - TECHNOLOGY SUPPLIES	1,251	508	508	0
7365 - FOOD PURCHASES	9	0	0	0
7380 - UNIFORMS	68	0	0	0
7399 - OTHER SUPPLIES & MATERIAL	(1,739)	0	0	0
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,363</b>	<b>3,508</b>	<b>3,508</b>	<b>0</b>
<b>74 - OTHER CHARGES</b>				
7404 - DUES & SUBSCRIPTIONS	1,618	1,000	1,000	0
7437 - EMPLOYEE TRANSPORTATION	33	100	100	0
7438 - PROFESSIONAL DEVELOPMENT	4,303	3,700	3,700	0
<b>74 - OTHER CHARGES Total</b>	<b>5,954</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>
<b>75 - EQUIPMENT</b>				
7501 - ADDITIONAL EQUIPMENT	574,457	119,000	119,000	0
7507 - BLDG IMPROVE/INSTALLED EQ	2,906,229	0	0	0
<b>75 - EQUIPMENT Total</b>	<b>3,480,687</b>	<b>119,000</b>	<b>119,000</b>	<b>0</b>
<b>Grand Total</b>	<b>5,986,405</b>	<b>2,316,913</b>	<b>2,310,504</b>	<b>(6,409)</b>



## FY 2021 SCHOOL BASED ALLOCATIONS

APPROVED BUDGET	SCHOOL BASED ALLOCATIONS		Grand Total
CATEGORY	BASED ON ENROLLMENTS	OPERATING EXPENSES	
<b>ELEMENTARY</b>			
01 - DR BROWN ELEMENTARY	19,416	3,099	22,515
02 - DR CRAIK ELEMENTARY	23,936	3,089	27,025
03 - GALE-BAILEY ELEMENTARY	17,861	3,069	20,930
06 - INDIAN HEAD ELEMENTARY	21,560	3,329	24,889
07 - MALCOLM ELEMENTARY	20,191	3,059	23,250
08 - T.C.MARTIN ELEMENTARY	24,851	3,079	27,930
09 - MIDDLETON ELEMENTARY	36,267	3,079	39,346
10 - MITCHELL ELEMENTARY	39,419	3,379	42,798
11 - MT HOPE/NANJEMOY ELEM	11,877	3,069	14,946
12 - DR MUDD ELEMENTARY	26,859	3,299	30,158
13 - JC PARKS ELEMENTARY	38,642	3,149	41,791
14 - JP RYON ELEMENTARY	30,835	3,259	34,094
15 - TURNER ELEMENTARY	19,871	3,119	22,990
16 - DR HIGDON ELEMENTARY	19,368	2,899	22,267
18 - JENIFER ELEMENTARY	39,874	3,389	43,263
19 - WADE ELEMENTARY	42,066	3,119	45,185
20 - MARY H MATULA ELEMENTARY	37,498	3,399	40,897
21 - C PAUL BARNHART ELEMEN	30,104	3,429	33,533
22 - BERRY ELEMENTARY	43,256	3,350	46,606
23 - WILLIAM DIGGS ELEMENTARY	35,494	3,350	38,844
24 - MARY B NEAL ELEMENTARY	42,113	3,350	45,463
25 - BILLINGSLEY ELEMENTARY	32,843	12,700	45,543
<b>ELEMENTARY Total</b>	<b>654,201</b>	<b>80,062</b>	<b>734,263</b>
<b>MIDDLE</b>			
33 - JOHN HANSON MIDDLE SCHOOL	53,464	7,145	60,609
34 - MATTHEW HENSON MIDDLE SCH	48,572	7,255	55,827
35 - PICCOWAXEN MIDDLE SCHOOL	25,916	7,283	33,199
36 - GENERAL SMALLWOOD MIDDLE	30,808	6,637	37,445
37 - MILTON SOMERS MIDDLE SCH	65,694	6,905	72,599
38 - BENJAMIN STODDERT MIDDLE	49,212	6,875	56,087
39 - MATTAWOMAN MIDDLE SCHOOL	61,386	7,155	68,541
40 - THEODORE G DAVIS MIDDLE	52,533	6,877	59,410
<b>MIDDLE Total</b>	<b>387,585</b>	<b>56,132</b>	<b>443,717</b>



## FY 2021 SCHOOL BASED ALLOCATIONS (Continued)

APPROVED BUDGET	SCHOOL BASED ALLOCATIONS		Grand Total
CATEGORY	BASED ON ENROLLMENTS	OPERATING EXPENSES	
<b>HIGH</b>			
53 - HENRY E LACKEY HIGH SCH	55,748	126,653	182,401
54 - LA PLATA HIGH SCHOOL	65,803	136,018	201,821
55 - MAURICE J MCDONOUGH HIGH	51,838	129,674	181,512
56 - THOMAS STONE HIGH SCHOOL	64,071	122,723	186,794
58 - WESTLAKE HIGH SCHOOL	64,574	136,511	201,085
59 - NORTH POINT HIGH SCHOOL	172,338	142,439	314,777
60 - ST. CHARLES HIGH SCHOOL	79,880	127,287	207,167
<b>HIGH Total</b>	<b>554,252</b>	<b>921,305</b>	<b>1,475,557</b>
<b>CENTER</b>			
05 - F B GWYNN - ELEMENTARY	3,107	500	3,607
<b>CENTER Total</b>	<b>3,107</b>	<b>500</b>	<b>3,607</b>
<b>Grand Total</b>	<b>1,599,145</b>	<b>1,057,999</b>	<b>2,657,144</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.



## OPERATING BUDGET BY PROGRAM

CATEGORY	OBJECT CODES					Total APPROVED BUDGET
	Budget Positions	71 - SALARIES & WAGES *	73 - SUPPLIES &	OTHER INSTRUCTI ON COST	78 - FIXED CHARGES	
		APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	
<b>01 - ADMINISTRATION</b>						
001 - BOARD OF EDUCATION	1.0	121,049	10,460	558,601	0	690,110
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	2,110,875	27,222	1,700,544	0	3,838,641
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	318,932	0	750,584
037 - HUMAN RESOURCES	19.0	1,590,647	32,980	216,560	0	1,840,187
038 - INFORMATION COMMUNICATION	8.0	461,065	49,360	77,160	0	587,585
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>8,089,581</b>	<b>591,315</b>	<b>3,818,675</b>	<b>0</b>	<b>12,499,571</b>
<b>02 - MID-LEVEL ADMINISTRATION</b>						
050 - OFFICE OF SCHOOL ADMIN	9.0	932,072	4,996	7,574	0	944,642
054 - OFFICE OF INSTRUCTION	8.0	753,356	11,127	7,413	0	771,896
055 - SUPERVISOR/CURRICULUM DEV	25.4	2,625,566	37,336	98,889	0	2,761,791
060 - STAFF DEV-CENTRAL OFFICE	1.1	484,446	50,860	108,030	0	643,336
062 - MD STATE ASSESSMENT(MSA)	1.0	103,020	0	0	0	103,020
063 - MINORITY ACHIEVEMENT	1.0	150,755	18,200	32,140	0	201,095
070 - CAREER & TECH-ADMIN.	3.0	286,469	486,824	28,070	0	801,363
085 - INSTRUCTION TECH SUPPORT	1.0	120,006	18,000	191,000	0	329,006
090 - OFFICE OF PRINCIPAL	246.1	17,936,593	412,461	100,150	0	18,449,204
095 - GRADUATION EXPENSES	0.0	38,500	29,000	85,000	0	152,500
100 - OFFICE OF PRINCIPAL-C&T	2.0	98,905	0	0	0	98,905
<b>02 - MID-LEVEL ADMINISTRATION Total</b>	<b>297.6</b>	<b>23,529,686</b>	<b>1,068,804</b>	<b>658,266</b>	<b>0</b>	<b>25,256,756</b>
<b>03 - INSTRUCTION</b>						
K - 12 EDUCATION	2,084.7	137,897,995	3,899,099	1,564,275	0	143,361,369
131 - ENVIRONMENTAL EDUCATION	4.0	271,427	12,654	121,890	0	405,971
160 - READING	89.0	6,057,137	187,429	85,635	0	6,330,201
201 - KIRWAN PRE-KINDERGARTEN	20.0	1,014,167	535,383	0	0	1,549,550
220 - NOVEL HIGH SCHOOL	2.0	202,631	3,600	0	0	206,231
221 - HOME & HOSPITAL	1.0	249,217	56,400	55,300	0	360,917
222 - EXPLORERS PROGRAM-STETHEM	5.0	331,601	156,129	558,340	0	1,046,070
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	88,421	0	0	0	88,421
355 - MANUF ENG TECHNOLOGIES	2.0	130,169	0	0	0	130,169
440 - ADULT ED-GENERAL	0.0	22,563	2,000	550	0	25,113
441 - ADULT ED-BASIC	0.0	0	0	600	0	600
442 - EXTERNAL DIPLOMA	0.0	0	1,000	500	0	1,500
<b>03 - INSTRUCTION Total</b>	<b>2,208.7</b>	<b>146,898,903</b>	<b>4,865,826</b>	<b>2,393,090</b>	<b>0</b>	<b>154,157,819</b>



## OPERATING BUDGET BY PROGRAM (Continued)

CATEGORY	OBJECT CODES					Total APPROVED BUDGET
	Budget Positions	71 - SALARIES & WAGES *	73 - SUPPLIES &	OTHER INSTRUCTI ON COST	78 - FIXED CHARGES	
		APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	
<b>04 - SPECIAL EDUCATION</b>						
450 - SPECIAL ED PUBLIC SCHOOLS	588.1	27,699,465	26,451	1,012,081	0	28,737,997
451 - SPEECH THERAPIST	15.7	1,341,721	55,493	2,561,561	0	3,958,775
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	106,061	2,510	0	0	108,571
500 - SPECIAL ED ADMINISTRATION	36.2	3,315,154	7,090	133,220	0	3,455,464
<b>04 - SPECIAL EDUCATION Total</b>	<b>641.0</b>	<b>32,566,845</b>	<b>91,944</b>	<b>7,430,602</b>	<b>0</b>	<b>40,089,391</b>
<b>05 - STUDENT PERSONNEL SERVICE</b>						
510 - STUDENT SERVICES	31.5	2,739,628	7,558	239,943	0	2,987,128
511 - STUDENT DATA COLLECTION	18.0	897,780	3,350	1,200	0	902,330
<b>05 - STUDENT PERSONNEL SERVICE Total</b>	<b>49.5</b>	<b>3,637,408</b>	<b>10,908</b>	<b>241,143</b>	<b>0</b>	<b>3,889,458</b>
<b>06 - STUDENT HEALTH SERVICES</b>						
530 - STUDENT HEALTH SERVICES	0.0	0	27,700	4,060,500	0	4,088,200
<b>06 - STUDENT HEALTH SERVICES Total</b>	<b>0.0</b>	<b>0</b>	<b>27,700</b>	<b>4,060,500</b>	<b>0</b>	<b>4,088,200</b>
<b>07 - STUDENT TRANSPORTATION</b>						
551 - TRANSPORTATION-K-12	8.5	713,095	237,530	24,866,427	0	25,817,052
552 - TRANSPORTATION-SPECIAL ED	16.5	696,934	8,995	5,032,563	0	5,738,492
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
571 - CCPS TRANSPORTATION K-12	4.0	98,475	0	702,240	0	800,715
572 - CCPS SPEC ED TRANSPORTATION	2.0	45,868	0	175,560	0	221,428
<b>07 - STUDENT TRANSPORTATION Total</b>	<b>31.0</b>	<b>1,554,372</b>	<b>246,525</b>	<b>31,748,583</b>	<b>0</b>	<b>33,549,480</b>
<b>08 - OPERATION OF PLANT</b>						
610 - OPERATION OF PLANT	238.5	10,529,792	1,165,709	9,106,572	0	20,802,073
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	1,519,619	91,500	10,850	0	1,621,969
625 - PROPERTY/VEHICLE INSURANC	0.0	0	0	2,032,912	0	2,032,912
630 - ENVIRONMENTAL HEALTH/SFTY	1.0	102,449	30,000	89,000	0	221,449
633 - SECURITY SERVICES	7.0	427,980	40,999	304,400	0	773,379
635 - WAREHOUSE MANAGEMENT	7.0	319,220	47,000	28,320	0	300,540
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>12,899,061</b>	<b>1,492,508</b>	<b>14,113,460</b>	<b>0</b>	<b>28,505,029</b>



## OPERATING BUDGET BY PROGRAM (Continued)

CATEGORY	OBJECT CODES 71 - SALARIES & WAGES *	Budget Positions	73 - SUPPLIES & OTHER INSTRUCTION COST			78 - FIXED CHARGES	Total APPROVED BUDGET
			APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	
<b>09 - MAINTENANCE OF PLANT</b>							
650 - MAINTENANCE OF PLANT	65.0	4,467,731	1,649,424	1,326,839	0	7,443,994	
651 - CAPITAL IMPROVEMENTS	0.0	0	480	1,377,639	0	1,378,119	
<b>09 - MAINTENANCE OF PLANT Total</b>	<b>65.0</b>	<b>4,467,731</b>	<b>1,649,904</b>	<b>2,704,478</b>	<b>0</b>	<b>8,822,113</b>	
<b>10 - FIXED CHARGES</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,407,269</b>	<b>87,407,269</b>	
<b>12 - COMMUNITY SERVICE</b>							
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	281,570	0	281,570	
<b>12 - COMMUNITY SERVICE Total</b>	<b>0.0</b>	<b>144,000</b>	<b>6,590</b>	<b>281,770</b>	<b>0</b>	<b>432,360</b>	
<b>13 - CAPITAL OUTLAY</b>							
760 - PLANNING & CONSTRUCTION	6.0	634,504	3,508	1,184,620	0	1,822,632	
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	
<b>13 - CAPITAL OUTLAY Total</b>	<b>6.0</b>	<b>634,504</b>	<b>3,508</b>	<b>1,672,492</b>	<b>0</b>	<b>2,310,504</b>	
<b>Grand Total</b>	<b>3,664.4</b>	<b>234,422,091</b>	<b>10,055,532</b>	<b>69,123,058</b>	<b>87,407,269</b>	<b>401,007,950</b>	

\*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 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 and nutritional services, and risk management.

### **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.

### **201 – Kirwan Pre-Kindergarten**

Funds ensure full-day pre-kindergarten for every child aged 4-year-old as of September 30 of each year.

### **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.

### **Emergency Impact Aid**

USDE provided one-time funding to assist LEAs that received displaced students as the result of several hurricanes from 2018.

## **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**

### **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 Cafe 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			CHANGE
	19 ACTUALS	20 APPROVED BUDGET	21 APPROVED BUDGET	
<b>01-INSTRUCTIONAL PROGRAMS</b>				
Educating the Homeless (Federal)	79,270	73,670	73,670	(0)
Fine Arts Initiative (State)	11,469	20,225	20,225	(0)
Gifted and Talented (Local)	16,200	0	0	(0)
Indian Education (Federal)	12,139	12,139	12,139	(0)
Judith Hoyer Early Child Care and Education Center (State)	810,056	628,000	628,000	(0)
Judith Hoyer Early Child Care and Education Center (Federal)	18,275	0	0	(0)
Miscellaneous Instructional Program Initiatives (Local)	57,612	45,000	45,000	(0)
Miscellaneous Other Initiatives (Local)	5,153	0	0	(0)
Miscellaneous Other Initiatives	17,329	0	0	(0)
STEM Grant (State)	66,839	37,400	37,400	(0)
Title I (Federal)	3,563,199	3,823,321	4,117,321	294,000
TITLE I Focus Schools (Federal)	21,755	0	0	(0)
Title II - Teacher Quality (Federal)	769,315	618,988	618,988	(0)
Title III - Language Acquisition - (Federal)	87,029	81,548	81,548	(0)
Title IV Student Support and Academic	116,715	263,203	263,203	(0)
NOAA (Federal)	75,302	143,527	143,527	(0)
Striving Readers (Federal)	1,713,688	900,000	0	(900,000)
Miscellaneous Instructional Program Initiatives (Federal)	12,459	0	0	(0)
Emergency Impact Aid	29,824	0	0	(0)
Transitional Supplemental Instruction (TSI) for Struggling Learners	0	772,300	772,300	(0)
SEXUAL HARASSMENT & PREVENTION	5,500	0	0	(0)
<b>01-INSTRUCTIONAL PROGRAMS Total</b>	<b>7,489,127</b>	<b>7,419,321</b>	<b>6,813,321</b>	<b>(606,000)</b>
<b>02-SPECIAL EDUCATION</b>				
IDEA Part B - Special Educ. (Federal)	5,449,964	6,158,350	6,158,350	(0)
Infant & Toddler (Federal)	188,189	242,645	242,645	(0)
Infant & Toddler (State)	80,004	69,860	69,860	(0)
Medical Assistance (Federal)	480,469	500,000	500,000	(0)
<b>02-SPECIAL EDUCATION Total</b>	<b>6,198,626</b>	<b>6,970,855</b>	<b>6,970,855</b>	<b>(0)</b>
<b>03-OTHER PROGRAMS</b>				
Aging School Program (State)	0	0	0	(0)
Cell Tower Projects (Local)	210,859	0	0	(0)
Destination Imagination (Local)	11,914	0	0	(0)
E-Rate Program (Local)	0	300,000	300,000	(0)
Miscellaneous Other Initiatives (Local)	718,437	287,978	287,978	(0)
Miscellaneous Other (State)	44,132	0	0	(0)
National Certification Stipend (State)	38,000	0	0	(0)
Qualified Zone Academy Bond (State)	204,297	356,500	356,500	(0)
Education Association of Charles County (Local)	128,101	134,910	134,910	(0)
Project Graduation (Local)	48,319	35,900	35,900	(0)
<b>03-OTHER PROGRAMS Total</b>	<b>1,404,060</b>	<b>1,115,288</b>	<b>1,115,288</b>	<b>(0)</b>



## RESTRICTED FUND REVENUES (Continued)

DESCRIPTION	FISCAL YEAR			CHANGE
	19 ACTUALS	20 APPROVED BUDGET	21 APPROVED BUDGET	
<b>04-ADULT EDUCATION</b>				
Adult Basic Education (Federal & State)	205,189	0	0	(0)
Adult General (State)	105,887	0	0	(0)
Department of Social Services Contract (State)	42	0	0	(0)
Literacy Works (State)	298,563	0	0	(0)
Maryland External Diploma (Federal & State)	65,362	0	0	(0)
<b>04-ADULT EDUCATION Total</b>	<b>675,043</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>05-HEALTH &amp; SAFETY</b>				
Miscellaneous Health and Safety Initiatives (Local)	43,972	36,835	36,835	(0)
School Safety	388,379	274,576	336,576	62,000
<b>05-HEALTH &amp; SAFETY Total</b>	<b>432,351</b>	<b>311,411</b>	<b>373,411</b>	<b>62,000</b>
<b>06-CAREER EDUCATION</b>				
Carl Perkins (Federal)	216,117	242,849	242,849	(0)
Miscellaneous Career & Tech. Educ. Initiatives (Local)	153,832	0	0	(0)
Technical Preparation (Federal)	14,104	40,000	40,000	(0)
Project Lead the Way - Davis MS	0	0	0	(0)
<b>06-CAREER EDUCATION Total</b>	<b>384,052</b>	<b>282,849</b>	<b>282,849</b>	<b>(0)</b>
<b>07-EARLY CHILDHOOD</b>				
Maryland Model for School Readiness (State)	22,155	30,525	30,525	(0)
Restricted-Early Childhood Training Program	99,686	188,182	188,182	(0)
Early Childhood (Federal)	97,848	100,000	0	(100,000)
Early Childhood (State)	22,032	0	0	(0)
<b>07-EARLY CHILDHOOD Total</b>	<b>241,721</b>	<b>318,707</b>	<b>218,707</b>	<b>(100,000)</b>
<b>Grand Total</b>	<b>16,824,980</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</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			CHANGE
	19 ACTUALS	20 APPROVED BUDGET	21 APPROVED BUDGET	
<b>01 - ADMINISTRATION</b>	467,192	257,958	239,810	(18,148)
<b>02 - MID-LEVEL ADMINISTRATION</b>	864,175	664,142	815,661	151,520
<b>03 - INSTRUCTION</b>				
71 - SALARIES & WAGES	3,593,388	3,820,408	3,125,920	(694,487)
73 - SUPPLIES & MATERIALS	1,910,672	1,025,855	1,043,720	17,865
OTHER INSTRUCTION COST	1,044,778	862,701	693,681	(169,020)
78 - FIXED CHARGES	937,075	1,145,334	1,042,465	(102,869)
<b>03 - INSTRUCTION Total</b>	<b>7,485,913</b>	<b>6,854,298</b>	<b>5,905,787</b>	<b>(948,511)</b>
<b>04 - SPECIAL EDUCATION</b>	5,618,289	6,733,720	6,734,288	568
<b>07 - STUDENT TRANSPORTATION</b>	165,345	174,747	174,747	0
<b>08 - OPERATION OF PLANT</b>	362,413	132,050	194,050	62,000
<b>09 - MAINTENANCE OF PLANT</b>	0	0	0	0
<b>11 - FOOD SERVICES</b>	15,487	20,000	20,000	0
<b>12 - COMMUNITY SERVICE</b>	1,339,649	925,016	1,033,588	108,572
<b>13 - CAPITAL OUTLAY</b>	508,436	656,500	656,500	0
<b>Grand Total</b>	<b>16,826,900</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</b>

OBJECT CODE	FISCAL YEAR			CHANGE
	19 ACTUALS	20 APPROVED BUDGET	21 APPROVED BUDGET	
71 - SALARIES & WAGES	8,277,614	9,063,129	8,763,850	(299,278)
72 - CONTRACTED SERVICES	1,607,306	1,241,151	1,088,960	(152,191)
73 - SUPPLIES & MATERIALS	2,788,168	1,609,996	1,566,756	(43,240)
74 - OTHER CHARGES	425,266	1,201,440	1,182,111	(19,329)
75 - EQUIPMENT	502,955	398,179	398,179	0
78 - FIXED CHARGES	2,861,706	2,611,587	2,499,773	(111,814)
79 - TRANSFERS	363,885	292,950	274,802	(18,148)
<b>Grand Total</b>	<b>16,826,900</b>	<b>16,418,431</b>	<b>15,774,431</b>	<b>(644,000)</b>



## RESTRICTED FUND FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR		20	21	FTE CHANGE
	19	20			
	ACTUAL FTE	APPROVED FTE	APPROVED FTE		
<b>01-INSTRUCTIONAL PROGRAMS</b>					
Title I (Federal)	31.5	32.0	32.0	0.0	
Transitional Supplemental Instruction (TSI) for Struggling Learners	0.0	22.0	22.0	0.0	
Judith Hoyer Early Child Care and Education Center (State)	6.7	4.5	4.5	0.0	
NOAA (Federal)	1.0	1.0	1.0	0.0	
Striving Readers (Federal)	0.0	2.0	0.0	-2.0	
Title II - Teacher Quality (Federal)	0.0	0.9	0.9	0.0	
TITLE I Focus Schools (Federal)	3.0	0.0	0.0	0.0	
Judith Hoyer Early Child Care and Education Center (Federal)	1.0	0.0	0.0	0.0	
<b>01-INSTRUCTIONAL PROGRAMS Total</b>	<b>43.2</b>	<b>62.4</b>	<b>60.4</b>	<b>-2.0</b>	
<b>02-SPECIAL EDUCATION</b>					
IDEA Part B - Special Educ. (Federal)	55.3	51.0	51.0	0.0	
Infant & Toddler (Federal)	1.9	1.8	1.8	0.0	
Infant & Toddler (State)	0.5	0.6	0.6	0.0	
<b>02-SPECIAL EDUCATION Total</b>	<b>57.7</b>	<b>53.4</b>	<b>53.4</b>	<b>0.0</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	0.0	0.0	0.0	
Adult Basic Education (Federal & State)	0.6	0.0	0.0	0.0	
Adult General (State)	0.2	0.0	0.0	0.0	
Maryland External Diploma (Federal & State)	0.0	0.0	0.0	0.0	
Even Start Family Literacy (Federal)	0.0	0.0	0.0	0.0	
Department of Social Services Contract (State)	0.0	0.0	0.0	0.0	
<b>04-ADULT EDUCATION Total</b>	<b>2.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
<b>07-EARLY CHILDHOOD</b>					
Early Childhood (Federal)	2.0	2.0	0.0	-2.0	
Restricted-Early Childhood Training Program	1.2	1.2	1.2	0.0	
Early Childhood (State)	0.0	0.0	0.0	0.0	
Early Childhood	0.0	0.0	0.0	0.0	
Maryland Model for School Readiness (State)	0.0	0.0	0.0	0.0	
<b>07-EARLY CHILDHOOD Total</b>	<b>3.2</b>	<b>3.2</b>	<b>1.2</b>	<b>-2.0</b>	
<b>Grand Total</b>	<b>109.6</b>	<b>122.5</b>	<b>118.5</b>	<b>-4.0</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.



## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	FISCAL YEAR		20	21	CHANGE
	19	20			
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET		
<b>REVENUES</b>					
<b>50 - STATE REVENUES</b>					
5040 - STATE-FOOD SERVICE	413,250	435,000	410,000		(25,000)
<b>50 - STATE REVENUES Total</b>	<b>413,250</b>	<b>435,000</b>	<b>410,000</b>		<b>(25,000)</b>
<b>51 - FEDERAL REVENUES</b>					
5156 - FEDERAL-USDA COMMODITIES	804,314	890,000	890,000		(0)
5157 - FEDERAL-FOOD SERVICE	6,850,725	7,056,300	6,706,904		(349,396)
5158 - FEDERAL-FDSVC OTHER PROGR	69,605	81,000	81,000		(0)
<b>51 - FEDERAL REVENUES Total</b>	<b>7,724,645</b>	<b>8,027,300</b>	<b>7,677,904</b>		<b>(349,396)</b>
<b>52 - LOCAL REVENUES</b>					
5204 - PRIOR YEAR FUND BALANCE TRANSFER	250,675	1,140,609	1,320,045		179,436
5210 - INTEREST INCOME	56,279	60,000	30,000		(30,000)
5212 - PAYROLL TRANSFERS	82	0	0		(0)
5221 - MISCELLANEOUS REVENUE	13,091	15,000	15,000		(0)
5223 - CHILDREN'S PAYMENT	4,770,712	4,700,000	5,162,311		462,311
5224 - OTHER FOOD SERVICES	308,267	317,000	317,000		(0)
5225 - REBATES	35,177	30,000	30,000		(0)
5226 - VENDING COMMISSIONS	22,510	23,000	23,000		(0)
5262 - NET INSURANCE RECOVERY	17,395	0	0		(0)
<b>52 - LOCAL REVENUES Total</b>	<b>5,474,186</b>	<b>6,285,609</b>	<b>6,897,356</b>		<b>611,747</b>
<b>REVENUES Total</b>	<b>13,612,081</b>	<b>14,747,909</b>	<b>14,985,260</b>		<b>237,351</b>



## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY (Continued)

DESCRIPTION	FISCAL YEAR			CHANGE
	19	20	21	
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET	
<b>EXPENDITURES</b>				
<b>71 - SALARIES &amp; WAGES</b>	<b>4,473,278</b>	<b>5,236,109</b>	<b>5,570,641</b>	<b>(334,532)</b>
<b>72 - CONTRACTED SERVICES</b>				
7206 - CONSULTANTS	800	0	0	(0)
7216 - INSPECTION FEES	22,800	24,000	24,000	(0)
7222 - PRINTING EXTERNAL	1,295	0	0	(0)
7225 - PRINTING INTERNAL	0	5,000	5,000	(0)
7230 - REPAIRS-EQUIPMENT	0	5,000	5,000	(0)
7246 - SOFTWARE MAINTENANCE	89,737	65,000	65,000	(0)
7251 - COMMODITY PROCESSING SVC	0	6,000	10,000	(4,000)
7261 - BANK SERVICE FEES	12,032	10,000	10,000	(0)
7289 - CONTRACTED LABOR	12,623	75,000	75,000	(0)
7299 - OTHER CONTRACTED SERVICE	8,145	0	0	(0)
<b>72 - CONTRACTED SERVICES Total</b>	<b>147,432</b>	<b>190,000</b>	<b>194,000</b>	<b>(4,000)</b>
<b>73 - SUPPLIES &amp; MATERIALS</b>				
7304 - COMPUTERS	0	22,000	22,000	(0)
7320 - REPAIR MATERIALS-EQUIP	0	5,000	5,000	(0)
7325 - MATERIALS-IN-SERVICE	0	10,000	10,000	(0)
7328 - OFFICE SUPPLIES	0	13,500	13,500	(0)
7332 - POSTAGE	0	3,000	3,000	(0)
7365 - FOOD PURCHASES	5,731,882	5,559,479	6,215,028	(655,549)
7366 - FOOD RELATED SUPPLIES	529,237	365,291	365,291	(0)
7367 - USDA COMMODITY EXPENSE	804,314	1,266,730	300,000	966,730
7368 - COMMODITY PROCESSED FOOD	64,977	20,000	20,000	(0)
7369 - FOOD SERVICE EQUIP-MINOR	53,425	50,000	50,000	(0)
7380 - UNIFORMS	30,425	35,000	35,000	(0)
7399 - OTHER SUPPLIES & MATERIAL	82,493	125,000	125,000	(0)
<b>73 - SUPPLIES &amp; MATERIALS Total</b>	<b>7,296,753</b>	<b>7,475,000</b>	<b>7,163,819</b>	<b>311,181</b>



## FOOD SERVICE REVENUE AND EXPENDITURE SUMMARY (Continued)

DESCRIPTION	FISCAL YEAR		20	21	CHANGE
	19	20			
	ACTUALS	APPROVED BUDGET	APPROVED BUDGET		
<b>74 - OTHER CHARGES</b>					
7404 - DUES & SUBSCRIPTIONS	6,085	2,000	2,000	(0)	
7405 - EMPLOYEE RECOGNITION	6,691	3,500	3,500	(0)	
7408 - HANDLING & FOOD STORAGE	1,942	4,000	5,000	(1,000)	
7437 - EMPLOYEE TRANSPORTATION	7,570	15,000	15,000	(0)	
7438 - PROFESSIONAL DEVELOPMENT	13,748	18,000	18,000	(0)	
<b>74 - OTHER CHARGES Total</b>	<b>36,036</b>	<b>42,500</b>	<b>43,500</b>	<b>(1,000)</b>	
<b>75 - EQUIPMENT</b>					
7501 - ADDITIONAL EQUIPMENT	15,556	20,000	20,000	(0)	
7502 - EQUIPMENT REPLACEMENT	0	20,000	50,000	(70,000)	
<b>75 - EQUIPMENT Total</b>	<b>15,556</b>	<b>0</b>	<b>70,000</b>	<b>(70,000)</b>	
<b>78 - FIXED CHARGES</b>					
7806 - EMPLOYEE RETIREMENT	418,345	500,193	610,000	(109,807)	
7813 - INSURANCE-LIFE	9,886	9,400	9,400	(0)	
7814 - INSURANCE-HOSPITALIZATION	897,396	893,900	893,900	(0)	
7826 - SOCIAL SECURITY	317,398	400,807	430,000	(29,193)	
<b>78 - FIXED CHARGES Total</b>	<b>1,643,025</b>	<b>1,804,300</b>	<b>1,943,300</b>	<b>(139,000)</b>	
<b>EXPENDITURES Total</b>	<b>13,612,081</b>	<b>14,747,909</b>	<b>14,985,260</b>	<b>(237,351)</b>	
<b>Net Expenditures over Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



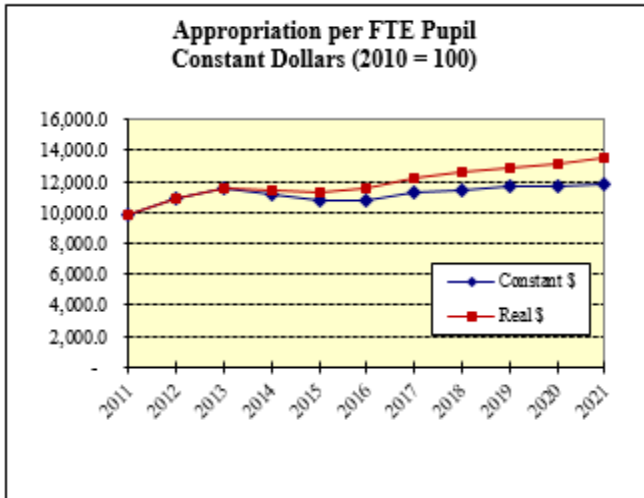
FY 2021 Approved Operating Budget \_\_\_\_\_

## FOOD SERVICE FULL-TIME EQUIVALENT PERSONNEL SUMMARY

CATEGORY	FISCAL YEAR			FTE CHANGE
	19	20	21	
	ACTUAL FTE	APPROVED FTE	APPROVED FTE	
DIRECTORS, COORD., SUPERV., SPECIALIST	2.0	2.0	3.0	1.0
FOOD SERVICE ASSISTANT MANAGER	13.8	15.0	15.0	0.0
FOOD SERVICE MANAGER	37.1	38.1	38.1	0.0
FOOD SERVICE WORKERS	58.1	75.1	75.3	0.1
OTHER STAFF	2.0	2.0	2.0	0.0
SECRETARIES AND CLERKS	3.0	3.0	1.9	-1.1
TEACHER SUBSTITUTE (DAILY, LONG-TERM, STIPENDS)	0.0	0.0	0.0	0.0
TEMPORARY EMPLOYEE	0.0	0.0	0.0	0.0
OTHER-SALARIES	0.0	0.0	0.0	0.0
OTHER EARNINGS	0.0	0.0	0.0	0.0
OVERTIME	0.0	0.0	0.0	0.0
FOOD SERVICE WORKERS-HOURLY	0.0	0.0	0.0	0.0
<b>Grand Total</b>	<b>116.0</b>	<b>135.3</b>	<b>135.3</b>	<b>0.0</b>



## SELECTED HISTORICAL TRENDS

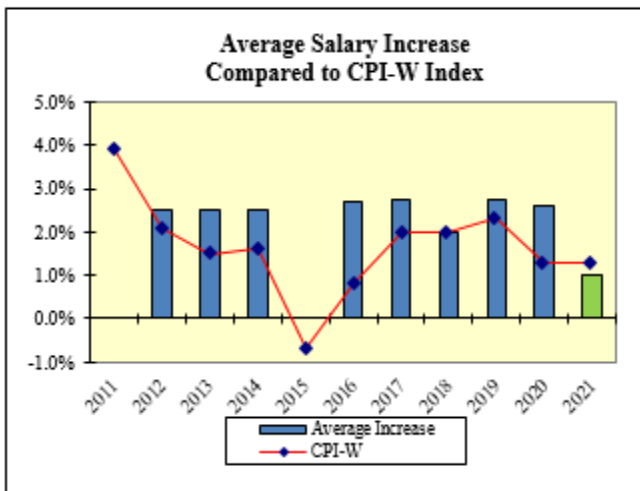


**Appropriations per full-time equivalent pupil**

This graph expresses revenues on a per pupil basis. Amounts are expressed in constant dollars (2011 dollars are the same as 2021 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)**

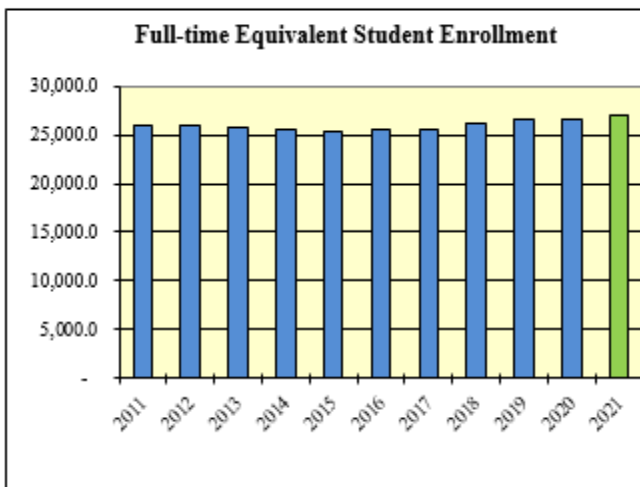
This graph compares the average increase of Charles County Public Schools employees' salaries to the average salary increase of all urban and clerical wage earners in the US.

CCPS average increase includes step, scale and COLA adjustments.

AFSME employees received a recalibrated salary scale for FY 2021.

EACC employees received a 1.0% COLA increase.

Source: Bureau of Labor Statistics Consumer Price Index



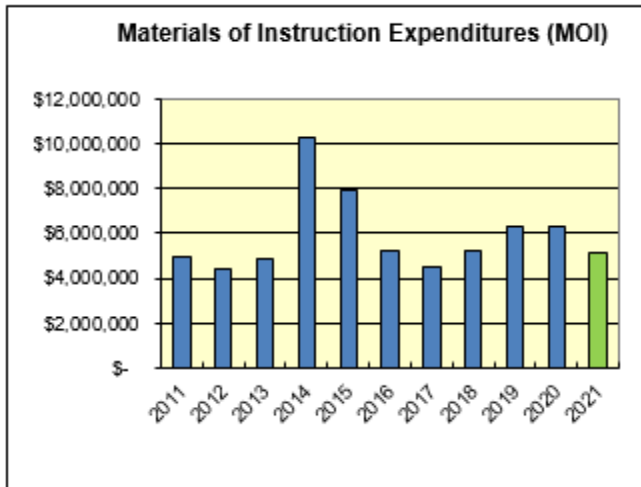
**Full-time equivalent student enrollment**

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.

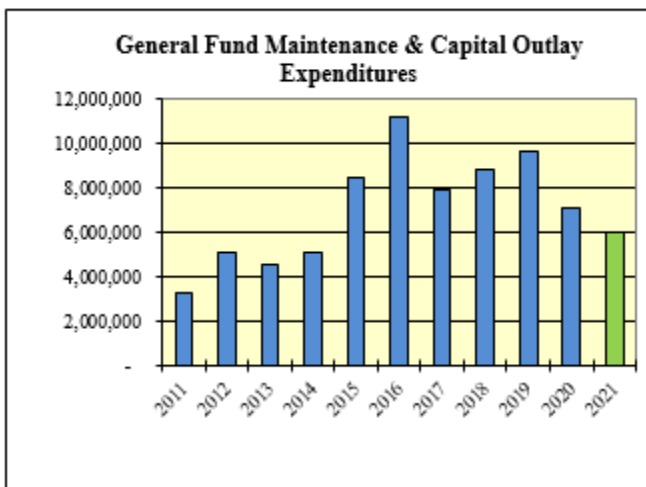


## SELECTED HISTORICAL TRENDS (Continued)



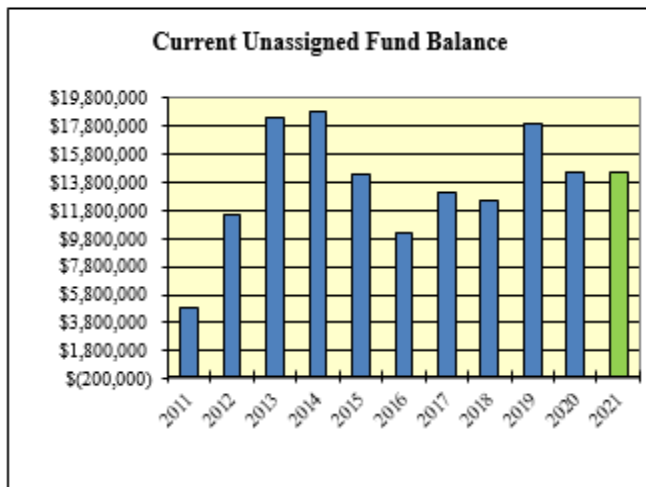
**Materials of instruction expenditures**

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, wages, and fixed charges (employee benefits).



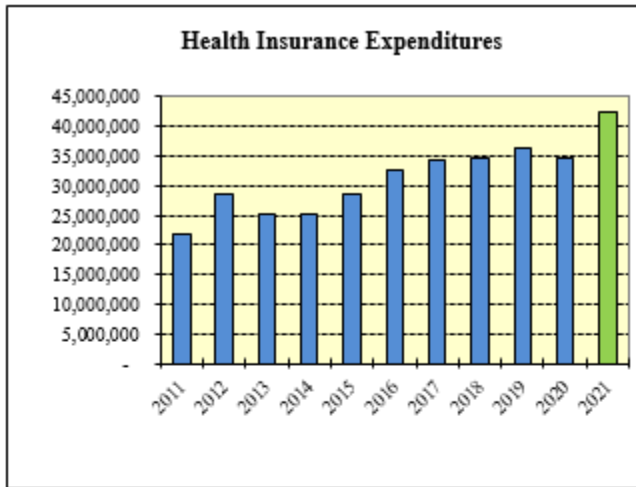
**Unassigned Fund Balance**

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 2020 and FY 2021 are estimates.

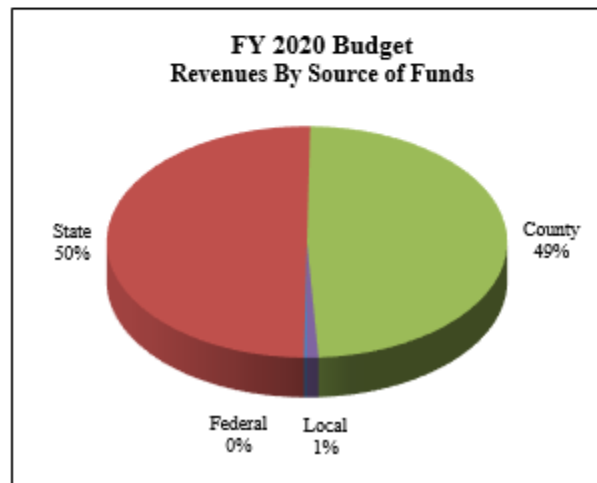
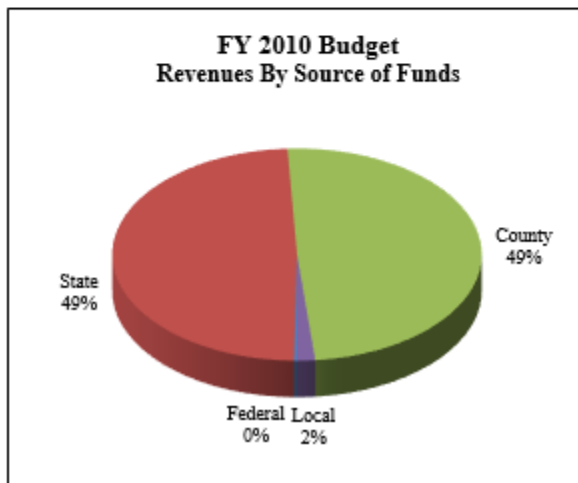
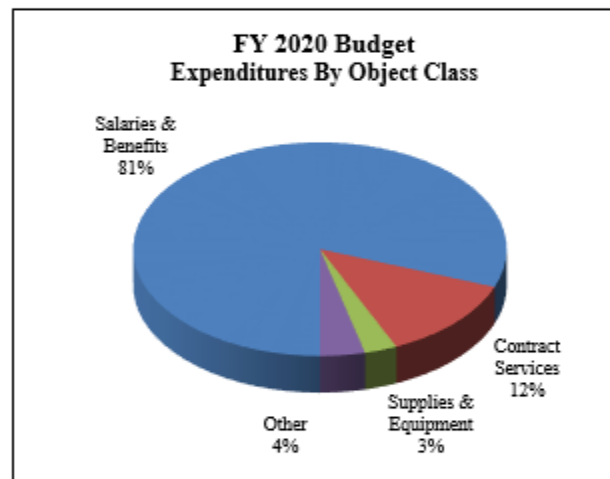
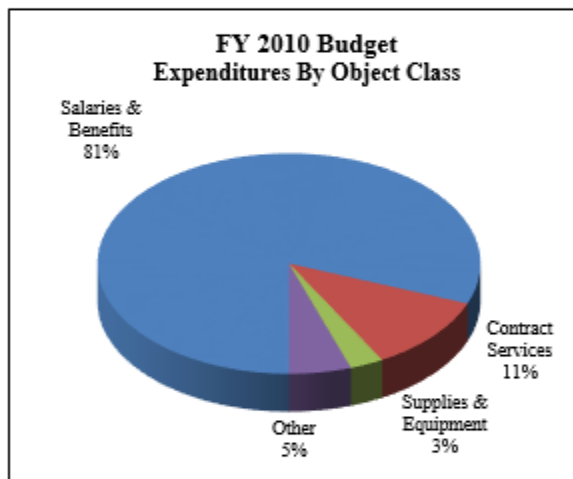


## SELECTED HISTORICAL TRENDS (Continued)



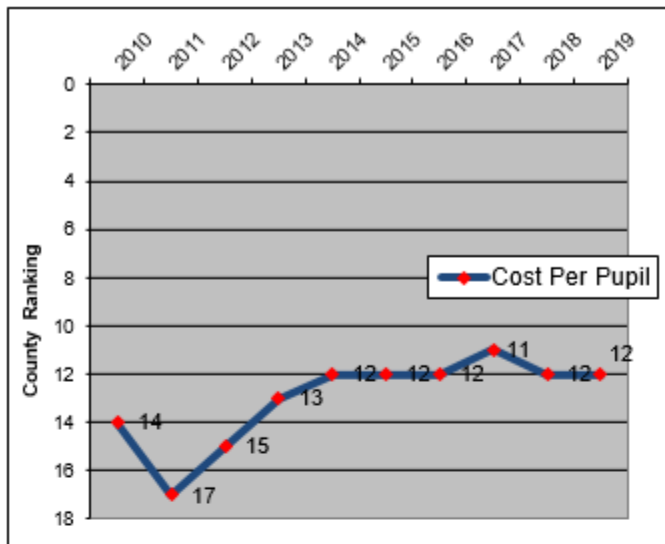
**Health insurance expenditures**

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

This data is from Maryland Public Schools Selected Financial Data, Part 3 - Analysis of Costs

This chart describes Charles County Public Schools ranking in the State based on the expenditures in terms of an average cost per pupil.

Equating expenditures to a per pupil basis provides a useful starting point for examining the relative cost of providing educational services across the district.

\*Note: Maryland's expenditures per pupil belonging increased 2.74% from \$14,484 in FY 2018 to \$14,881 in FY 2019.

Charles County Ranking - Description (\$ per pupil)	FY 2017 Ranking	FY 2018 Ranking	FY 2019 Ranking
Enrollment (Headcount)	9th	9th	9th
Wealth	15th	15th	15th
Total Cost Per Pupil	11th	12th	12th
State Aid	10th	10th	9th
Textbooks/MOI	16th	13th	9th
Operations/Maintenance	10th	9th	9th
Administration/Mid-Level	12th	12th	11th
Student Transportation	3rd	4th	4th
Instructional Salaries*	11th	14th	15th
Fixed Charges	22nd	22nd	22nd

### Comparative Statistics of Per Pupil Cost Rankings to 24 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 2017-FY 2019

Public School System Spending (\$ per pupil)	FY 2017	FY 2018	FY 2019
Alexandria, VA	17,008	17,099	17,606
Arlington, VA	18,957	19,340	19,348
Montgomery County	15,975	16,030	16,281
Howard County	14,178	14,188	14,654
Prince George's County	13,869	13,816	14,093
Baltimore County	13,038	13,277	13,695
Anne Arundel County	12,448	12,934	13,083
Fairfax, VA	14,432	14,767	15,293
Calvert County	12,568	13,102	13,486
Charles County	12,840	12,976	13,576
Frederick County	11,830	11,978	12,468
Loudon, VA	13,121	13,688	14,260
Prince William, VA	10,981	11,222	11,633

### Comparative Statistics for Cost Per Pupil to Localities with Similar Economic Development

Spending per pupil compared to other similar economic development public school systems 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.

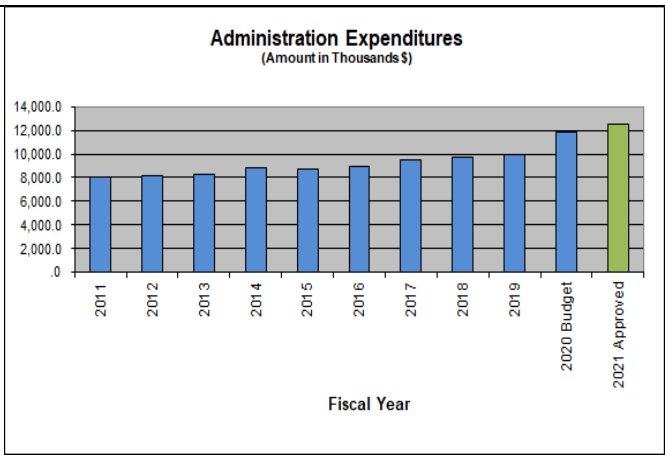


### Administration

Percent Distribution of Current Expenses by Category\*:  
Maryland Public Schools: 2018 - 2019

Local Education Agency	Adminis- tration	Rank	Average Daily Attendance	Rank
<b>Total State</b>	<b>2.7%</b>		<b>824,971.0</b>	
Calvert	2.8	8.0	14,909.0	13
Carroll	1.4	24.0	23,675.0	10
<b>Charles</b>	<b>2.7</b>	<b>9.0</b>	<b>25,343.0</b>	<b>9</b>
Harford	2.2	17.0	35,363.0	8
Washington	2.3	15.0	21,288.0	11

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

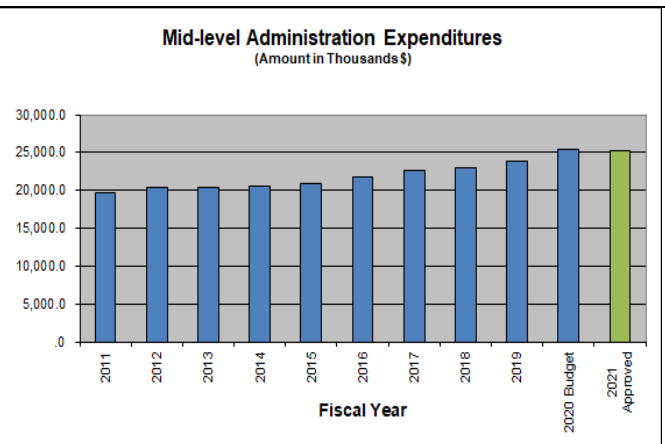


### Mid-level Administration

Comparison of Non-instructional Staff to Student Ratios  
Maryland Public Schools: 2018-2019

School System	Number of Schools	Student Headcount Enrollment	Number of Principals, Vice Principals	Student to Staff Ratio
<b>Total State</b>	<b>1,428</b>	<b>886,678.0</b>	<b>3,562.9</b>	<b>248.9</b>
Calvert	25	15,764.0	73.0	215.9
Carroll	44	24,981.0	97.0	257.5
<b>Charles</b>	<b>38</b>	<b>26,936.0</b>	<b>123.0</b>	<b>219.0</b>
Harford	54	37,446.0	147.0	254.7
Washington	45	22,642.0	88.0	257.3

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

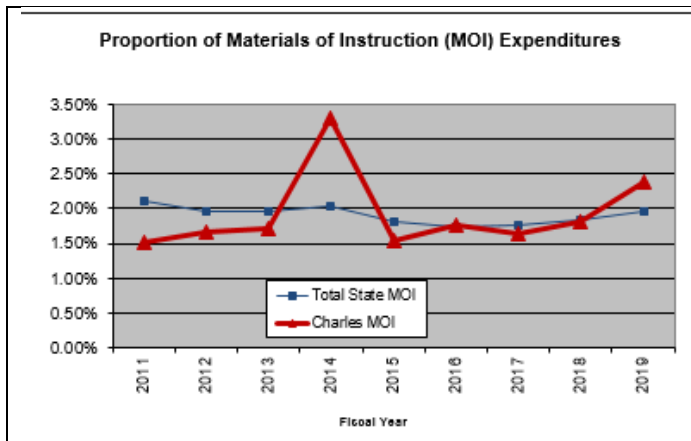




## Instruction

Student to Teacher Ratios Maryland Public Schools: 2018-2019					Charles County Public Schools FY 2019 Staffing Allocation Ratios	
School System	Number of Schools	Student Daily Membership	Number of Teachers	Student to Teacher Ratio		
Total State	1,428	886,678.0	60,698.9	14.6	Kindergarten	25:1
Calvert	25	15,764.0	1,000.0	15.8	Grades 1 to 2	25:1
Carroll	44	24,981.0	1,747.6	14.3	Grades 3 to 5	27:1
<b>Charles</b>	<b>38</b>	<b>26,936.0</b>	<b>1,772.0</b>	<b>15.2</b>	Middle School	27:1
Harford	54	37,446.0	2,551.8	14.7	High School	27:1
Washington	45	22,642.0	1,457.0	15.5		

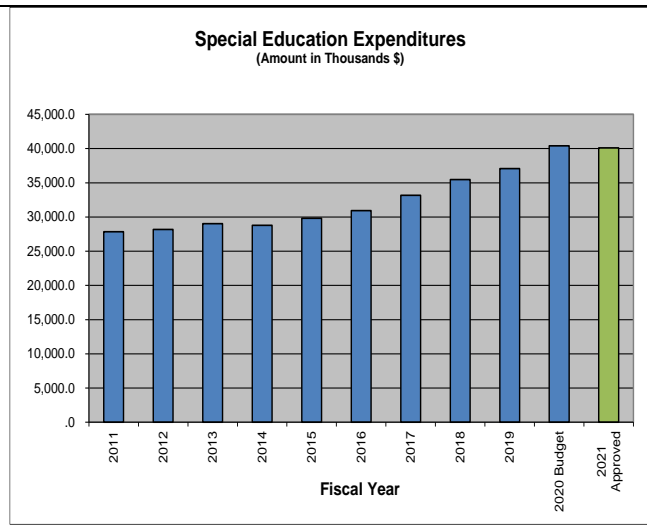
Source Data: MSDE Staff Employed at School and Central Office Levels  
Table 2, MSDE Selected Financial Data Part 3, Maryland Public School  
Enrolment by Race/Ethnicity and Gender and Number of Schools





**Special Education**

Expenditures for Special Education Nonpublic Placements*		
Local Unit	2018-2019	Rank
Total State	\$ 233,498,428	
Calvert	1,932,036	14
Carroll	7,156,961	9
<b>Charles</b>	<b>3,704,991</b>	<b>11</b>
Harford	11,621,316	7
Washington	3,753,340	10
* Included Transfers to institutions and other out-of-state placements		
Source Data:MSDE Selected Financial Data Part 4		
MSDE Special Education Census Data.		

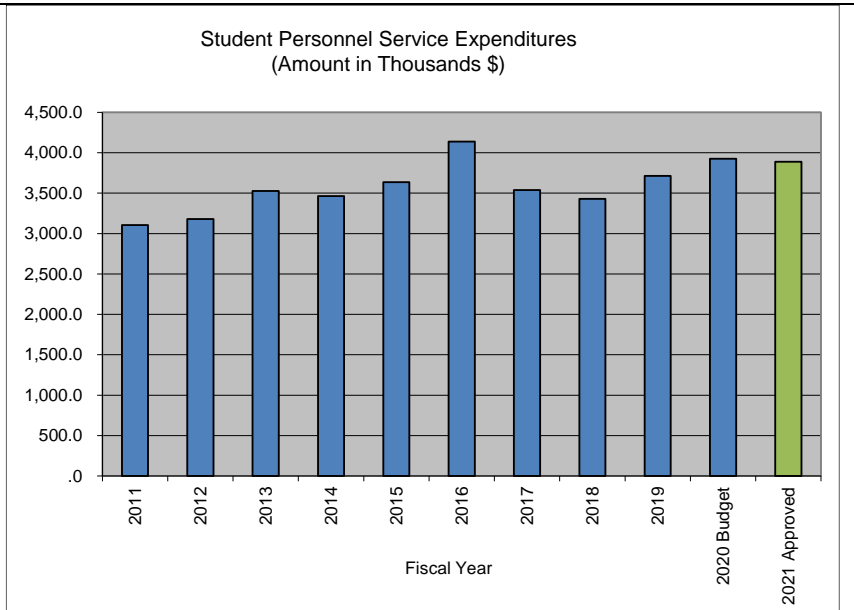




**Student Personnel Services**

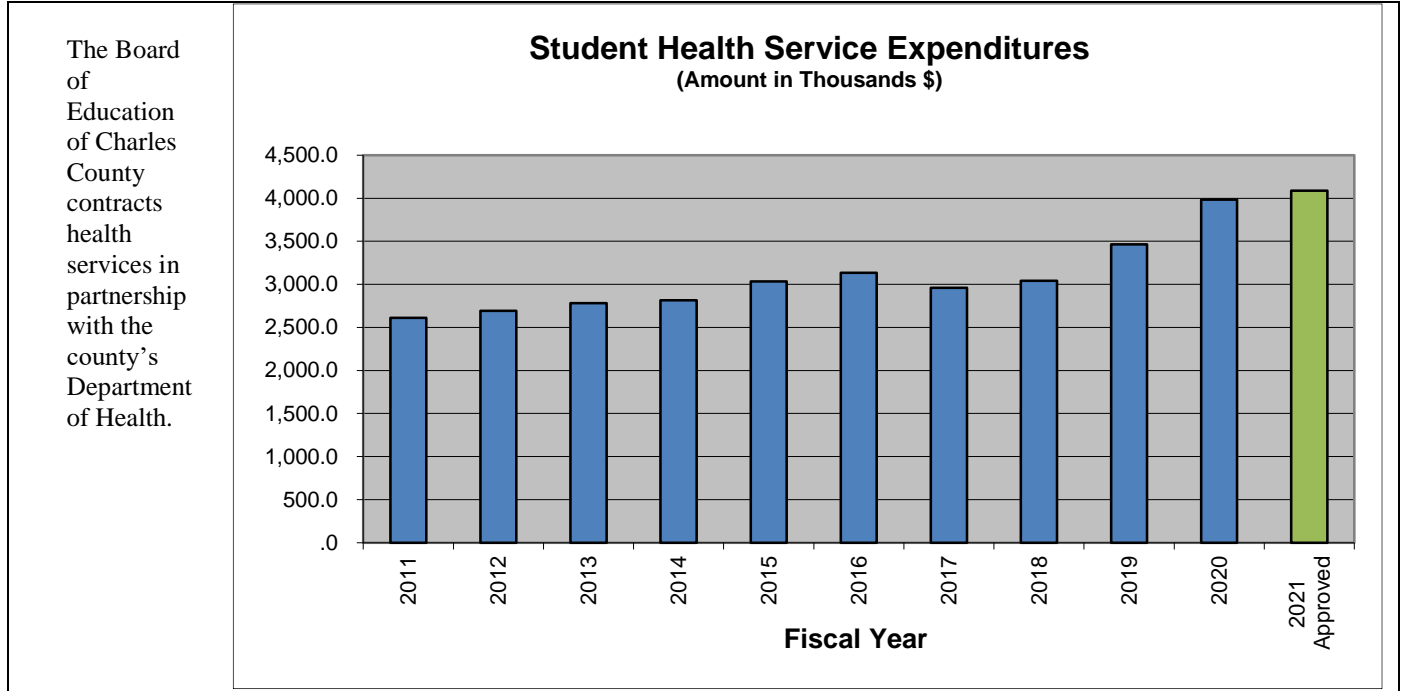
Maryland Public Schools: 2018-2019	
Local Unit	Average Habitual Truant Caseload*
Total State	36.33
Allegany	16.76
Anne Arundel	22.44
Baltimore	53.11
Baltimore City	25.52
Calvert	7.86
Caroline	14.03
Carroll	6.03
Cecil	67.95
<b>Charles</b>	<b>6.17</b>
Dorchester	14.36
Frederick	12.70
Garrett	4.92
Harford	34.58
Howard	10.16
Kent	10.29
Montgomery	37.64
Prince George's	74.67
Queen Anne's	4.34
Somerset	3.81
St. Mary's	4.21
Talbot	19.95
Washington	18.49
Wicomico	9.86
Worcester	21.67

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

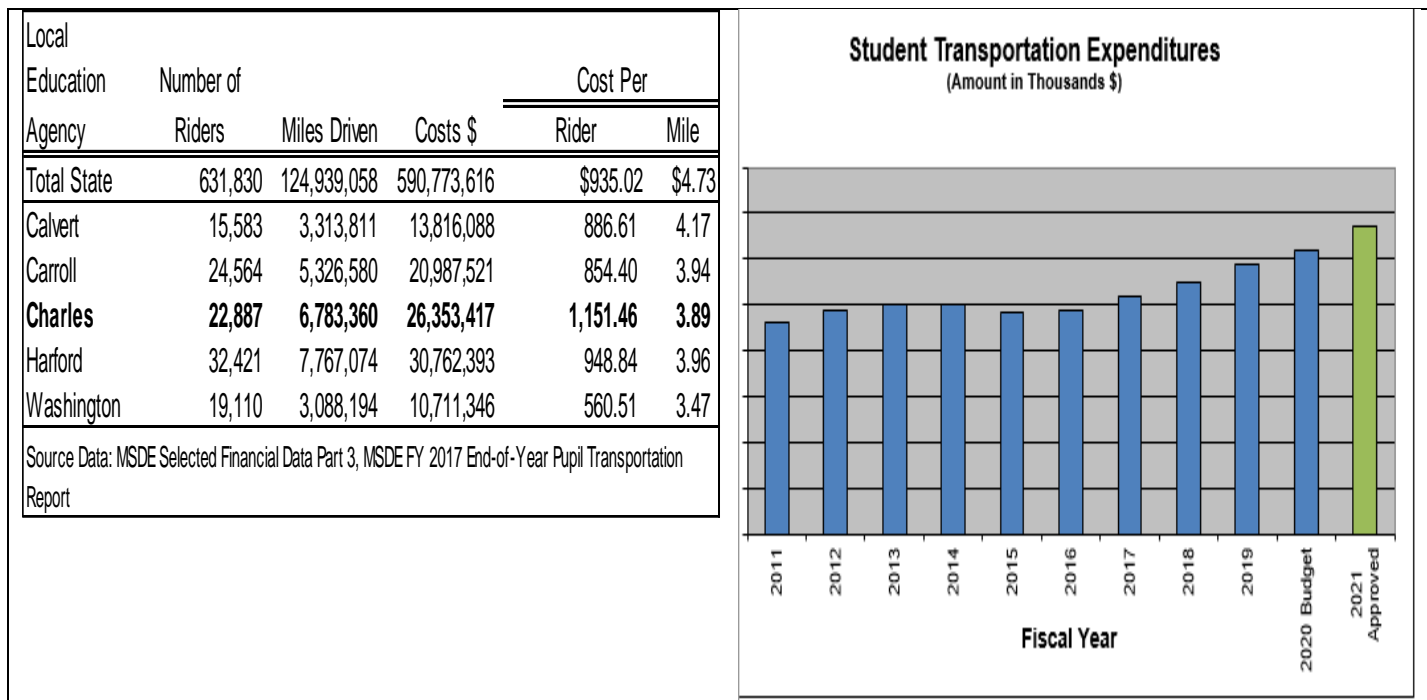




### Student Health Services



### Student Transportation





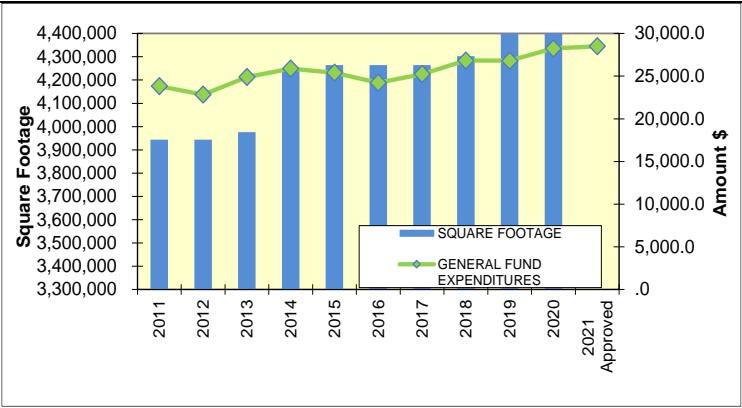
**Student Transportation – Performance Measures**

	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2016 RESULT	FY 2017 RESULT	FY 2018 RESULT	FY 2019 RESULT
<b>COST EFFECTIVENESS</b>	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 (23,034 less 881 Special Ed); \$914.32/per Pupil Cost	\$21,219,513 Current Cost; 23,789 Students \$891.99/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	\$4,174,982 Current Cost; 783 Students; \$5,332.03/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 69 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	\$976,994 Current Cost; 62 Students; \$15,757.97/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	\$21,219,513 Current Cost; 215 Buses; \$98,695.45/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	\$4,174,982 Current Cost; 70 Buses; \$59,642.60/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	\$976,994 Current Cost; 12 Buses; \$81,416.50/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	\$21,219,513 Current Cost; 4,681,416.5 Current Miles; \$4.53/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	\$4,174,982 Current Cost; 2,541,321.7 Current Miles; \$1.64/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	\$976,994 Current Cost; 250,325.6 Current Miles; \$3.90/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/ Enrollment 100 = Buses 219	216 total Regular Ed Buses 21,698/ Enrollment 100 = Buses 216	215 Total Regular Ed Buses; 22,153 (23,034 less 881 Special Ed)/Enrollment/100 = 221 Buses	215 Total Regular Ed Buses; 23,789 /Enrollment/100 = 238 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 = Of Fleet 3.6%	87/Special Needs Students 22,887 Total Eligible = Of Fleet 3.7%	881 Students; 23,034 Total Eligible; 4% of Bus Fleet	845 Students; 24,634 Total Eligible; 3.43% of Bus 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 = Of Fleet 7%	25/ 285 = Paid Spare Route Buses = Of Fleet 8.8%	27 Paid Spare Buses; 284 Route Buses; 9.5% of Bus Fleet	26 Paid Spare Buses; 285 Route Buses; 9.1% of Bus 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/ Daily Hours 212 Buses = Daily Hours Per Bus 5.8	1,470.4/ Daily Hours 216 Buses = Daily Hours Per Bus 6.8	268,379.6 Daily Hours; 215 Buses; 6.9 Daily Hours per Bus	269,056.9 Daily Hours; 215 Buses; 7.0 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 = Daily Miles Per Bus 100.6	25,783.66/Daily Miles 216 Buses = Daily Miles Per Bus 119.4	4,678,094.6 Daily Miles; 215 Buses, 120.9 Daily Miles per Bus	4,681,416.5 Daily Miles; 215 Buses, 120.96 Daily 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 = Per million miles traveled 1.3	11/Preventable Accidents 6,783,360 Current Miles = Per million miles traveled 1.6	5 Preventable Accidents; 6,924,206 Current Miles; .7 per Million Miles Traveled	3 Preventable Accidents; 7,222,738.2 Current Miles; 4 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 = Observed Drivers 50%	409/Certified Drivers 210 Observed Evaluations = Observed Drivers 51%	412 Certified Drivers; 211 Observed Evaluations; 51% Observed Drivers	403 Certified Drivers; 205 Observed Evaluations; 51% Observed Drivers



**Operation of Plant**

Charles County Public Schools Utility Cost Per Square Foot FY 2020		
Description	FY2020 Actual \$	Cost Per Square Foot
Electric	4,412,911	0.99
Oil	620,821	0.14
Propane/Natural Gas	85,015	0.13
Water & Sewage	586,863	0.02
<b>Total Square Footage*</b>	<b>4,443,913</b>	
*Includes Mobile Classroom Units		



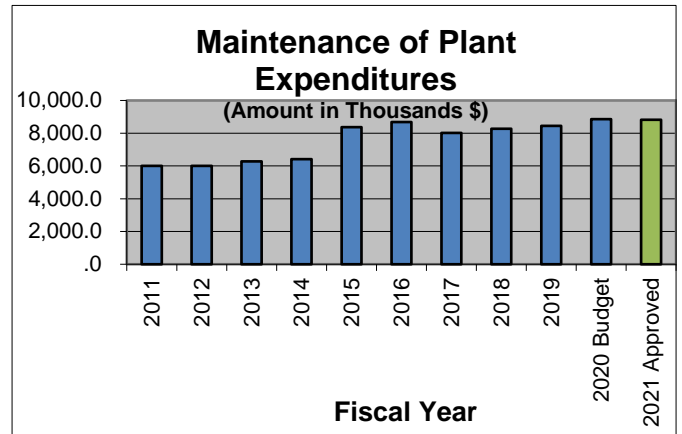
EFFICIENCY	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2017 RESULT	FY 2018 RESULT	FY 2019 RESULT
	Provide a safe, clean and healthy environment for students, staff and visitors	Key Performance Indicators (KPI): Sanitation; grounds keeping; building interior/exterior; furniture condition; health/safety	Internal inspection team evaluations using 1-100 point system	96.42%	96.20%	97.44%
	Provide a safe, clean and healthy environment for students, staff and visitors	KPI: Number of security cameras installed	Physical inventory of all security cameras	1187	1300	1326
	Provide a safe, clean and healthy environment for students, staff and visitors	KPI: Phasing-in green product cleaning supplies per Maryland House Bill 1363 (Green Product Cleaning Act)	Percentage of CCPS campuses using only Approved Green Cleaning Products	100%	100%	100%
	Using EPA's Energy Star® to track and measure energy consumption, performance and cost information for all CCPS schools.	Energy usage per building comparing the impact of weather variations and key physical and operating characteristics of each building relative to similar buildings nationwide	The combined average of all buildings' EPA's energy performance ratings on a 1 to 100 scale	70	67	58
	Using EPA's Energy Star® to track and measure energy consumption, performance and cost information for all CCPS schools.	Energy usage per building comparing the impact of weather variations and key physical and operating characteristics of each building relative to similar buildings nationwide	Number of campuses eligible for ENERGY STAR Leaders® (rating of 75 or higher)	18	15	4



**Maintenance of Plant**

Local Education Agency	Total Expenditures	Cost Per Student*	Cost Per Square Foot
Calvert	18,862,159	1,196.53	7.88
Carroll	30,747,566	1,230.84	6.78
<b>Charles</b>	<b>35,612,422</b>	<b>1,322.11</b>	<b>8.08</b>
Harford	39,343,750	1,050.68	6.56
Washington	32,508,712	1,435.77	8.90
Average of Comparable Counties	31,414,922	1,247.19	7.64

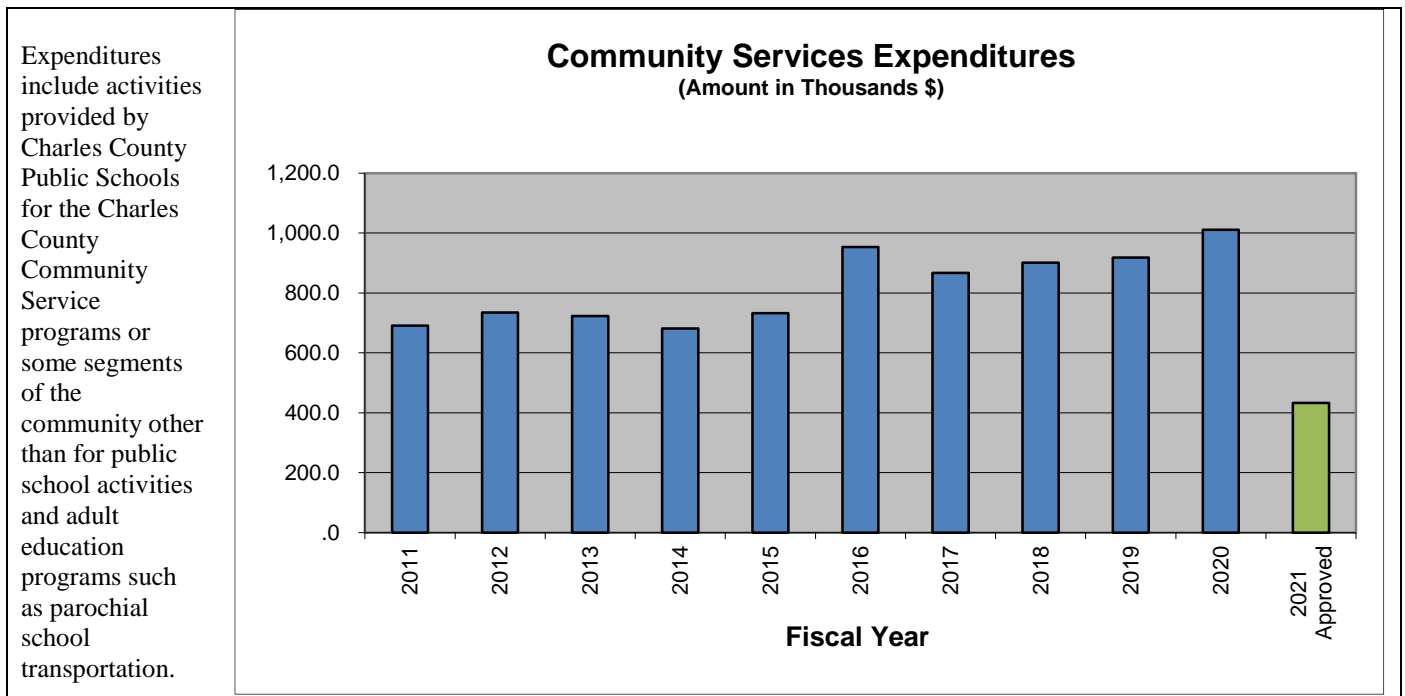
Total Expenditures is Operation of Plant and Maintenance of Plant.  
 \*Average Daily Membership.  
 \*\* Square Footage includes mobile classrooms.  
 Source Data: MSDE Selected Financial Data.



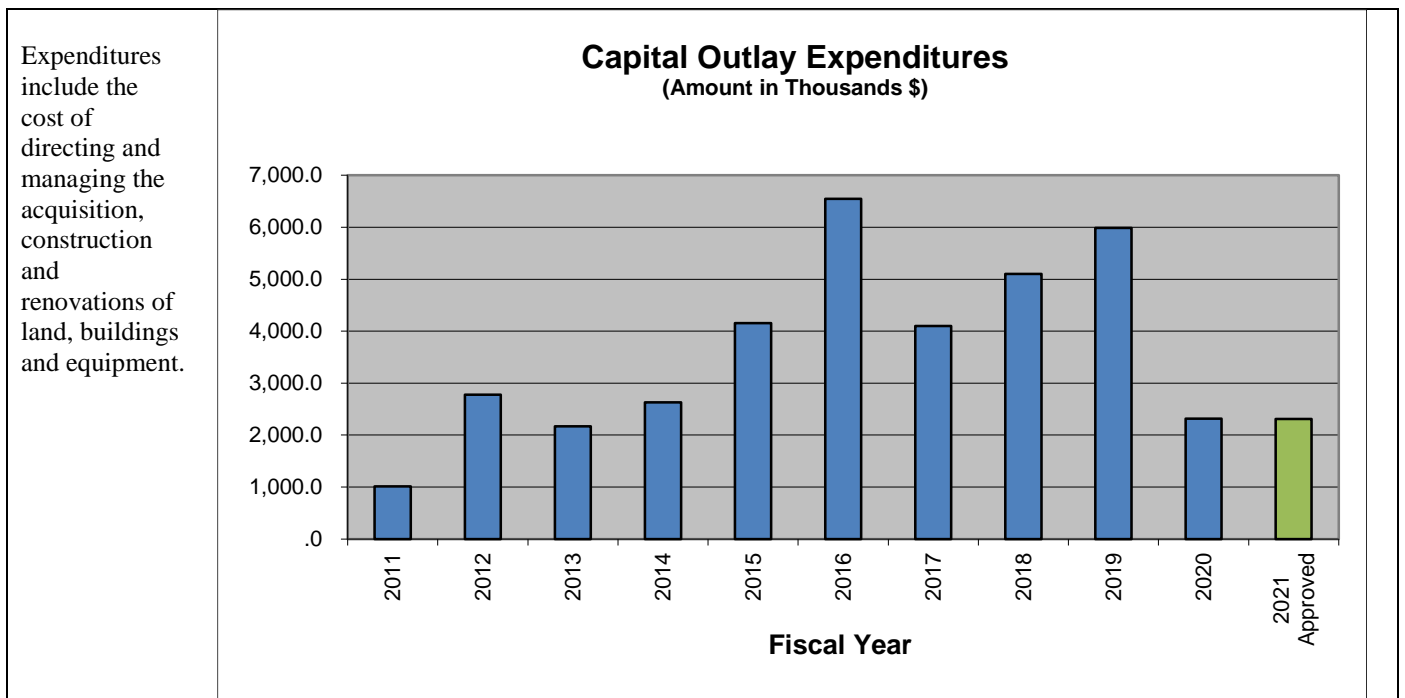
EFFICIENCY	OBJECTIVE	WHAT IS BEING MEASURED	CALCULATION	FY 2017 RESULT	FY 2018 RESULT	FY 2019 RESULT	FY 2020 RESULT
	Effectively process work orders	Annual number of work orders	Total annual work orders entered through iServiceDesk®	15,655	16,105	18,195	15,232
	Effectively process work orders	Materials/labor 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	\$337.36
	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	3.10 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  *** FY 19 Electronic customer survey, scale of ratings from "Very High Quality" to "Very Low Quality"	4	4		
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	17 days	
					96% of responses rate service as high quality or above	96% of responses rate service as high quality or above	



### Community Services

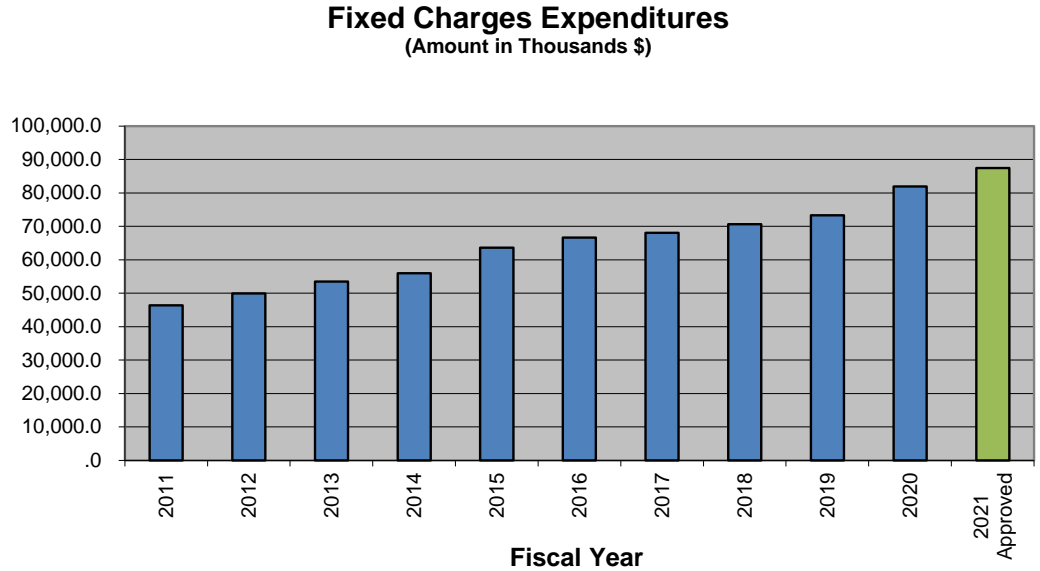


### Capital Outlay

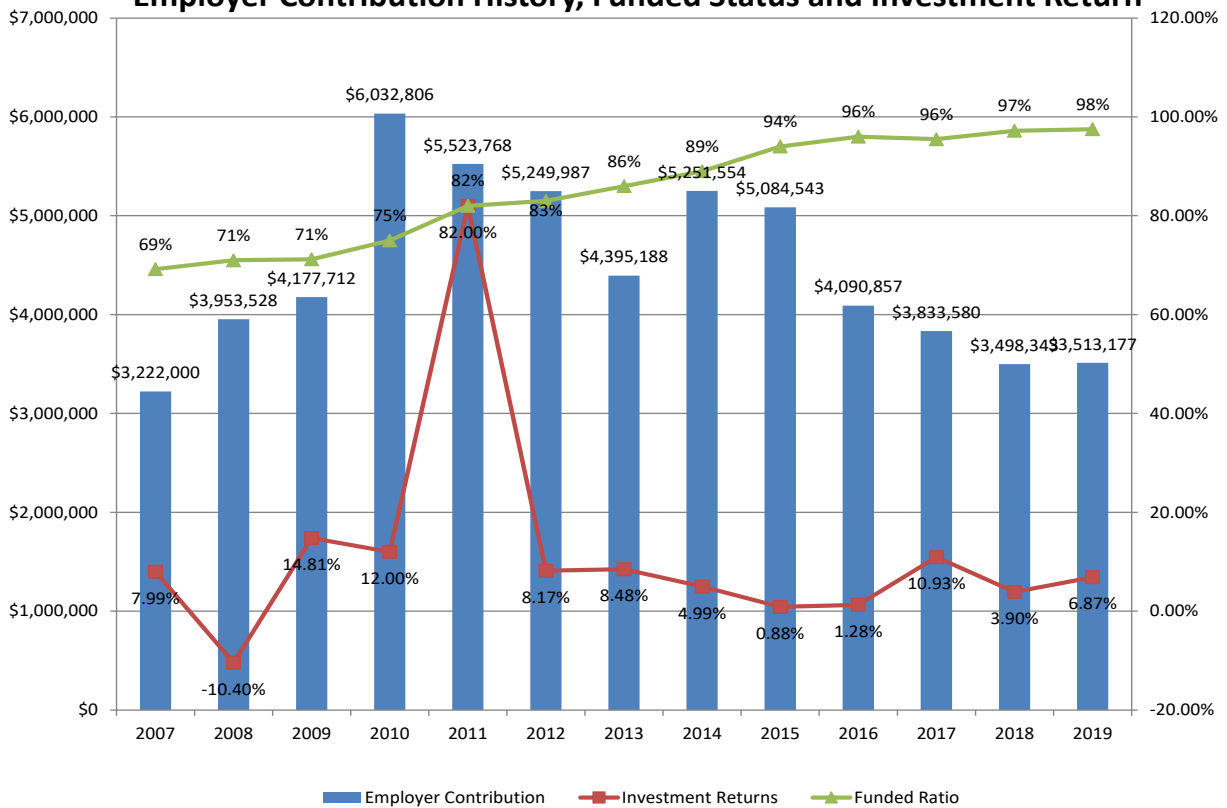




Expenditures include contributions to employee retirement and administration fees, employer's portion of Social Security and Medicare, employee insurance and benefits (health, life, tuition reimbursement, etc.), and workers' compensation.

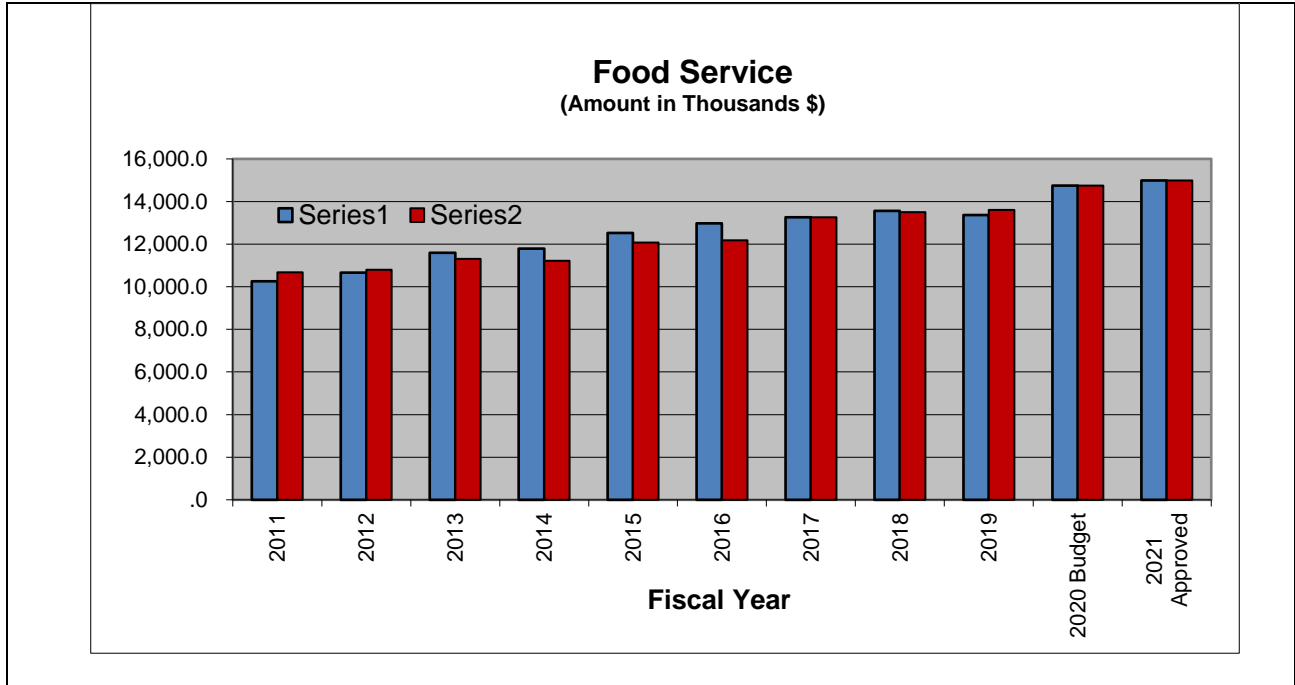


### Charles County Board of Education Classified Pension Plan Employer Contribution History, Funded Status and Investment Return





## Food Service



	<b>Objective</b>	<b>What is being measured</b>	<b>Calculation</b>	<b>FY 2016 Results</b>	<b>FY 2017 Results</b>	<b>FY 2018 Results</b>	<b>FY 2019 Results</b>
<b>BENCHMARKS</b>	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	23,239 Avg Meals per day; 1,052 Avg Labor hours per day; 22.1 Avg meals per labor hour	25,102 Avg Meals per day; 1,191 Avg Labor hours per day; 21.1 Avg meals per labor hour	26,938 Avg Meals per day; 1,335 Avg Labor hours per day; 22.2 Avg meals per labor hour	21,940 Avg Meals per day; 1,145 Avg Labor hours per day; 19.16 Avg meals per labor hour
	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	26,586 Enrolled Students; 9,988 Avg Breakfast served; 37.8% CCPS Participation;  The state average is 26.6%. CCPS is above the state average by 11.2%	27,242 Enrolled Students; 10,140 Avg Breakfast served; 38.9% CCPS Participation;  The state average is 27.8%. CCPS is above the state average by 11.1%	27,242 Enrolled Students; 10,230 Avg Breakfast served; 37.6% CCPS Participation;  The state average is 27.0%. CCPS is above the state average by 10.6%	27,501 Enrolled Students; 9,880 Avg Breakfast served; 36.6% CCPS Participation;  The state average is 26.54%. CCPS is above the state average by 9.5%
	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	26,586 Enrolled Students; 13,428 Avg Lunches served; 51.5% CCPS Participation;  The state average is 45.7%. CCPS exceeds the state average by 5.8%	27,242 Enrolled Students; 13,740 Avg Lunches served; 50.7% CCPS Participation;  The state average is 45.3%. CCPS exceeds the state average by 5.4%	27,242 Enrolled Students; 13,756 Avg Lunches served; 50.5% CCPS Participation;  The state average is 44.8%. CCPS exceeds the state average by 5.7%	27,501 Enrolled Students; 13,711 Avg Lunches served; 49.9% CCPS Participation;  The state average is 44.2%. CCPS exceeds the state average by 5.5%

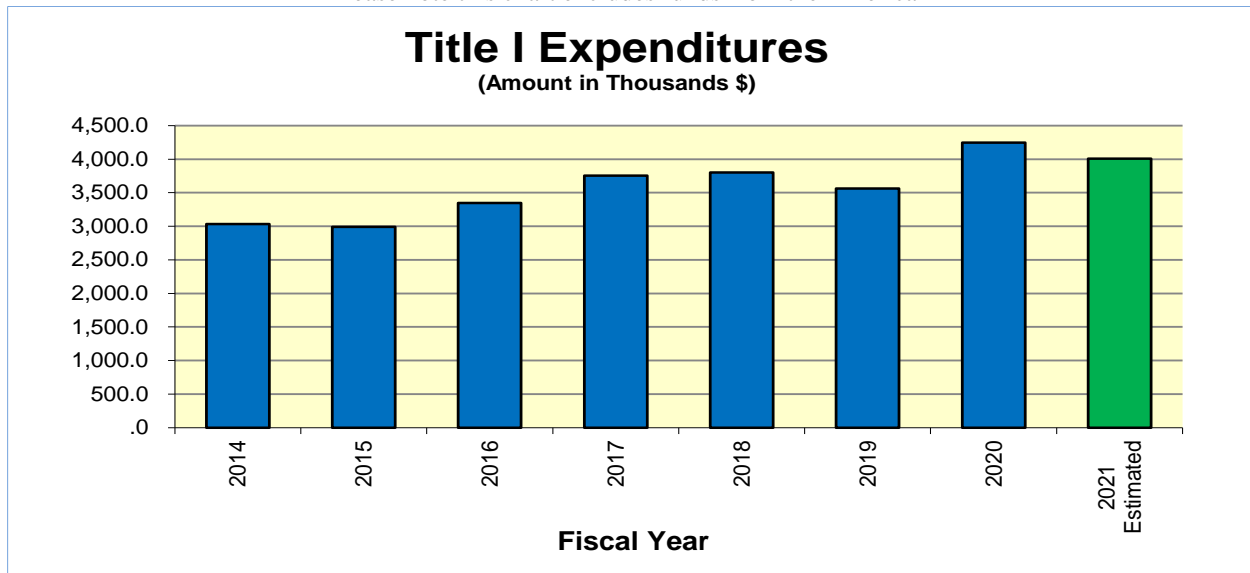


**Restricted Funds**

**TITLE I**

<p>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.</p> <p>This chart compares Charles County Public Schools to other school systems similar in student enrollment size.</p>	<b>Title I Allocations</b>		
	Maryland Public Schools: 2018 - 2019		
	Local Education Agency	Title I Allocations	Title I Funding Ranking
	<b>Total State</b>	<b>219,811,916</b>	
	Calvert	1,412,412	20
	Carroll	2,321,726	15
	<b>Charles</b>	<b>3,673,732</b>	<b>12</b>
	Harford	5,226,567	8
	Washington	6,588,295	6
	Source Data: MSDE Title I Revised Allocations to LEAs		

Please note this chart excludes funds from the American



Reinvestment and Recovery Act.

Charles County Public Schools

(08)

# ANNUAL BUDGET

for the Fiscal Year Ending June 30, 20 21

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 2009  
for definitions of accounts to be reported on this budget.

## CERTIFICATION STATEMENT



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

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

Current Expense – Recurring Local Appropriation	\$195,714,600
Current Expense – Nonrecurring Local Appropriation	\$32,570
Total Local Appropriation	\$195,747,170
School Construction	\$22,387,000
Debt Service	\$0

Duly submitted by:

Date:

 , President  
 , Secretary

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



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

Preparer: Sherri Fisher-Davis

Telephone: 301-934-7354

Date: July 2, 2020

# ANNUAL BUDGET

Charles - REVISED  
Local Unit

2020-2021

## CURRENT EXPENSE FUND REVENUE

<b>REVENUES</b>			
<b>LOCAL APPROPRIATIONS</b>	1.1.01.00.00.0.00		<b>\$ 195,747,170</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	\$121,343,686	
Net Taxable Income	1.1.20.01.XX.X.XX	7,154,144	
Compensatory Education	1.1.20.02.XX.X.XX	36,633,888	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX	0	
Children with Disabilities**	1.1.20.07.XX.X.XX	11,027,468	
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	3,923,849	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	791,257	
Transportation	1.1.20.39.XX.X.XX	12,204,758	
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	8,805,550	
<b>TOTAL STATE REVENUE</b>	1.1.20.XX.XX.X.XX		<b>\$ 201,884,600</b>
<b>FEDERAL REVENUE</b>			
Adult Education		0	
Drug Free Schools and Communities		0	
ESEA Title I		4,117,321	
ESEA Title 6		0	
Head Start		0	
Impact Aid (P.L. 874)		540,000	
Individuals with Disabilities		6,158,350	
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)***		2,405,720	
<b>TOTAL FEDERAL REVENUE</b>	1.1.30.XX.XX.X.XX		<b>\$ 13,464,240</b>
<b>OTHER RESOURCES/TRANSFERS****</b>	1.1.99.99.XX.X.XX		<b>\$ 14,985,260</b>
<b>TOTAL REVENUE</b>			<b>\$ 428,566,555</b>
<b>PRIOR BALANCE AVAILABLE</b>	1.1.40.00.XX.X.XX		<b>\$ 3,201,086</b>
<b>TOTAL REVENUE, TRANSFERS AND FUND BALANCE</b>			<b>\$ 431,767,641</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.

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**ANNUAL BUDGET**

Charles - REVISED  
Local Unit

2020-2021

**CURRENT EXPENSE FUND EXPENDITURES**

**SUMMARY BY CATEGORY AND OBJECT**

Category	Salaries and Wages 1.00	Contracted Services 2.00	Supplies and Materials 3.00	Other Charges 4.00	Equipment 5.00	Transfers 8.00	Total
1201 Administration	\$8,089,581	\$3,676,464	\$591,315	\$303,132	\$78,785	(\$239,706)	\$ 12,499,570
1202 Mid-level Administration							
Office of the Principal	\$17,936,593	\$16,000	\$412,461	\$84,150	\$0	\$0	18,449,204
Administration & Supervision	\$5,593,093	\$357,930	\$656,343	\$200,186	\$0	\$0	6,807,552
1203 Instructional Salaries	146,898,903					\$0	146,898,903
1204 Textbooks & Instructional Supplies			\$4,865,826			\$0	4,865,826
1205 Other Instructional Costs		\$1,607,601		\$490,830	\$194,659	\$100,000	2,393,090
1206 Special Education	\$32,566,845	\$3,661,972	\$91,944	\$68,330	\$0	\$3,700,300	40,089,391
1207 Student Personnel Services	\$3,637,408	\$234,542	\$10,908	\$6,600	\$0	\$0	3,889,458
1208 Health Services	\$0	\$4,060,500	\$27,700	\$0	\$0	\$0	4,088,200
1209 Student Transportation	\$1,554,372	\$31,075,413	\$246,525	\$2,170	\$671,000	\$0	33,549,480
1210 Operation of Plant	\$12,899,061	\$2,981,306	\$1,492,508	\$10,933,534	\$198,620	\$0	28,505,029
1211 Maintenance of Plant	\$4,467,731	\$2,415,282	\$1,649,904	\$3,320	\$285,876	\$0	8,822,113
1212 Fixed Charges				\$87,407,269		-	87,407,269
1213 Food Service						14,985,260	14,985,260
1214 Community Services	\$144,000	\$281,770	\$6,590	\$0	\$0	\$0	432,360
1215 Capital Outlay	\$634,504	\$1,548,692	\$3,508	\$4,800	\$119,000	\$0	2,310,504
Undistributed Federal Funds	8,763,850	1,088,960	1,566,756	1,182,111	398,179	2,774,575	15,774,431
<b>TOTAL EXPENDITURES</b>	<b>\$243,185,942</b>	<b>\$53,006,431</b>	<b>\$11,622,287</b>	<b>\$100,686,433</b>	<b>\$1,946,119</b>	<b>\$21,320,429</b>	<b>\$431,767,641</b>

Supplementary Information:	
Expenditures for Adult Education	\$170,298
Expenditures for Summer School	\$230,246

ANNUAL BUDGET

Charles - REVISED  
Local Unit

2020-2021

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	2,091.9				1,770.7	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	400.4	-	1.0	2.3		27.5	-
Secretaries and Clerks	195.9	23.0	129.1	21.4		6.4	3.0
Bus Drivers	15.0						
Aides - Paraprofessionals	606.8	-	-	-	307.0	295.8	-
Other Staff	181.7	51.0	3.0	3.0	2.0	2.0	17.0
<b>TOTAL FTE STAFF</b>	<b>3,918.1</b>	<b>90.0</b>	<b>248.1</b>	<b>55.7</b>	<b>2,258.6</b>	<b>695.4</b>	<b>49.5</b>

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MSDE-DBS 5/2009

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ANNUAL BUDGET

Charles - REVISED  
Local Unit

2020-2021

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		-	230.6	8.0	128.3	2.8	-
Secretaries and Clerks		4.0	4.0	1.0	3.0	-	1.0
Bus Drivers		15.0					
Aides - Paraprofessionals		-	-	-	-	4.0	-
Other Staff		7.0	36.0	55.0	2.0	0.8	3.0
<b>TOTAL FTE STAFF</b>	<b>-</b>	<b>31.0</b>	<b>275.6</b>	<b>65.0</b>	<b>135.3</b>	<b>8.0</b>	<b>6.0</b>

\*Note: FTE positions include restricted funds.

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MSDE-DBS 3/2011

**ANNUAL BUDGET**

Charles - REVISED  
Local Unit

2020-2021

**SCHOOL CONSTRUCTION FUND**

**REVENUES AND EXPENDITURES**

ACCOUNT		AMOUNT	
<b>REVENUES</b>			
LOCAL APPROPRIATIONS	3.1.01.00.00.0.00		22,387,000.00
<b>OTHER REVENUE</b>			
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		
<b>TOTAL OTHER REVENUE</b>			<b>22,387,000.00</b>
<b>STATE</b>			
Construction Aid	3.1.20.45.00.0.00	9,753,000	
Other	3.1.20.99.00.0.00		
<b>TOTAL STATE</b>			<b>9,753,000.00</b>
<b>OTHER RESOURCES</b>			
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		
<b>TOTAL OTHER RESOURCES</b>			<b>\$</b>
<b>TOTAL REVENUE/OTHER RESOURCES</b>			<b>32,140,000.00</b>
<b>EXPENDITURES</b>			
Land and Land Improvements	3.2.15.34.XX.X.XX		0.00
Buildings and Additions	3.2.15.35.XX.X.XX		25,685,000.00
Remodeling	3.2.15.36.XX.X.XX		6,455,000.00
Interfund Transfers	3.2.99.20.00.8.86		
<b>TOTAL EXPENDITURES</b>			<b>32,140,000.00</b>

NOTE: Total Revenue must equal Total Expenditures

MSDE-DBS 5/2009

**ANNUAL BUDGET**

Charles - REVISED  
Local Unit

2020-2021

**DEBT SERVICE FUND**

**REVENUES AND EXPENDITURES**

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

NOTE: Total Revenue must equal Total Expenditures

MSDE - DBS 5/2009

**ANNUAL BUDGET**

Charles - REVISED  
Local Unit

2020-2021

**CURRENT EXPENSE FUND**

**SPECIAL EDUCATION ADDENDUM**

ACCOUNT		AMOUNT
<b>SPECIAL PROGRAMS FOR THE HANDICAPPED</b>		
<b>INSTRUCTIONAL PROGRAMS</b>		
PUBLIC SCHOOL PROGRAMS	1.2.06.04.00.X.XX	28,489,302
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	107,521
SCHOOL ADMINISTRATION	1.2.06.15.00.X.XX	3,343,676
SCHOOL INSTRUCTIONAL SUPPORT	1.2.06.16.00.X.XX	4,059,660
NONDISTRIBUTED EXPENDITURES (Substitute Salaries)		388,933
<b>TOTAL SPECIAL EDUCATION</b>		<b>40,089,391</b>

**ATTACHMENT: DETAIL OF STATE AND FEDERAL RESTRICTED REVENUES**

<b>OTHER FUNDING SOURCES</b>
------------------------------

STATE REVENUES	Budget FY2021
<b>50 - STATE REVENUES</b>	
Kirwan Funding	<b>\$6,591,564</b>
Transitional Supplemental Instruction (TSI) for Struggling Learners	<b>\$772,300</b>
Judith Hoyer Early Child Care and Education Center (State)	<b>\$628,000</b>
Qualified Zone Academy Bond (State)	<b>\$356,500</b>
School Safety	<b>\$336,576</b>
Infant & Toddler (State)	<b>\$69,860</b>
Maryland Model for School Readiness (State)	<b>\$30,525</b>
Fine Arts Initiative (State)	<b>\$20,225</b>
<b>Grand Total</b>	<b>\$8,805,550</b>

FEDERAL REVENUES	Budget FY2021
<b>51 - FEDERAL REVENUES</b>	
Title II - Teacher Quality (Federal)	<b>\$618,988</b>
Medical Assistance (Federal)	<b>\$500,000</b>
ROTC	<b>\$430,000</b>
Title IV Student Support and Academic	<b>\$263,203</b>
Infant & Toddler (Federal)	<b>\$242,645</b>
NOAA (Federal)	<b>\$143,527</b>
Title III - Language Acquisition - (Federal)	<b>\$81,548</b>
Educating the Homeless (Federal)	<b>\$73,670</b>
Technical Preparation (Federal)	<b>\$40,000</b>
Indian Education (Federal)	<b>\$12,139</b>
<b>Grand Total (OTHER FEDERAL REVENUES)</b>	<b>\$2,405,720</b>



# Selected Financial Data Maryland Public Schools 2018 - 2019

## Part 3 – Analysis of Costs

Maryland State Department of Education  
Local Financial Reporting Office  
200 West Baltimore Street  
Baltimore MD 21201-2595  
410-767-0757

MSDE-LFRO 4/2020

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**Selected Financial Data  
Maryland Public Schools  
2018-2019**

**Part 3 - Analysis of Costs**

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**Selected Financial Data  
Maryland Public Schools  
2018-2019  
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 of students (ANB). This figure represents the average number of students enrolled in the district over the school year. This report also includes a table showing the per pupil costs expressed in terms of the average daily attendance (ADA), or the average number of students who are in attendance each day, as this measure is most frequently used by the federal government in comparing costs between districts.

**Highlights**

- The Current Expense Fund expenditures per pupil belonging at the state level increased 2.74% from \$14,484 in 2017-2018 to \$14,881 in 2018-2019. The Average Daily Membership (ADM) at the state level increased by .27% from 884,320 to 886,678.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$18,187.51 in Worcester County to a low of \$13,283.45 in Frederick County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include

expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

## DEFINITIONS

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

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

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

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

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

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

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

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

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

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

**Instructional Expenditure Categories** - expenditures for

activities that deal with teaching regular students and/or enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included are expenditures for instructional staff development and curriculum development provided by instructional staff.

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

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

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

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

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

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

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

**Transfers** - payments by one agency to another for services rendered. Transfers are differentiated from contracted services to prevent double accounting of expenditures between education service providers.

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging\* for Current Expenses, Capital Outlay, and Debt Service  
Maryland Public Schools: 2018-2019

Local Education Agency	Current Expense Fund					Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation	State Share of Teachers' Retirement	
Total State	\$14,881.18	\$14,881.18	\$13,328.29	\$718.67	\$ 834.22	\$0.00
Allegany	14,128.82	14,128.82	12,604.89	705.13	818.80	-
Anne Arundel	13,765.28	13,765.28	12,296.85	716.58	751.84	-
Baltimore City	15,460.51	15,460.51	14,050.75	603.44	806.32	-
Baltimore	14,282.68	14,282.68	12,905.27	595.93	781.48	-
Calvert	14,415.98	14,415.98	12,656.66	928.70	830.62	-
Caroline	13,781.77	13,781.77	12,287.64	708.92	785.21	-
Carroll	14,075.85	14,075.85	12,416.37	893.60	765.87	-
Cecil	14,378.95	14,378.95	12,777.60	733.34	868.00	-
Charles	14,338.43	14,338.43	12,482.82	1,072.93	782.68	-
Dorchester	15,158.82	15,158.82	13,609.02	774.14	775.67	-
Frederick	13,283.45	13,283.45	12,087.52	468.88	727.04	-
Garrett	14,028.89	14,028.89	12,169.46	1,096.57	762.86	-
Harford	13,457.34	13,457.34	11,871.25	868.01	718.08	-
Howard	15,911.08	15,911.08	14,218.64	719.31	973.13	-
Kent	15,889.32	15,889.32	14,003.87	984.89	900.56	-
Montgomery	16,285.90	16,285.90	14,629.71	677.77	978.42	-
Prince George's	15,408.90	15,408.90	13,749.65	820.22	839.04	-
Queen Anne's	13,513.30	13,513.30	11,766.33	980.99	765.98	-
St. Mary's	13,452.21	13,452.21	11,736.53	973.48	742.19	-
Somerset	17,228.40	17,228.40	15,255.89	1,058.43	914.07	-
Talbot	13,363.64	13,363.64	12,135.77	502.62	725.25	-
Washington	13,370.87	13,370.87	12,171.22	487.45	712.20	-
Wicomico	14,234.53	14,234.53	12,845.06	590.87	798.59	-
Worcester	18,187.51	18,187.51	16,111.72	1,073.91	1,001.88	-

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

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

Table 2

Cost per Pupil Belonging\* for Current Expenses  
Maryland Public Schools: 2018-2019

Local Education Agency	Including Student Transportation			Excluding Student Transportation		
	Including State		Share of Teachers' Retirement	Including State		Share of Teachers' Retirement
	Cost	Rank		Cost	Rank	
Total State	\$14,881.18		\$14,046.96		\$14,162.51	\$13,328.29
Allegany	14,128.82	14	13,310.02	14	13,423.69	12,604.89
Anne Arundel	13,765.28	18	13,013.43	17	13,048.70	12,296.85
Baltimore City	15,460.51	6	14,654.19	6	14,857.07	14,050.75
Baltimore	14,282.68	12	13,501.20	12	13,686.75	12,905.27
Calvert	14,415.98	9	13,585.36	9	13,487.29	12,656.66
Caroline	13,781.77	17	12,996.57	18	13,072.85	12,287.64
C Carroll	14,075.85	15	13,309.98	15	13,182.24	12,416.37
Cecil	14,378.95	10	13,510.95	11	13,645.60	12,777.60
Charles	14,338.43	11	13,555.75	10	13,265.50	12,482.82
Dorchester	15,158.82	8	14,383.16	8	14,384.69	13,609.02
Frederick	13,283.45	24	12,556.41	24	12,814.57	12,087.52
Garrett	14,028.89	16	13,266.03	16	12,932.32	12,169.46
Harford	13,457.34	20	12,739.26	20	12,589.33	11,871.25
Howard	15,911.08	4	14,937.95	5	15,191.77	14,218.64
Kent	15,889.32	5	14,988.76	4	14,904.43	14,003.87
Montgomery	16,285.90	3	15,307.48	3	15,608.13	14,629.71
Prince George's	15,408.90	7	14,569.87	7	14,588.68	13,749.65
Queen Anne's	13,513.30	19	12,747.32	19	12,532.31	11,766.33
St. Mary's	13,452.21	21	12,710.02	21	12,478.72	11,736.53
Somerset	17,228.40	2	16,314.33	2	16,169.97	15,255.89
Talbot	13,363.64	23	12,638.39	23	12,861.02	12,135.77
Washington	13,370.87	22	12,658.67	22	12,883.42	12,171.22
Wicomico	14,234.53	13	13,435.94	13	13,643.66	12,845.06
Worcester	18,187.51	1	17,185.63	1	17,113.60	16,111.72

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

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

Table 3

## Cost per Pupil Belonging\* by Category: Maryland Public Schools: 2018-2019

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 14,046.96		\$ 391.91		\$ 917.87		\$ 5,288.33		\$ 250.91		\$ 343.65	
Allegany	13,310.02	14	282.74	18	841.48	17	4,988.40	16	327.82	7	173.90	12
Anne Arundel	13,013.43	17	414.70	7	826.11	20	4,939.23	19	424.84	3	210.29	10
Baltimore City	14,654.19	6	637.40	1	1,024.08	5	4,660.59	23	240.82	16	1,032.14	1
Baltimore	13,501.20	12	480.09	4	900.23	13	4,961.44	17	276.34	12	616.07	3
Calvert	13,585.36	9	387.70	8	723.68	21	5,301.67	6	182.77	20	104.92	18
Caroline	12,996.57	18	362.96	11	931.21	10	5,170.78	10	288.30	10	422.08	4
Carroll	13,309.98	15	204.00	23	962.73	7	4,956.38	18	311.72	8	72.73	21
Cecil	13,510.95	11	353.65	13	974.34	6	5,118.32	13	199.77	18	215.51	9
Charles	13,555.75	10	374.36	9	911.57	12	5,059.87	14	305.53	9	92.72	19
Dorchester	14,383.16	8	347.48	14	1,176.74	2	5,315.71	5	481.33	2	390.82	5
Frederick	12,556.41	24	264.38	21	837.33	18	5,122.04	12	273.37	13	54.48	24
Garrett	13,266.03	16	425.09	6	652.17	24	4,830.13	20	254.78	15	261.58	7
Harford	12,739.26	20	285.14	17	714.49	22	4,608.00	24	180.10	22	61.15	23
Howard	14,937.95	5	225.06	22	1,070.26	4	6,093.77	3	178.55	23	71.13	22
Kent	14,988.76	4	610.43	2	890.03	16	5,228.59	7	181.44	21	377.29	6
Montgomery	15,307.48	3	355.35	12	925.72	11	6,223.92	2	215.24	17	89.88	20
Prince George's	14,569.87	7	452.93	5	952.31	9	5,174.14	9	142.14	24	657.76	2
Queen Anne's	12,747.32	19	275.49	19	668.53	23	5,143.76	11	262.54	14	127.04	16
St. Mary's	12,710.02	21	191.82	24	961.35	8	4,746.28	22	281.38	11	107.63	17
Somerset	16,314.33	2	551.00	3	1,368.94	1	5,671.85	4	411.82	4	166.90	14
Talbot	12,638.39	23	300.54	16	895.50	14	5,046.42	15	195.22	19	200.13	11
Washington	12,658.67	22	303.32	15	834.75	19	4,784.14	21	356.25	6	133.86	15
Wicomico	13,435.94	13	364.68	10	895.02	15	5,220.17	8	366.28	5	170.81	13
Worcester	17,185.63	1	273.98	20	1,156.00	3	6,745.85	1	484.45	1	232.98	8

\*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 3 Continued

Cost per Pupil Belonging\* by Category: Maryland Public Schools: 2018-2019

Local Education Agency	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
<b>Total State</b>	<b>\$1,626.47</b>		<b>\$113.36</b>		<b>\$81.84</b>		<b>\$718.67</b>		<b>\$881.88</b>		<b>\$301.97</b>		<b>\$3,130.10</b>	
Allegany	1,712.47	8	73.53	18	119.09	14	705.13	17	902.20	13	205.02	21	2,978.24	16
Anne Arundel	1,362.30	14	104.02	12	0.00	22	716.58	15	936.82	8	255.71	15	2,822.83	23
Baltimore City	2,098.93	1	214.66	2	0.00	22	603.44	19	771.27	21	317.44	7	3,053.43	13
Baltimore	1,515.71	11	128.25	10	155.36	5	595.93	20	890.98	14	333.68	5	2,647.13	24
Calvert	1,615.80	10	125.59	11	100.58	19	928.70	8	998.40	3	195.04	22	2,920.52	17
Caroline	1,074.55	24	97.26	13	141.31	10	708.92	16	796.84	19	160.29	23	2,842.06	20
Carroll	1,471.28	12	66.00	19	152.60	6	893.60	9	909.82	11	250.77	16	3,058.33	12
Cecil	1,788.34	5	142.74	8	114.27	15	733.34	13	759.11	22	279.19	13	2,832.35	21
Charles	1,389.13	13	137.87	9	128.59	13	1,072.93	3	989.23	4	266.49	14	2,827.47	22
Dorchester	1,288.46	18	163.68	6	132.39	12	774.14	12	858.49	16	359.45	3	3,094.47	9
Frederick	1,310.08	16	45.18	24	9.59	20	468.88	24	809.45	17	293.08	10	3,068.54	10
Garrett	1,113.08	22	168.84	5	163.72	4	1,096.57	1	1,062.17	2	246.63	18	2,991.27	15
Harford	1,293.51	17	47.81	23	104.22	18	868.01	10	708.00	24	332.62	6	3,536.22	4
Howard	1,916.28	2	63.14	21	150.47	7	719.31	14	736.00	23	424.48	1	3,289.50	6
Kent	1,719.80	6	209.04	4	184.43	2	984.89	5	969.84	5	306.60	9	3,326.38	5
Montgomery	1,860.14	3	76.82	16	0.01	21	677.77	18	903.29	12	247.25	17	3,732.10	2
Prince George's	1,706.18	9	152.29	7	132.92	11	820.22	11	956.56	7	358.83	4	3,063.59	11
Queen Anne's	1,227.80	19	64.53	20	107.55	17	980.99	6	797.35	18	242.35	19	2,849.41	19
St. Mary's	1,213.04	20	75.04	17	146.27	9	973.48	7	920.10	9	232.88	20	2,860.74	18
Somerset	1,716.83	7	388.00	1	166.98	3	1,058.43	4	913.88	10	307.17	8	3,592.52	3
Talbot	1,188.70	21	92.15	14	0.00	22	502.62	22	776.68	20	286.89	11	3,153.55	7
Washington	1,076.60	23	78.00	15	185.53	1	487.45	23	962.00	6	360.32	2	3,096.43	8
Wicomico	1,311.14	15	209.64	3	111.85	16	590.87	21	885.36	15	283.43	12	3,026.70	14
Worcester	1,857.77	4	52.76	22	147.08	8	1,073.91	2	1,226.73	1	159.99	24	3,774.14	1

Table 4

## Cost per Pupil Attending\* by Category: Maryland Public Schools: 2018-2019

Local Education Agency	Total Cost per Pupil		Administration		Mid-level Administration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$14,201.05		\$421.22		\$986.53		\$5,683.89		\$269.67		\$369.36	
Allegany	13,441.37	14	304.25	17	905.48	17	5,367.85	16	352.75	7	187.13	12
Anne Arundel	13,082.52	17	442.47	7	881.42	20	5,269.92	19	453.28	3	224.37	10
Baltimore City	15,931.23	3	733.29	1	1,178.14	4	5,361.76	17	277.05	15	1,187.42	1
Baltimore	13,694.72	9	516.89	4	969.24	12	5,341.75	18	297.52	12	663.29	3
Calvert	13,486.37	13	409.94	8	765.19	21	5,605.78	8	193.25	21	110.94	18
Caroline	13,070.15	18	388.48	11	996.70	10	5,534.42	11	308.57	10	451.76	4
Carroll	13,236.47	16	215.26	23	1,015.86	9	5,229.95	20	328.93	8	76.75	21
Cecil	13,686.29	10	382.83	12	1,054.74	6	5,540.70	10	216.26	18	233.30	9
Charles	13,576.22	12	397.90	9	968.89	13	5,378.03	15	324.74	9	98.55	19
Dorchester	14,896.27	6	380.39	13	1,288.19	2	5,819.17	5	526.92	1	427.84	5
Frederick	12,467.84	24	278.65	21	882.52	19	5,398.50	13	288.13	13	57.42	24
Garrett	13,335.42	15	453.39	6	695.58	24	5,151.64	21	271.74	16	278.99	7
Harford	12,729.04	20	301.93	18	756.56	22	4,879.34	24	190.71	22	64.75	23
Howard	14,653.64	8	236.16	22	1,123.05	5	6,394.35	3	187.36	23	74.64	22
Kent	15,250.65	5	660.80	2	963.47	15	5,660.02	6	196.41	20	408.42	6
Montgomery	15,336.79	4	380.34	14	990.82	11	6,661.64	2	230.37	17	96.20	20
Prince George's	14,767.32	7	487.12	5	1,024.19	8	5,564.71	9	152.86	24	707.41	2
Queen Anne's	12,694.55	23	291.89	20	708.33	23	5,449.95	12	278.17	14	134.61	16
St. Mary's	12,774.45	19	204.75	24	1,026.15	7	5,066.18	23	300.35	11	114.88	17
Somerset	16,747.24	2	599.20	3	1,488.68	1	6,167.94	4	447.84	4	181.49	14
Talbot	12,712.06	21	320.70	16	955.55	16	5,384.84	14	208.31	19	213.55	11
Washington	12,706.41	22	322.62	15	887.85	18	5,088.48	22	378.91	6	142.37	15
Wicomico	13,637.24	11	393.53	10	965.84	14	5,633.20	7	395.26	5	184.32	13
Worcester	17,243.12	1	291.91	19	1,231.67	3	7,187.42	1	516.16	2	248.23	8

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

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

Table 4 Continued

Cost per Pupil Attending\* by Category: Maryland Public Schools: 2018-2019

Local Education Agency	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
<b>Total State</b>	<b>\$ 1,748.13</b>		<b>\$ 121.84</b>		<b>\$ 87.96</b>		<b>\$ 772.42</b>		<b>\$ 947.85</b>		<b>\$ 324.56</b>		<b>\$ 2,467.61</b>	
Allegany	1,842.73	8	79.12	18	128.15	14	758.77	16	970.82	11	220.61	21	2,323.70	16
Anne Arundel	1,453.51	14	110.98	12	0.00	22	764.55	14	999.54	8	272.83	15	2,209.64	19
Baltimore City	2,414.70	1	246.96	2	0.00	22	694.22	19	887.31	17	365.19	5	2,585.18	7
Baltimore	1,631.90	11	138.08	10	167.27	5	641.61	20	959.27	14	359.25	6	2,008.65	24
Calvert	1,708.48	10	132.79	11	106.34	19	981.97	8	1,055.67	3	206.23	22	2,209.77	18
Caroline	1,150.12	23	104.10	13	151.25	10	758.78	15	852.88	19	171.56	23	2,201.50	21
Carroll	1,552.49	12	69.64	19	161.02	6	942.93	9	960.03	13	264.61	17	2,419.00	12
Cecil	1,935.92	5	154.52	8	123.71	15	793.86	13	821.76	22	302.23	13	2,126.46	23
Charles	1,476.48	13	146.54	9	136.67	13	1,140.40	4	1,051.43	4	283.24	14	2,173.36	22
Dorchester	1,410.49	16	179.19	6	144.93	11	847.46	12	939.79	16	393.49	2	2,538.42	8
Frederick	1,380.79	17	47.62	24	10.11	20	494.19	24	853.14	18	308.90	10	2,467.87	10
Garrett	1,187.17	22	180.08	5	174.62	4	1,169.56	1	1,132.87	2	263.05	18	2,376.74	15
Harford	1,369.68	18	50.62	23	110.36	18	919.12	10	749.69	24	352.21	7	2,984.09	1
Howard	2,010.80	2	66.25	21	157.89	7	754.79	17	772.31	23	445.42	1	2,430.63	11
Kent	1,861.70	7	226.29	3	199.65	1	1,066.15	5	1,049.86	5	331.90	9	2,625.98	5
Montgomery	1,990.96	3	82.22	16	0.01	21	725.43	18	966.82	12	264.64	16	2,947.35	3
Prince George's	1,834.97	9	163.78	7	142.95	12	882.13	11	1,028.77	6	385.92	3	2,392.48	14
Queen Anne's	1,300.89	19	68.37	20	113.95	17	1,039.38	6	844.81	20	256.78	19	2,207.45	20
St. Mary's	1,294.80	20	80.09	17	156.12	9	1,039.10	7	982.12	10	248.58	20	2,261.34	17
Somerset	1,867.00	6	421.93	1	181.59	3	1,151.01	2	993.81	9	334.04	8	2,912.72	4
Talbot	1,268.42	21	98.33	14	0.00	22	536.33	22	828.77	21	306.13	11	2,591.14	6
Washington	1,145.09	24	82.96	15	197.34	2	518.46	23	1,023.20	7	383.24	4	2,535.90	9
Wicomico	1,414.88	15	226.22	4	120.70	16	637.63	21	955.41	15	305.85	12	2,404.40	13
Worcester	1,979.38	4	56.21	22	156.71	8	1,144.21	3	1,307.03	1	170.46	24	2,953.73	2

Table 5

## Cost per Pupil Belonging\* from Federal Funds: Maryland Public Schools: 2018-2019

Local Education Agency	Total Federal	Adminis- tration	Adminis- tration	Mid-level Adminis- tration	Instructional Expenditures				Special Education	Student Personnel Services	Health Services	Student Transportation	Oper- ation of Plant	Mainte- nance of Plant	Fixed Charges
					Salaries and Wages	Supplies	Textbooks, Instructional	Other							
Total State	642.73	9.10	17.62	192.97	37.52	38.69	196.07	6.86	2.80	4.63	0.23	0.00	136.24		
Allegany	856.55	-	25.38	274.35	61.00	32.68	254.36	-	6.44	2.21	-	-	200.14		
Anne Arundel	506.38	0.11	9.77	115.81	38.33	10.76	200.25	2.44	-	2.11	-	-	126.81		
Baltimore City	1,268.81	7.08	70.82	496.17	77.32	149.73	194.21	22.57	-	1.01	0.02	-	249.89		
Baltimore	651.71	28.48	2.07	186.75	35.95	29.84	197.93	11.38	9.82	3.13	0.61	-	145.75		
Calvert	499.94	0.28	5.33	124.30	23.57	23.22	201.07	-	7.97	1.97	-	-	112.22		
Caroline	1,065.47	12.22	17.28	351.39	110.26	89.65	266.56	-	12.76	12.28	-	-	193.07		
Carroll	477.76	0.52	3.68	110.21	34.64	7.59	196.30	-	0.18	0.85	0.26	-	123.54		
Cecil	746.72	0.01	2.15	170.73	57.07	36.90	299.46	27.89	-	11.74	-	-	140.77		
Charles	459.75	-	21.58	103.80	67.15	23.62	145.74	-	-	3.65	-	-	94.20		
Dorchester	1,414.40	-	7.22	472.77	206.04	147.95	281.55	47.28	-	17.73	1.85	-	232.00		
Frederick	435.55	0.05	14.98	98.21	38.10	10.47	186.10	0.19	-	1.41	-	-	86.04		
Garrett	886.79	-	25.25	268.46	12.00	100.76	284.59	0.15	24.04	0.31	0.02	-	171.22		
Harford	561.18	1.26	14.09	114.43	26.98	11.39	248.44	-	-	2.60	0.00	-	141.98		
Howard	330.88	-	5.01	82.89	21.87	12.83	142.82	0.94	-	-	-	-	64.53		
Kent	1,081.77	-	32.92	277.32	47.74	94.20	461.22	-	-	9.83	-	-	158.53		
Montgomery	497.36	0.53	8.61	153.15	9.26	14.18	184.98	3.19	-	5.47	-	-	117.99		
Prince George's	647.61	30.39	20.74	203.04	23.36	57.73	185.87	6.93	6.78	5.02	0.33	-	107.42		
Queen Anne's	600.11	0.05	23.73	141.24	100.69	36.03	188.10	-	0.46	14.29	-	-	95.52		
St. Mary's	646.48	-	23.99	189.26	32.88	28.45	190.38	1.67	3.14	21.83	3.98	0.06	150.83		
Somerset	1,997.62	5.67	65.75	720.70	133.45	90.31	367.98	126.90	2.80	30.50	1.05	-	452.50		
Talbot	898.70	4.24	27.35	280.36	21.56	50.40	297.63	-	-	4.30	-	-	212.85		
Washington	714.12	-	44.55	218.65	29.28	11.96	207.24	-	0.05	8.67	-	-	193.72		
Wicomico	1,006.71	3.61	12.88	290.35	160.08	80.77	210.80	21.13	0.50	10.85	0.12	-	215.62		
Worcester	971.98	0.30	13.35	315.21	85.03	56.27	279.22	-	9.96	49.30	0.76	-	162.58		

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

NOTE: Excludes expenditures for adult education, equipment, interfund transfers, and outgoing transfers.

Table 6

## Cost per Pupil Belonging\* Excluding Federal Funds: Maryland Public Schools: 2018-2019

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	Instructional Supplies	Textbooks and Instructional Costs	Other	Instructional Costs							
Total State	\$13,404.22	\$382.81	\$900.25	\$5,095.36	\$213.39	\$304.96	\$1,430.40	\$106.51	\$79.04	\$714.04	\$881.65	\$301.97	\$2,993.86			
Allegany	12,453.47	282.74	816.10	4,714.06	266.81	141.23	1,458.12	73.53	112.65	702.92	902.20	205.02	2,778.10			
Anne Arundel	12,507.05	414.60	816.34	4,823.42	386.51	199.53	1,162.05	101.58	-	714.47	936.82	255.71	2,696.02			
Baltimore City	13,385.38	630.31	953.26	4,164.42	163.50	882.41	1,904.72	192.10	-	602.43	771.26	317.44	2,803.54			
Baltimore	12,849.49	451.61	898.17	4,774.69	240.39	586.22	1,317.78	116.87	145.53	592.80	890.37	333.68	2,501.38			
Calvert	13,085.42	387.42	718.34	5,177.37	159.20	81.70	1,414.73	125.59	92.60	926.73	998.40	195.04	2,808.29			
Caroline	11,931.10	350.74	913.94	4,819.39	178.04	332.42	808.00	97.26	128.55	696.64	796.84	160.29	2,648.98			
Carroll	12,832.22	203.49	959.05	4,846.18	277.08	65.15	1,274.98	66.00	152.42	892.76	909.56	250.77	2,934.80			
Cecil	12,764.23	353.64	972.18	4,947.59	142.70	178.62	1,488.88	114.86	114.27	721.60	759.11	279.19	2,691.58			
Charles	13,096.00	374.36	889.99	4,956.07	238.38	69.09	1,243.39	137.87	128.59	1,069.28	989.23	266.49	2,733.26			
Cornchester	12,968.75	347.48	1,169.51	4,842.94	275.29	242.87	1,006.91	116.40	132.39	756.40	856.64	359.45	2,862.47			
Frederick	12,120.86	264.33	822.35	5,023.83	235.28	44.01	1,123.98	44.99	9.59	467.47	809.45	293.08	2,982.50			
Garrett	12,379.23	425.09	626.92	4,561.67	242.78	160.82	828.49	168.69	139.68	1,096.25	1,062.15	246.63	2,820.06			
Harford	12,178.08	283.88	700.40	4,493.56	153.13	49.76	1,045.07	47.81	104.22	865.41	708.00	332.62	3,394.24			
Howard	14,607.06	225.06	1,065.25	6,010.88	156.68	58.30	1,773.46	62.20	150.47	719.31	736.00	424.48	3,224.97			
Kent	13,906.99	610.43	857.11	4,951.27	133.70	283.08	1,258.58	209.04	184.43	975.06	969.84	306.60	3,167.84			
Montgomery	14,810.13	354.82	917.11	6,070.77	205.97	75.70	1,675.16	73.63	0.01	672.30	903.29	247.25	3,614.11			
Prince Georges	13,922.26	422.54	931.56	4,971.10	118.78	600.03	1,520.31	145.36	126.14	815.20	956.24	358.83	2,956.17			
Queen Anne's	12,147.21	275.44	644.80	5,002.52	161.85	91.01	1,039.70	64.53	107.08	966.70	797.35	242.35	2,753.89			
St. Mary's	12,063.54	191.82	937.36	4,557.02	248.50	79.18	1,022.66	73.36	143.13	951.65	916.12	232.83	2,709.90			
Somerset	14,316.70	545.34	1,303.19	4,951.15	278.37	76.58	1,348.85	261.10	164.18	1,027.93	912.83	307.17	3,140.02			
Talbot	11,739.69	296.31	868.15	4,766.05	173.65	149.72	891.07	92.15	-	498.32	776.68	286.89	2,940.69			
Washington	11,944.55	303.32	790.19	4,565.49	326.97	121.90	869.37	78.00	185.48	478.78	962.00	360.32	2,902.71			
Wicomico	12,429.23	361.06	882.14	4,929.82	206.20	90.04	1,100.34	188.51	111.35	580.02	885.24	283.43	2,811.07			
Worcester	16,213.65	273.68	1,142.64	6,430.64	399.42	176.71	1,578.55	52.76	137.12	1,024.61	1,225.97	159.99	3,611.57			

\*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: 2016-2019

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
Total State	\$259.27	218.78	0.00	\$40.91	\$44.19	\$0.00	\$12.61	\$13.07	\$0.00
Allegany	255.31	235.94	261.44	12.23	9.47	236.41	12.67	13.08	11.46
Anne Arundel	424.22	393.59	419.50	127.34	174.16	290.93	14.16	17.56	110.09
Baltimore City	245.86	153.33	230.94	15.29	9.55	220.69	0.15	0.28	10.04
Baltimore	299.24	260.78	270.37	60.25	73.57	188.40	28.78	24.83	59.66
Calvert	171.51	152.08	180.77	18.49	30.18	122.97	12.53	11.56	44.62
Caroline	218.36	201.27	200.57	23.99	16.47	178.01	8.40	9.41	13.47
Carroll	330.17	289.05	336.50	56.74	50.71	268.75	19.97	19.65	46.85
Cecil	318.52	198.20	331.70	7.33	7.40	233.27	10.37	9.92	86.40
Charles	337.62	225.71	227.10	24.12	20.80	193.21	8.29	8.87	24.57
Dorchester	638.65	482.38	464.54	77.81	50.67	409.67	0.85	50.05	54.87
Frederick	280.05	209.33	230.74	73.75	48.71	152.28	22.52	21.33	57.71
Garrett	337.85	341.61	326.59	84.70	121.22	151.08	6.43	5.85	170.23
Harford	232.75	203.54	232.00	20.08	20.80	201.61	19.95	12.35	16.51
Howard	311.54	242.49	200.99	51.66	36.21	189.49	12.36	14.14	11.50
Kent	255.81	165.93	140.45	84.29	42.27	110.44	0.00	15.16	13.27
Montgomery	166.77	136.82	182.91	22.24	22.10	131.45	12.62	14.58	28.61
Prince George's	152.24	138.91	141.10	18.19	15.79	120.01	4.31	3.46	17.37
Queen Anne's	223.91	188.28	192.62	0.00	0.15	180.83	11.00	11.02	0.10
St. Mary's	230.15	325.24	511.33	28.45	28.00	257.58	12.60	31.94	230.97
Somerset	298.49	409.47	275.36	34.46	123.41	223.38	9.16	9.66	41.90
Talbot	196.02	158.36	165.36	44.57	5.83	121.47	4.04	0.68	40.71
Washington	348.72	387.26	344.26	8.97	20.35	319.58	0.03	0.00	14.25
Wicomico	296.05	239.80	267.35	43.89	43.01	206.70	13.83	13.25	46.55
Worcester	541.56	420.20	454.46	20.14	34.29	397.89	6.52	6.34	47.60

\*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: 2018-2019

Local Education Agency	Mid-level			Student			Pupil			Fixed Charges	Community Services	Capital Outlay
	Adminis- tration	Adminis- tration	Instruc- tion**	Special Education	Personnel Services	Health Services	Transpor- tation	Operation of Plant	Maintenance of Plant			
Total State	2.73%	6.32%	40.68%	13.34%	0.78%	0.57%	5.16%	6.12%	2.15%	21.48%	0.15%	0.52%
Allegany	2.02	6.01	40.13	15.38	0.53	0.85	5.28	6.58	1.48	21.27	0.38	0.09
Anne Arundel	3.11	6.11	41.64	12.58	0.77	-	5.29	7.05	2.03	20.85	0.05	0.53
Baltimore City	4.32	6.60	38.74	15.81	1.38	0.04	3.89	4.98	2.04	19.66	-	2.54
Baltimore	3.48	6.38	41.64	13.97	0.91	1.10	4.67	6.31	2.48	18.75	0.03	0.27
Calvert	2.83	5.15	40.51	12.41	0.91	0.72	6.62	7.13	1.39	20.80	0.55	0.97
Caroline	2.67	7.06	44.76	9.19	0.71	1.04	5.38	5.97	1.32	20.87	0.60	0.42
Carroll	1.42	7.02	39.05	12.82	0.48	1.11	6.52	6.75	2.22	22.30	0.08	0.23
Cecil	2.58	7.00	40.19	14.19	1.02	0.82	5.33	5.48	2.15	20.31	0.26	0.66
Charles	2.67	6.44	38.86	10.80	0.97	0.91	7.76	7.13	2.22	19.99	0.55	1.70
Dorchester	2.40	8.14	43.01	8.91	1.13	0.92	5.50	5.94	2.55	21.41	-	0.08
Frederick	2.04	6.48	42.10	12.07	0.35	0.07	4.14	6.26	2.34	23.69	0.15	0.29
Garrett	3.17	4.80	39.74	8.51	1.24	1.21	8.14	7.91	1.96	21.95	0.60	0.76
Harford	2.18	5.45	37.21	12.23	0.36	0.79	6.58	5.43	2.57	26.92	0.11	0.16
Howard	1.47	6.98	41.35	14.28	0.41	0.98	4.69	4.80	2.87	21.44	0.63	0.10
Kent	4.03	5.73	38.19	12.60	1.35	1.19	6.54	6.24	2.38	21.41	0.19	0.16
Montgomery	2.27	5.92	41.56	13.65	0.49	0.00	4.90	5.82	1.63	23.66	0.10	-
Prince George's	3.01	6.31	39.87	14.32	1.03	0.88	5.43	6.37	2.38	20.25	0.16	0.01
Queen Anne's	2.16	5.21	43.17	10.13	0.50	0.84	7.65	6.22	1.89	22.22	-	-
St. Mary's	1.49	7.45	39.95	10.11	0.58	1.13	7.63	7.18	1.81	22.18	0.14	0.35
Somerset	3.30	9.15	38.25	10.44	2.32	1.01	6.42	5.50	1.84	21.49	-	0.28
Talbot	2.34	6.87	43.34	9.14	0.71	-	4.44	6.05	2.54	24.18	0.40	-
Washington	2.33	6.37	40.73	9.50	0.60	1.42	4.24	8.14	2.82	23.64	0.06	0.15
Wicomico	2.59	6.32	40.89	9.39	1.48	0.84	4.35	6.39	2.09	21.39	0.09	4.18
Worcester	1.58	6.68	43.37	10.83	0.30	0.85	6.22	7.18	0.93	21.79	0.01	0.24

\*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 Current Expenses by Category\*: Maryland Public Schools: 2018-2019

Local Education Agency	Mid-level Instructional Salaries and Wages			Textbooks and Instructional Supplies		Other Instructional Costs		Pupil Personnel Services			Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Adminis- tration	Adminis- tration	Adminis- tration	Salaries and Wages	Supplies	Instructional	Costs	Special Education	Personnel Services	Health Services	Transpor- tation	Operation of Plant	Maintenance of Plant	Fixed Charges				
Total State	2.79%	6.53%	37.65%	1.79%	2.45%	11.58%	0.81%	0.58%	5.12%	6.28%	2.15%	22.28%						
Allegany	2.12	6.32	37.48	2.46	1.31	12.87	0.55	0.89	5.30	6.78	1.54	22.38						
Anne Arundel	3.19	6.35	37.95	3.26	1.62	10.47	0.80	-	5.51	7.20	1.96	21.69						
Baltimore City	4.35	6.99	31.80	1.64	7.04	14.32	1.46	-	4.12	5.26	2.17	20.84						
Baltimore	3.56	6.67	36.75	2.05	4.56	11.23	0.95	1.15	4.41	6.60	2.47	19.61						
Calvert	2.85	5.33	39.02	1.35	0.77	11.89	0.92	0.74	6.84	7.35	1.44	21.50						
Caroline	2.79	7.17	39.79	2.22	3.25	8.27	0.75	1.09	5.45	6.13	1.23	21.87						
Carroll	1.53	7.23	37.24	2.34	0.55	11.05	0.50	1.15	6.71	6.84	1.88	22.98						
Cecil	2.62	7.21	37.88	1.48	1.60	13.24	1.06	0.85	5.43	5.62	2.07	20.96						
Charles	2.76	6.72	37.33	2.25	0.68	10.25	1.02	0.95	7.91	7.30	1.97	20.86						
Chorchester	2.42	8.18	36.96	3.35	2.72	8.96	1.14	0.92	5.38	5.97	2.50	21.51						
Frederick	2.11	6.67	40.79	2.18	0.43	10.43	0.36	0.08	3.73	6.45	2.33	24.44						
Garrett	3.20	4.92	36.41	1.92	1.97	8.39	1.27	1.23	8.27	8.01	1.86	22.55						
Harford	2.24	5.61	36.17	1.41	0.48	10.15	0.38	0.82	6.81	5.56	2.61	27.76						
Howard	1.51	7.16	40.79	1.20	0.48	12.83	0.42	1.01	4.82	4.93	2.84	22.02						
Kent	4.07	5.94	34.88	1.21	2.52	11.47	1.39	1.23	6.57	6.47	2.05	22.19						
Montgomery	2.32	6.05	40.66	1.41	0.59	12.15	0.50	0.00	4.43	5.90	1.62	24.38						
Prince George's	3.11	6.54	35.51	0.98	4.51	11.71	1.05	0.91	5.63	6.57	2.46	21.03						
Queen Anne's	2.16	5.24	40.35	2.06	1.00	9.63	0.51	0.84	7.70	6.26	1.90	22.35						
St. Mary's	1.51	7.56	37.34	2.21	0.85	9.54	0.59	1.15	7.66	7.24	1.83	22.51						
Somerset	3.38	8.39	34.77	2.52	1.02	10.52	2.38	1.02	6.49	5.60	1.88	22.02						
Talbot	2.38	7.09	39.93	1.54	1.58	9.41	0.73	-	3.98	6.15	2.27	24.95						
Washington	2.40	6.59	37.79	2.81	1.06	8.50	0.62	1.47	3.85	7.60	2.85	24.46						
Wicomico	2.71	6.66	38.85	2.73	1.27	9.76	1.56	0.83	4.40	6.59	2.11	22.53						
Worcester	1.59	6.73	39.25	2.82	1.36	10.81	0.31	0.86	6.25	7.14	0.93	21.96						

\*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: 2018-2019

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
Total State	\$13,194,816,860	\$347,498,226	\$813,856,777	\$4,689,045,756	\$222,473,399	\$304,707,605	\$1,442,155,599
Allegany	116,876,443	2,338,923	6,960,853	41,265,062	2,711,765	1,438,543	14,165,909
Anne Arundel	1,136,871,244	34,250,393	68,228,481	407,930,073	35,087,106	17,367,584	112,512,000
Baltimore City	1,206,346,889	49,734,550	79,906,264	363,655,001	18,790,719	80,535,662	163,774,139
Baltimore	1,606,365,482	53,995,589	101,248,786	558,010,457	31,079,430	69,288,688	170,471,440
Calvert	227,253,592	6,111,781	11,408,081	83,575,553	2,881,183	1,653,959	25,471,467
Caroline	79,627,677	2,097,076	5,380,327	29,875,479	1,665,717	2,438,657	6,208,495
Carroll	351,632,941	5,096,295	24,050,135	123,816,915	7,787,251	1,816,958	36,754,525
Cecil	214,404,757	5,273,250	14,528,371	76,319,344	2,978,823	3,213,539	26,665,986
Charles	386,221,025	10,083,709	24,554,082	136,293,050	8,229,852	2,497,399	37,417,758
Dorchester	72,233,389	1,655,771	5,607,278	25,329,920	2,293,597	1,862,313	6,139,645
Frederick	561,555,369	11,176,729	35,397,963	216,533,524	11,556,861	2,303,214	55,383,277
Garrett	53,837,253	1,631,338	2,502,755	18,536,099	977,741	1,003,826	4,271,551
Harford	503,919,092	10,677,074	26,754,595	172,549,514	6,744,114	2,289,761	48,436,398
Howard	915,919,437	12,955,558	61,609,253	350,787,071	10,278,251	4,094,420	110,310,464
Kent	30,507,111	1,172,020	1,708,832	10,038,775	348,364	724,380	3,301,968
Montgomery	2,624,608,690	57,267,054	149,187,641	1,003,037,282	34,687,086	14,484,463	299,776,559
Prince George's	2,022,363,359	59,445,814	124,986,841	679,087,043	18,654,719	86,328,889	223,930,199
Queen Anne's	103,609,571	2,112,234	5,125,772	39,438,381	2,012,934	974,068	9,413,834
St. Mary's	235,082,496	3,352,119	16,800,025	82,943,095	4,917,275	1,880,845	21,198,360
Somerset	49,952,019	1,597,583	3,969,115	16,444,960	1,194,030	483,898	4,977,783
Talbot	61,830,786	1,390,545	4,143,289	23,348,731	903,220	925,955	5,499,872
Washington	302,745,583	6,867,904	18,900,521	108,323,463	8,066,280	3,030,876	24,376,681
Wicomico	211,072,808	5,407,523	13,271,603	77,405,787	5,431,268	2,532,791	19,441,894
Worcester	119,979,846	1,807,395	7,625,914	44,501,178	3,195,814	1,536,918	12,255,394

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

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

Table 10 Continued

## Current Expenses by Category\*: Maryland Public Schools: 2018-2019

Local Education Agency	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	State Share of Teachers' Retirement
Total State	\$100,515,921	\$72,564,163	\$637,227,824	\$781,944,396	\$267,751,732	\$2,775,390,038	\$ 739,685,425
Allegany	608,237	985,166	5,832,980	7,463,156	1,695,951	24,636,596	6,773,303
Anne Arundel	8,590,964	-	59,182,079	77,371,677	21,119,099	233,137,140	62,094,648
Baltimore City	16,749,634	-	47,084,874	60,180,412	24,768,728	238,251,715	62,915,191
Baltimore	14,424,249	17,472,973	67,023,780	100,207,790	37,528,530	297,720,968	87,892,803
Calvert	1,979,733	1,585,469	14,639,983	15,738,770	3,074,640	46,039,033	13,093,939
Caroline	561,949	816,466	4,095,983	4,603,969	926,126	16,420,711	4,536,723
Carroll	1,648,734	3,812,138	22,323,389	22,728,406	6,264,591	76,401,180	19,132,427
Cecil	2,128,437	1,703,953	10,934,918	11,319,163	4,162,956	42,233,257	12,942,760
Charles	3,713,726	3,463,631	28,900,582	26,646,058	7,178,074	76,160,810	21,082,294
Dorchester	779,973	630,861	3,688,839	4,090,772	1,712,803	14,745,481	3,696,136
Frederick	1,909,894	405,523	19,821,828	34,219,258	12,389,827	129,721,880	30,735,591
Garrett	647,934	628,299	4,208,187	4,076,193	946,479	11,479,305	2,927,546
Harford	1,790,216	3,902,558	32,503,084	26,511,488	12,455,171	132,416,135	26,888,984
Howard	3,634,430	8,661,670	41,407,112	42,367,873	24,435,317	189,359,858	56,018,159
Kent	401,352	354,109	1,890,964	1,862,063	588,669	6,386,565	1,729,052
Montgomery	12,379,391	1,590	109,227,856	145,573,200	39,846,859	601,459,868	157,679,841
Prince George's	19,987,038	17,445,370	107,650,599	125,545,630	47,095,585	402,085,204	110,120,429
Queen Anne's	494,734	824,578	7,521,456	6,113,447	1,858,161	21,847,052	5,872,921
St. Mary's	1,311,276	2,556,037	17,012,016	16,079,181	4,069,716	49,992,492	12,970,058
Somerset	1,124,956	484,154	3,068,815	2,649,706	890,608	10,416,146	2,650,264
Talbot	426,354	-	2,325,521	3,593,538	1,327,371	14,590,799	3,355,591
Washington	1,766,137	4,200,881	11,036,944	21,781,808	8,158,360	70,109,936	16,125,791
Wicomico	3,108,539	1,658,474	8,761,625	13,128,328	4,202,699	44,880,548	11,841,729
Worcester	348,032	970,262	7,084,409	8,092,510	1,055,413	24,897,362	6,609,245

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance\*  
Maryland Public Schools: 2018-2019

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	886,678	824,971
Allegany	8,272	7,687
Anne Arundel	82,590	77,407
Baltimore City	78,028	67,824
Baltimore	112,469	104,462
Calvert	15,764	14,909
Caroline	5,778	5,398
Carroll	24,981	23,675
Cecil	14,911	13,774
Charles	26,936	25,343
Dorchester	4,765	4,353
Frederick	42,275	40,110
Garrett	3,838	3,598
Harford	37,446	35,363
Howard	57,565	54,859
Kent	1,920	1,774
Montgomery	161,158	150,569
Prince George's	131,246	122,034
Queen Anne's	7,667	7,236
St. Mary's	17,475	16,372
Somerset	2,899	2,666
Talbot	4,627	4,336
Washington	22,642	21,288
Wicomico	14,828	13,741
Worcester	6,597	6,192

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