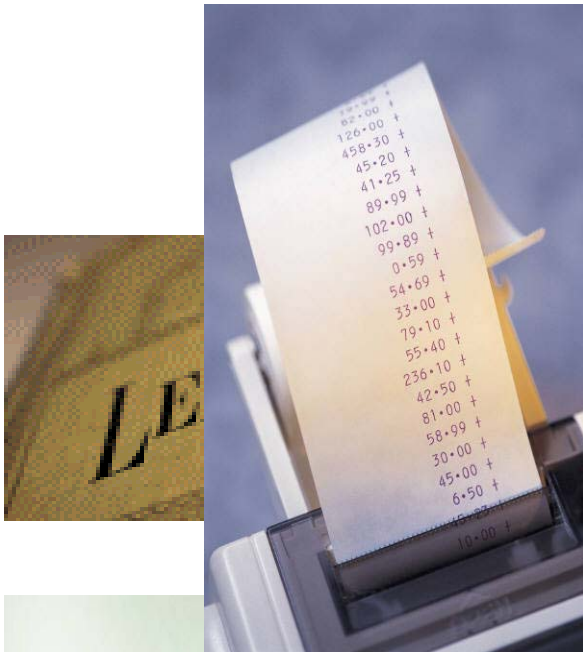




PART VII

Budget Information and Templates



This section contains the templates necessary for completing budget information for the master plan document. These templates are consistent with existing financial reporting requirements. Please refer to the *Financial Reporting Manual for Maryland Public Schools* for definitions and guidance.

The budget information is forwarded with the initial five-year comprehensive master plan, and annually thereafter. In addition, the school system must submit a proposed budget for the use of the ESEA federal funds in accordance with federal reporting requirements.

Attachment 1: Total Revenue Statement

Attachment 2: Total Expenditure Statement

Attachment 3: Total Full-Time Equivalent Staff Statement

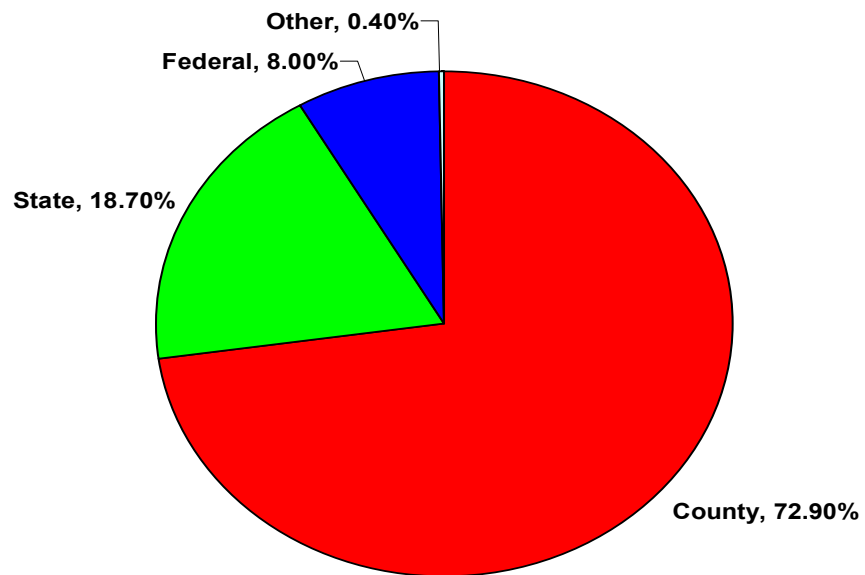
Attachment 4: School Level “Spreadsheet” Budget Summary

Attachment 5: Transfer of ESEA Funds

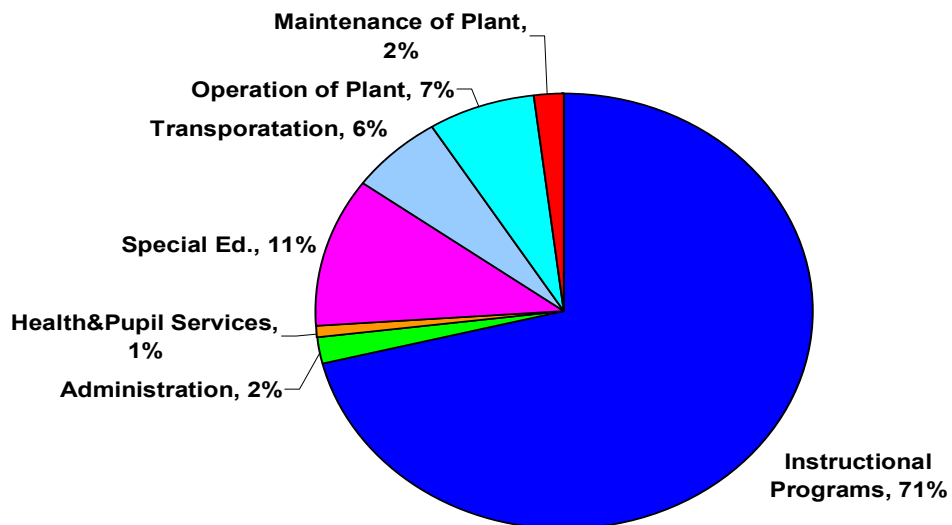
Attachment 6: Consolidation of ESEA Funds for Local Administration



SOURCES OF FUNDING 2003-2004 Worcester County Public Schools



ALLOCATION OF FUNDS 2003-2004 Worcester County Public Schools



ATTACHMENT 1 TOTAL REVENUE STATEMENT

Local School System: Worcester County Public Schools Fiscal Year 2004

(Current Expense Fund)

REVENUES		Original Approved Prior Year Budget	Final Prior Year Actual Revenue	Original Approved ¹ Current Year Budget
NOTE: Do not include revenue for School Construction Fund, Debt Service Fund, or Food Service Fund.				
LOCAL APPROPRIATIONS	1.1.01.00	\$	\$	\$48,163,739
OTHER REVENUE*	1.1.05.00	\$	\$	\$235,000
STATE REVENUE				
Foundation	1.1.20.01			7,691,609
Economically Disadvantaged (Comp Ed & EEEP)	1.1.20.02			1,517,342
Special Education	1.1.20.07			408,997
LEP	1.1.20.24			114,192
Guaranteed Tax Base	1.1.20.25			0
Transportation	1.1.20.39			1,954,356
Governor's Teacher Salary Challenge	1.1.20.56			0
Other (specify)***				0
Extended Elementary				282,152
Adult Education				22,221
Judy Centers				322,000
TOTAL STATE REVENUE		\$	\$	\$12,312,869
FEDERAL REVENUE				
Title I-A – Local System Grants				1,512,885
Title I-A – School Improvement				0
Title I-B1 – Reading First				0
Title I-B3 – Even Start				0
Title I-C – Migrant Education				0
Title I-D – Neglected and Delinquent				0
Title I-F – Comprehensive School Reform				0
Title II-A – Teacher Quality				671,146
Title II-D – Education Technology				139,685
Title III-A – Language Acquisition				14,866
Title IV-A – Safe & Drug-Free Schools				50,172
Title IV-B – 21 st Century Learning Centers				648,538
Title V – A – Innovative Education				46,094
Title VI-B2 – Rural & Low-Income Schools Prog.				0
Title VIII – Impact Aid				0
Homeless Children and Youth				0
IDEA – Special Education				1,648,000
Perkins Career and Technology Education				100,256
Other (specify)***				0
Workforce Investment Act				135,000
JROTC Program				154,000
Adult Education				116,753
TOTAL FEDERAL REVENUE	1.1.30.00	\$	\$	\$5,237,395
OTHER RESOURCES/TRANSFERS**	1.1.99.99	\$	\$	0
TOTAL REVENUE		\$	\$	\$65,949,003
PRIOR BALANCE AVAILABLE	1.1.40.00	\$	\$	\$7,003
TOTAL REVENUE, TRANSFERS AND FUND BALANCE		\$	\$	\$65,956,006

* Tuition, payments and fees, earnings on investments, rentals, gifts and other non-state, non-federal revenue sources.

** Nonrevenue and transfers. *** Add lines as needed for all other fund sources in the Current Expense Fund.

¹ Note: For Fiscal Year 2004, the first year of the Bridge to Excellence Master Plan, complete only the *Original Approved Current Year Budget* column. In future fiscal years complete all columns.

ATTACHMENT 2 TOTAL EXPENDITURE STATEMENT (Current Expense Fund)

Local School System: Worcester County Public Schools Fiscal Year 2004

TOTAL SUMMARY BY CATEGORY

Category	Original Approved* Prior Year Budget	Final Prior Year Actual Expenditures	Original Approved Current Year Budget ²	FTE Staffing Current Year Budget ³
201 Administration	\$	\$	\$1,244,232	15.70
202 Mid-Level Administration				
Office of the Principal			3,429,653	69.70
Administration & Supervision			1,267,947	21.73
203 Instructional Salaries			30,219,000	656.24
204 Textbooks & Instructional Supplies			1,692,091	
205 Other Instructional Costs			1,515,275	
206 Special Education			6,227,514	140.81
207 Student Personnel Services			134,328	1.80
208 Health Services			571,953	14.25
209 Student Transportation			3,691,724	7.20
210 Operation of Plant			4,219,417	70.50
211 Maintenance of Plant			726,090	11.80
212 Fixed Charges			10,669,856	
213 Food Service			0	
214 Community Services			0	
215 Capital Outlay			346,926	1.40
Undistributed Federal Funds				
TOTAL EXPENDITURES/FTE	\$	\$	\$65,956,006	1,011.13

***NOTE: Does not reflect budget amendments approved by local jurisdictions during the fiscal year.**

Rev. 10/2002

² Note: For Fiscal Year 2004, the first year of the Bridge to Excellence Master Plan, complete only the *Original Approved Current Year Budget* and *FTE Staffing Current Year Budget* columns. In future fiscal years complete all columns.

³ See footnote 6.

ATTACHMENT 3 TOTAL FULL-TIME EQUIVALENT STAFF STATEMENT

Local School System: <u>Worcester County Public Schools</u> Fiscal Year <u>2004</u>
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POSITION TYPE	Prior Year Budget	Current Year Budget⁴
Superintendent, Deputy, Assoc. Asst.		3.00
Director, Coord., Superv., Specialist		23.48
Principal		14.60
Vice Principal		17.10
Teachers		572.30
Therapists		10.00
Guidance Counselor		21.00
Librarian		12.00
Psychologist		3.00
PPW/SSW		0.40
Nurse		14.00
Other Professional Staff		2.00
Secretaries and Clerks		58.60
Bus Drivers		0.00
Paraprofessionals		173.65
Other Staff		86.00
TOTAL FTE STAFF		1,011.13

Rev.10/2002

⁴ Note: For Fiscal Year 2004, the first year of the Bridge to Excellence Master Plan, complete only the *Current Year Budget* column. In future fiscal years complete all columns.

ATTACHMENT 4-A
SCHOOL LEVEL "SPREADSHEET" BUDGET SUMMARY
Fiscal Year 2004

Local School System: **WORCESTER COUNTY PUBLIC SCHOOLS**

Enter the Amount of Funds Budgeted for Each School by ESEA Programs and Other Sources of Funding

SCHOOL NAME In Rank Order by Poverty – High to Low Poverty After School Name Indicate: • (SW) for T-I Schoolwide Schools • (TAS) for Targeted Assistance T-I Schools	Percent Poverty Based on Free and Reduced Price Meals	Title I-A Grants to Local School Systems	Title I-D Delinquent and Youth At Risk of Dropping Out	Title II, Part A Teacher and Principal Training and Recruiting Fund	Title II-D Ed Tech Formula Grants	Title III-A English Language Acquisition
ELEMENTARY SCHOOLS						
Buckingham Elementary (SW)	57.6%	510,938.00		0.00		665.00
Pocomoke Elementary (SW)	50.9%	453,012.00		43,063.00		665.00
Snow Hill Elementary (SW)	45.7%	103,601.00		0.00		665.00
Cedar Chapel Special School	41.8%			0.00		
Ocean City Elementary	16.7%					665.00
Showell Elementary	14.7%			76,013.00		665.00
Middle Schools						
Pocomoke Middle School (SW)	50.9%	122,267.00		0.00		665.00
Snow Hill Middle School (SW)	45.2%	64,515.00		0.00		665.00
Berlin Intermediate School	29.4%			272,811.00		665.00
Stephen Decatur Middle School	29.1%			176,029.00		665.00
HIGH SCHOOLS						
Pocomoke High School	41.8%					665.00
Snow Hill High School	37.4%					665.00
Stephen Decatur High School	20.4%			90,071.00		677.00
School System Administration		31,970.00		13,159.00		
Systemwide Programs and School System Support to Schools		227,122.00			39,685.00	6,874.00
Nonpublic Costs						
TOTAL		\$1,512,885.00	0.00	\$671,146.00	\$39,685.00	\$14,866.00

**ATTACHMENT 4-B
SCHOOL LEVEL "SPREADSHEET" BUDGET SUMMARY
Fiscal Year 2004**

Local School System: Worcester County Public Schools

Enter the Amount of Funds Budgeted for Each School by ESEA Programs and Other Sources of Funding

SCHOOL NAME In Rank Order by Poverty – High to Low Poverty After School Name Indicate: • (SW) for T-I Schoolwide Schools • (TAS) for Targeted Assistance T-I schools	Percent Poverty Based on Free and Reduced Price Meals	Title IV-A Safe and Drug Free Schools and Communities	Title V-A Innovative Programs	Title VI-B Rural and Low-Income Schools	Other	Other
ELEMENTARY SCHOOLS						
Buckingham Elementary (SW)	57.6%	4,942.00	5,640.00			
Pocomoke Elementary (SW)	50.9%	4,942.00	7,760.00			
Snow Hill Elementary (SW)	45.7%	4,942.00	8,010.00			
Cedar Chapel Special School	41.8%					
Ocean City Elementary	16.7%	625.00				
Showell Elementary	14.7%	625.00				
Middle Schools						
Pocomoke Middle School (SW)	50.9%	6,995.00				
Snow Hill Middle School (SW)	45.2%	6,995.00				
Berlin Intermediate School	29.4%	1,762.00				
Stephen Decatur Middle School	29.1%	2,470.00				
HIGH SCHOOLS						
Pocomoke High School	41.8%	1,750.00	3,838.00			
Snow Hill High School	37.4%	1,750.00	3,838.00			
Stephen Decatur High School	20.4%	1,750.00	3,839.00			
School System Administration			881.00			
Systemwide Programs and School System Support to Schools		10,624.00	12,288.00			
Nonpublic Costs						
TOTAL		\$50,172.00	\$46,094.00			

**ATTACHMENT 5-A
TRANSFERABILITY OF ESEA FUNDS [Section 6123(b)]
Fiscal Year 2004**

Local School System: Worcester County Public Schools

Local school systems may transfer ESEA funds by completing this page as part of the Bridge to Excellence Master Plan submission, or at a later date by completing and submitting a separate Attachment 5-A form. Receipt of this Attachment as part of the Master Plan will serve as the required 30 day notice to MSDE. A local school system may transfer up to 50 percent of the funds allocated to it by formula under four major ESEA programs to any one of the programs, or to Title I (Up to 30 percent if the school system is in school improvement)⁵. The school system must consult with nonpublic school officials regarding the transfer of funds. In transferring funds, the school system must: (1) deposit funds in the original fund; (2) show as expenditure – line item transfer from one fund to another, and (3) reflect amounts transferred on expenditure reports.

50% limitation for local school systems not identified for school improvement or corrective action. 30% limitation for districts identified for school improvement. A school system identified for school improvement or corrective action may not use the fund transfer option.

Funds Available for Transfer	Total FY Allocation	\$ Amount to be transferred out of program	Title I	Title II-A	Title II-D	Title IV-A	Title V
Title II-A Teacher Quality							
Title II-D Ed Tech							
Title IV-D Safe and Drug Free Schools & Communities							
Title V-A Innovative Programs							

⁵ A school system that is in school improvement may only use funds for school improvement activities under sections 1003 and 1116 (c) of ESEA.

ATTACHMENT 5-B CONSOLIDATION OF ESEA FUNDS FOR LOCAL ADMINISTRATION [Section 9203] Fiscal Year 2004	Local School System: <u>Worcester County Public Schools</u>
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Section 9203 of ESEA allows a local school system, with approval of MSDE, to consolidate ESEA administrative funds. In consolidating administrative funds, a school system *may not* (a) designate more than the percentage established in each ESEA program, and (b) use any other funds under the program included in the consolidation for administrative purposes. A school system may use the consolidated administrative funds for the administration of the ESEA programs and for uses at the school district and school levels for such activities as –

- The coordination of the ESEA programs with other federal and non-federal programs;
- The establishment and operation of peer-review activities under *No Child Left Behind*;
- The dissemination of information regarding model programs and practices;
- Technical assistance under any ESEA program;
- Training personnel engaged in audit and other monitoring activities;
- Consultation with parents, teachers, administrative personnel and school officials; and
- Local activities to administer and carry out the consolidation of administrative funds.

A school system that consolidates administrative funds shall not be required to keep separate records, by individual program, to account for costs relating to the administration of the consolidated programs, including the consolidation.

If the school system plans to consolidate ESEA administrative funds, indicate below the ESEA programs and amounts that the school system will consolidate for local administration. Provide a description of how the consolidated funds will be used.

Title I-A (Reasonable and Necessary)	Title II-A (Reasonable and Necessary)	Title III-A (Limit: 2 Percent)	Title IV-A (Limit: 2 Percent)	Title V (Reasonable and Necessary)	Total ESEA Consolidation (Reasonable and Necessary)
\$	\$	\$	\$	\$	\$

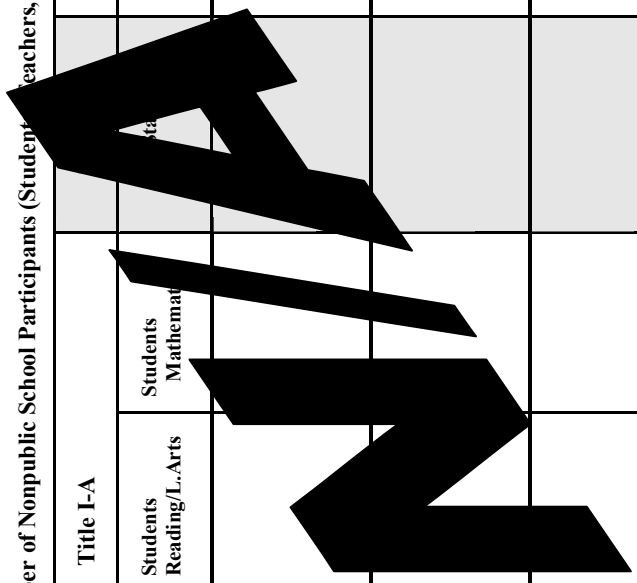
**ATTACHMENT 6-A
NONPUBLIC SCHOOL INFORMATION
FOR ESEA PROGRAMS**

Fiscal Year 2004

Local School System : Worcester County Public Schools _

Enter the complete information for each participating nonpublic school, including mailing address. Use the optional "Comments" area to provide additional information about ESEA services to nonpublic school students, teachers, and other school personnel. For example, if Title I services are provided through home tutoring services or by a third party contractor, please indicate that information under "Comments." For Title I services, include written affirmation signed by officials at each participating nonpublic school that consultation has occurred. **NOTE: Complete Attachment 6-A for Title I-A, Title II-A, Title II-Ed Tech, and Title III services. Complete Attachment 6-B for Title IV-A and Title V-A services. Use separate pages as necessary.**

NONPUBLIC SCHOOL NAME AND ADDRESS	Number of Nonpublic School Participants (Students, Teachers, and Other School Personnel)									
	Title I-A				Title II-D Ed Tech		Title III-A		Title III-A	
	Number Nonpublic T-I Students Served AT	Students Reading/L.Arts	Students Mathematics	Students Other	Students	Staff	Students	Staff	Students	Staff
Private School										
Public School										
Neutral Site										
Private School										
Public School										
Neutral Site										
Private School										
Public School										
Neutral Site										



ATTACHMENT 6-B NONPUBLIC SCHOOL INFORMATION FOR ESEA PROGRAMS Fiscal Year <u>2004</u>	Local School System : <u>Worcester County Public Schools</u>
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Enter the complete information for each participating nonpublic school, including mailing address. *Use separate pages as necessary.*

NONPUBLIC SCHOOL NAME AND ADDRESS	Number of Nonpublic School Participants (Students, Teachers, and Other School Personnel)				Comments (Optional)
	Title IV-A		Title IV-A		
	Students	Staff	Students	Staff	

**Fine Arts Initiative
Budget Narrative ***

Salaries and Wages	
Teacher In-service & Curriculum Development	
10 teachers x \$105.00/day x 10 days	\$10,500.00
Contracted Services	
Consultant for Technology Curriculum Development	\$ 1,500.00
1 Consultant x \$500.00/day x 3 days	
Supplies & Materials	
Workshop Supplies	\$ 2,500.00
Classroom Supplies	\$ 5,000.00
Travel	
Consultant	\$ 1,000.00
Teachers/Coordinator	\$ 2,000.00
Equipment	
Technology	\$ 6,967.00
Fixed Charges	\$ 840.00
Total	\$30,307.00

- Budget figures are projected. MSDE has not yet finalized the Fine Arts Initiative Budget figures.