

## On Behalf Contributions

	Actual Expenditures FY 2008	Approved Budget FY 2009	Board Request FY2010	Approved Budget FY2010
<b>County Funding:</b>				
Textbooks	13,000,000	3,400,000	8,750,000	4,000,000
School Health Services	11,063,795	11,915,500	11,640,500	11,640,500
School Crossing Guards	1,462,127	1,328,700	1,491,300	1,491,300
School Resource Officers	1,931,698	2,581,200	2,934,200	2,934,200
Driveway and Parking Lot Additions	1,728,794	750,000	750,000	750,000
Construction of Sidewalks and Walkways	230,207	-	250,000	-
Other Post Employment Benefits/GASB 45	1,550,000	4,650,000	-	-
<b>State Funding:</b>				
Retirement Contribution	44,791,170	50,559,262	62,628,729	62,628,729
	<b><u>75,757,791</u></b>	<b><u>75,184,662</u></b>	<b><u>88,444,729</u></b>	<b><u>83,444,729</u></b>



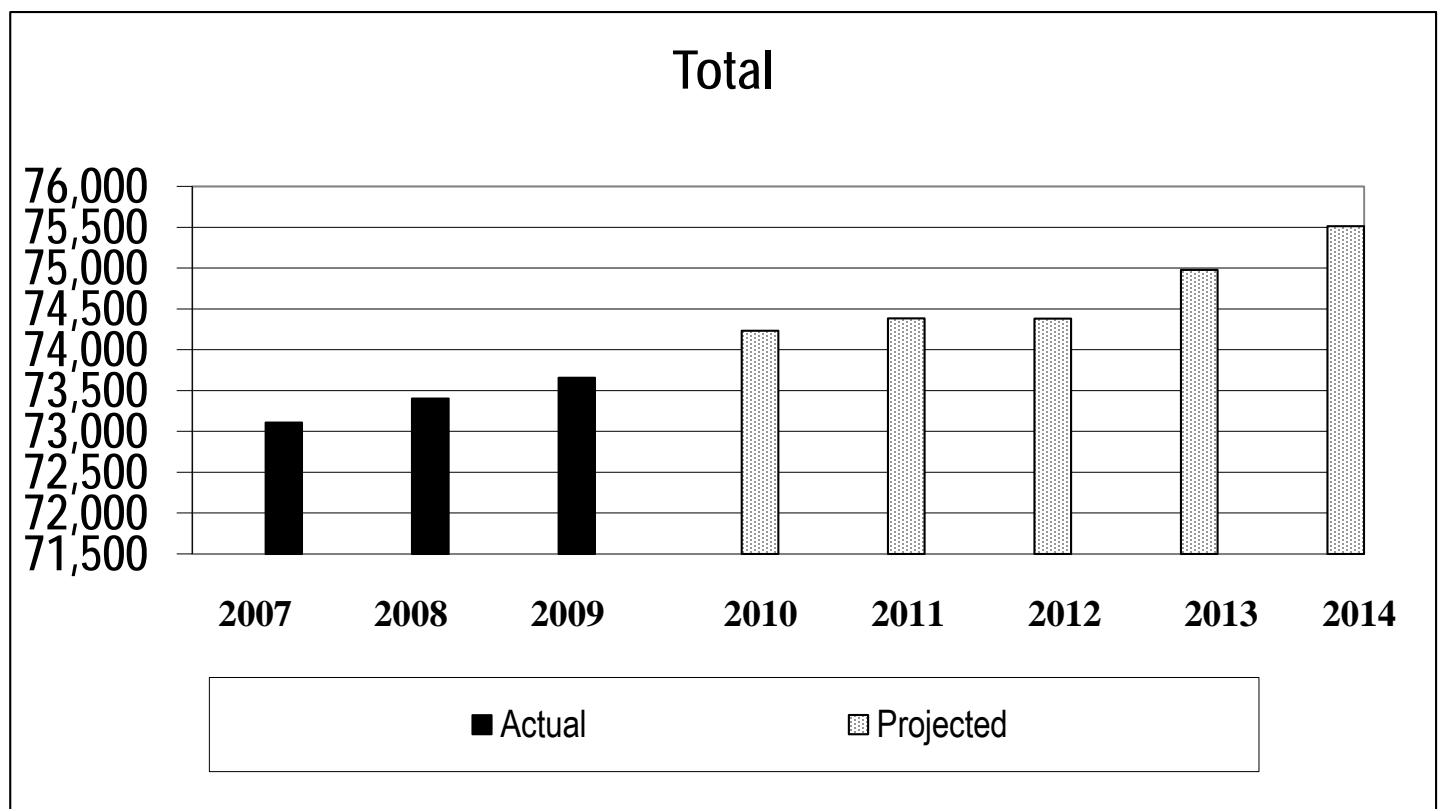
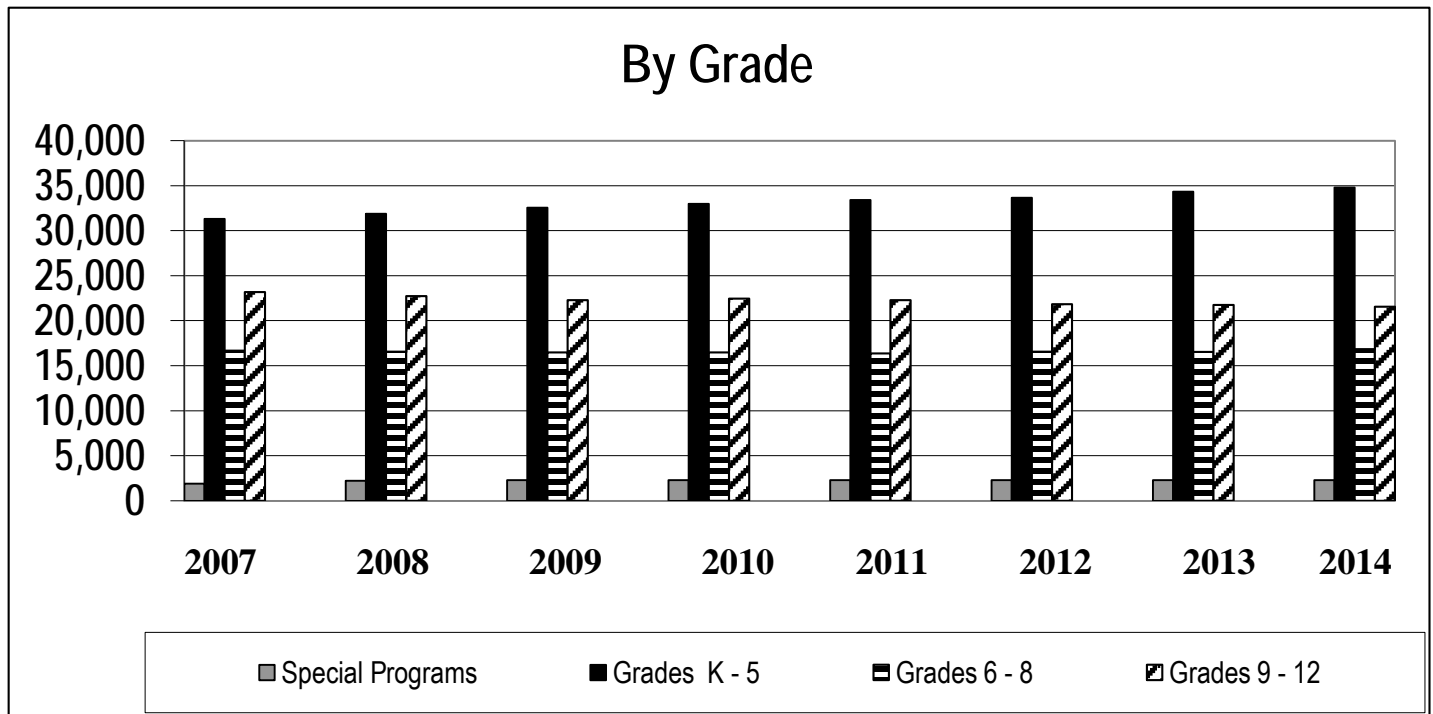
**BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY**  
**"COST" PER PUPIL - GENERAL AND GRANT FUNDS**  
**FY2007 - FY2010**

	Actual Expenditures 2006-2007	Actual Expenditures 2007-2008	Approved Budget 2008-2009	Approved Budget 2009-2010
<b>Expenditures &amp; Encumbrances</b>				
Administration	\$ 24,499,293	\$ 23,007,651	\$ 23,295,100	\$ 25,367,900
Mid-Level Administration	55,054,790	58,157,132	61,510,700	62,939,300
Instructional Salaries & Wages	308,227,605	338,262,110	367,646,900	361,392,930
Textbooks & Classroom Supplies	15,289,736	14,407,605	16,940,300	12,607,350
Other Instructional Costs	14,439,228	14,503,167	15,591,550	14,636,450
Special Education	93,303,203	104,760,279	112,173,500	112,912,340
Pupil Services	3,486,308	4,453,995	5,622,400	5,418,930
Health Services	-	-	-	-
Pupil Transportation	35,280,000	37,544,644	40,298,300	41,808,000
Operation of Plant	55,585,281	59,603,974	56,859,250	63,497,400
Maintenance of Plant	12,985,478	12,330,637	12,101,200	12,563,900
Fixed Charges	147,508,510	151,910,227	160,053,700	156,226,900
Community Services	195,619	253,186	195,500	238,300
Capital Outlay	3,104,063	2,813,503	3,578,000	3,324,800
Debt Service	28,662,572	32,352,584	33,436,300	38,853,000
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 797,621,686</b>	<b>\$ 854,360,694</b>	<b>\$ 909,302,700</b>	<b>\$ 911,787,500</b>
Less:				
Summer School	\$ (878,312)	\$ (957,098)	\$ (790,018)	\$ (952,618)
Adult Education	(1,208,404)	(1,539,340)	(1,331,975)	(1,238,550)
Home & Hospital Salaries	(2,343,404)	(2,397,279)	(1,678,438)	(1,678,438)
Additional Equipment	(4,146,321)	(3,284,084)	(4,930,094)	(2,895,528)
Community Services	(195,619)	(253,186)	(195,500)	(238,300)
Debt Service	(28,662,572)	(32,352,584)	(33,436,300)	(38,853,000)
<b>Net Total - Expenditures &amp; Encumbrances</b>	<b>\$ 760,187,054</b>	<b>\$ 813,577,123</b>	<b>\$ 866,940,375</b>	<b>\$ 865,931,066</b>
<b>Per Pupil - Expenditures &amp; Encumbrances</b>	<b>\$ 10,768</b>	<b>\$ 11,495</b>	<b>\$ 12,277</b>	<b>\$ 12,178</b>
<b>Total - Average Daily Membership</b>	<b>\$ 70,598</b>	<b>\$ 70,777</b>	<b>\$ 70,613</b>	<b>\$ 71,106</b>

BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY  
SUMMARY OF PUPIL ENROLLMENT FOR  
FY2007 - FY2014

	Actual Enrollment 9/30/2006	Actual Enrollment 9/30/2007	Actual Enrollment 9/30/2008	Projected Enrollment 9/30/2009	Projected Enrollment 9/30/2010	Projected Enrollment 9/30/2011	Projected Enrollment 9/30/2012	Projected Enrollment 9/30/2013
Kindergarten	4,812	5,258	5,406	5,502	5,271	5,371	5,589	5,589
Grades 1 - 5	26,527	26,622	27,167	27,489	28,139	28,304	28,773	29,210
Total K - 5	31,339	31,880	32,573	32,991	33,410	33,675	34,362	34,799
Ungraded ECI	180	179	225	225	225	225	225	225
Ungraded in PreKindergarten	940	1,266	1,291	1,291	1,291	1,291	1,291	1,291
Ungraded in Special Ctr. Elem	274	261	264	264	264	264	264	264
Total Special through grade 5	1,394	1,706	1,780	1,780	1,780	1,780	1,780	1,780
TOTAL ELEMENTARY	32,733	33,586	34,353	34,771	35,190	35,455	36,142	36,579
Grades 6 - 8	16,681	16,561	16,472	16,475	16,374	16,559	16,549	16,850
Grades 9 - 12	23,173	22,732	22,297	22,453	22,284	21,832	21,752	21,550
Total Grades 6-12	39,854	39,293	38,769	38,928	38,658	38,391	38,301	38,400
J Albert Adams Academy	42	53	39	39	39	39	39	39
Evening High	199	213	212	212	212	212	212	212
Special Centers Secondary	283	260	285	285	285	285	285	285
Total Sec. Ungraded	524	526	536	536	536	536	536	536
TOTAL SECONDARY	40,378	39,819	39,305	39,464	39,194	38,927	38,837	38,936
AVG DAILY PUPIL MEMBERSHIP	73,111	73,405	73,658	74,235	74,384	74,382	74,979	75,515

# Enrollment Trends FY 2007 - FY 2014





## MOI ALLOCATION FORMULAS

	FY2008	FY2009	FY2010	Allocation Basis
<b><i>Elementary</i></b>				
Basic Elementary	41.50	35.30	35.30	Enrollment
Kindergarten	41.50	35.30	35.30	Enrollment
Prekindergarten	22.25	35.30	19.00	Enrollment
Art	3.15	2.75	2.75	Enrollment
Music	2.50	2.15	2.15	Enrollment
Physical Education	2.50	2.15	2.15	Enrollment
Guidance	320.00	275.00	275.00	Per School
Media	15.50	13.50	13.50	Enrollment
Special Education - Teacher	100.00	100.00	100.00	Per Teacher
Special Education - Assistant	50.00	50.00	50.00	Per Teacher
Student Data Print Cartridge	-	-	300.00	Per School
Office Supplies	6.00	5.10	5.10	Enrollment
<b><i>Middle</i></b>				
English	850.00	725.00	725.00	Per Teacher
Math	775.00	660.00	660.00	Per Teacher
Science	1,062.00	900.00	900.00	Per Teacher
Social Studies	1,105.00	940.00	940.00	Per Teacher
Foreign Language	820.00	700.00	700.00	Per Teacher
Art	1,870.00	1,590.00	1,590.00	Per Teacher
Music	1,040.00	885.00	885.00	Per Teacher
Physical Education	820.00	700.00	700.00	Per Teacher
Health Education	540.00	460.00	460.00	Per Teacher
Computer Education	790.00	670.00	670.00	Per Teacher
Technology Education	1,745.00	1,485.00	1,485.00	Per Teacher
Family & Consumer Science	-	-	800.00	Per School
Guidance	760.00	650.00	650.00	Per Counselor
Media	15.50	13.50	13.50	Enrollment
Special Education - Teacher	100.00	100.00	100.00	Per Teacher
Special Education - Assistant	50.00	50.00	50.00	Per Teacher
Student Data Print Cartridge	-	-	600.00	Per School
Office Supplies	10.00	8.50	8.50	Enrollment
<b><i>Senior</i></b>				
English	1,140.00	970.00	970.00	Per Teacher
Math	775.00	660.00	660.00	Per Teacher
Science	1,435.00	1,220.00	1,220.00	Per Teacher
Social Studies	1,025.00	870.00	870.00	Per Teacher
Foreign Language	820.00	700.00	700.00	Per Teacher
Art	1,870.00	1,590.00	1,590.00	Per Teacher
Music	1,040.00	885.00	885.00	Per Teacher
Physical Education	820.00	700.00	700.00	Per Teacher
Athletics	-	-	14,000.00	Per School
Health Education	540.00	460.00	460.00	Per Teacher
Computer Education	790.00	670.00	670.00	Per Teacher
Technology Education	1,665.00	1,415.00	1,415.00	Per Teacher
Family & Consumer Science	-	-	2,000.00	Per School
Guidance	760.00	650.00	650.00	Per Counselor
Media	15.50	13.50	13.50	Enrollment
Special Education - Teacher	100.00	100.00	100.00	Per Teacher
Special Education - Assistant	50.00	50.00	50.00	Per Teacher
Student Data Print Cartridge	-	-	600.00	Per School
Office Supplies	10.00	8.50	8.50	Enrollment



## Special Revenue Fund

	Actual Expenditures FY 2008	Approved Budget FY2009	Revised Budget FY 2009	Board Request FY 2010	Approved Budget FY2010
<b>Revenues:</b>					
Sale of Food	11,730,818	13,815,000	13,815,000	15,000,000	15,000,000
Federal	7,892,694	7,500,000	7,500,000	8,740,000	8,740,000
State	429,768	385,000	385,000	450,000	450,000
Local	257,072	300,000	300,000	300,000	300,000
<b>Total Revenues</b>	<b><u>20,310,352</u></b>	<b><u>22,000,000</u></b>	<b><u>22,000,000</u></b>	<b><u>24,490,000</u></b>	<b><u>24,490,000</u></b>
<b>Expenses:</b>					
Salaries and Wages	6,938,876	7,550,000	7,550,000	8,200,000	8,200,000
Fringe Benefits	4,583,591	5,200,000	5,200,000	5,600,000	5,600,000
Contracted Services	1,262,061	1,320,000	1,320,000	1,400,000	1,400,000
Food	7,256,815	6,500,000	6,500,000	8,100,000	8,100,000
Supplies & Materials	566,223	860,000	860,000	770,000	770,000
Other Charges	228,436	260,000	260,000	275,000	275,000
Equipment	68,347	310,000	310,000	145,000	145,000
<b>Total Expenses</b>	<b><u>20,904,349</u></b>	<b><u>22,000,000</u></b>	<b><u>22,000,000</u></b>	<b><u>24,490,000</u></b>	<b><u>24,490,000</u></b>
<b>Profit/(Loss)</b>	<b><u>(593,997)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**Note:**

The school system maintains a special revenue fund account for food services provided in the schools. This budget differs from the operating budget in that it operates similar to a business and is 100% self funded. No contributions are received from the General Operating Fund.

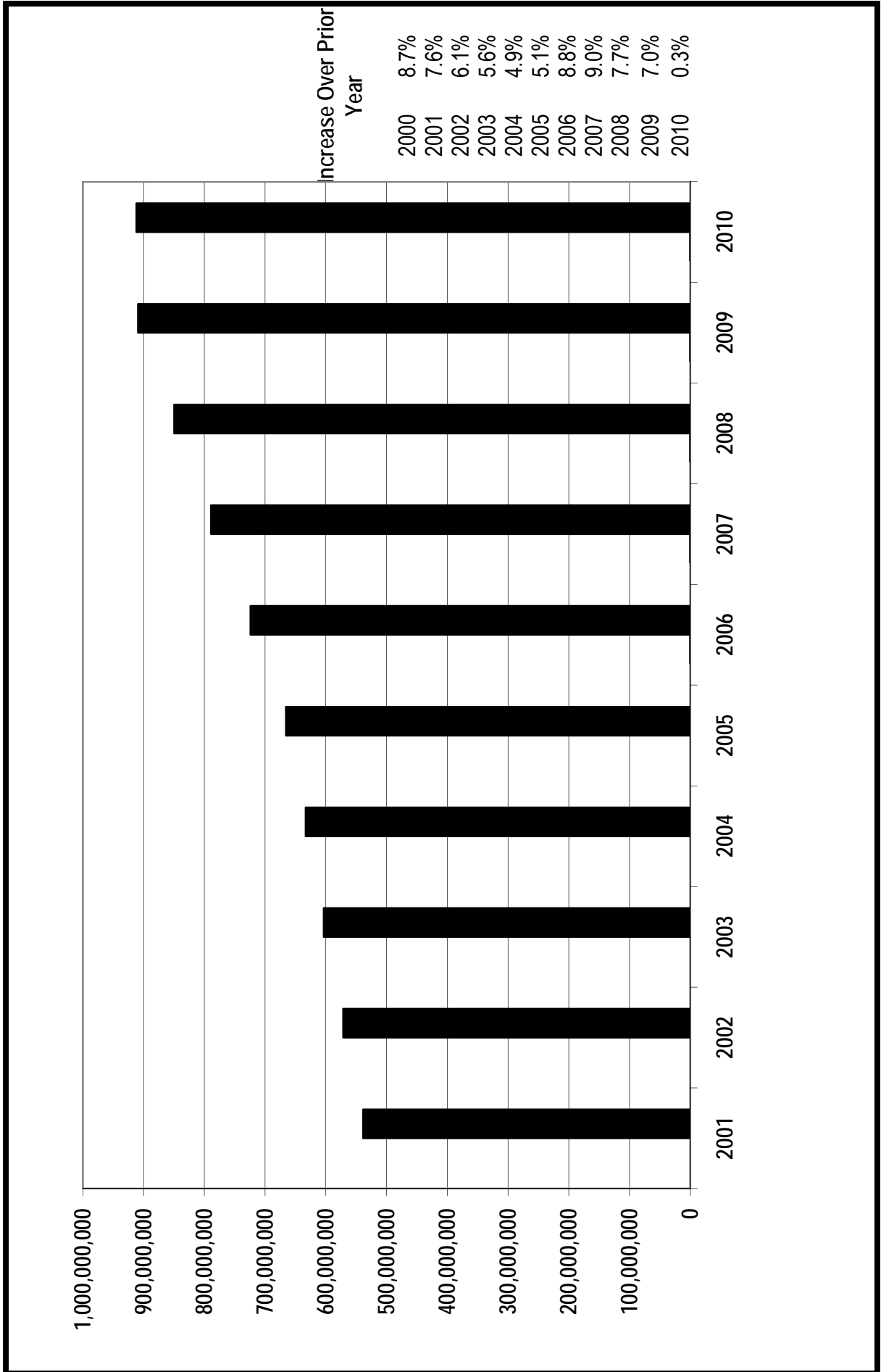
**BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY**  
**GENERAL AND GRANT FUNDS**  
**APPROVED OPERATING BUDGETS**  
**FY 2001 - FY 2010**

Fiscal Year	Administration	Mid-Level Administration	Instructional Salaries And Wages	Instructional Textbooks & Supplies	Other Instructional Costs	Special Education	Pupil Services	Health Services
2001	14,240,000	36,960,000	219,518,000	10,540,000	9,664,100	61,030,850	3,567,000	-
2002	15,385,000	39,496,000	235,205,000	11,653,000	9,833,000	63,410,000	3,773,000	-
2003	15,835,000	42,980,000	238,420,000	11,510,000	11,790,000	70,355,000	3,925,000	-
2004	17,210,000	42,890,000	239,865,000	18,430,000	12,165,000	75,165,000	3,545,000	-
2005	18,429,000	45,518,500	251,932,500	17,036,200	12,279,200	76,208,900	2,636,600	-
2006	20,414,700	48,823,700	278,310,400	13,811,600	12,971,900	85,097,900	2,664,500	-
2007	22,776,200	51,890,400	309,009,900	16,066,900	13,751,800	89,516,550	2,944,350	-
2008	22,032,800	55,012,200	340,191,500	16,748,800	14,185,600	101,320,600	4,406,700	-
2009	23,295,100	61,510,700	367,646,900	16,940,300	15,591,550	112,173,500	5,622,400	-
2010	25,367,900	62,939,300	361,392,930	12,607,350	14,636,450	112,912,340	5,418,930	-

**BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY**  
**GENERAL AND GRANT FUNDS**  
**APPROVED OPERATING BUDGETS**  
**FY 2001 - FY 2010**

Fiscal Year	Pupil Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay	Debt Service	Totals
2001	28,027,000	37,387,000	12,440,000	82,862,050	85,000	1,049,000	21,250,000	538,620,000
2002	28,820,000	39,379,000	12,903,000	90,433,000	105,000	1,355,000	19,800,000	571,550,000
2003	31,755,000	40,920,000	13,305,000	99,195,000	115,000	1,545,000	21,660,000	603,310,000
2004	31,740,000	41,185,000	12,225,000	110,820,000	130,000	1,520,000	26,220,000	633,110,000
2005	32,391,200	42,588,200	11,485,300	126,636,100	129,400	1,961,400	26,405,000	665,637,500
2006	35,001,800	44,500,900	11,015,300	139,839,300	127,400	3,130,900	28,267,300	723,977,600
2007	35,897,800	50,815,900	11,546,000	152,422,350	188,500	3,229,000	28,923,500	788,979,150
2008	38,043,300	53,188,500	11,837,600	156,473,700	163,400	3,345,900	32,627,500	849,578,100
2009	40,298,300	56,859,250	12,101,200	160,053,700	195,500	3,578,000	33,436,300	909,302,700
2010	41,808,000	63,497,400	12,563,900	156,226,900	238,300	3,324,800	38,853,000	911,787,500

Trend In Approved General and Grant Fund Budgets  
FY2001 - FY 2010



**BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY  
GENERAL AND GRANT FUND  
REVENUES  
(NON-GAAP BUDGETARY BASIS)  
FY2001 - FY2010**

Fiscal Year	Anne Arundel County	State of Maryland	United States Government	Other	Totals
2001	362,517,970	164,032,789	21,355,098	6,851,625	554,757,482
2002	386,765,837	174,947,347	24,957,498	7,069,171	593,739,853
2003	405,166,515	187,839,272	27,935,903	3,102,639	624,044,329
2004	416,481,114	191,212,318	31,003,293	3,042,621	641,739,346
2005	440,466,165	198,033,425	36,068,166	3,987,377	678,555,133
2006	477,449,405	209,543,463	36,162,628	7,586,295	730,741,791
2007	516,916,922	238,305,308	35,330,370	7,150,016	797,702,616
2008	546,699,984	268,763,414	35,307,651	8,584,275	859,355,324
*2009	584,642,800	281,021,909	33,031,000	10,606,991	909,302,700
*2010	592,879,500	275,775,600	33,175,400	9,957,000	911,787,500

\* Represents budgeted amounts - does not reflect unanticipated state and federal grants.



## Glossary

**Appropriation:** An authorization made by the County Council which permits the Board of Education to incur obligations and to make expenditures of resources.

**Audit:** A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

**Adequate Yearly Progress (AYP):** A statewide accountability system mandated by the federal No Child Left Behind Act of 2001.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects such as buildings, streets, and bridges.

**Budget:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

**Budget Adjustment:** A legal procedure utilized by the Board of Education and County Council to revise a budget appropriation. The County Council Charter requires Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. Board of Education staff has the prerogative to adjust expenditures within a departmental budget.

**Budget Calendar:** The Schedule of key dates or milestones which the Board of Education and County officials follow in the preparation, adoption, and administration of a budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the County Council.

**Budgeted Funds:** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

**Budget Message:** The opening section of the budget, which provides the County Council and the public with general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Board of Education.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Improvements Budget:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program (CIP).

## Glossary

Capital Improvement Program (CIP): a plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects: Projects, which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Contractual Services: Services rendered to Board of Education departments and agencies by private firms, individuals, or other government agencies. Examples include maintenance agreements, repairs, and professional services.

Debt Services: The Board of Education's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: A major administrative division of the Board of Education, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Disbursement: Payment for goods and services in cash or by check.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the County Council.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

FTE: Full-Time Equivalent is a method of equating less than full time employees in permanent positions to a full time basis.

Fiscal Year: A 12-month period designated as the operating year for an entity. The fiscal year for the Board of Education is July 1 – June 30.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

## Glossary

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

High School Assessment (HSA): Tests taken in high school in four core subjects: English, government, algebra/data analysis, and biology. Beginning with the graduating class of 2009, students are required to earn a satisfactory score in order to receive a Maryland High School diploma.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maryland School Assessment (MSA): A test of reading and math achievement that meets the testing requirements of the federal No Child Left Behind Act. Tests are given in grades 3 through 8.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.” Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:

- salaries and wages
- contracted services
- supplies and materials
- equipment

Operating Budget: The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, material, travel, and fuel.

Operating Fund: a fund restricted to a fiscal budget year.

Operating Transfer: Routine and/or recurring transfers of assets between programs and/or objects of expenditures.

Program Budget: A budget that focuses upon the goals and objectives of a department.

Revenue: Funds that the Board of Education receives as income. It includes such items as federal and state grants, current expense funds from the state, and county funds.

Reserve: An account used to set aside funds to be used for unanticipated events or activities.

Risk Management: An organized attempt to protect a government’s assets against accidental loss in the most economical method.

Source of Revenue: Revenues are classified according to their source or point of origin.