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TO: Members of the State Board of Education
FROM: Lillian M. Lowery, Ed.D. *Lillian M. Lowery*
DATE: January 28, 2014
SUBJECT: 2013 Bridge to Excellence Master Plan Updates

PURPOSE:

To provide an overview of the 2013 Bridge to Excellence Master Plan Updates and the implementation of Maryland's Race to the Top (RTTT) Initiative for the twenty-four local school systems (LSSs).

BACKGROUND:

In 2002, the Maryland General Assembly enacted the Bridge to Excellence in Public Schools Act (BTE), which restructured Maryland's public school finance system and increased State aid to public schools by an estimated \$1.3 billion between fiscal years 2003 and 2008. As a result of this legislation, Maryland adopted a standards-based approach to public school financing based on the premise that when students have access to rigorous curriculum, highly qualified teachers, and programs that employ proven strategies and methods for student learning, all students, regardless of race, ethnicity, gender, disability, or socioeconomic background can achieve.

In 2003, LSSs were required by BTE to develop a comprehensive Master Plan that outlined strategies for improving student achievement and eliminating achievement gaps. Each year, an update to the plan is submitted to the Department and reviewed to determine if sufficient progress is being made by individual school systems. During the 2004 legislative session, the Maryland General Assembly expanded the scope of the Annual Updates to include a detailed summary of how each local board of education's current year budget and increases in expenditures over the prior year are consistent with the goals, objectives, and strategies detailed in the Master Plan.

In August 2010, Maryland was awarded a federal RTTT education grant. The grant, \$250 million over four years, is being used to: ensure that all students are college and career ready in the 21st Century; build a statewide technology infrastructure that links all data elements with analytic and instructional tools to support student achievement; develop and support great teachers and leaders; turn around low-achieving schools; and promote instruction in Science, Technology, Engineering, and Mathematics (STEM).

In 2012, Maryland's Elementary and Secondary Education Act (ESEA) Flexibility Waiver was approved by the United States Department of Education. The following adjustments were made to the Master Plan Guidance document in 2013 to ensure alignment with the requirements of the ESEA Flexibility Waiver:

1. LSSs with schools in Strands 1 or 2, must report the percentage of school improvement plans that were sampled and reviewed, identify what challenges were revealed, and discuss what will be done to address the challenges, including a description of corresponding resource allocations; and
2. LSSs with schools in Strands 3, 4, or 5, must report on successes and challenges in those schools, describe how supports for these are differentiated, and describe how resources are being allocated to address challenges.

EXECUTIVE SUMMARY:

In the 2013 Master Plan Annual Update, LSSs conducted a thorough and detailed analysis of performance relative to federal and State standards, developed programs, practices, and strategies to address challenges and, through their budgets, demonstrated alignment between system priorities and resource allocations. Additionally, all LSSs have successfully developed and integrated RTTT scopes of work, which are closely aligned with Maryland's RTTT plan, into their Master Plan Updates. Each scope of work contains a narrative, a detailed action plan, and budget.

The Department, through eight Master Plan review panels and over 80 internal and external reviewers, completed the review of the 2013 Annual Updates. The attached report describes the review process and findings. All twenty-four Master Plan Updates have been approved.

ACTION:

This report is for information purposes only. No action is required.

LML:WJS

Attachment can be found at

<http://docushare.msde.state.md.us/docushare/dsweb/View/Collection-30464>

2013 Bridge to Excellence Master Plan Annual Update Review

The Bridge to Excellence in Public Schools Act, 2002
The Education Fiscal Accountability and Oversight Act, 2004
Maryland's Race to the Top Initiative, 2010
Elementary and Secondary Education Act Flexibility Waiver, 2012

Maryland State Department of Education
Division of Student, Family, and School Support
Division of Academic Policy and Innovation
Office of Finance

December 2013



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Section 1: Introduction and Background

Introduction

This is the annual report on the results of the Maryland State Department of Education's (MSDE) review of the Bridge to Excellence (BTE) Master Plan Annual Updates. The focus of the review is on local school systems' progress toward meeting their Master Plan goals, plans for improving student achievement, closing achievement gaps, and aligning priorities with annual budgets as reported in the Master Plans and Updates. In addition to informing the Maryland State Board of Education of the results of this year's review, this report is also intended to satisfy the statutory reporting requirement included in the *Education Fiscal Accountability and Oversight Act of 2004*. Beginning in 2011, the local Scopes of Work required under RTTT were integrated into the Master Plan Updates. The Scopes of Work will remain in the Updates for the remainder of the grant period.

In the spring of 2012, Maryland applied to the United States Department of Education for an Elementary and Secondary Act (ESEA) Flexibility Waiver. The ESEA Flexibility Waiver gives Maryland the opportunity to build on the work already underway in the State and to reset its focus on the lowest-performing schools. Maryland's ESEA Flexibility Waiver was approved on May 29, 2012.

The Bridge to Excellence (BTE) in Public Schools Act of 2002

In 2002, the Maryland General Assembly enacted the Bridge to Excellence in Public Schools Act (BTE), which restructured Maryland's public school finance system and increased State Aid to public schools by an estimated \$1.3 billion over six fiscal years (FY 2003-2008). As a result of this landmark legislation, Maryland adopted a standards-based approach to public school financing based on the premise that when students have access to rigorous curriculum, highly qualified teachers, and programs that employ proven strategies and methods for student learning, all students, regardless of race, ethnicity, gender, disability, or socioeconomic background, can achieve.

Under this approach, and consistent with the federal Elementary and Secondary Education Act (ESEA), the State established benchmark academic content and student achievement standards and ensured that schools and students have sufficient resources to meet those standards. This approach also holds schools and school systems accountable for student performance.

In 2003, local school systems were required under BTE to develop a Comprehensive Master Plan that outlined strategies for improving student achievement and eliminating achievement gaps. Each year, an update to the plan is submitted to MSDE and reviewed for sufficiency and to determine if progress is being made by local school systems.

The Education Fiscal Accountability and Oversight Act of 2004

The unrestricted nature of increased financial support to local school systems creates the need for unique accountability measures. In addition to the academic accountability standards, the State must ensure that school systems have mechanisms in place to guarantee that funds are being spent appropriately. As such, the General Assembly enacted the Education Fiscal Accountability and Oversight Act of 2004, that prohibits local school systems from carrying a deficit, provides

specific remedial actions for systems that carry a deficit, affirms recourse should a school system not comply with the Act, and provides for an audit of each local school system by the Office of Legislative Audits.

Local school systems must demonstrate alignment between their annual budget and their plans for improving student achievement. Additionally, the State Superintendent is required to file an annual report on the alignment of school system and budget priorities.¹ Within the Master Plans and Annual Updates, school systems illustrate the connection between resources and priorities by:

- Including a budget narrative in the Executive Summary that is intended to convey overview-level information on the current status and the changes occurring in school system demographics, student performance, and fiscal resources;
- Submitting budget-level data for the current and prior years in variance tables detailing revenue by source and planned expenditures by local goals. In these documents, school systems discuss the budgetary changes in addition to the use of new funds; and
- Discussing resource allocations within the content portion of the Annual Updates.

Race to the Top

In August 2010, Maryland was awarded one of the Race to the Top education grants. The grant provides \$250 million over four years. Local RTTT Scopes of Work have been developed by participating RTTT school systems and are closely aligned with the overall State plan to guide the implementation of educational reform. In 2011, local Scopes of Work were integrated and as part of the BTE Master Plan review process. This practice will continue for the remainder of the RTTT grant period.

Elementary and Secondary Act Flexibility Waiver

On May 29, 2012, Maryland's ESEA Flexibility Waiver was approved by the United States Department of Education. The Flexibility Waiver includes four key principles:

- Principle 1: College -and Career-Ready Expectations for All Students
- Principle 2: State-Developed Differentiated Recognition, Accountability, and Support
- Principle 3: Supporting Effective Instruction and Leadership
- Principle 4: Reducing Duplication and Unnecessary Burden

The following changes were made to the Master Plan Guidance document in 2013 to ensure alignment with the new requirements of the ESEA Flexibility Waiver:

1. If a school system has schools in Strands 1 or 2, they were to report the percentage of school improvement plans sampled and reviewed, identify what challenges were revealed, and describe what will be done to address the challenges, including a description of corresponding resource allocations; and

¹ Section 5-401 (h) (1) and (2), Education Article, Annotated Code of Maryland, Comprehensive Master Plans

2. If a school system has schools in Strands 3, 4, or 5, they were to report on successes and challenges in those schools, describe how supports for these schools are differentiated, and describe how resources are being allocated.

Social Studies

Legislation passed by the Maryland General Assembly during the 2012 legislative session modifies §5-401 of the Education Article, Annotated Code of Maryland to require that Social Studies be included among the core academic subject areas included in the Master Plan Update. Systems were required to report their goals and objectives, implementation strategies, methods for measuring progress, and implementation timelines for the current school year in their 2012 Master Plan Update.

In the 2013 Update, school systems were asked to revisit their goals and identify challenges to attaining the stated goal. If there were challenges, systems were asked to describe any changes or adjustments, including resource allocations, to ensure progress.

Recommendation

The 2013 review of Master Plan Updates revealed that all twenty-four local school systems have identified areas where progress is being made and where challenges persist. School systems have also adequately described the changes or adjustments that will be made, along with corresponding resource allocations, to ensure sufficient progress. All RTTT participating systems have also developed a Scope of Work consisting of a section narrative and action plan, accompanied by budget documents to ensure implementation of projects designed to accomplish the goals outlined in each section of the Master Plan Update.

Additionally, the 2013 review revealed that all Master Plan Annual Updates were in compliance with the requirements contained in State and federal law, and, as applicable, additional requirements established by MSDE. Therefore, all twenty-four local school systems are approved for 2013.

Section 2: Annual Review Process and Outcomes

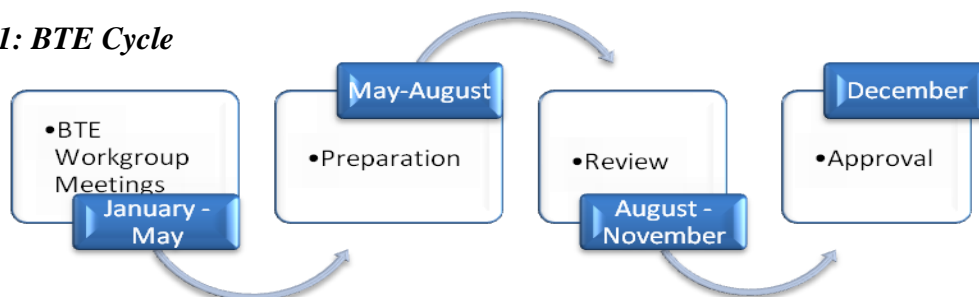
Introduction

The annual review process for Master Plan Annual Updates is the culmination of almost a full year of analysis, planning, and development at both the State and local levels. Between January and May, MSDE staff analyzes feedback on the process from the previous year in order to improve the process. During this time, Department staff also work with the Bridge to Excellence Workgroup and the MSDE Internal Team to develop and publish guidance for the upcoming year based upon feedback from all parties. The BTE Workgroup is a broad stakeholder group that assists the Department in the development of policy related to the Bridge to Excellence program and is comprised of local superintendents, assistant superintendents for instruction, local BTE points of contact, local finance officers, local RTTT liaisons, and MSDE staff. The MSDE Internal Team assists in operationalizing the policy recommendations suggested by the Workgroup and is comprised of MSDE program managers.

Between May and August local school systems continue to analyze data and use the new Guidance Document to develop their Updates, including the RTTT Scopes of Work. Between August and November, MSDE prepares for the review of the Updates. Part I and Part II of the Update are due to MSDE on October 15, 2012. Part I, containing the local school system's programs, practices, strategies for attaining goals, budget data, and the local Scope of Work (narrative, action plan, and budget), is reviewed by an expert panel consisting of MSDE and local school system staff during a *Panel Review*. Part I also contains additional State programs, which undergo a *Program Review* by MSDE program managers and fiscal specialists. Part II of the Update, containing federal and State grant applications associated with BTE receives a *Technical Review* by MSDE program managers to ensure compliance with federal and State regulations.

By the end of November, all reviews are concluded and a final review is conducted to ensure that all of the clarifying questions raised during the various reviews have been adequately addressed and that all agreements reached in terms of changes or corrections are included in the final Update submission. Recommendations regarding approvability of the Updates are made to the State Superintendent in December. In all, approximately 80 individuals are involved in the various phases of the review process. Figure 1 below illustrates the BTE cycle.

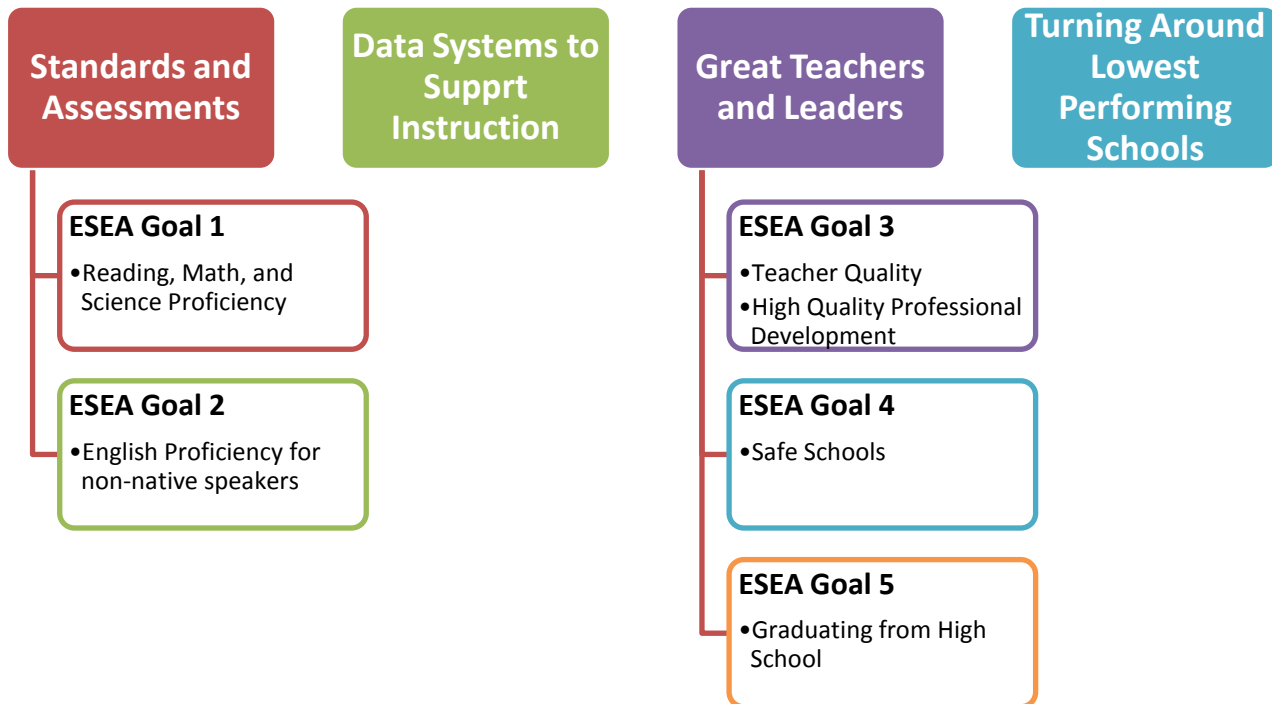
Figure 1: BTE Cycle



Content Review of Part I

The Part I content review is an examination of school system analyses of their programs, practices, and strategies to address performance data related to the four RTTT assurance areas, which include the five ESEA goal areas shown in Figure 2.

Figure 2: RTTT Assurance Areas and the ESEA Goal Areas



Each RTTT assurance area (Figure 2) contains a local Scope of Work with a section narrative, detailed action plan, and detailed budget. Scopes of Work were also reviewed as part of the Content Review of Part I. The budgets accompanying the Scopes of Work were reviewed as part of the content review but they also received an intense technical review by MSDE fiscal specialists.

Within each assurance area, local school systems must address the following prompts based on their local data:

1. Describe where challenges are evident. In your response, please identify challenges in terms of grade bands and subgroups.
2. Describe the changes or adjustments that will be made along with the related resource allocations to ensure progress. Include timelines where appropriate. *(Local school systems should include funding targeted to **changes or adjustments** in staffing, materials, or other items for a particular program, initiative, or activity. The school system should explain the source of the funding as restricted or unrestricted. If the source is restricted IDEA, Title I or ARRA funding – include the CFDA number, grant name, and the*

attributable funds. Otherwise, identify the source as unrestricted and include attributable funds.)

Technical and Program Reviews

As the Content Reviews were conducted by panelists, *Technical* and *Program Reviews* were conducted by MSDE program managers responsible for ensuring that programs included in the Master Plan Updates are compliant with federal and State requirements.

The Technical Review examines federal and State grant applications including ESEA *Title I Part A, Improving Basic Programs Operated by Local Education Agencies*; *Title I, Part D, Prevention and Intervention Program for Students who are Neglected, Delinquent, or At-Risk*; *Title II, Part A, Preparing, Training, and Recruiting High Quality Teachers*; and *Title III, Part A, English Language Acquisition*. Additionally, technical reviews ensure compliance in the following areas: State Fine Arts Initiative; equity in teacher and principal distribution; highly qualified teachers; high quality professional development; and finance.

The *Program Review* examines the components of the Annual Updates related to specific student groups (early learning, career technology, and gifted and talented students) and cross-program themes (multicultural education).

In all, 12 program managers and their staff were involved in the Technical and Program reviews.

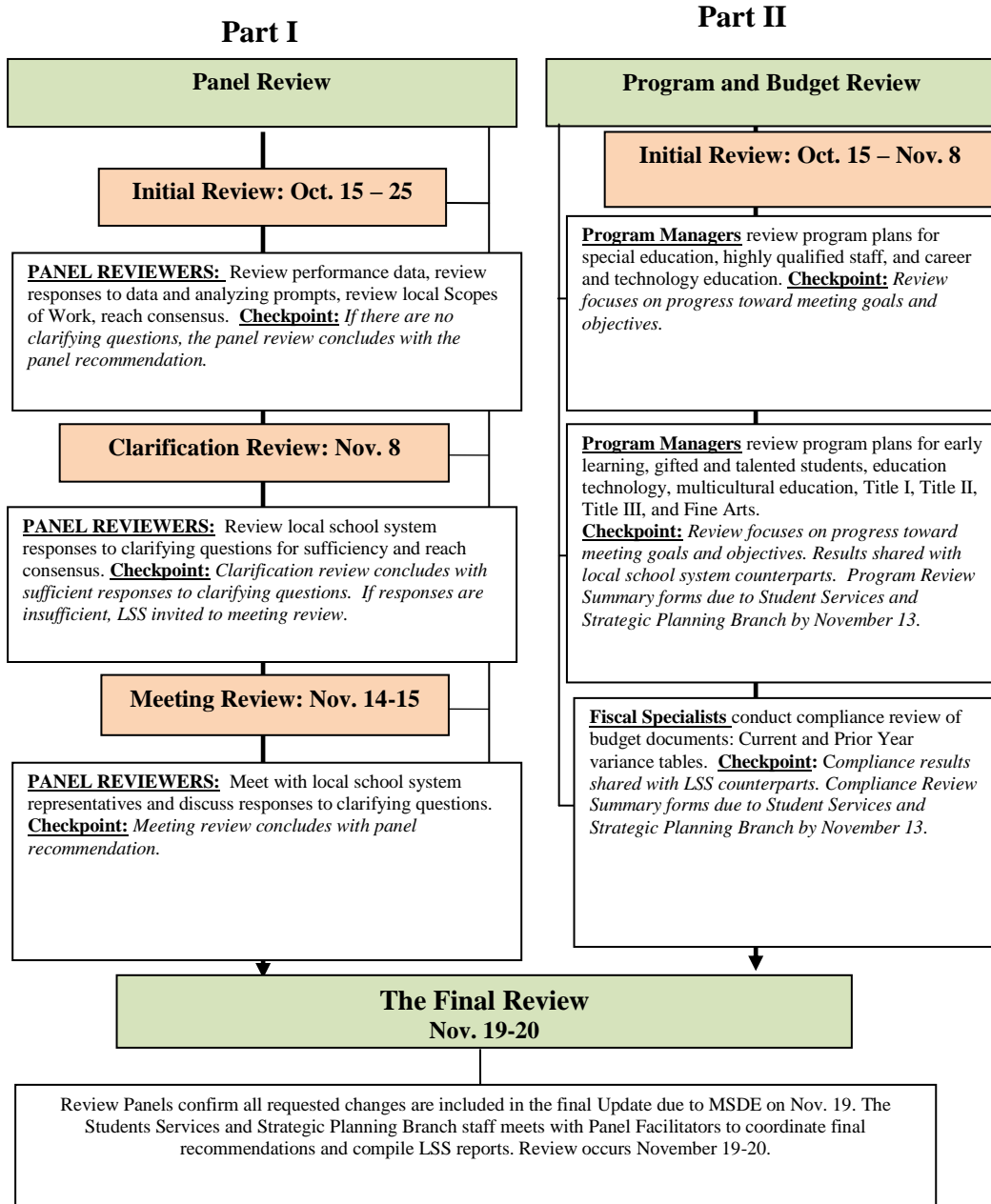
Finance Review

The Finance Review of the Master Plan Update is twofold. Finance specialists from the Division of Business Services serve as panelists during the Content Review of Part I. In this capacity, the finance specialists serve as the finance “expert” on the panel and assist panel members as they determine the alignment of the budgets with the Master Plan Annual Update, and the RTTT Scope of Work narrative and action plans.

Finance specialists conduct technical compliance reviews of all budget documents for accuracy. Key documents include the Current Year Variance Table (the budgetary plan for FY 2014) and the Prior Year Variance Table (a comparative look at the FY 2013 plan versus actual events) and the RTTT budgets. In addition to the half-day training received by all panelists, finance specialists also receive specialized training provided by the Office of Finance on the technical aspects of the Finance Review.

During the Technical, Program, and Finance Reviews, MSDE program managers and specialists work with their local counterparts to resolve any outstanding issues to ensure compliance. At the end of the process, summary reports are provided to the Student Services and Strategic Planning Branch to be included in the Final Review. Figure 3 illustrates the review process for Parts I and II of the Master Plan Update for 2013.

Figure 3: Master Plan Review Process 2013 (Parts I and II)



Section 3: Finance

Background

Local school systems illustrate the connection between annual budgets and priorities through the budget narrative in the executive summary, a current year report (how funds are being allocated in the current fiscal year), a prior year variance report (a comparative analysis of the prior year plan) and Race to the Top (RTTT) project budgets (how local RTTT funds are being used to support reform efforts). Local school systems incorporate a discussion of their use of resources throughout the Annual Update. Including funding information throughout the narrative provides the reader with a complete picture of a school system's plan for the current year. A budget summary for each school system is included in Appendix B.

In fiscal year 2008, the State finance structure was fully phased-in, effectively starting the funding level envisioned by the Thornton Commission. Therefore, unlike the large incremental changes in State Aid seen in previous fiscal years, fiscal years 2009-2013 reflected much more limited State Aid increases. In fiscal years 2010-2013, local school systems faced the potential for decreases in State and Local Aid to Education. In response to the world-wide financial crisis, President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA) into law in February of 2009. Maryland applied for and received stimulus funds through ARRA, which in turn were passed onto local school systems. Local school systems received initial funds through the ARRA State Fiscal Stabilization Program, Title I, IDEA, and the National School Lunch programs. In 2010, Additional ARRA grants were distributed for Education Technology, School Improvement, Clean Diesel Program, and Head Start programs. In 2010, additional ARRA grants were issued for the Education Jobs Fund and Race to the Top.

Resources – 2013 Annual Update

Local school systems were asked prepare the budget tables with a focus on their total budget and allocate planned and actual expenditures to one of four assurance areas (Standards and Assessments, Data Systems to Support Instruction, Great Teachers and Leaders, and Turning Around Lowest Achieving Schools), mandatory costs of doing business, or other items deemed necessary by the local board of education. The ARRA variance tables are not included in the 2013 Finance Section as the majority of ARRA funds have expired and the remaining funds are captured within the budget reports. The following sections analyze current and prior year revenue and expenditures, ARRA funds and participating local school system Race to the Top projects.

Revenue Analysis

For the current year, FY 2014, local school systems were asked to show their entire budget, attributing revenue to the descriptions outlined in the chart below. For the prior year, FY 2013, local school systems were asked to show the change in revenue (planned v. actual within 2013). Maryland applied for and received a Tydings Amendment Waiver extending the time period for using ARRA Title I School Improvement Grants until September 2014. For FY 2013, available Federal ARRA funds included School Improvement, Head Start and Race to the Top.

In FY 2013 and 2014, State Aid formulas are fully funded from State sources, whereas in FY 2012, State Aid formulas were fully funded with State and federal (State Fiscal Stabilization

Funds and Education Jobs funds) sources. State revenue as reported does not include State-paid retirement benefits.

Revenue Description	FY 14 Planned Budget (in millions)	FY 13 Actual Budget (in millions)	FY 13 Planned Budget (in millions)
Local Appropriation	\$5,610	\$5,512	\$5,491
State Revenue	5,128	5,007	5,000
Federal ARRA Funds	33	78	64
Federal Revenue	401	339	326
Other Federal Funds	140	206	199
Other Local Revenue	119	96	111
Other Resources/Transfers	162	166	170
Total	\$11,593	\$11,403	\$11,361

- FY 2014 planned revenue increased by \$184 million when compared to FY 2013 actual revenue. As reported, actual FY 2013 revenue increased by \$48 million when compared to planned revenue in FY 2013.
- State funds increased by \$121million in FY 2014. However State funds increased by \$7 million during FY 2013.
- Local Appropriations increased between FY 2013 and FY 2014 by \$98 million, and increased by \$2 million during FY 2013.
 - In FY 2014, all jurisdictions are expected to meet the Maintenance of Effort requirement. One system anticipates a supplemental appropriation by the end of November 2013.
 - In FY 2013, all jurisdictions met the Maintenance of Effort requirement.
 - In FY 2012, seven jurisdictions did not meet the Maintenance of Effort requirement. None received waivers of the requirement from the State Board of Education, however legislation passed during the 2012 General Assembly Session exempted all seven from penalty.
 - Local Appropriations will continue to increase through FY 2016 in accordance with the phase-in of the sharing of teachers' retirement costs.
- Federal funds are reported in three categories: Federal ARRA Funds, Federal Revenue (regular Title I and IDEA funds), and Other Federal Funds. In total, federal funds decrease statewide by \$49 million between FY 2013 and FY 2014. Federal ARRA Funds decreased by \$45 million and Other Federal Funds decreased by \$66 million in the same period.

- The decrease in Federal ARRA funds is consistent with expiring ARRA Funds.

Expenditure Analysis

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

In fiscal year 2014, local school systems continue to struggle with the same economic issues facing the nation. With expiring ARRA funds, local school systems continue to retarget (changed the functions of current personnel) and redistribute resources to more effective programs to contain costs. The following charts illustrate planned local school system expenditures for FY 2014 and provide a comparison of planned v. actual expenditures for FY 2013.

The following is an analysis of FY 2014 planned expenditures.

FY 2013 Planned Expenditures	Planned Expenditures (in millions)	FTE
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,168	15,466
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	72	369
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	1,640	23,718
Assurance Area 4 - Turning Around the Lowest Achieving Schools	411	4,510
Mandatory Cost of Doing Business	6,621	44,088
Other (items deemed necessary by the local Board of Education)	1,681	17,279
Total	\$11,593	105,431

The following are the results of an analysis of expenditures included in the current year finance reports submitted by local school systems. All amounts are estimates.

- \$31.4 million on professional and staff development initiatives. Examples of these planned initiatives include workshops, conferences, and in-house training on Common Core Standards, literacy, STEM, AP/IB, college readiness, and positive school cultures. Also included in this amount are funds for National Board Certification and tuition reimbursement.
- \$10.3 million in support of staff development and outreach activities, technology and equipment as local school systems transition to the new teacher and principal evaluation system, which incorporates student performance.
- \$58 million and 727 full-time equivalent staff (FTE) in support of English Language Learners. Examples of planned activities include instructional materials, stipends for ESOL teacher certification, staff development, and support services for parents and families.
- \$887 million for special education services. These funds include direct services in the form of occupational, speech and physical therapy as well as additional supports like assistive technology, paraprofessionals, and behavioral specialists. Also included in this amount are programs and services for infants and toddlers as well as funds for non-public special education placements.
- \$17.6 million is allocated to technology initiatives including infrastructure upgrades, licensing fees, software, and equipment refresh. Funds will also be used to support learning management systems, including necessary staff development.
- \$27.8 million and 227 FTE dedicated to extended learning opportunities for students. These activities include summer school, extended day programs, extra-curricular, and student enrichment activities.
- \$1.3 million in support of career and technology education programs.
- \$2.3 million in support of Science, Technology, Engineering and Math programs and \$26.7 million in support of reading, math, and social studies programs.
- \$14.9 million and 190 FTE in support of Early Childhood programs, which includes funds allocated to early intervention programs (Judy Hoyer Centers and special education services for infants and toddlers).
- Of the \$6.6 billion attributed to Mandatory Cost of Doing Business, local school systems plan to spend \$1.2 billion in transportation services and \$56 million in utilities. Many local school systems include the cost of nonpublic special education placements in this category. These expenditures are included in the planned special education expenditures reported above.

The following is an analysis of FY 2013 expenditures (plan v. actual).

FY13 Change in Expenditures	FY 2013 Planned (in millions)	FY 2013 Actual (in millions)
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$1,394	\$1,397
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	68	73
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most	1,360	1,358
Assurance Area 4 - Turning Around the Lowest Achieving Schools	286	295
Mandatory Cost of Doing Business	6,590	6,563
Other (items deemed necessary by the local Board of Education)	1,662	1,718
Total	\$11,361	\$11,40

**Amounts may not sum due to rounding*

The following are the results of an analysis of actual expenditures included in the prior year finance reports submitted by local school systems. All amounts are estimates.

- \$41.7 million on professional and staff development initiatives. Examples of actual initiatives include workshops, conferences, and in-house training on implementing Common Core Standards and the curriculum, STEM initiatives, new teacher mentoring programs, and positive school cultures. Also included in this amount are funds for National Board Certification and tuition reimbursement.
- \$14.5 million in support of staff development and outreach activities, technology and equipment as local school systems transition to the new teacher and principal evaluation system, which incorporates student performance.
- \$57.6 million and 731 full-time equivalent staff (FTE) in support of English Language Learners. Examples of activities include instructional materials, alternative education programs, stipends for ESOL teacher certification, staff development, and support services for parents and families.
- \$1 billion for special education services. These funds included direct services in the form of occupational, speech and physical therapy as well as additional supports like assistive technology, paraprofessionals, and behavioral specialists. Also included in this amount

are programs and services for infants and toddlers as well as funds for non-public special education placements.

- \$28 million was allocated to technology initiatives including infrastructure upgrades, licensing fees, software, and equipment refresh. Funds will also be used to support learning management systems, including necessary staff development.
- \$36 million and 260 FTE dedicated to extended learning opportunities for students. These activities include summer school, extended day programs, extra-curricular, and student enrichment activities.
- \$1.6 million in support of career and technology education programs.
- \$3.8 million in support of Science, Technology, Engineering and Math programs and \$6 million in support of reading, math, and social studies programs.
- \$5 million and 46 FTE in support of early childhood programs and services, which includes funds for Kindergarten, Pre-k and other early childhood programs (Judy Hoyer Centers).
- Of the \$6.5 billion attributed to Mandatory Cost of Doing Business, local school systems spent \$1.2 billion in transportation services and \$63 million in utilities. Many local school systems include the cost of nonpublic special education placements in this category. Additionally, local school systems include costs associated with food service, maintenance and operations and fixed charges related to personnel costs in this category.

American Recovery and Reinvestment Act of 2009 (ARRA) Analysis

The purpose of the ARRA legislation was to stimulate the economy by providing jobs in the short term with wise investments destined to support long-term economic growth. The education portion of this stimulus package was designed to strengthen education and improve results for students. In Maryland, Governor O'Malley reinforced the State's commitment to public education by using ARRA State Fiscal Stabilization Funds and Education Jobs Funds to fully fund the Bridge to Excellence in Public Schools Act, the State's education finance formulae.

In addition to the Title I and IDEA grants issued in FY 2009, ARRA grants for State Fiscal Stabilization – Education Program, Education Technology, School Improvement, Clean Diesel Program, and Head Start programs were issued in FY 2010. During FY 2011, local school systems received Education Jobs and Race to the Top funds.

The education portion of the ARRA funding focuses on four guiding principles: Spend funds quickly to save and create jobs; Improve student achievement through school improvement and reform; Ensure transparency, reporting and accountability; and, Invest one-time ARRA funds thoughtfully as these funds are intended to be temporary. The State Fiscal Stabilization Fund further clarifies the second principle by requiring states and local school systems to adhere to the following assurances:

1. Improve Teacher Effectiveness and Ensure Equitable Distribution of Highly Qualified Teachers.
2. Establish a Longitudinal Data System (data systems that track student achievement and teacher effectiveness).
3. Enhance Quality of Standards and Assessments and Ensure Inclusion of All Students (rigorous standards that prepare students for success in college and the workforce).
4. Turn Around Low-Performing Schools.

The following analysis displays available ARRA revenue by source, across all years.

Funds by Grant	Total ARRA Funds (in millions)
National School Lunch - Equipment Assistance	\$1
Maryland Clean Diesel Program	1
Title II – Enhancing Education through Technology	9
Homeless Children and Youth	1
Title I – School Improvement Grants	40
Title I - Grants to LEAs, Neglected and Delinquent	130
IDEA Part B - Grants to States-Pass-Through	200
IDEA Part B - Preschool Grants	7
IDEA Part C - Infants and Families	22
State Fiscal Stabilization Fund Education Program	354
Education Jobs Fund	182
Race to the Top (50% LEA Share)	125
Head Start ARRA COLA Quality Improvement Grant	1
Total	\$1,073

The following analysis displays ARRA expenditures across the four assurances associated with Race to the Top.

ARRA Fund Expenditures (in millions)	FY 2014 Planned	FY 2013 Actual	FY 2013 Planned
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$4	\$8	\$7
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	2	10	8
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most	9	21	17
Assurance Area 4 - Turning Around the Lowest Achieving Schools	28	49	42
Total	\$43	\$88	\$74

- In FY 2014, local school systems have the following ARRA funds available: School Improvement, Head Start, and Race to the Top.
- In FY 2013, local schools systems had the following ARRA funds available: Title I, Education Technology, Education Jobs, State Fiscal Stabilization, School Improvement, Head Start, and Race to the Top. Maryland applied for and received a Tydings Amendment waiver, which provided additional time for local school systems to expend ARRA Title I, School Improvement, and Education Technology funds.

Race to the Top Analysis

Race to the Top – Participating LEA Project Budgets	Project Year 1	Project Year 2	Project Year 3	Project Year 4	Total
State Success Factors	\$0.2	\$0.3	\$0.3	\$0.3	\$1.1
Standards and Assessments	3.2	5.9	9.1	10.2	28.4
Data Systems to support instruction	5.2	7.7	7.0	4.1	24.0
Great Teachers and Leaders	3.8	13.4	17.7	15.4	50.3
Turning Around the Lowest Achieving Schools	.4	2.0	2.9	2.5	7.7
STEM	<.01	0.2	0.3	0.4	.9
Multiple Sections	1.1	3.0	3.2	5.4	12.7
Total	\$14.0	\$37.8	\$48.5	\$24.6	\$125

Maryland was a recipient of a federal Race to the Top grant in a competitive process that awarded grants to only 11 states and the District of Columbia. Local school systems signed a memorandum of understanding to participate with the State in the Race to the Top grant. All but two LEAs (Frederick and Montgomery Counties) signed on to participate. Twenty-two local school systems share in 50% of the statewide grant or approximately \$125 million. The funds were distributed to school systems on the basis of their proportionate share of Title I funds. There are additional funds available to all 24 local school systems through the statewide projects. The table above illustrates the current, approved participating local school system project budgets, aggregated to Project Year, which mirrors the federal fiscal year (10/1-9/30) and not the State fiscal year (7/1-6/30).

The table below represents planned and actual expenditures as reported in the current and prior fiscal year budget reports.

Race to the Top LEA Project Budgets	FY 2014	FY 2013 Actual	FY 2013 Planned
Assurance Area 1 - Standards and Assessments Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$4	\$7	\$7
Assurance Area 2 - Data Systems to support instruction Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	2	10	8
Assurance Area 3 - Great Teachers and Leaders Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most	9	21	17
Assurance Area 4 - Turning Around the Lowest Achieving Schools	1	2	2
Total	\$16	\$40	\$34

Assurance Area 1 – Standards and Assessments. In this section, the State and local school systems have agreed to adopt the new Common Core Standards, the State’s new curriculum based on the Common Core and new assessments created based on the Common Core. For this component, Maryland is a member of the Partnership for Assessment of Readiness for College and Careers (PAARC) Consortium of states developing new assessments. In FY14, local school systems report \$4 million in planned expenditures. For FY13, local school systems reported \$7 million in actual expenditures.

Assurance Area 2 – Data Systems to Support Instruction. This section is intended to ensure that school systems have the necessary infrastructure to implement longitudinal data systems that will work with the State’s longitudinal data system and to ensure that school leadership and teachers have access to data that drive instruction. In FY14, local school systems report \$2 million in

planned expenditures. For FY13, local school systems reported \$10 million in actual expenditures.

Assurance Area 3 – Great Teachers and Leaders. Approximately 6,000 administrators and teachers from every school in Maryland participated in the Teacher Effectiveness Academies during the summers of 2011, 2012, and 2013. These academies assisted teachers in understanding and implementing the new Common Core State Standards. Local Teacher Induction Coordinators and New teacher mentors in each jurisdiction participated in Teacher Induction Academies during the summers of 2011, 2012 and 2013. These academies ensure that all local jurisdictions have the capacity to conduct quality new teacher programs and that all new teachers have access to quality teacher mentors. In FY14, local school systems report \$9 million in planned expenditures. For FY13, local school systems reported \$21 million in actual expenditures.

Assurance Area 4 – Turning Around the Lowest Performing Schools. This section is intended to ensure the lowest performing schools in each participating LEA have the tools and resources so that students meet performance standards. Local school systems report \$1 million in planned expenditures for FY 2014 and \$2 million in actual expenditures for FY 2013.

Section 4: Highlights in the Four Assurance Areas

Assurance Area 1: Standards and Assessments

Assurance Area 1 involves ensuring that all students are fully prepared for college and careers in the 21st Century. This includes revising the State's PreK-12 curricula, the assessments, and accountability system based on the Common Core State Standards; aligning the PreK-12 standards with college and university admission standards and ensuring that higher education stakeholders are involved in defining college-ready standards; redesigning high school graduation requirements to include four years of mathematics; creating an assessment that will gauge students' college readiness early in their high school careers; and adding a college-ready STEM endorsement to the high school diploma. Assurance Area 1 also provides strategies that local school systems are utilizing in Social Studies.

Includes ESEA Goals 1 & 2:

Goal 1: Reading, Math, Science, and Social Studies

Goal 2: English Proficiency for Non-Native Speakers

In addition to the items listed above, local school systems also address ESEA Goals 1 and 2 in Assurance Area 1. Highlights from local school systems are below.

Race to the Top

Allegany County

Allegany County has expanded Wireless Access Point to the classroom in seven schools (4 elementary, 2 high, 1 middle). The use of laptop carts as well as all technology has greatly improved student engagement in these schools.

Baltimore City

Baltimore City hosted over 800 school leaders and leadership team members for 4 days of professional development focused on advancing school-based processes for implementing the Common Core State Standards through Instructional Leadership Teams, Collaborative Planning, and Cycles of Professional Learning. The school system has also developed and trained all schools in the first District Cycle of Professional Learning focused on rich and rigorous conversations connected to the Listening and Speaking standards of the Common core.

Cecil County

In Cecil County, each high school has a STEM (Science, Technology, Engineering, and Math) lead teacher. The STEM lead teachers are instrumental in finding mentors for each senior capstone project and for supporting the independent research conducted by the senior STEM capstone students. As a result, 41 students presented capstone projects in May 2013 and there are currently 200 students enrolled in STEM and Project Lead the Way programs in grades 9-12.

Reading and Mathematics

Calvert County

In order to address challenges and increase student performance in reading, Calvert County will:

- Focus the work of elementary school English Language Arts (ELA) learning specialists on leading ELA Professional Learning Communities (PLC) meetings to include training and planning work in areas of importance for implementation of the Common Core State Standards. These center on close reading and writing skills in literate individuals, examining data to target instruction, developing read-alouds and creating text dependent questions, as well as practical application of concepts learned at professional development sessions. The work will focus on Common Core units in ELA;
- Enable Learning Specialists to create and publish for the system quarterly ELA newsletters to align with system initiatives, share research based best instructional practice and Common Core updates; and
- Provide professional development for ELA teachers that will focus this year on writing instruction. A team of supervisors and teachers will plan sessions for administrators and teachers to explore writing instruction, strategies and techniques, and a design for a systematic writing program across the grades. These plans will align with Common Core State Standards expectations for all students to build disciplinary literacy as well.

Allegany County

In their Master Plan, Allegany County noted decreasing the gap for students receiving Free and Reduced Meals (FARMS) and those receiving special education services as challenges at the elementary and middle school levels. Decreasing the gap for African American students was listed as a challenge at the middle school level. System-wide, Allegany County is doing the following:

- Special Education Facilitators continue to monitor and track the progress of students as they move from one grade level to the next: fifth grade to sixth grade and eighth grade to ninth grade. As a result of being familiar with the students the year prior to the move, the Special Education Facilitators serve as liaisons by offering supports to students, teachers, families, and staff as students transition to the next level. Progress is monitored throughout the year to encourage and promote academic progress;
- All students with disabilities continue to have access to the general education curriculum through collaborative teaching. Collaboration with general educators is ensured through staff development. Co-teaching continues to involve interdisciplinary planning which includes general educators, special educators, and related service providers; and
- Allegany County is the recipient of an Expanding Bridges grant from the Maryland State Department of Education. The purpose of this grant is to create system-wide birth to 21 special education reform. Through this grant, ACPS has partnered with the Maryland Coalition for Inclusive Education (MCIE). The first goal of the grant is to design and initiate a plan to establish an effective model of general education instruction and specialized instruction based on principals of Universal Design for Learning (UDL) aligned with the Core Curriculum Standards. ACPS has four demonstration sites for the initial implementation of this grant (Cash Valley Elementary, West Side Elementary, South Penn Elementary, and Washington Middle School). These sites are working extensively with MCIE to develop action plans to include students with disabilities in

their general education classes using a three-tiered Response to Intervention model for both student and teacher interventions.

Montgomery County

To increase performance of subgroups in mathematics, Montgomery County has numerous initiatives in place. Specific adjustments to address challenges are described below:

- Targeted and Strategic School Support—Central office special education and mathematics supervisors, instructional specialists, and itinerant resource teachers support school teams in the improvement of instructional delivery models to address the diverse needs of students through school-based leadership team meetings, school improvement team meetings, and by developing and facilitating focused professional development activities for staff members who support students with disabilities. Integrated in this support are principles of Universal Design for Learning (UDL);
- Math Content Coaches—To increase the content knowledge and instructional strategies of teachers of mathematics, Math Content Coaches have been placed in many Title I elementary schools and other high-needs elementary schools. The professional development provided for these support staff members has been expanded to allow every elementary school to identify a math representative and/or educational leader to attend select professional development sessions and collaborate with the school's staff development teacher to provide job-embedded training and support to staff members on mathematics instruction;
- Development and Implementation of Standards-based Curriculum and Assessments—Mathematics curriculum, instruction, assessment, and professional development resources are being aligned with the Common Core State Standards and will be implemented during the 2013–2014 school year in Grades K–5 and Algebra 1, with plans to roll out additional secondary grades/courses in subsequent years. In all grades, application of effective mathematical practices continues to be emphasized in communication, support, and training resources and initiatives; and
- Ensure Access to the General Education Curriculum for Students with Disabilities and with Limited English Proficiency—Montgomery County will continue efforts to provide effective instruction in mathematics, aligning with the CCSS (including the mathematical practices) and utilizing UDL.

Somerset County

In an effort to engage students in the learning process and address the needs of subgroups that are experiencing achievement gaps, Somerset County is implementing the following with regard to the mathematics program:

- Collaboration sessions in mathematics between and among site based grade level teachers will be targeted to address the specific needs of subgroups, based on data;
- Efforts to include special education teachers in instructional meetings with regular education teachers will continue;
- The use of technology will increase student engagement during mathematics classes;
- Increase individualized math instructional opportunities for all students; and
- Continue to monitor formative assessments and adjust to better measure student proficiency and inform instruction in grades K-5.

Science

Frederick County

In order to increase achievement in grade 5 science, Frederick County student demographics have been analyzed to determine where to focus additional resources and efforts beyond those committed to systemic improvement in science achievement. The efforts to improve science instruction across all subgroups systemically include:

- Year-Round Curriculum Development: In 2013-2014, the science, social studies, and STEM departments will work collaboratively to design project based learning (PBL) units. These transdisciplinary units provide students with the opportunity to master science content and practices while applying ELA and mathematics standards in context;
- STEM Leader Professional Development—The STEM Leaders consist of teachers from every elementary school. In 2013-2014, they will be brought together for four days of science, social studies, and STEM training on the integration of science content and practices with ELA and mathematics initiatives;
- Digital Resources—New digital resources are being used in specific schools and grade levels to assess their effectiveness with various subgroups, as well as serving as a resource for all students;
- Frederick County Public Schools Educator Effectiveness Academy (EEA)—The elementary science team will provide training at EEA meetings on the connections between science content, practices, and disciplinary literacy. The elementary science team is also providing EEA multicultural education representatives with training on meeting the needs of diverse students through science content and processes;
- Collaborative Trainings with other FCPS Entities—Elementary science is actively partnering with various groups to evaluate resources, provide professional development, and create transdisciplinary resources. The groups include elementary social studies, PreK-12 STEM, secondary science, Education that is Multicultural, Career and Technology Education, and Media Services; and
- Targeted Instruction During Science Center Visits—Instruction at the Earth and Space Science Laboratory (ESSL) will continue to align with grade level curriculum, but will also provide enhanced modeling of appropriate instructional technology integration and new science practices. This work will provide improved instruction for students while also developing educators who visit the ESSL.

Social Studies

Wicomico County

As requested in the 2013 Master Plan Update, Wicomico County provided a list of the goals set in 2012-2013 and have reported progress toward those goals. One of the challenges reported by the County (and this is a challenge for many school systems) is finding the time to meet with elementary teachers to focus on the topic of social studies. With the focus on reading and mathematics, the professional development time is very limited. Below is an excerpt from their report:

- *Goal—Provide grade and age appropriate social studies materials, including more non-fiction text selections for use in the social studies classroom*

- *We have begun looking carefully at the resources in all of our social studies classrooms and have paid attention to aligning where possible to the standards for ELA and meeting the demands of the literacy standards for social studies, science and other content areas. Particular attention is being paid to avenues to access primary source documents.*
- *Goal—Prepare social studies teachers with strategies to support the Common Core for History/Social Studies and ELA by focusing on developing students’ historical thinking skills and the use of primary source documents in their daily instruction.*
 - *We participated in the professional development opportunities provided on the topic of disciplinary literacy sponsored by MSDE and this supported the goal to use primary source documents as the content to encourage critical thinking on the part of students. This was the theme of professional development for social studies teachers in the district. We are exploring ways that we can provide access to the resources developed so that all social studies teachers can benefit from the work. We anticipate using Moodle pages to achieve this goal.*
- *Goal—Develop writing prompts, as well as a standard rubric to support a writing component that will be added to the Government High School Assessment.*
 - *Because we had so many teachers who were well experienced with the demands of the high school assessment in government, this goal was achieved.*

Assurance Area 2: Data Systems to Support Instruction

Assurance Area 2 involves building a statewide infrastructure that links all data elements with analytic and instructional tools to promote student achievement. This includes linking current local school system, MSDE, higher education, and workforce data systems; creating an instructional improvement system to give teachers better data about their students; and expanding the Online Instructional Toolkit to equip teachers with curriculum information, model lessons, formative assessments, and professional development opportunities.

Below are some highlights from local school systems.

Race to the Top

St. Mary's County

In St. Mary's county, all schools have been connected via fiber and network infrastructure is in place to support data systems. Additionally, there is a laptop refresh process that will continue to be implemented in order to keep students up to date with current technologies.

Somerset County

A data design specialist has been hired and is continuing to work with human resources, finance, and instruction to analyze data related to each area and to continue to expand systems in each area that will support the RTTT assurances. In Year 3, equipment was purchased to support infrastructure upgrades, including the start of a broadband network. As a result, Somerset has been able to provide all requested information and data to MSDE, including course numbers, achievement information, and other data for the longitudinal data system.

Washington County

In 2012, Washington County provided high speed broadband network connections and infrastructure upgrades to eight elementary and two middle schools that do not have high speed capacity. In 2013, a student information system was implemented, with onsite support from vendor and staff training events. Professional development has occurred and continues as new features/modules become available. The new system "went live" the week teachers returned to school.

Assurance Area 3: Great Teachers and Leaders

Assurance Area 3 supports the development of great teachers and leaders. This includes redesigning and strengthening the model for preparation, development, retention, and evaluation of teachers and principals; extending the tenure timeline from two to three years; providing comprehensive induction programs for non-tenured teachers, and providing training for local staff to ensure quality induction services.

Includes ESEA Goals 3, 4, & 5:

Goal 3: Teacher Quality and High Quality Professional Development

Goal 4: Safe Schools

Goal 5: Graduating from High School

In their Master Plan Updates, school systems addressed ESEA Goals 3, 4, and 5 in Assurance Area 3. Below are some highlights from local school systems.

Race to the Top

Harford County

In Harford County, the Coordinator of Teacher Induction continued to work with teacher mentors and Instructional Facilitators; met with coordinators/liaisons from local colleges and universities regarding student teachers and interns; and continued to work with MSDE regarding state-wide professional development. In addition, the Coordinator also participated in the New Teacher Orientation for teachers new to the County.

Prince Georges County

Prince George's County continues to build a pipeline of administrators by taking advantage of its university partnership doctoral programs. The University of Maryland and Howard University doctoral programs agreed to continue their partnership with the County to create a second doctoral cohort. Representatives from both schools collaborated with personnel within the Office of Talent Development to host an information session at Flowers High School in July 2013. All interested parties received information about both doctoral programs and an electronic link to apply for the program. The Office of Talent Development is currently seeking potential cohort members to begin doctoral classes for the 2014 school year. As a result of these efforts, the doctoral cohorts remain strong and the principal pipeline is producing quality candidates.

Teacher Quality

Anne Arundel County

In Anne Arundel County, hiring teachers and scheduling them appropriately requires a coordinated effort between the Office of Student Data, Principals, the Offices of School Performance, Budget, Technology, and Human Resources.

Principals are provided with a listing of their staff certification and endorsements including whether a staff member is eligible to be designated as Highly Qualified (HQ) in March as the next year school schedules are being set but before the summer hiring begins. In addition, schools are provided with the current state of their employee demographics. In June they receive the results of the last submission of the Class Level Membership Report detailing the names of

the teachers and the classes that were taught by HQ or Not Highly Qualified (NHQ) teachers. These reports are initiated by the Human Resources Office.

Graduating from High School

Carroll County

In their 2013 Master Plan, Carroll County reported increases in the graduation rate for several subgroups. In addition, the dropout rate decreased for the “All Students” category while fluctuating a bit in a number of the subgroups.

In Carroll County, each high school has at least one full-time teaching position devoted to working with at-risk students. All high school students are assigned individual advisors in addition to school counselors. These adults work with students in monitoring academic progress and progress toward graduation, and to assist with development of their educational career plans. These positions are funded locally although no additional funding is given. Resources will continue to be made available in an effort to help students remain in school and graduate on time. Two high schools have Free and Reduced Meals populations that are above the county average. They receive additional local funds to provide even more support to students. The compensatory funds are primarily used to hire staff to work in the learning lab where tutoring, HSA support, on-line courses, and repeat courses are offered.

Washington County

Washington County Public Schools (WCPS) continues to experience success in maintaining a high graduation rate and a relatively low dropout rate, as the cohort dropout rate for the 2011/2012 school year was 7.39% and cohort graduation rate was 89.76% (up from 88.3% the previous year.) These high rates can be attributed to the implementation of system-wide initiatives designed to support the needs of all students, as well as identify students at-risk of not graduating on time and providing them with coaching and other strategies to achieve success. The individualized and relationship-focused approach has been provided primarily through student intervention specialists, district-funded paraprofessionals (deployed to every middle and high school) who work exclusively with an identified caseload of students at risk for dropout or academic failure.

The current dropout and graduation data indicates that graduation and dropout challenges exist among WCPS’ African-American students (with a graduation rate of 78.61% and a dropout rate of 14.9%) as well as students with disabilities (who experienced a graduation rate of 61.88% and a dropout rate of 21.25%). It is anticipated that enhanced efforts to provide diverse educational options, as well as implement Universal Design for Learning system-wide will maximize the engagement of all students and help to close these achievement gaps.

Assurance Area 4: Turning Around Lowest Performing Schools

In Assurance Area 4, Maryland is committed to turning around its lowest-achieving schools by:

- Expanding implementation of the Breakthrough Center for transforming low-achieving schools and school systems;
- Adopting one of four intervention models at these schools;
- Providing incentives to specially-trained teachers and experienced principals at these schools; and
- Addressing cultural and climate issues to ensure that students will be successful, safe, and healthy.

Race to the Top

Baltimore City

In this assurance area, Baltimore City honed in on the needs of its Priority Schools. The Breakthrough Center provided support to newly identified Priority Schools in writing their plans and will continue to support implementation at these sites. At the start of the 2013-2014 school year, The Breakthrough Center hosted a Leadership Development Academy for current Turnaround School principals. The Academy focused on instruction, leadership development, and school culture and climate. Additionally, a new cohort of Aspiring Leaders began working in 2013-2014.

Baltimore City was able to support non-SIG Breakthrough Center Schools with resources to host summer professional development. The Breakthrough Center worked with these schools to plan and implement these trainings. The Division of Student, Family, and School Support, as part of its support to The Breakthrough Center, hosted a Summer Staging Institute for the district's lowest performing schools to improve culture and climate.

Prince George's County

For Prince George's County Public Schools (PGCPS), it is imperative that all of the Race to the Top Assurance Areas address low performance. Assurance Area 4: Turning Around Lowest Performing Schools centers on activities that leverage the services provided across a vast array of community organizations and social service agencies to address the needs of the lowest performing schools, particularly in communities with high needs.

In fiscal year 2013, PGCPS had six Reward Schools, six Priority Schools, and five Focus Schools as identified by the State. In addition to support from The Breakthrough Center, PGCPS has engaged a leading education reform firm, Hillside Work Scholarship Connection (HW-SC). HW-SC is an evidence based program designed to increase high school graduation rates for at-risk youth and has an established track record of turning around persistently low performing schools in a culturally relevant manner. PGCPS proposes to extend this partnership to additional low performing schools that may benefit.

Through its established Priority Schools Office, PGCPS will continue to provide more direct support for Priority Schools and pursue partnerships with community organizations and social service agencies to provide a broad range of services to students. Successes to date include:

- HW-SC is currently serving 210 students in five schools, providing a broad range of services (including before and after school services and weekend contact) and yielding a 97% participant retention rate and an 83% promotion/graduation rate;
- Professional development for teachers provided on topics such as pedagogical strategies and parent engagement; and
- Implementation of the Transforming Neighborhoods Initiative (TNI) to provide aid in engaging teachers, administrators, and community partners for customized programming and services.

Section 5: Conclusion and Recommendation

Through the master planning process, school systems are asking tough questions and making difficult data-driven decisions regarding their successes and challenges. In trying economic times, school systems are ensuring that their budgets continue to align with goals and continue to do what is best for students by maximizing available resources.

Over 80 individuals serving as facilitators, panel reviewers (internal and external to MSDE), program managers, and technical reviewers participated in the 2013 Master Plan Update process. As a result of the reviews, all twenty-four local Updates were found to be in compliance with federal and State requirements and, as applicable, additional requirements established by MSDE. Therefore, all twenty-four Updates are recommended as approvable for 2013.

Appendix A: Bridge to Excellence Online Resources

Online Review and Submission System

To increase the efficiency of the submission and review of the Updates, MSDE developed several online processes, documents, and resources to help facilitate the review of Master Plan Updates. During the spring, guidance documents for developing the Annual Update are made available online to the local Bridge to Excellence points of contact and planning teams. Pre-populated data tables, manuals for reviewers and facilitators, and additional performance data can be accessed online by the local school system in early summer. During late summer and early fall, local school systems are required to submit various parts of the Annual Update online. The electronic documents are routed to technical reviewers internal to MSDE as well as panel reviewers within MSDE and those from local school systems. The availability of the documents in electronic format allows for more efficient analysis of budget and performance data.

Online Resources

MSDE uses the BTE web site to post informational reports, videos, and other resources for the general public. The original local Master Plans from 2003 and all Annual Updates from 2004 through 2012 are available on the MSDE web site. The 2013 Annual Updates will be available after they are approved. Also included here is a link to Maryland's Race to the Top initiative, which is now an integral part of Bridge to Excellence. For more information on the Bridge to Excellence program, please visit the sites below.

Resource	URL
Bridge to Excellence Home Page	http://www.marylandpublicschools.org/MSDE/programs/Bridge_to_Excellence/
Bridge to Excellence Master Plans	http://docushare.msde.state.md.us/docushare/dsweb/View/Collection-7622
MGT Report: <i>An Evaluation of the effect of Increased State Aid to Local School Systems through the Bridge to Excellence Master Plan</i>	http://docushare.msde.state.md.us/docushare/dsweb/View/Collection-18046
Bridge to Excellence Guidance Documents	http://docushare.msde.state.md.us/docushare/dsweb/View/Collection-13177
Review Tools for Facilitators and Panelists	http://docushare.msde.state.md.us/docushare/dsweb/View/Collection-21192
Maryland's Race to the Top Initiative	http://www.marylandpublicschools.org/MSDE/programs/race_to_the_top

Appendix B: Bridge to Excellence Budget Summaries

Current Year Report
(Allocation of Available Resources)

Allegany County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	29,770,045
State Revenue	74,723,701
Federal ARRA Funds 84.395 Race to the Top	472,500
Federal Revenue 84.010 Title I	2,626,699
Federal Revenue 84.027 IDEA, Part B	2,579,706
Other Federal Funds	3,790,398
Other Local Revenue	261,510
Other Resources/Transfers	3,621,468
Total	117,846,027

Planned Expenditures by Assurance Area

Standards and Assessments	1,540,258
Data Systems to Support Instruction	447,402
Great Teachers and Leaders	59,925,563
Turning Around Lowest Performing Schools	833,475
Mandatory Costs of Doing Business	55,099,329

Planned Expenditures Examples

Title 1	1,681,157
Special Education Instructional Salaries	9,009,013
School Administration	5,388,963
Regular Instructional Salaries	40,081,477
Idea, Part B	1,611,251
Federal Restricted Funds	1,561,535
Transportation	6,403,418
Textbooks and Supplies	2,127,223
Special Education	5,272,932
Other Instructional Costs	1,794,873
Maintenance Operations, Capital Outlay	10,845,269
Fixed Charges	21,970,664
Administration	1,726,965

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

Prior Year Comparison Report

(Planned v. Actual)

Allegany County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		29,391,956	29,391,956	0
State Revenue		75,802,499	75,562,553	-239,946
Federal ARRA Funds	84.395 Race to the Top	614,005	553,156	-60,849
Federal Revenue	84.010 Title I	2,530,224	2,646,230	116,006
Other Federal Funds		3,041,626	3,769,366	727,740
Other Local Revenue		418,958	738,968	320,010
Other Resources/Transfers		4,805,213	4,805,213	0
Total		119,360,715	120,153,421	792,708

Actual Expenditures by Assurance Area

Standards and Assessments	1,520,573
Data Systems to Support Instruction	450,066
Great Teachers and Leaders	61,182,878
Turning Around Lowest Performing Schools	124,705
Mandatory Costs of Doing Business	54,788,885
Other items deemed necessary by the Local Board of Education	2,086,316

Actual Expenditure Examples

Title 1	1,665,795
Idea, Part B	1,836,523
Federal Restricted Funds	1,961,092
School Administration	5,519,594
Special Education Instructional Salaries	8,852,672
Regular Instructional Salaries	40,839,449
Administration	1,701,684
Other Instructional Costs	1,711,131
Federal Restricted Funds	2,566,371
Textbooks and Supplies	2,640,140
Special Education	5,183,492
Transportation	6,296,642
Maintenance Operations, Capital Outlay	10,609,361
Fixed Charges	20,318,661
Fund Balance Increase/Expenditure Control	2,086,316

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

Local School System	Assurance Area	Project Name	Year				Grand Total
			Project Year 1	Project Year 2	Project Year 3	Project Year 4	
Allegany	B	Early College Classes	45,972	68,516	92,746	145,218	352,452
		Externships	-	-	53,102	76,144	129,246
		Standards and Assessments	60,332	327,007	259,441	386,681	1,033,461
Allegany Total	C	Data Systems To Support Instruction	13,891	9,417	12,682	94,682	130,672
		Educator Effectiveness Academy Budget	-	3,233	-	65,711	68,944
Allegany Total			120,195	408,173	417,971	768,436	1,714,775

Current Year Report
(Allocation of Available Resources)

Anne Arundel County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	596,454,600
State Revenue	322,343,600
Federal ARRA Funds 84.395 Race to the Top	1,975,200
Federal Revenue 84.010 Title I	10,453,000
Federal Revenue 84.027 IDEA, Part B	15,851,000
Federal Revenue 84.173 IDEA Part B - Preschool	410,000
Federal Revenue 84.181 IDEA, Part C - Infants and Families	854,100
Other Federal Funds	8,759,800
Other Local Revenue	21,208,700
Total	978,310,000

Planned Expenditures by Assurance Area

Standards and Assessments	1,533,532
Data Systems to Support Instruction	4,312,373
Great Teachers and Leaders	10,886,281
Turning Around Lowest Performing Schools	10,421,695
Mandatory Costs of Doing Business	952,256,119
Other items deemed necessary by the Local Board of Education	-1,100,000

Planned Expenditures Examples

Office of Student Data	1,830,215
Instructional Data	1,579,017
Right Start Advisors	2,848,369
Professional Growth & Development	2,801,655
Tuition Allowances & NBC Stipends	1,906,000
AYP Performance & Assignment Stipends	6,404,050
Elementary Network Support	1,612,135
Transportation	51,002,050
Advanced Studies & Programs	8,921,411
Alternative Programs	5,473,671
Basic Classroom Instructional Materials & Textbooks	14,799,648
Business Operations	8,954,336
Charter Schools	13,900,000
Curriculum & Instruction	19,014,888
Facilities, Planning & Construction	3,329,060
Fixed Charges	197,011,400
Guidance	18,269,529

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Maintenance	16,691,100
Academic Achievement for All	5,914,469
Title I	10,453,000
Operations	60,394,400
School Management	403,471,736
School System Oversight	2,174,292
Special Education	40,793,937
Special Education - IDEA Part B Passthrough	15,851,000
Special Education - Medicaid	3,324,000
Student Services	15,035,625
Technology	23,225,352
Human Resources	6,137,394

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Prior Year Comparison Report

(Planned v. Actual)

Anne Arundel County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		579,564,200	584,579,700	5,015,500
State Revenue		310,605,900	311,650,730	1,044,830
Federal ARRA Funds	84.393 ARRA IDEA, Infants & Families	0	154,535	154,535
Federal Revenue	84.010 Title I	10,574,000	10,931,170	357,170
Other Federal Funds		9,418,800	10,845,945	1,427,145
Other Local Revenue		23,235,000	24,260,000	1,025,000
Total		952,027,300	967,006,600	14,979,300

Actual Expenditures by Assurance Area

Standards and Assessments	943,592
Data Systems to Support Instruction	5,062,576
Great Teachers and Leaders	8,897,573
Turning Around Lowest Performing Schools	8,006,234
Mandatory Costs of Doing Business	945,103,771
Other items deemed necessary by the Local Board of Education	-1,007,146

Actual Expenditure Examples

Instructional Data	1,823,477
Office of Student Data	2,033,807
Professional Growth & Development	2,250,962
Right Start Advisors	2,681,826
Elementary Network Support	1,536,441
AYP Performance & Assignment Stipends	4,898,096
Other Grants	2,046,408
School System Oversight	2,106,200
Special Education - Medicaid	2,784,672
Facilities, Planning & Construction	3,534,708
Human Resources	4,680,697
ARRA Ed Jobs Act - Maintain Health Care	4,746,370
Academic Achievement for All	5,875,438
Alternative Programs	6,120,673
Advanced Studies & Programs	7,894,559
Business Operations	8,217,791
Title I	10,691,557
Charter Schools	13,444,807
Maintenance	13,795,596
Student Services	14,478,991

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

Special Education - IDEA Part B Passthrough	15,286,415
Guidance	17,353,220
Basic Classroom Instructional Materials & Textbooks	18,402,121
Curriculum & Instruction	19,095,085
Transfer	22,434,153
Technology	23,897,551
Special Education	40,480,676
Transportation	46,847,328
Operations	59,290,133
Fixed Charges	183,976,738
School Management	386,517,576

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Anne Arundel	D	Educator Instructional Improvement Academies	-	-	-	-	-
	Multi	Professional Development relating to Understanding Elements of RTTT Technology Infrastructure Supporting RTTT Goals	-	818,532	754,258	2,051,114	3,623,904
Anne Arundel Total			391,400	1,617,857	1,253,293	3,588,403	6,850,953

Current Year Report
(Allocation of Available Resources)

Baltimore City Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	254,516,158
State Revenue	898,726,880
Federal ARRA Funds 84.395 Race to the Top	13,073,010
Federal Revenue 84.010 Title I	49,078,989
Federal Revenue 84.027 IDEA, Part B	21,654,036
Federal Revenue 84.173 IDEA Part B - Preschool	693,928
Other Federal Funds	26,801,455
Other Resources/Transfers	17,360,000
Total	1,281,904,456

Planned Expenditures by Assurance Area

Standards and Assessments	28,259,799
Data Systems to Support Instruction	1,566,731
Great Teachers and Leaders	13,892,599
Turning Around Lowest Performing Schools	42,984,427
Mandatory Costs of Doing Business	1,186,486,830
Other items deemed necessary by the Local Board of Education	8,714,070

Planned Expenditures Examples

Project 1: Formative Assessments and Common Core State Standards	1,829,634
Supports various school based programs to improve academic achievement for students with special needs	18,234,212
Salaries, contracted services, materials and supplies to support CEIS initiative	3,277,446
Project 8: Supports for Teachers and Leaders	2,727,949
Project 7: Evaluation System Implementation	3,092,338
Salaries and Wages	2,665,101
School Based Expenditures	25,822,854
Support for Priority and Focus Schools	10,271,072
Salaries/ Fringes 1 Title I Staff (21 staffed, 2 vacancies)	2,712,332
Utilities	43,310,911
Temporary Salaries	2,295,668
Benefits	228,329,901
Transfers	58,062,612
PreK Expansion- (.5)	4,321,661
Other items deemed necessary by the Local Board of Education	2,000,000
Materials	19,551,345
Interest Expense related to US Treasury Bond	21,432,573

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Equipment	12,772,164
Contractual Services	142,192,795
Salaries	647,325,404
Third Party Billing	8,000,000

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Prior Year Comparison Report

(Planned v. Actual)

Baltimore City Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			239,890,793	252,813,655	12,922,862
State Revenue			869,407,161	871,682,984	2,275,823
Federal ARRA Funds Grants	84.388	Title I School Improvement	12,714,410	14,409,850	1,695,440
Federal Revenue	84.010	Title I	51,468,656	57,358,698	5,890,042
Other Federal Funds			30,226,151	28,606,466	-1,619,685
Other Local Revenue			2,360,000	2,360,000	0
Other Resources/Transfers			27,783,614	28,085,279	301,665
Total			1,273,308,950	1,301,013,361	27,704,410

Actual Expenditures by Assurance Area

Standards and Assessments	28,325,361
Data Systems to Support Instruction	5,379,540
Great Teachers and Leaders	19,268,477
Turning Around Lowest Performing Schools	66,478,908
Mandatory Costs of Doing Business	1,169,634,142
Other items deemed necessary by the Local Board of Education	11,926,932

Actual Expenditure Examples

Project 1: Formative Assessments and Common Core State Standards	3,240,724
Special Ed - Salaries, contracted services, materials/supplies to support CEIS	3,478,503
Special Ed - School based programs to improve academic achievement - students with special needs	19,352,904
Project 3: Data Analysis Training for School Leaders, Teachers, Parents	1,549,785
Project 6: Technology Supports for Evaluation System	1,570,169
Project 2: Hardware and Systems Infrastructure	1,642,869
Project 8: Support for Teacher and Leaders	2,887,738
Project 7: Evaluation System Implementation	6,566,520
SIG I YR 3 (projected - not received from MSDE)	1,838,605
SIG II YR 2 (Sch salaries - coordinator, staff, mentor, extended day, coaches, staff specialist, monitor, PD)	2,541,288
SIG I YR 3 (contracts - community liaison, arts program, coaches, PD, mentoring)	3,019,127
SIG I YR 3 (salaries - leadership support, extended learning, teachers, PD, monitors, specialists)	4,192,674
SIG SES	4,296,193
Title I SES/TITO	9,442,537
Title I School Allocation	34,657,005
Stipends	1,934,000

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Indirect Cost	2,246,012
Title I Administration (salaries, printing, membership, conference)	2,964,812
Other items deemed necessary by the Local Board of Education	4,000,000
Retirement - Local Share Employer	12,922,862
Equipment	18,657,224
Materials	19,982,670
Interest Expense related to US Treasury Bond	21,432,573
Utilities	44,837,101
Transfers	56,104,779
Contractual Services	118,473,914
Benefits	223,161,133
Salaries	641,774,799
Third Party Billing (school level, health services, related services, central office)	9,800,000

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Baltimore City	A	Implementation Support	117,807	57,314	85,928	173,773	434,822
	B	Formative Assessments	1,568,627	1,451,187	2,739,856	4,695,935	10,455,605
	C	Data Analysis Training for School Leaders, Teachers, and Parents	99,019	793,957	1,326,971	1,535,240	3,755,187
		Hardware and Systems Infrastructure	1,187,339	1,801,586	1,642,869	-	4,631,794
		Evaluation System Implementation	674,129	2,853,284	5,155,031	3,301,596	11,984,040
		Data System Enhancements - PD Planner	573,112	352,699	492,275	499,698	1,917,784
		Educator and School Leader Supports	497,934	1,798,527	2,605,200	2,433,569	7,335,230
		Educator Evaluation and Tool Design	469,494	1,208,506	1,031,181	1,216,226	3,925,407
		Educator Instructional Improvement Academies	-	-	-	-	-
		Technology Supports for Evaluation System	275,531	2,466,269	760,808	1,820,967	5,323,575
	Training and Communications for Evaluation System	457,475	190,392	495,707	788,769	1,932,343	
	School Turnaround Activities	1	200,108	379,964	514,012	1,094,085	
Baltimore City Total			5,920,468	13,173,829	16,715,790	16,979,785	52,789,872

Current Year Report
(Allocation of Available Resources)

Baltimore County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	712,086,091
State Revenue	578,957,707
Federal ARRA Funds 84.395 Race to the Top	2,074,848
Federal Revenue 84.010 Title I	22,670,302
Federal Revenue 84.027 IDEA, Part B	23,732,457
Federal Revenue 84.173 IDEA Part B - Preschool	636,741
Federal Revenue 84.181 IDEA, Part C - Infants and Families	913,022
Other Federal Funds	16,256,964
Other Resources/Transfers	27,295,274
Total	1,384,623,406

Planned Expenditures by Assurance Area

Standards and Assessments	784,154,560
Data Systems to Support Instruction	31,531,397
Great Teachers and Leaders	18,165,054
Turning Around Lowest Performing Schools	5,522,131
Mandatory Costs of Doing Business	545,250,264

Planned Expenditures Examples

Instructional Textbooks and Supplies	18,577,216
Student Personnel Services	9,000,250
State Revenue	2,954,805
Special Education	162,414,631
84.010: Title I	14,064,824
Other Instructional Costs	10,998,210
Other Federal Funds	8,493,985
84.027: IDEA	15,851,171
Health Services	14,559,408
Instructional Salaries and Wages	456,345,095
Mid Level Administration	69,620,263
Administration	24,310,255
Instructional Textbooks and Supplies	2,712,100
Operation of Plant	3,106,642
ARRA 84.395: Race to the Top	1,687,974
Other Federal Funds	3,898,411
Instructional Salaries and Wages	2,780,901
Administration	5,593,796

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Mid Level Administration	1,899,770
Instructional Salaries and Wages	4,131,864
Other Resources/Transfers	2,447,916
84.027: IDEA	7,744,158
Administration	16,327,366
Other Federal Funds	3,064,568
Maintenance of Plant	32,656,365
Fixed Charges	300,013,235
Operation of Plant	91,003,869
84.010: Title I	8,358,978
Mid Level Administration	16,528,568
Student transportation Services	62,028,547
Capital Outlay	3,417,208

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Prior Year Comparison Report

(Planned v. Actual)

Baltimore County Public Schools

Revenue	Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation	689,743,020	689,743,020	0
State Revenue	558,653,477	558,653,477	0
Federal ARRA Funds 84.395 Race to the Top	5,335,411	8,335,411	3,000,000
Federal Revenue 84.010 Title I	17,597,548	20,597,548	3,000,000
Other Federal Funds	18,490,722	18,490,722	0
Other Local Revenue	48,428	48,428	0
Other Resources/Transfers	32,084,246	32,084,246	0
Total	1,346,526,245	1,352,526,246	6,000,000

Actual Expenditures by Assurance Area

Standards and Assessments	764,566,770
Data Systems to Support Instruction	21,597,979
Great Teachers and Leaders	22,014,994
Turning Around Lowest Performing Schools	5,394,117
Mandatory Costs of Doing Business	518,743,027
Other items deemed necessary by the Local Board of Education	20,209,358

Actual Expenditure Examples

State Revenue	3,138,391
Other Federal funds **	8,367,596
Student Personnel Services	8,746,677
Other Instructional Costs	9,897,138
Health Services	13,988,387
84.010 Title I	14,972,342
84.027 IDEA	15,899,400
Instructional Textbooks and Supplies	17,804,125
Mid Level Administration	72,452,454
Special Education	157,772,236
Instructional Salaries and Wages	439,257,414
84.395 Race to the Top	1,619,845
Instructional Textbooks and Supplies	1,823,074
Administration	16,563,313
Mid Level Administration	2,294,006
84.010 Title I	2,423,673
84.395 Race to the Top	2,574,381
Instructional Salaries and Wages	3,228,311
Other Federal funds **	3,972,747

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Administration	4,854,259
Instructional Salaries and Wages	3,299,489
Other Federal funds **	2,102,308
Capital Outlay	3,640,646
84.010 Title I	5,702,863
84.027 IDEA	6,394,015
Mid Level Administration	10,973,505
Administration	15,181,023
Maintenance of Plant	34,272,114
Student transportation Services	59,040,703
Operation of Plant	87,586,198
Fixed Charges	291,894,170
Other Resources/Transfers	2,378,370
84.395 Race to the Top	2,470,586
84.010 Title I	2,501,330
Other Federal funds **	3,288,071
Variance between anticipated and actual expenditures	13,510,544

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Baltimore	A	Section A - Staffing of Project Manager and Fiscal Assistant	50,171	96,757	96,200	143,401	386,529
	B	Curriculum Alignment and Development	418,690	868,255	1,538,205	1,347,414	4,172,564
	C	E-Center	175,285	155,102	-	-	330,387
		Education, Assessment, and Student Information (easi) System	1,585,198	721,572	493,312	81,028	2,881,110
		Longitudinal Data System	-	181,047	293,244	-	474,291
		Virtual High School and Game Development Project	523,861	511,436	303,869	-	1,339,166
	D	Virtual Learning Arena	-	114,180	-	-	114,180
	E	BCPS – Towson University First Year Teacher Induction and Retention Partnership	133,551	402,556	509,267	479,177	1,524,551
		Enhancing Teacher Effectiveness	-	732,200	186,282	127,034	1,045,516
		STEM Learning Studios	55,590	63,529	55,710	128,479	303,308
	Teach for America	297,140	1,053,950	1,409,633	644,595	3,405,318	
	Turning Around the Lowest-Achieving Schools	11,040	340,532	722,647	351,934	1,426,153	
Baltimore Total		3,250,526	5,241,116	5,608,369	3,303,062	17,403,073	

Current Year Report
(Allocation of Available Resources)

Calvert County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	113,394,429
State Revenue	81,306,281
Federal ARRA Funds 84.395 Race to the Top	189,934
Federal Revenue 84.010 Title I	1,424,548
Federal Revenue 84.027 IDEA, Part B	3,267,102
Other Federal Funds	4,718,492
Other Local Revenue	2,790,000
Other Resources/Transfers	2,667,990
Total	209,758,776

Planned Expenditures by Assurance Area

Standards and Assessments	6,102,179
Data Systems to Support Instruction	2,177,092
Great Teachers and Leaders	120,266,545
Turning Around Lowest Performing Schools	3,215,126
Mandatory Costs of Doing Business	73,969,818
Other items deemed necessary by the Local Board of Education	4,028,016

Planned Expenditures Examples

Special Education - Administration	1,545,862
Administration - Instructional & Informational Technology	2,016,299
Special Education Services	19,782,263
Special Education Services	3,267,102
Special Education Services	1,978,493
Regular Ed Instructional Salaries	79,581,088
Mid-Level Administration - Supervision of Regular Instruction	1,976,762
Mid-Level Administration - Office of the Principal	9,310,402
Instructional Materials	1,574,018
Student Transportation	13,891,873
Operation of Plant	15,295,366
Maintenance of Plant	3,254,621
Fixed Charges	36,894,265

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Prior Year Comparison Report

(Planned v. Actual)

Calvert County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		110,284,424	110,284,424	0
State Revenue		82,004,740	82,243,368	238,628
Federal ARRA Funds	84.395 Race to the Top	245,859	783,966	538,107
Federal Revenue	84.010 Title I	1,436,768	1,341,837	-94,931
Other Federal Funds		2,543,604	2,033,409	-510,195
Other Local Revenue		1,840,000	429,633	-1,410,367
Other Resources/Transfers		2,241,164	1,724,558	-516,606
Total		204,020,161	202,248,991	-1,771,167

Actual Expenditures by Assurance Area

Standards and Assessments	6,084,359
Data Systems to Support Instruction	2,066,214
Great Teachers and Leaders	117,605,917
Turning Around Lowest Performing Schools	1,824,680
Mandatory Costs of Doing Business	69,648,786
Other items deemed necessary by the Local Board of Education	5,019,039

Actual Expenditure Examples

Special Education - Administration	1,538,743
Administration - Instructional & Informational Technology	1,910,788
Mid-Level Administration - Supervision of Regular Instruction	1,894,207
Special Education Services	3,407,799
Mid-Level Administration - Office of the Principal	9,290,797
Special Education Services (Includes Salaries & Other Costs)	18,980,864
Instructional Salaries	78,948,732
Maintenance of Plant	3,187,645
Student Transportation	13,855,351
Operation of Plant	14,760,747
Fixed Charges	33,992,896

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Calvert	B	Assessment and Curriculum Review	-	22,983	-	11,963	34,946
		STEM	-	219,970	94,756	65,274	380,000
	C	PM2	-	35,000	35,697	45,414	116,111
	D	Great Teachers & Leaders	50,000	50,057	84,000	49,886	233,943
	E	Southern Maryland Can	-	34,087	24,087	24,086	82,260
Calvert Total			50,000	362,097	238,540	196,623	847,260

Current Year Report
(Allocation of Available Resources)

Caroline County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	13,416,327
State Revenue	45,761,171
Federal ARRA Funds 84.395 Race to the Top	230,277
Federal Revenue 84.010 Title I	1,336,038
Federal Revenue 84.027 IDEA, Part B	1,216,656
Other Federal Funds	704,679
Other Local Revenue	683,000
Other Resources/Transfers	0
Total	63,348,148

Planned Expenditures by Assurance Area

Standards and Assessments	87,600
Data Systems to Support Instruction	28,000
Great Teachers and Leaders	45,000
Turning Around Lowest Performing Schools	65,667
Mandatory Costs of Doing Business	63,121,881

Planned Expenditures Examples

Tranportation	3,922,829
Special Education	4,894,206
Operation of Plant	3,632,602
Mid-level Administration	4,307,744
Instructional Salaries and Wages	25,344,017
Fixed Charges	11,492,327

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Prior Year Comparison Report

(Planned v. Actual)

Caroline County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		13,206,304	13,206,305	1
State Revenue		44,476,478	44,955,075	478,597
Federal ARRA Funds	84.395 Race to the Top	300,829	334,848	34,019
Federal Revenue	84.010 Title I	1,349,807	1,249,591	-100,216
Other Federal Funds		558,630	1,536,579	977,949
Other Local Revenue		458,000	573,311	115,311
Total		61,609,417	63,140,021	1,530,610

Actual Expenditures by Assurance Area

Standards and Assessments	149,024
Data Systems to Support Instruction	20,162
Great Teachers and Leaders	62,762
Turning Around Lowest Performing Schools	83,225
Mandatory Costs of Doing Business	62,362,350
Other items deemed necessary by the Local Board of Education	462,504

Actual Expenditure Examples

Administration	1,529,232
Other Instructional Costs	1,541,510
Operation of Plant	3,693,739
Transportation	3,818,368
Mid-level Administration	4,134,206
Special Education	4,851,922
Fixed Charges	11,388,242
Instructional Salaries and Wages	23,086,111

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Caroline	B	Standards & Assessments	-	4,432	4,737	9,287	18,456
		Standards and Assessments	-	112,803	172,410	97,729	382,942
	C	Data Systems To Support Instruction	-	-	11,787	12,708	24,495
		Data Systems to Support Instruction 2	-	-	10,397	18,233	28,630
	D	Aspiring Leaders/Principals Internship	-	8,160	4,077	8,160	20,397
E	Instructional Facilitator PBIS Support	-	89,079	111,008	89,079	289,166	
Caroline Total			-	218,738	320,310	241,090	780,138

Current Year Report
(Allocation of Available Resources)

Carroll County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	170,556,900
State Revenue	137,525,127
Federal ARRA Funds 84.395 Race to the Top	18,409
Federal Revenue 84.010 Title I	2,316,462
Federal Revenue 84.027 IDEA, Part B	5,353,989
Other Federal Funds	5,748,395
Other Local Revenue	6,996,762
Other Resources/Transfers	1,373,327
Total	329,889,371

Planned Expenditures by Assurance Area

Standards and Assessments	190,291
Great Teachers and Leaders	1,543,408
Turning Around Lowest Performing Schools	2,586,563
Mandatory Costs of Doing Business	321,726,345
Other items deemed necessary by the Local Board of Education	3,842,764

Planned Expenditures Examples

Targeted Assistance / School-Wide	2,316,462
Special Education	31,881,839
Facility Operations/Maintenance/Planning	31,516,815
Instructional Administration and Supervision	6,120,973
Instructional Salaries and Wages	162,579,836
Instructional Supplies and Materials	7,395,569
Office of the Principal	21,618,060
Other Instructional Charges	1,865,323
Administration	7,950,844
Special Education	5,353,989
Utilities	9,348,800
Special Education Non-Public Placements	3,000,000
Special Education Non-Public Placements	3,150,000
Student Health Services	4,285,808
Student Personnel Services	1,991,592
Student Transportation Contractors	17,960,575
Student Transportation Services	2,880,976
Special Education	2,688,085
Grants to be Carried forward from FY 2013	2,500,000

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Prior Year Comparison Report

(Planned v. Actual)

Carroll County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		173,878,900	174,196,826	317,926
State Revenue		141,012,238	139,726,052	-1,286,186
Federal ARRA Funds	84.395 Race to the Top	406,849	369,612	-37,237
Federal Revenue	84.010 Title I	2,023,359	2,404,597	381,238
Other Federal Funds		5,235,947	2,498,242	-2,737,705
Other Local Revenue		1,756,764	1,601,885	-154,879
Other Resources/Transfers		1,373,327	1,665,251	291,924
Total		331,476,230	329,233,201	-2,243,022

Actual Expenditures by Assurance Area

Standards and Assessments	449,300
Data Systems to Support Instruction	48,480
Great Teachers and Leaders	1,531,568
Turning Around Lowest Performing Schools	2,667,704
Mandatory Costs of Doing Business	319,283,813
Other items deemed necessary by the Local Board of Education	5,252,343

Actual Expenditure Examples

Targeted Assistance	2,404,597
Student Personnel Services	1,642,335
Other Instructional Charges	1,661,999
Special Education Non-Public Placements	2,242,853
Special Education Non-Public Placements	2,766,036
Student Transportation Services	2,981,363
Student Health Services	4,069,573
Administration	5,968,678
Special Education	6,377,665
Instructional Administration and Supervision	6,538,633
Instructional Supplies and Materials	7,694,149
Utilities	9,173,786
Student Transportation Contractors	17,673,911
Office of the Principal	20,945,538
Special Education	32,251,431
Facility Operations/Maintenance/Planning	34,056,647
Instructional Salaries and Wages	160,422,845
Other Grants and Restricted Funds	1,556,731
Amount Moved to Fund Balance	3,403,987

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Carroll	B	Curriculum Revisions & Formative Assessment Development	-	38,835	12,939	36,818	88,592
		Elementary Mathematics Summer Institutes Gap Analysis and Curriculum Alignment	7,942	19,900	10,343	10,351	48,536
	C	Purchase Computing Devices for Instruction & Assessment	-	-	-	269,050	269,050
	D	Administrator and Supervisor Evaluation Design	1,841	-	-	-	1,841
Feedback & Revision of Evaluation Tools		-	1,023	-	-	1,023	
MSDE's Educator Instructional Improvement Academies		-	7,202	-	-	7,202	
Select 20% Locally Developed Assessment Tools		-	6,136	-	-	6,136	
Multi	Teacher Evaluation Design	5,879	-	-	-	5,879	
	Training on Use of Teacher Evaluation Tool	-	4,734	-	-	4,734	
	Equitable Distribution Teacher and Principal Incentive Plan	-	-	-	6,136	6,136	
Carroll Total			63,571	111,313	23,282	322,355	520,521

Current Year Report
(Allocation of Available Resources)

Cecil County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	72,848,292
State Revenue	96,552,844
Federal ARRA Funds 84.395 Race to the Top	628,944
Federal ARRA Funds 93.708 ARRA Head Start	2,950
Federal Revenue 84.010 Title I	2,631,148
Federal Revenue 84.027 IDEA, Part B	3,180,031
Other Federal Funds	2,336,496
Other Local Revenue	2,539,391
Total	180,720,096

Planned Expenditures by Assurance Area

Standards and Assessments	109,385,168
Data Systems to Support Instruction	4,143,661
Great Teachers and Leaders	2,815,965
Turning Around Lowest Performing Schools	3,103,903
Mandatory Costs of Doing Business	61,271,399

Planned Expenditures Examples

Special Education Transfers	3,000,000
Special Education Salaries	17,312,476
Instruction Supplies	2,091,430
Instruction Salaries	65,760,653
Instruction L/S - Salaries	12,447,357
Instruction Supplies	2,067,309
Instruction Salaries	1,701,623
Student Transportation	9,311,231
Operation of Plant	11,192,320
Maintenance of Plant	3,469,692
Fixed Charges	32,050,559
Administration Salaries	3,180,875

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Prior Year Comparison Report

(Planned v. Actual)

Cecil County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		69,615,833	69,615,833	0
State Revenue		98,017,207	97,580,177	-437,030
Federal ARRA Funds	84.395 Race to the Top	1,454,147	1,076,162	-377,985
Federal Revenue	84.010 Title I	2,659,215	2,727,992	68,777
Other Federal Funds		1,972,182	2,633,994	661,812
Other Local Revenue		1,978,063	3,394,773	1,416,710
Total		179,242,809	180,613,431	1,370,630

Actual Expenditures by Assurance Area

Standards and Assessments	108,359,168
Data Systems to Support Instruction	3,846,815
Great Teachers and Leaders	2,895,311
Turning Around Lowest Performing Schools	3,301,729
Mandatory Costs of Doing Business	62,210,416

Actual Expenditure Examples

Contracted Services	1,599,013
Media Specialist	1,610,283
Supplies	2,267,982
Instruction Leadership & Support-Ed. Svcs.	2,430,356
Other public schools	3,270,056
Guidance Counselor	3,426,004
Secretary/Clerical-Instruction L & S	3,733,477
Paraprofessional	4,602,364
Instruction Leadership & Support-Prin. Off.	6,429,100
Teacher	67,663,879
Instructional Salaries and wages	1,592,229
Maintenance of Plant salaries	2,367,803
Administrative salaries	3,148,693
Operation of Plant other charges	5,210,895
Operation of Plant salaries	5,280,143
Student Transportation contracted services	8,063,343
Fixed Charges	31,878,159

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Cecil	B	Professional Development for Core Standards	36,115	234,088	231,171	238,828	740,202
		STEM Lead Teacher Stipend	2,385	6,608	5,906	5,908	20,807
	C	Formatting Local Assessments for Online Use	674	3,354	-	-	4,028
		Learning Management System	275,798	110,109	239,856	125,000	750,763
	D	LMS Training	-	51,317	-	-	51,317
E	Develop teacher evaluation system	337	32,059	68,077	3,001	103,474	
	Educational Program Audits	-	86,587	-	-	86,587	
	Extended STEM Learning Opportunities for Low Performing Schools	45,894	58,394	51,221	-	155,509	
		Professional Development for Low Performing Schools	12,529	30,060	2,860	-	45,449
		Support for Low Performing Schools	-	1,418	-	-	1,418
Cecil Total			373,732	613,994	599,091	372,737	1,959,554

Current Year Report
(Allocation of Available Resources)

Charles County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	159,010,300
State Revenue	159,282,349
Federal ARRA Funds 84.395 Race to the Top	846,349
Federal Revenue 84.010 Title I	3,613,470
Federal Revenue 84.027 IDEA, Part B	5,735,813
Other Federal Funds	3,751,011
Other Local Revenue	3,244,526
Other Resources/Transfers	14,334,112
Total	349,817,930

Planned Expenditures by Assurance Area

Standards and Assessments	48,086,777
Data Systems to Support Instruction	3,713,987
Great Teachers and Leaders	146,367,467
Mandatory Costs of Doing Business	146,963,443
Other items deemed necessary by the Local Board of Education	4,686,256

Planned Expenditures Examples

93% SALARIES,WAGES,STIPENDS & HOURLY PAY	2,267,029
75% SALARIES & WAGES	41,623,335
53% STIPENDS & HOURLY PAY, 44% SUPPLIES	1,779,890
53% SALARIES & WAGES, 21% CONTRACTED SERVICES	1,920,351
71% SALARIES & WAGES	3,575,257
99% SALARIES & WAGES	142,314,357
95% STIPENDS & HOURLY PAY	1,926,906
84% FIXED CHARGES	1,541,878
18% SALARIES & WAGES, 30% CONTRACTED SERVICES,25% EQUIPMENT,17% FIXED CHARGES	3,042,948
18% SALARIES & WAGES, 24% CONTRACTED SERVICES,43% FIXED CHARGES	141,587,201
61% SALARIES & WAGES, 62% CONTRACTED SERVICES	4,032,876

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Prior Year Comparison Report

(Planned v. Actual)

Charles County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			153,957,200	153,957,200	0
Federal ARRA Funds	84.395	Race to the Top	157,022,027	157,302,764	280,737
Federal Revenue	84.027	IDEA, Part B	3,258,379	2,673,209	-585,170
Other Federal Funds			8,799,863	9,525,948	726,085
Other Local Revenue			2,681,299	3,999,585	1,318,286
Other Resources/Transfers			14,633,819	11,600,891	-3,032,928
Total			341,617,792	340,140,421	-1,477,372

Actual Expenditures by Assurance Area

Standards and Assessments	43,937,864
Data Systems to Support Instruction	4,328,522
Great Teachers and Leaders	141,736,009
Mandatory Costs of Doing Business	139,163,623
Other items deemed necessary by the Local Board of Education	10,974,399

Actual Expenditure Examples

79% SALARIES & WAGES	1,934,591
92% SALARIES & WAGES	2,346,379
76% SALARIES & WAGES	38,114,027
72% SALARIES & WAGES	4,089,436
97% SALARIES & WAGES	1,681,680
99% SALARIES & WAGES	137,991,193
10% SALARIES & WAGES, 23% CONTRACTED SERVICES, 55% FIXED CHARGES	4,096,965
18% SALARIES & WAGES, 24% CONTRACTED SERVICES, 43% FIXED CHARGES	132,819,625
65% SALARIES & WAGES	4,248,374
Fund Balance	6,059,583

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Charles	B	Core Standards Curriculum	-	77,597	2,147	92,536	172,280
		STEM Program	-	-	7,595	3,205	10,800
	C	Data Warehouse	135,620	216,334	205,313	138,407	695,674
	D	Great Teachers and Leaders	-	83,803	369,971	498,164	951,938
Charles Total			135,620	377,734	585,026	732,312	1,830,692

Current Year Report
(Allocation of Available Resources)

Dorchester County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	18,359,680
Federal ARRA Funds 84.395 Race to the Top	34,345,024
Federal Revenue 84.010 Title I	239,598
Federal Revenue 84.027 IDEA, Part B	1,580,800
Federal Revenue 84.173 IDEA Part B - Preschool	1,064,451
Federal Revenue 84.181 IDEA, Part C - Infants and Families	29,014
Other Federal Funds	856,966
Other Local Revenue	738,751
Other Resources/Transfers	460,277
Total	57,674,561

Planned Expenditures by Assurance Area

Standards and Assessments	73,153
Data Systems to Support Instruction	276,695
Great Teachers and Leaders	2,045,138
Turning Around Lowest Performing Schools	638,055
Mandatory Costs of Doing Business	54,551,520
Other items deemed necessary by the Local Board of Education	90,000

Planned Expenditures Examples

8. Operation of Plant	3,637,978
7. Transportation of students	3,447,963
4. Instructional salaries for teachers and assistants, instructional supplies, and related other costs	22,549,464
12. School management & support	4,700,471
11. Fixed Charges	10,965,339
1. Special Education	4,331,909

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Prior Year Comparison Report

(Planned v. Actual)

Dorchester County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			17,963,318	17,963,318	0
Federal ARRA Funds	84.395	Race to the Top	33,341,831	33,666,128	324,297
Federal Revenue	84.010	Title I	1,582,631	1,686,985	104,354
Other Federal Funds			719,385	1,426,752	707,367
Other Local Revenue			738,751	475,095	-263,656
Other Resources/Transfers			766,763	73,289	-693,474
Total			56,287,462	56,512,000	224,540

Actual Expenditures by Assurance Area

Standards and Assessments	71,440
Data Systems to Support Instruction	245,295
Great Teachers and Leaders	2,340,073
Turning Around Lowest Performing Schools	1,281,478
Mandatory Costs of Doing Business	52,519,219
Other items deemed necessary by the Local Board of Education	54,497

Actual Expenditure Examples

7. Transportation of students	3,339,476
8. Operation of Plant	3,628,020
1. Special Education	3,967,982
12. School management & support	4,469,599
11. Fixed Charges	9,758,263
4. Instructional salaries for teachers and assistants, instructional supplies, and related other cost	22,044,661

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Dorchester	B	Dual Enrollment	-	8,414	7,813	21,945	38,172
		Professional Development for Transition to Common Core State Standards SpringBoard	-	-	-	21,600	21,600
	C	Data Analyst	28,200	116,920	87,582	115,542	348,244
		TECHNOLOGY UPGRADES	4,797	90,061	-	-	94,858
		Professional Development	-	107,946	27,466	75,274	210,686
E	Interventions	3,475	57,885	19,960	42,654	123,974	
	Positive Behavior Intervention Strategies (PBIS)	-	13,817	13,817	13,818	41,452	
Dorchester Total			36,472	438,468	159,233	290,833	925,006

Current Year Report
(Allocation of Available Resources)

Frederick County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	244,225,731
State Revenue	228,552,125
Federal Revenue 84.010 Title I	3,601,672
Federal Revenue 84.027 IDEA, Part B	7,332,025
Other Federal Funds	7,658,576
Other Local Revenue	4,686,265
Other Resources/Transfers	5,829,000
Total	501,885,394

Planned Expenditures by Assurance Area

Standards and Assessments	5,308,500
Data Systems to Support Instruction	3,027,366
Great Teachers and Leaders	288,047,688
Mandatory Costs of Doing Business	205,501,840

Planned Expenditures Examples

Curriculum, Instruction and Innovation	5,308,500
Technology Services	3,027,366
Title I	3,601,672
Mid-Level Administration	25,876,524
Instructional Supplies	8,592,558
Instructional Salaries (Reg. & Special Ed.)	238,558,012
Instructional Salaries (Reg. & Special Ed.)	4,086,897
IDEA Part B	7,332,025
Student Transportation Services	19,742,312
School Admin, Health & Student Services	9,421,091
Other Rest. State and Federal Funding	11,280,052
Operation and Maintenance of Facilities	48,164,545
Local In-Kind Services	10,871,503
Fixed Charges including Empl.Benefits	98,552,209
County Support for Pension Cost Sharing	7,470,128

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Prior Year Comparison Report

(Planned v. Actual)

Frederick County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		237,841,221	237,146,806	-694,415
State Revenue		223,828,703	223,071,256	-757,447
Federal ARRA Funds	84.395 Race to the Top	162,567	145,026	-17,541
Federal Revenue	84.010 Title I	3,641,989	3,693,502	51,513
Other Federal Funds		5,906,886	4,509,430	-1,397,456
Other Local Revenue		4,151,265	4,180,941	29,676
Other Resources/Transfers		2,868,225	2,868,225	0
Total		486,381,687	483,716,641	-2,665,047

Actual Expenditures by Assurance Area

Standards and Assessments	279,385,216
Data Systems to Support Instruction	4,388,143
Great Teachers and Leaders	9,397,801
Mandatory Costs of Doing Business	185,279,329
Other items deemed necessary by the Local Board of Education	5,266,151

Actual Expenditure Examples

Other state and local restricted programs	1,845,330
Support for low income students, salaries, benefits, and instructional resources	3,693,502
Salaries and benefits support of other federal grants	4,500,580
Support for special education students, salaries, benefit, and instructional resources	7,695,612
Curriculum, instruction, research, development, and accountability	9,136,820
Secondary schools salaries, instructional resources and materials	109,830,560
Elementary schools, special education salaries, instructional resources and materials	138,293,442
Technology services, systems support, salaries, contracts, materials and equipment	4,157,908
Instructional technology support salaries and materials	3,431,912
Professional development workshop salaries and instructional resources	3,809,098
Human Resources: Salaries, operations	1,813,457
Student Services: Salaries, supplies	3,512,007
County support for pension cost sharing	5,893,461
Local In-kind support for Computer Services, School Health, Developmental Center, School Resource Officers, Internal Audit, Crossing Guards, property appraisals	9,598,982
Facilities Services: Custodial salaries and operations, construction salaries and operations	41,742,318
Business Services Group (Chief Operating Officer, Fiscal Services, Warehouse, Transportation): Salaries, operations, system-wide fringe benefits	120,167,832
	5,266,151

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Current Year Report
(Allocation of Available Resources)

Garrett County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	26,201,544
State Revenue	20,861,132
Federal ARRA Funds 84.395 Race to the Top	159,757
Federal Revenue 84.010 Title I	1,261,683
Other Federal Funds	304,613
Other Local Revenue	50,000
Other Resources/Transfers	700,000
Total	51,210,136

Planned Expenditures by Assurance Area

Standards and Assessments	248,595
Data Systems to Support Instruction	629,523
Great Teachers and Leaders	23,328,517
Turning Around Lowest Performing Schools	119,260
Mandatory Costs of Doing Business	26,884,241

Planned Expenditures Examples

School Administration	1,889,708
Instructional Salaries	18,030,410
Transportation	4,306,014
Special Education	3,584,393
Maintenance, Operations, & Capital Outlays	4,862,254
Fixed Charges	9,951,554

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

Prior Year Comparison Report

(Planned v. Actual)

Garrett County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		26,023,714	26,191,165	167,451
State Revenue		21,601,022	21,673,165	72,143
Federal ARRA Funds	84.395 Race to the Top	472,190	1,044,068	571,878
Federal Revenue	84.010 Title I	1,315,106	1,317,687	2,581
Other Federal Funds		1,021,141	1,345,686	324,545
Other Local Revenue		50,000	210,187	160,187
Other Resources/Transfers		0	573,061	573,061
Total		51,435,685	53,430,261	1,994,583

Actual Expenditures by Assurance Area

Standards and Assessments	201,633
Data Systems to Support Instruction	1,177,748
Great Teachers and Leaders	23,053,271
Turning Around Lowest Performing Schools	130,953
Mandatory Costs of Doing Business	26,701,121
Other items deemed necessary by the Local Board of Education	2,165,542

Actual Expenditure Examples

School Administration	1,791,554
Instructional Salaries	17,684,855
Special Education	3,760,031
Transportation	4,117,387
Maintenance Operations, Capital Outlay	5,214,553
Fixed Charges	9,699,694
Transfers	1,525,562

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Garrett	B	Common Core Training	1,769	26,554	61,529	6,947	96,799
	C	Connecting Students	36,000	-	123,896	-	159,896
		Tools for Teachers	99,000	22,613	204,394	131,386	457,393
	E	Special Education Support	-	1,020	68,839	21,425	91,284
	Multi	Great Teachers and Leaders	-	27,926	-	-	27,926
Garrett Total			136,769	78,113	458,658	159,758	833,298

Current Year Report
(Allocation of Available Resources)

Harford County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	221,300,729
State Revenue	203,476,363
Federal ARRA Funds 84.395 Race to the Top	569,830
Federal Revenue 84.010 Title I	5,035,000
Federal Revenue 84.027 IDEA, Part B	7,952,482
Other Federal Funds	5,137,317
Other Local Revenue	3,279,272
Other Resources/Transfers	5,683,500
Total	452,434,493

Planned Expenditures by Assurance Area

Standards and Assessments	8,633,829
Data Systems to Support Instruction	2,082,669
Great Teachers and Leaders	165,200,067
Turning Around Lowest Performing Schools	70,904,060
Mandatory Costs of Doing Business	191,265,163
Other items deemed necessary by the Local Board of Education	14,348,705

Planned Expenditures Examples

Mid-Level Administration	2,824,083
Instructional Salaries	4,059,451
Instructional Salaries	1,631,741
Health Services	2,325,760
IDEA	5,413,409
Instructional Salaries	106,538,729
Mid-Level Administration	14,629,752
Other Restricted Federal	3,079,630
Special Education	23,508,415
Textbooks & Supplies	4,529,861
Other Restricted State Funds	2,227,385
Textbooks & Supplies	1,965,495
Mid-Level Administration	7,228,536
Instructional Salaries	46,226,871
Special Education	9,425,761
Title I	3,670,146
Maintenance of Plant	12,678,317
Administrative Services	9,916,400

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

Student Transportation	31,315,615
Operations of Plant	29,467,584
IDEA	2,389,704
Fixed Charges (1)	102,309,040
Other Restricted State Funds	6,466,731
Special Education - NonPublic Placement Costs	7,122,303

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

Prior Year Comparison Report

(Planned v. Actual)

Harford County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			219,821,368	219,821,368	0
State Revenue			204,860,844	207,914,976	3,054,132
Federal ARRA Funds	84.395	Race to the Top	972,251	1,118,839	146,588
Federal Revenue	84.010	Title I	4,519,775	4,501,788	-17,987
Other Federal Funds			5,759,935	5,664,423	-95,512
Other Local Revenue			2,478,606	4,818,196	2,339,590
Other Resources/Transfers			7,845,500	2,259,552	168,259
Total			454,232,664	454,993,28	6,514,824

Actual Expenditures by Assurance Area

Standards and Assessments	8,773,395
Data Systems to Support Instruction	2,248,846
Great Teachers and Leaders	198,425,557
Turning Around Lowest Performing Schools	42,491,915
Mandatory Costs of Doing Business	187,250,006
Other items deemed necessary by the Local Board of Education	15,803,559

Actual Expenditure Examples

Mid-Level Administration	2,781,299
Instructional Salaries	4,349,064
Instructional Salaries	1,626,502
Other Instructional Costs	1,796,453
Other Restricted State Funds	2,626,568
Health Services	2,746,633
Other Restricted Federal	2,956,858
Textbooks & Supplies	5,457,758
IDEA	6,246,591
Mid-Level Administration	17,830,111
Special Education	27,284,763
Instructional Salaries	129,372,401
Title I	3,479,513
Mid-Level Administration	4,144,391
Special Education	5,170,052
Instructional Salaries	27,309,688
IDEA	2,464,526
Administrative Services	9,832,604
Maintenance of Plant	12,514,080

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Operations of Plant	28,332,388
Student Transportation	31,152,482
Fixed Charges (1)	99,644,314
Special Education - NonPublic Placement Costs	7,486,469
Other Restricted State Funds	7,685,992

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Harford	A	Race to the Top Project Manager	59,868	107,701	83,366	-	250,935
	B	AP/SAT College Board	-	17,663	-	-	17,663
	C	Data Systems	-	315,791	41,408	-	357,199
		Instructional Data Specialist Performance Matters Initiative	48,612	91,701	91,701	68,775	300,789
	D	Coordinator of Teacher Induction	91,522	141,842	147,044	114,440	494,848
		Educator Instructional Improvement Academies	19,478	109,113	131,430	204,328	464,349
	E	Secondary School Improvement Initiative	-	50,470	-	-	50,470
	Multi	Model Department Chairs	118,219	285,474	266,270	225,828	895,791
	Harford Total		337,699	1,119,755	833,840	613,371	2,904,665

Current Year Report
(Allocation of Available Resources)

Howard County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	497,485,719
State Revenue	220,067,988
Federal ARRA Funds 84.395 Race to the Top	242,363
Federal Revenue 84.010 Title I	3,692,900
Federal Revenue 84.027 IDEA, Part B	10,279,486
Other Federal Funds	5,239,874
Other Local Revenue	23,185,980
Other Resources/Transfers	5,085,720
Total	765,280,030

Planned Expenditures by Assurance Area

Standards and Assessments	48,840,321
Data Systems to Support Instruction	9,102,930
Great Teachers and Leaders	432,407,103
Turning Around Lowest Performing Schools	17,469,527
Mandatory Costs of Doing Business	240,042,540
Other items deemed necessary by the Local Board of Education	17,417,609

Planned Expenditures Examples

Nonpublic Placement (Spec Ed)	3,045,660
Instruction: Salaries (Predominantly workshop wages)	4,971,350
Instruction: Supplies	12,689,480
Special Education: Transfers	6,663,530
Instruction: Contracted	1,828,700
IDEA Part B	9,527,892
Mid-Level: Contracted	2,787,730
Maintenance of Plant: Salaries	2,123,240
Administration: Salaries	3,075,740
Instruction: Salaries	287,236,880
Mid-Level: Salaries	48,047,360
Special Education: Salaries	80,077,980
Student Health: Salaries	6,109,430
Student Personnel: Salaries	2,533,340
Instruction: Salaries	10,639,660
Title I Grant	3,692,900
Community Services: Salaries	2,244,110
Administration: Salaries	3,582,460

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Fixed Charges	137,025,250
Maintenance of Plant: Contracted	3,634,710
Maintenance of Plant: Supplies	2,305,150
Transportation: Contracted	34,489,790
Operation of Plant: Contracted	1,629,690
Operation of Plant: Other	17,188,910
Operation of Plant: Salaries	19,438,490
Maintenance of Plant: Salaries	10,043,940
Grant Contingency	17,317,609

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Prior Year Comparison Report

(Planned v. Actual)

Howard County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			482,384,818	482,384,818	0
State Revenue			219,380,954	218,302,051	-1,078,903
Federal ARRA Funds	84.395	Race to the Top	522,367	704,628	182,261
Federal Revenue	84.010	Title I	1,760,709	2,929,436	1,168,727
Other Federal Funds			5,066,684	5,711,984	645,300
Other Local Revenue			24,844,317	8,675,648	-16,168,669
Other Resources/Transfers			180,000	223,492	43,492
Total			743,667,400	728,737,400	-14,929,991

Actual Expenditures by Assurance Area

Standards and Assessments	47,503,584
Data Systems to Support Instruction	8,979,378
Great Teachers and Leaders	421,305,551
Turning Around Lowest Performing Schools	15,929,425
Mandatory Costs of Doing Business	226,532,372
Other items deemed necessary by the Local Board of Education	8,487,099

Actual Expenditure Examples

Medical Assistance	1,778,007
Special Education: Salaries	1,816,426
Instruction: Contracted	1,857,847
Nonpublic Placement (Spec Ed)	3,453,116
Instruction: Salaries	4,707,360
Special Education: Transfers	6,102,569
IDEA Part B	9,282,891
Instruction: Supplies	11,260,062
Maintenance of Plant: Salaries	2,055,358
Mid-Level: Contracted	2,980,730
Student Personnel: Salaries	2,496,659
Mid-Level: Supplies	2,782,596
Administration: Salaries	3,006,986
Student Health: Salaries	5,377,537
Mid-Level: Salaries	45,884,706
Special Education: Salaries	76,802,792
Instruction: Salaries	281,175,363
Title I Grant	2,929,436
Instruction: Salaries	9,998,640

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Operation of Plant: Contracted	1,518,706
Maintenance of Plant: Supplies	1,547,052
Community Services: Salaries	1,944,170
Administration:Salaries	3,403,083
Maintenance of Plant: Contracted	5,058,649
Maintenance of Plant: Salaries	9,472,146
Operation of Plant: Other	16,108,632
Operation of Plant: Salaries	18,697,737
Transportation: Contracted	34,301,157
Fixed Charges	126,084,865
Grant Contingency	1,916,196
Excess Revenue to Fund Balance	6,570,903

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Howard	B	Cross-Curricular Exemplars	-	6,571	28,320	28,856	63,747
		STEM-Elementary Engineering	-	64,518	80,243	84,853	229,614
		Common Core Curriculum Consulting	-	-	19,400	-	19,400
	C	Instructional Improvement Systems	-	-	-	-	-
	D	Educator Instructional Improvement Academies	-	5,312	41,230	41,304	87,846
E	Instructional Team Leaders Professional Development	-	4,272	29,123	40,766	74,161	
	Teacher Induction Academy	-	2,410	3,716	3,720	9,846	
	Collaborative Planning for Identified Schools Technology Pilot for Observational Data in Identified Schools	-	-	48,670	71,729	120,399	
			-	-	178,462	178,462	
	Multi	Mentoring Professional Development for Teacher Leaders	-	12,945	17,000	9,837	39,782
Howard Total			-	96,028	267,702	459,527	823,257

Current Year Report
(Allocation of Available Resources)

Kent County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	17,196,312
State Revenue	8,898,018
Federal ARRA Funds 84.395 Race to the Top	138,223
Federal Revenue 84.010 Title I	526,396
Federal Revenue 84.027 IDEA, Part B	479,781
Other Federal Funds	647,432
Other Local Revenue	169,000
Other Resources/Transfers	997,636
Total	29,052,798

Planned Expenditures by Assurance Area

Standards and Assessments	517,213
Data Systems to Support Instruction	322,069
Great Teachers and Leaders	12,832,854
Turning Around Lowest Performing Schools	602,736
Mandatory Costs of Doing Business	14,777,926

Planned Expenditures Examples

Teachers/ Principals/IA's	10,274,942
Special Education	1,772,389
Transportation Bus	2,147,921
Salaries (Supervisor/Trans/Operation/Main, etc)	4,023,955
Insurance/Employee Benefits	5,457,425

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Prior Year Comparison Report

(Planned v. Actual)

Kent County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		16,996,611	17,362,758	366,147
State Revenue		9,189,155	9,201,155	12,000
Federal ARRA Funds	84.395 Race to the Top	175,226	167,077	-8,149
Federal Revenue	84.010 Title I	568,544	559,996	-8,548
Other Federal Funds		827,818	1,839,265	1,011,447
Other Local Revenue		169,000	169,000	0
Other Resources/Transfers		1,003,593	1,238,329	234,736
Total		29,415,021	31,023,19	1,608,176

Actual Expenditures by Assurance Area

Standards and Assessments	570,187
Data Systems to Support Instruction	361,783
Great Teachers and Leaders	11,864,858
Turning Around Lowest Performing Schools	687,238
Mandatory Costs of Doing Business	16,679,141
Other items deemed necessary by the Local Board of Education	859,990

Actual Expenditure Examples

Teachers/Principals	10,521,138
Transportation Bus	1,987,956
Insurance/Employee Benefits	5,123,698
Salaries (Supervisor/Trans/Operation/Main, etc)	5,966,255

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Local School System	Assurance Area	Project Name	Project Year 1	Project Year 2	Project Year 3	Project Year 4	Grand Total
Kent	B	Standards and Assessments	4,746	33,238	33,237	32,618	103,839
	C	Data System to Improve Instruction	28,339	76,285	76,924	49,039	230,587
Kent Total			33,085	109,523	110,161	81,657	334,426

Current Year Report
(Allocation of Available Resources)

Montgomery County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	1,448,250,594
State Revenue	605,633,615
Federal Revenue 84.010 Title I	24,089,040
Federal Revenue 84.027 IDEA, Part B	29,394,299
Federal Revenue 84.173 IDEA Part B - Preschool	920,020
Other Federal Funds	18,350,579
Other Local Revenue	26,972,451
Other Resources/Transfers	71,810,454
Total	2,225,421,052

Planned Expenditures by Assurance Area

Standards and Assessments	7,098,305
Data Systems to Support Instruction	2,250,401
Great Teachers and Leaders	42,720,393
Turning Around Lowest Performing Schools	202,935,762
Mandatory Costs of Doing Business	1,970,416,191

Planned Expenditures Examples

Curriculum and Instructional Programs (including assessments)	7,098,305
Shared Accountability, Testing, Applied Research, Program Evaluation	2,250,401
Tuition Reimbursement/University Partners	2,766,048
Professional Growth Systems	5,124,410
Consulting Teachers - Title II-A	3,205,176
Recruitment and Staffing	2,162,519
Employee and Retiree Services	8,646,606
Staff Development Teachers	16,413,582
Middle School Extended Day/Year Programs	1,511,281
Community Engagement & Partnerships	2,374,077
ESOL/Bilingual Programs - Title III LEP	3,699,880
Alternative Programs/ Alternative Teachers	8,585,151
Focus Teachers (locally funded)	14,229,445
Head Start Grant	3,535,742
Academic Intervention Positions	7,533,298
ESOL/Bilingual Programs	46,660,634
k-12 Counselors	40,168,669
Pre-kindergarten	10,021,896
Reading Initiative/Reading Support	18,978,101

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

Social Worker, Pupil Personnel Worker, Psychologist Positions	17,144,326
Title I A/Extended Learning Opportunities	23,957,144
Policy Records and Reporting, Audit	2,032,170
School Support/Improvement Administration	4,486,325
Special Education & Student Services	266,894,758
Curriculum & Instructional Programs	8,382,584
Support Operations/Employee Benefit Programs- (transportation, facilities management, human resources, financial services, etc.)	802,336,436
Technology Development/Support/Maintenance	26,048,880
Medicaid/Medical Assistance Program	4,412,832
IDEA Part B	29,394,299
K-12 Instruction	821,771,769

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Prior Year Comparison Report

(Planned v. Actual)

Montgomery County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			1,419,513,701	1,419,513,701	0
State Revenue			588,859,974	588,837,363	-22,611
Federal ARRA Funds	84.388	Title I School Improvement Grants	17,414,740	24,685,846	7,271,106
Federal Revenue	84.027	IDEA, Part B	28,671,595	29,471,105	799,510
Other Federal Funds			18,361,785	18,868,311	506,526
Other Local Revenue			17,000,000	17,000,000	0
Other Resources/Transfers			70,050,545	68,979,167	-1,071,378
Total			2,160,029,595	2,168,297,531	8,267,938

Actual Expenditures by Assurance Area

Standards and Assessments	7,010,450
Data Systems to Support Instruction	2,951,829
Great Teachers and Leaders	40,081,760
Turning Around Lowest Performing Schools	95,958,740
Mandatory Costs of Doing Business	2,022,294,754

Actual Expenditure Examples

Curriculum and Instructional Programs (including assessments)	7,010,450
Shared Accountability, Testing, Applied Research, Program Evaluation	2,951,829
Recruitment and Staffing	2,109,145
Tuition Reimbursement	2,517,048
Consulting Teachers - Title II-A	3,205,176
Professional Growth Systems	4,797,566
Employee and Retiree Services	9,422,959
Staff Development Teachers	14,579,177
Middle School Extended Day/Year Programs	1,532,132
ESOL/Bilingual Programs - Title III LEP	3,796,880
Focus Teachers (locally funded)	4,108,228
Reading Initiative/Reading Support	4,716,225
Academic Intervention Resources	7,489,525
Title I A/Extended Learning Opportunities	24,685,846
ESOL/Bilingual Programs	45,479,521
Policy Records and Reporting, Audit	1,584,023
Head Start Grant	3,549,379
Medical Assistance Program	4,649,210

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Board of Education; Office of the Superintendent of Schools; Communications; Office of the Deputy Superintendent for Teaching, Learning, and Programs; Office the Chief Engagement and Partnership Officer	7,001,356
School Support/Improvement & Professional Development & Support	13,256,414
Curriculum & Instructional Programs	19,527,153
Technology Development/Support/Maintenance	26,573,513
IDEA Part B	29,471,105
Special Education & Student Services	275,022,707
Support Operations/Employee Benefit Programs-(transportation, facilities management, human resources, financial services, etc.)	799,046,410
K-12 Instruction	838,856,221

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

Current Year Report
(Allocation of Available Resources)

Prince George's County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	623,743,913
State Revenue	942,923,300
Federal ARRA Funds 84.388 Title I School Improvement Grants	1,298,660
Federal ARRA Funds 84.395 Race to the Top	8,957,450
Federal Revenue 84.010 Title I	24,738,996
Federal Revenue 84.027 IDEA, Part B	22,671,687
Other Federal Funds	48,426,507
Other Local Revenue	15,047,300
Total	1,687,807,813

Planned Expenditures by Assurance Area

Standards and Assessments	26,981,113
Data Systems to Support Instruction	1,196,996
Great Teachers and Leaders	44,646,491
Turning Around Lowest Performing Schools	8,175,310
Mandatory Costs of Doing Business	1,474,688
Other items deemed necessary by the Local Board of Education	1,605,333,215

Planned Expenditures Examples

Race to the Top - AP/IB	2,379,216
Special Education	1,986,562
Transforming Neighborhoods Initiative (TNI)	7,665,700
Student Based Budgeting Fund and Reserve	8,719,510
Reserve for Negotiated Compensation Improvements	30,319,310
Salary Lane Change	3,000,000
Stipends	1,813,309
Tuition Reimbursement	2,000,000
Secondary School Reform/Academy Implementation	3,764,306
School Improvement Grant 1 - Turnaround Schools	2,000,000
MOU - Local 2250	1,508,138
Conversion - Special Education Grievance Positions	5,591,938
FICA	-3,376,961
Food Service Subsidy	2,000,000
Health Insurance	7,081,601
Retirement - Teacher (Restricted)	5,231,400
Lease Purchase (Textbooks, Buses, Technology Refresh)	10,412,944
Charter Schools - Additional Grades	1,827,952

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

Unemployment	-2,450,000
Workers' Compensation Insurance	2,004,634
Retirement of Prior Year Lease Purchases	-28,869,482
Student Based Budgeting - Reserve	-3,746,879
Information Technology - IPAD Initiative	-2,999,571
IDEA	22,671,687
FY-2013 Core Service Requirement Base	1,541,870,919
FY-2013 Core Service Requirement Base	64,904,288
Full Time Salary/Wage Base	-25,091,385
Transportation	2,000,000
Special Education - Reprogramming	-3,108,157
ERATE FY 14	-4,510,710
Title I	24,738,996
Part-Time Salary/Sick Leave Bank	-10,026,273

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

Prior Year Comparison Report

(Planned v. Actual)

Prince George's County Public Schools

Revenue		Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation		633,069,100	633,620,118	551,018
State Revenue		905,511,500	907,187,202	1,675,702
Federal ARRA Funds	84.386 Title II, D ARRA Grant	534	534	
Federal Revenue	84.010 Title I	27,392,651	22,223,428	-5,169,223
Other Federal Funds		38,436,303	39,447,916	1,011,613
Other Local Revenue		19,768,100	18,810,772	-957,328
Total		1,664,442,000	1,657,933,491	-6,508,508

Actual Expenditures by Assurance Area

Standards and Assessments	3,389,543
Data Systems to Support Instruction	5,057,949
Great Teachers and Leaders	33,328,485
Turning Around Lowest Performing Schools	8,045,674
Mandatory Costs of Doing Business	15,132,181
Other items deemed necessary by the Local Board of Education	1,592,979,660

Actual Expenditure Examples

Race to the Top - AP/IB	1,603,849
Digital Learning	3,101,038
Race to the Top - Pipeline of Administrators	1,697,410
Reserve for Student Based Budgeting	4,696,461
Reserve for Negotiated Compensation Improvements	24,028,417
Secondary School Reform	2,289,869
Title I - School Improvement 1003(g) Grants	5,755,805
Workers' Compensation Insurance	1,681,650
Lease Purchase	2,145,926
Classroom Balancing	2,244,965
Retirement - Admin Fee	2,383,305
Conversion - Special Education Grievance Positions	2,462,486
Charter Schools - Additional Grades	2,669,541
FICA	2,761,864
Retirement of Prior year lease purchases	8,489,786
Reduce Non-Public Placement	8,510,033
Part-Time Salary/Substitutes	9,258,959
Health Insurance	9,803,172
Retirement - Teachers	19,554,579
Restricted Program Expenditure Adjustments	2,192,812

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Security Related Expenditures	2,875,870
Teacher Incentive Fund (TIF) Match	3,519,675
Food and Nutrition Fund Board Subsidy	5,117,748
Fund Balance	9,866,975
Other Post Retirement Benefit(OPEB)	10,000,000
Technology Initiative	11,484,945
Redirected Resources	14,233,895
Title I	22,223,428
Lease Purchase - Pre Payments	22,618,706
Salary Lapse	22,618,706
IDEA	23,359,981
FY-2012 Core Service Requirement Base	55,707,859
FY-2012 Core Service Requirement Base	1,478,880,984

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

Local School System	Assurance Area	Project Name	Project Year				Grand Total	
			1	2	3	4		
Prince George's	B	AP/IB	953,020	1,512,559	2,659,711	2,379,216	7,504,506	
	C	Data Quality	428,996	21,183	83,802	26,057	560,038	
		Data Warehouse	251,673	336,814	260,743	260,743	1,109,973	
		Data Wise	276	459,646	293,679	398,396	1,151,997	
	D	Coaching	-	717,808	1,465,927	746,245	2,929,980	
		Pipeline of Administrators	48,943	476,530	1,577,517	1,263,245	3,366,235	
		School Leader Network	-	180,312	123,867	126,445	430,624	
		Teacher Incentives	-	75,646	571,177	396,822	1,043,645	
			Teacher leadership	-	8,344	4,172	4,172	16,688
	E	Hillside Work-Scholarship Connection (HW-SC)	-	363,587	359,150	360,752	1,083,489	
Multi	Teacher pipeline	322,500	568,849	1,128,087	1,421,497	3,440,933		
STEM	STEM NCTAF SSR	24,423	223,112	255,325	430,923	933,783		
Prince George's Total		2,029,831	4,944,390	8,783,157	7,814,513	23,571,891		

Current Year Report
(Allocation of Available Resources)

Queen Anne's County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	48,131,684
State Revenue	32,807,769
Federal ARRA Funds 84.395 Race to the Top	195,918
Federal ARRA Funds 93.708 ARRA Head Start	23,800
Federal Revenue 84.010 Title I	986,799
Federal Revenue 84.027 IDEA, Part B	1,696,888
Other Federal Funds	2,239,183
Other Local Revenue	1,422,930
Total	87,504,971

Planned Expenditures by Assurance Area

Standards and Assessments	1,511,845
Data Systems to Support Instruction	1,273,016
Great Teachers and Leaders	33,990,642
Turning Around Lowest Performing Schools	13,146,827
Mandatory Costs of Doing Business	37,582,642

Planned Expenditures Examples

Special Education - Instructional Staff & Supervisor of Curriculum & Instruction	4,209,529
Mid-Level Administration - Principals, Asst Principals, Supervisors of Curriculum & Instruction	2,783,001
Instruction - Instructional Staff & Academic Deans	26,082,369
Student Support - Pupil Personnel Workers, Behavioral Specialists, SAP Team Stipends	2,756,189
Special Education - Behavior Specialists, Related Services, Paraprofessionals, and Sign Language Interpreters	2,772,313
Instruction - Alternative Program, ESOL Programs, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologist, Paraprofessional and various other Instructional Interventions	5,228,653
Board of Education - All support services associated with running a school system, Human Resources, Finance, Nursing, Transportation, Operation of Plant, and Maintenance, utility fees, payroll taxes and employee benefits.	36,477,416

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Prior Year Comparison Report

(Planned v. Actual)

Queen Anne's County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			44,860,051	44,860,051	0
State Revenue			31,813,473	32,577,101	763,628
Federal ARRA Funds	84.395	Race to the Top	137,144	207,906	70,762
Federal Revenue	84.010	Title I	855,282	704,009	-151,273
Other Federal Funds			2,105,256	2,262,962	157,706
Other Local Revenue			1,908,336	1,067,332	-841,004
Other Resources/Transfers			0	76,404	76,404
Total			83,371,485	83,476,731	105,250

Actual Expenditures by Assurance Area

Standards and Assessments	1,612,513
Data Systems to Support Instruction	1,143,684
Great Teachers and Leaders	32,376,087
Turning Around Lowest Performing Schools	12,545,959
Mandatory Costs of Doing Business	35,798,492
Other items deemed necessary by the Local Board of Education	

Actual Expenditure Examples

Mid-Level Administration-Principals, Asst Principals, Supervisors of Instruction	2,708,383
Special Ed-Instructional Staff & Supervisor of Instruction	3,961,961
Instruction-Instructional Staff & Academic Deans	24,951,039
Special Education-Behavior Specialist, Related Services, Paraprofessionals, and Sign Language Interpreters	2,571,662
Instruction-Alternative Program, ESOL Program, Reading & Math Specialists, Guidance Counselors, Home & Hospital Instruction, Psychologists, Paraprofessionals and various other instructional interventions	4,903,857
Board of Education-All support services associated with running a school system, including but not limited to HR, Finance, Transportation, Operation of Plant, Maintenance and Student Health Services. Including utility fees, payroll taxes and contribution	34,697,501

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Local School System	Assurance Area	Project Name	Project Year	Project Year	Project Year	Project Year	Project Year	Grand Total
Queen Anne's	Multi	Effective Teachers and Leaders	1	2	3	4		
			55,250	205,218	109,215	109,215		478,898
Queen Anne's Total			55,250	205,218	109,215	109,215		478,898

Current Year Report
(Allocation of Available Resources)

St. Mary's County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	89,910,979
State Revenue	94,681,473
Federal ARRA Funds 84.395 Race to the Top	60,482
Federal Revenue 84.010 Title I	2,325,810
Federal Revenue 84.027 IDEA, Part B	3,325,981
Federal Revenue 84.173 IDEA Part B - Preschool	109,734
Federal Revenue 84.181 IDEA, Part C - Infants and Families	11,052
Other Federal Funds	6,342,628
Other Local Revenue	527,300
Other Resources/Transfers	2,704,985
Total	200,000,424

Planned Expenditures by Assurance Area

Standards and Assessments	50,819
Data Systems to Support Instruction	40,000
Great Teachers and Leaders	167,650
Mandatory Costs of Doing Business	187,192,722
Other items deemed necessary by the Local Board of Education	12,549,233

Planned Expenditures Examples

Utilities	5,004,715
Transportation	13,899,968
Contractual agreements - salaries	114,636,287
Contractual agreements - salaries	2,365,767
Contractual agreements - salaries	2,131,583
Contractual agreements - salaries	1,504,505
Contractual agreements - benefits	38,685,257
Chesapeake Public Charter School	3,610,743
Supplies/Materials	3,116,886
Contracted services	6,189,345

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Prior Year Comparison Report

(Planned v. Actual)

St. Mary's County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			85,697,709	85,697,709	0
State Revenue			94,819,420	94,558,869	-260,551
Federal ARRA Funds Grants	84.388	Title I School Improvement	147,950		-147,950
Federal Revenue	84.010	Title I	2,153,977	2,046,069	-107,908
Other Federal Funds			4,551,004	5,933,484	1,382,480
Other Local Revenue			512,300	667,731	155,431
Other Resources/Transfers			1,179,300	6,196,469	5,017,169
Total			193,648,930	199,018,841	5,369,918

Actual Expenditures by Assurance Area

Standards and Assessments	194,715
Data Systems to Support Instruction	643,423
Great Teachers and Leaders	154,395
Mandatory Costs of Doing Business	182,792,023
Other items deemed necessary by the Local Board of Education	15,234,294

Actual Expenditure Examples

Contractual agreements - salaries Chesapeake Public Charter School	2,148,122
Utilities	3,268,068
Transportation	5,040,637
Contractual agreements - benefits	13,580,461
Contractual agreements - salaries	39,955,668
Supplies/Materials	112,778,825
Contracted services	3,328,092
	6,129,772

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Local School System	Assurance Area	Project Name	Project Year 1	Project Year 2	Project Year 3	Project Year 4	Grand Total
St. Mary's	C	Data Systems	-	1,095,423	400,000	40,000	1,535,423
	D	Academies	8,094	1,699	37,122	20,482	67,397
St. Mary's Total			8,094	1,097,122	437,122	60,482	1,602,820

Current Year Report
(Allocation of Available Resources)

Somerset County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	8,778,969
State Revenue	26,691,167
Federal ARRA Funds 84.395 Race to the Top	353,217
Federal Revenue 84.010 Title I	1,321,800
Federal Revenue 84.027 IDEA, Part B	786,327
Other Federal Funds	799,941
Other Local Revenue	843,570
Other Resources/Transfers	7,851
Total	39,582,842

Planned Expenditures by Assurance Area

Standards and Assessments	564,472
Data Systems to Support Instruction	979,302
Great Teachers and Leaders	20,466,627
Turning Around Lowest Performing Schools	1,438,505
Mandatory Costs of Doing Business	15,739,487
Other items deemed necessary by the Local Board of Education	394,450

Planned Expenditures Examples

Special Education Services	1,988,574
School Leadership	2,095,833
Instructional Staff	12,483,761
Transportation	2,961,355
Fringe Benefits	7,754,767
Building Operations and Maintenance	3,004,993

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Prior Year Comparison Report

(Planned v. Actual)

Somerset County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			8,624,324	8,816,537	192,213
State Revenue			22,291,314	22,616,100	324,786
Federal ARRA Funds	84.395	Race to the Top	309,044	650,893	341,849
Federal Revenue	84.010	Title I	1,343,781	1,330,830	-12,951
Other Federal Funds			1,270,736	1,853,983	583,247
Other Local Revenue			622,000	696,901	74,901
Other Resources/Transfers			1,289,831	868,891	-420,940
Total			36,520,578	37,574,981	1,054,402

Actual Expenditures by Assurance Area

Standards and Assessments	516,913
Data Systems to Support Instruction	647,921
Great Teachers and Leaders	19,109,753
Turning Around Lowest Performing Schools	2,443,020
Mandatory Costs of Doing Business	14,040,246
Other items deemed necessary by the Local Board of Education	817,128

Actual Expenditure Examples

Special Education Services	1,688,329
School Leadership	1,854,643
Instructional Staff	10,743,134
Transportation	2,763,424
Building Operations and Maintenance	3,082,974
Fringe Benefits	6,113,750

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Somerset	B	Educator Instructor Academy	3,567	855	352	2,360	7,134
		Read 180	57,900	-	-	-	57,900
		Scanners	-	-	-	-	-
		STEM	-	3,493	3,222	-	6,715
		Supervisor Travel Costs	390	-	-	-	390
		Transition to Common Core	-	29,770	-	-	29,770
	Writing Professional Development	1,500	8,829	1,360	1,360	13,049	
	C	Data Design	-	46,284	63,392	61,236	170,912
		Human Resources System	-	10,000	-	-	10,000
		Infrastructure Consultant	3,500	-	-	-	3,500
Infrastructure Upgrade		-	48,626	6,526	-	55,152	
D	Evaluation Information Sessions	-	-	-	-	-	
	Evaluation Workshops	-	-	-	-	-	
	Review Team Meeting	-	-	-	-	-	
E	Instructional Technology Facilitator	11,242	85,507	187,347	126,720	410,816	
	Climate Survey	-	3,000	-	2,000	5,000	
	Data Leader Stipends	-	226	-	-	226	
	Data Leaders trng.	604	-	-	-	604	
	Parent Involvement	-	3,120	2,220	4,000	9,340	
	PBIS	-	8,024	5,000	5,000	18,024	
Multi	Mentor Program	9,226	61,310	92,857	67,310	230,703	
	Mentor Training	-	-	-	-	-	
Somerset Total			87,929	309,044	362,276	269,986	1,029,235

Current Year Report
(Allocation of Available Resources)

Talbot County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	34,361,380
State Revenue	12,345,025
Federal ARRA Funds 84.395 Race to the Top	179,278
Federal Revenue 84.010 Title I	1,060,850
Federal Revenue 84.027 IDEA, Part B	1,086,832
Other Federal Funds	1,211,845
Other Local Revenue	1,210,345
Other Resources/Transfers	66,000
Total	51,521,555

Planned Expenditures by Assurance Area

Standards and Assessments	429,863
Data Systems to Support Instruction	132,372
Great Teachers and Leaders	398,791
Turning Around Lowest Performing Schools	1,200,848
Mandatory Costs of Doing Business	48,277,608
Other items deemed necessary by the Local Board of Education	1,082,074

Planned Expenditures Examples

Student Transportation	2,558,889
Special Education	3,187,500
Operation of Plant	3,288,359
Mid-Level	3,775,003
Instructional Salaries	19,365,700
Fixed Charges	10,411,177

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Prior Year Comparison Report

(Planned v. Actual)

Talbot County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			34,331,551	34,960,007	628,456
State Revenue			11,903,220	12,045,660	142,440
Federal ARRA Funds	84.395	Race to the Top	550,368	289,685	-260,683
Federal Revenue	84.010	Title I	862,216	892,314	30,098
Other Federal Funds			995,119	712,709	-282,410
Other Local Revenue			1,116,318	352,538	-763,780
Other Resources/Transfers			57,000	59,274	2,274
Total			50,896,326	50,330,19	-566,135

Actual Expenditures by Assurance Area

Standards and Assessments	810,005
Data Systems to Support Instruction	105,286
Great Teachers and Leaders	338,965
Turning Around Lowest Performing Schools	1,124,318
Mandatory Costs of Doing Business	47,124,884
Other items deemed necessary by the Local Board of Education	826,733

Actual Expenditure Examples

Student Transportation	2,565,216
Special Education	3,256,192
Operation of Plant	3,417,183
Mid-Level	3,762,069
Fixed Charges	9,775,603
Instructional Salaries	18,953,819

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Talbot	B	Elementary/Middle School Instructional Technology	-	-	174,756	56,614	231,370
	C	Staff Data Person	-	70,786	74,102	89,056	233,944
	D	Performance Matters	22,500	-	-	2,500	25,000
	E	Easton Middle School Social Worker	-	-	-	-	-
Talbot Total			22,500	70,786	248,858	148,170	490,314

Current Year Report
(Allocation of Available Resources)

Washington County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	94,453,575
State Revenue	158,641,964
Federal ARRA Funds 84.395 Race to the Top	1,189,652
Federal ARRA Funds 93.708 ARRA Head Start	33,172
Federal Revenue 84.010 Title I	4,659,261
Federal Revenue 84.027 IDEA, Part B	4,649,195
Federal Revenue 84.173 IDEA Part B - Preschool	97,544
Other Federal Funds	4,052,246
Other Local Revenue	2,325,242
Other Resources/Transfers	225,854
Total	270,327,705

Planned Expenditures by Assurance Area

Standards and Assessments	7,213,531
Great Teachers and Leaders	132,013,426
Turning Around Lowest Performing Schools	9,989,204
Mandatory Costs of Doing Business	115,808,459
Other items deemed necessary by the Local Board of Education	5,303,085

Planned Expenditures Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	6,138,663
School Administrators, Instructional Supervisors & Support Personnel	16,990,876
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	114,613,772
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	4,659,261
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience special needs students and preschoolers.	4,746,739
Student Transportation Services	11,735,524
Student Personnel & Health Services	5,016,331
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	7,134,234
Facilities Operations & Maintenance	30,101,525
Employee Benefits (for General Fund employees)	52,921,595
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	8,899,250
Other Restricted State & Federal Funding	5,013,136

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Prior Year Comparison Report

(Planned v. Actual)

Washington County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			92,951,603	92,951,603	0
State Revenue			157,209,166	157,543,175	334,009
Federal ARRA Funds	84.395	Race to the Top	1,463,207	1,256,991	-206,216
Federal Revenue	84.010	Title I	4,853,241	4,278,698	-574,543
Other Federal Funds			4,004,120	3,971,276	-32,844
Other Local Revenue			2,750,648	934,040	-1,816,608
Other Resources/Transfers			225,854	385,633	159,779
Total			269,079,092	266,023,011	-3,056,080

Actual Expenditures by Assurance Area

Standards and Assessments	7,717,149
Data Systems to Support Instruction	284,000
Great Teachers and Leaders	129,512,687
Turning Around Lowest Performing Schools	9,402,746
Mandatory Costs of Doing Business	108,382,873
Other items deemed necessary by the Local Board of Education	10,723,556

Actual Expenditure Examples

Instructional Supplies and Materials (Reg. Ed. & Special Ed.)	6,718,274
School Administrators, Instructional Supervisors & Support Personnel	16,604,282
Salaries for General Fund Instructional Staff (Regular Ed. & Special Education)	112,634,678
Title I - funds used to provide additional classroom teachers to reduce class size and provide additional intervention.	4,278,698
IDEA Part B - provide staffing and resources for programs directed toward enhancing the educational experience special needs students and preschoolers.	4,696,382
Student Personnel & Health Services	4,905,897
Administrative Support Functions (Office of Supt., Finance, Purchasing, Printing, Public Information, HR, Data Processing)	6,149,783
Other Instructional Costs (Reg. Ed. & Special Ed. - Contracted Services, Other Charges, Equipment, Transfers)	6,513,761
Student Transportation Services	11,617,754
Facilities Operations & Maintenance	29,289,629
Employee Benefits (for General Fund employees)	49,906,049
Transfer of Cost Savings initiatives to Fund Balance for future nonrecurring project.	4,169,765
Other Restricted State & Federal Funding	6,191,247

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Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Washington	B	Educator Instructional Improvement Academies	-	19,872	19,872	19,872	59,616
		Secondary Literacy Initiative	-	161,447	161,447	161,447	484,341
	D	Quality Teachers Initiative	-	-	143,000	143,000	286,000
	E	Turning Around the Lowest-Achieving Schools	259,687	443,320	443,819	428,895	1,575,721
	Multi	Broadband Network Connections for 10 schools	204,000	212,000	-	-	416,000
		Student Information System Upgrade	-	-	284,000	-	284,000
Washington Total			463,687	836,639	1,052,138	753,214	3,105,678

Current Year Report
(Allocation of Available Resources)

Wicomico County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	40,520,465
State Revenue	124,032,327
Federal ARRA Funds 84.395 Race to the Top	927,230
Federal Revenue 84.010 Title I	4,400,616
Federal Revenue 84.027 IDEA, Part B	2,887,612
Other Federal Funds	3,209,689
Other Local Revenue	416,500
Other Resources/Transfers	1,210,722
Total	177,605,161

Planned Expenditures by Assurance Area

Standards and Assessments	79,107,626
Data Systems to Support Instruction	1,874,119
Great Teachers and Leaders	4,865,166
Turning Around Lowest Performing Schools	16,109,897
Mandatory Costs of Doing Business	70,984,805
Other items deemed necessary by the Local Board of Education	4,663,548

Planned Expenditures Examples

Supplies & Materials	2,405,895
Salaries & Wages	68,834,767
Salaries & Wages	2,053,535
Salaries & Wages	1,895,121
Salaries & Wages	4,121,661
Salaries & Wages	8,961,540
Salaries & Wages	2,636,906
Mandatory Costs of Doing Business	31,293,560
Mandatory Costs of Doing Business	11,644,958
Mandatory Costs of Doing Business	8,206,147
Mandatory Costs of Doing Business	7,281,214
Mandatory Costs of Doing Business	3,787,259
Mandatory Costs of Doing Business	3,613,999
Mandatory Costs of Doing Business	1,504,444
Other items deemed necessary by the Local Board of Education	3,352,909

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Prior Year Comparison Report

(Planned v. Actual)

Wicomico County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			39,173,593	39,173,593	0
State Revenue			119,759,684	120,003,806	244,122
Federal ARRA Funds	84.395	Race to the Top	1,122,039	1,060,975	-61,064
Federal Revenue	84.010	Title I	4,164,283	4,774,151	609,868
Other Federal Funds			6,635,518	6,406,514	-229,004
Other Local Revenue			362,000	603,793	241,793
Other Resources/Transfers			1,264,941	1,171,583	-93,358
Total			175,467,685	176,420,44	952,757

Actual Expenditures by Assurance Area

Standards and Assessments	82,191,025
Data Systems to Support Instruction	1,310,051
Great Teachers and Leaders	4,216,841
Turning Around Lowest Performing Schools	16,586,963
Mandatory Costs of Doing Business	62,743,584
Other items deemed necessary by the Local Board of Education	9,371,978

Actual Expenditure Examples

Salaries & Wages	2,183,109
Supplies & Materials	2,419,617
Other Charges	2,469,830
Salaries & Wages	3,293,315
Salaries & Wages	68,406,942
Salaries & Wages	3,899,619
Salaries & Wages	2,610,016
Salaries & Wages	8,907,279
Maintenance of Plant 10.004	2,911,804
Utilities 10.003, 16.028/.031	3,731,775
Operation of Plant 10.003	6,493,895
Student Transportation 10.001	8,294,910
Manage the operations of district schools to create learning environments that encourage high performance. 16.028	8,327,305
Contractual Agreements - Benefits 11.002	28,407,691
School Construction Savings Fund	1,927,613
Provide for the acquisition, construction, and renovation of land, buildings, and equipment to support student learning. 16.032	5,077,033

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

Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Wicomico	B	Transitioning to Common Core Standards and High Quality Assessments	-	108,533	249,378	139,187	497,098
	C	Using Data to Improve Instruction	111,179	87,226	477,420	364,813	1,040,638
	D	Effectively Supporting Educators	128,227	150,623	199,425	188,399	666,674
	E	Improving School Performance	27,452	173,320	442,308	234,830	877,910
		Wicomico Total		266,858	519,702	1,368,531	927,229

Current Year Report
(Allocation of Available Resources)

Worcester County Public Schools

Revenue	Total Budget FY 2014
Local Appropriation	75,477,677
State Revenue	19,049,676
Federal ARRA Funds 84.395 Race to the Top	112,320
Federal Revenue 84.010 Title I	1,585,834
Federal Revenue 84.027 IDEA, Part B	1,600,000
Other Federal Funds	1,216,345
Other Local Revenue	200,000
Other Resources/Transfers	567,011
Total	99,808,863

Planned Expenditures by Assurance Area

Standards and Assessments	1,871,562
Data Systems to Support Instruction	477,328
Great Teachers and Leaders	63,358,279
Mandatory Costs of Doing Business	34,101,694

Planned Expenditures Examples

Teachers	53,297,341
Teachers	3,297,056
Principals / Asst. Principals	4,577,231
Coordinators	1,587,751
Educational Asst., HealthTransportation, Operation etc.	32,972,023

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

Prior Year Comparison Report

(Planned v. Actual)

Worcester County Public Schools

Revenue			Original Budget 7/1/2012	Final Budget 6/30/2013	Change
Local Appropriation			72,351,483	73,923,044	-1,571,561
State Revenue			18,631,032	18,616,720	14,312
Federal ARRA Funds	84.395	Race to the Top	405,575	735,934	-330,359
Federal Revenue	84.010	Title I	1,561,214	1,334,510	226,704
Other Federal Funds			2,100,707	2,908,697	-807,990
Other Local Revenue			200,000	165,157	34,843
Other Resources/Transfers			567,011	567,011	0
Total			97,417,022	99,637,00	-2,219,985

Actual Expenditures by Assurance Area

Standards and Assessments	2,521,574
Data Systems to Support Instruction	564,306
Great Teachers and Leaders	57,466,057
Mandatory Costs of Doing Business	39,085,070

Actual Expenditure Examples

Textbooks and Supplies	1,581,120
Principals / Asst. Principals	4,217,877
Teachers	4,320,293
Teachers	46,764,540
Educational Asst., HealthTransportation, Operation,Pupil Services, AdministrationTransportation Operation,Pupil Services, Administration	2,022,282
Educational Asst., HealthTransportation, Operation,Pupil Services, Administration	37,062,788

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

Local School System	Assurance Area	Project Name	Project Year				Grand Total
			1	2	3	4	
Worcester	B	Classroom of the Future Standards & Assessment	-	34,444	293,256	-	327,700
	C	Student Assessment Database	-	304,020	34,992	34,992	374,004
Worcester Total			182,054	82,576	77,327	77,328	419,285
			182,054	421,040	405,575	112,320	1,120,989