

## **I.B Budget Information**

### **Introduction**

The Master Plan Updates provide insight into the work that school systems engage in on a daily basis, demonstrating their commitment to accelerating student achievement and eliminating achievement gaps. The budget variance tables illustrate this commitment and the connection between funding and priorities.

Each year, stakeholder groups use the data in these variance tables to create analyses of local school system (LSS) spending. The stakeholder analyses result in repeated requests for more transparent and intuitive information on school system spending and the alignment between the Master Plan Update and the LSS budget. The 2007 Master Plan Update guidance has been reorganized; however, the structure of the variance tables remains the same. The goal of these organizational changes is to provide a clear picture of the alignment between LSS priorities and federal, State and local resources.

- 1. *The Executive Summary (I.A)*** provides an overview of school system successes, challenges, and coming year priorities, and includes a description of how resources are being distributed to support priorities. The Executive Summary should also describe any changes in enrollment, demographics, and/or fiscal matters as well as the school system's plan for accommodating changes.
  
- 2. *The Budget Variance Tables (I.B)*** reflect **FY 2007 and FY 2008** budget revenue and expenditure data.
  - i. Current Year Variance Table: Local school systems are asked to organize expenditures by local goal and attribute expenditures to a No Child Left Behind goal or specific categories for mandatory/cost of doing business.
  - ii. Prior Year Variance Table: MSDE will pre-populate this table and transmit to local school systems electronically; responses to only two analyzing questions are required.
  
- 3. *Resource Allocation Discussions are included with the content analysis throughout the 2007 Master Plan Update.*** This provides school systems with an opportunity to illustrate the totality of their commitment to accelerating student achievement and eliminating gaps. These discussions should address, at a minimum, the increase in revenue over the prior year; however, local school systems may choose to reflect their cumulative investment in meeting their Master Plan goals. Discussions of a particular initiative may occur in several places within the content analysis, but expenditures should appear only once in the variance table.

4. ***Electronic Transmittal.*** MSDE will transmit the budget documents to LSSs in an Excel workbook in early June. The workbook will include spreadsheets for the Current and Prior Year Variance Tables, and Attachments 1-3.
  
5. ***Two methods of submission.*** As noted in the Submission Instructions on pages 6-7, an electronic Excel workbook containing the budget documents should be submitted with the 2007 Master Plan Update and uploaded separately to DocuShare. This submission process applies to the October 15<sup>th</sup> and the November 14<sup>th</sup> submissions. The final budget documents should include any changes made as a result of the review process.

**I.B.i**

**Current Year Variance Table - 2007 Master Plan Update**

**Local School System: SOMERSET**

	<b>FY 2007</b>	<b>FY 2008</b>		
	<b>Current</b>	<b>Original</b>		
	<b>Approved</b>	<b>Approved</b>		
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
	(\$ in Thousands)	(\$ in Thousands)		

**Revenues:**

Local Appropriation	\$8,925,712	\$8,859,324	(\$66,388)	-0.00743784
Other Local Revenue	160,000	200,000	40,000	0.25
State Revenue	21,079,186	23,588,346	2,509,160	0.119034957
Federal Revenue	4,800,000	4,600,000	(200,000)	-0.04166667
Prior Year Balance	176,909	965,519	788,610	4.457715549
Other Resources/Transfers	0	0	0	0
<b>Total Revenue</b>	<b>\$35,141,807</b>	<b>\$38,213,189</b>	\$3,071,382	0.08739966

**Change in Expenditures:**

<b>LEA Master Plan Goal 1: Student Engagement</b>		
NCLB Goal: ELL Student Achievement	ELL teachers - salary increases	6,110
NCLB Goal: ELL Student Achievement	New Position - ELL Teacher	54,209
NCLB Goal: Student Achievement	New Position - Curriculum and Assessment Coordinator	53,819
NCLB Goal: Student Achievement	New Position - Media Specialist GES	44,878
NCLB Goal: Student Achievement	New Positions - Science (2), Social Studies WHS	120,000
NCLB Goal: Student Achievement	New Positions - Itinerant Core Teachers (2) Grade 3 PAES, WES	80,000
NCLB Goal: Student Achievement	New Position - Kindergarten Assistant GES	18,000
NCLB Goal: Student Achievement	New Positions - SPED Comprehensive Classrooms WES, PAES	107,756
NCLB Goal: Student Achievement	New Position - Teacher ED support	44,878
NCLB Goal: Student Achievement	New Position - Occupational Therapist	49,442
NCLB Goal: Student Achievement	Summer School Intervention Programs	70,000

NCLB Goal: Student Achievement	Academic Intervention PreK - 7	25,000
NCLB Goal: Student Achievement	High School Assessment Intervention	20,000
NCLB Goal: Student Achievement	Instructional Technology Equipment Increase	75,000
NCLB Goal: Student Achievement	Instructional Technology Equipment Increase - Promethian Boards and Document Cameras - All Schools	50,000
NCLB Goal: Student Achievement	Instructional Technology Equipment Increase - Promethian Boards and Document Cameras - SIS	99,000
NCLB Goal: Student Achievement	Textbook increase all levels	50,000
NCLB Goal: Student Achievement	Professional Development - Teacher Mentoring Stipends	20,000
NCLB Goal: Student Achievement	Professional Development - Site Based Allowances	130,000
NCLB Goal: Student Achievement	Professional Development - Anticipated decrease in funding - Comprehensive School Reform	-130,000
NCLB Goal: Student Achievement	Salary increases Instructional Facilitators, Reading Coaches	26,304
<b>Subtotal - Goal 1</b>		<b>1,014,396</b>
<b>LEA Master Plan Goal 2: Family and Community Involvement</b>		
NCLB Goal: Attendance	Attendance Initiative with Clerks	40,000
NCLB Goal: Attendance	Power School Upgrade	21,000
<b>Subtotal – Goal 2</b>		<b>61,000</b>
<b>LEA Master Plan Goal 3: Highly Qualified Educators</b>		
NCLB Goal: Highly Qualified Teachers	Salary increases PreK - 12 (includes ROTC)	472,335
NCLB Goal: Highly Qualified Teachers	Special Education salary increases	109,317
NCLB Goal: Highly Qualified Teachers	Salary Increases Instructional Assistants	45,754
NCLB Goal: Highly Qualified Teachers	Increased Recruiting Incentives	25,000
<b>Subtotal – Goal 3</b>		<b>652,406</b>
<b>LEA Master Plan Goal 4: Environment Conducive to Learning</b>		
NCLB Goal: Student Achievement	After School Program (21st Century Grant) anticipated decrease in funding	-70,000
NCLB Goal: Student Achievement	New Position Music CHS	40,000

NCLB Goal: Student Achievement	New Position - Technology Integration Trainer and Facilitator	54,209
NCLB Goal: Student Achievement	Professional Development - Characademics	20,000
NCLB Goal: Student Achievement	New Position Art PAES	40,000
<b>Subtotal – Goal 4</b>		<b>84,209</b>
<b>LEA Master Plan Goal 5: Safe, Quality Environment</b>		
NCLB Goal: Safe Learning Environment	Alternative Learning Salary Increase	15,644
NCLB Goal: Safe Learning Environment	Deans of Instruction Salary Increase	23,855
NCLB Goal: Safe Learning Environment	School Counselor Salary Increase	51,858
NCLB Goal: Safe Learning Environment	Learning Support, Behavior Intervention Specialists Salary Increase	20,820
NCLB Goal: Safe Learning Environment	New Positions - School Custodian - SIS and WHS	24,680
<b>Subtotal – Goal 5</b>		<b>136,857</b>
<b>Mandatory/Cost of Doing Business:</b>		
(Not captured elsewhere)		
	Increases in negotiated contractual agreements - benefits	113,066
	Transportation	86,474
	Utilities	63,650
	Technology Repairs and Maintenance	46,800
	Costs Associated with Opening a new School (SIS) - construction contingencies	300,000
	Costs Associated with Opening a new School (SIS) - moving expenses	50,000
	Costs Associated with Opening a new School (SIS) - various equipment and furniture	227,524
	Costs Associated with Opening a new School (SIS) - kitchen equipment - Non Recurring Cost	75,000
	Costs Associated with Opening a new School (SIS) cafeteria tables - Non Recurring Cost	25,000
	Non Recurring Cost - relocatable buildings moved from SIS (old building site) to WHS	100,000
	Costs Associated with Opening a new School (SIS) - gym bleachers and benches Non Recurring Cost	35,000
<b>Subtotal – Mandatory/Cost of Doing Business</b>		<b>1,122,514</b>
	<b>Other</b> (must not exceed 10% of Change in Total Revenue)	
<b>Subtotal – Other</b>		<b>0</b>
<b>Total</b> (must equal the Change in Total Revenue)		<b>\$3,071,382</b>

**I.B.ii**

<b>Prior Year Budget Variance Table</b>				
<b>(Comparison of Prior Year Revenue and Expenditures)</b>				
<b>Somerset County Public Schools</b>				
	<b>Revenue</b>	<b>FY 07 Planned Revenue</b>	<b>FY 07 Actual Revenue</b>	<b>Change</b>
	<b>Local Appropriation</b>	8,925,712	8,925,712	0
	<b>State Revenue</b>	21,079,186	21,351,239	272,053
	<b>Federal Revenue</b>	4,800,000	4,775,771	-24,229
	<b>Other Revenue: Restricted Sources</b>		158,381	158,381
	<b>Other Local Revenue</b>	160,000	418,597	258,597
	<b>Other Resources/Transfers</b>	0		
	<b>Total</b>	<b>34,964,898</b>	<b>35,629,700</b>	<b>664,802</b>
<b>NCLB Goal</b>	<b>Expenditures by Local Goal</b>	<b>FY 07 Planned Expenditure</b>	<b>FY 07 Actual Expenditure</b>	<b>Change</b>
<b>LEA Master Plan Goal 1: Student Engagement</b>		<b>474,324</b>	<b>622,681</b>	<b>148,357</b>
1	Professional Development - Reading Workshops	6,000	13,225	7,225
1	Professional Development - Math Workshops	19,180	35,085	15,905
1	Professional Development - Assessment Development	6,872	11,190	4,318
	State School Improvement Grants		29,855	29,855
	Summer Reading Camp – Elementary		9,800	9,800
1	Attendance Makeup	21,765	6,800	-14,965
1	Textbook increase all levels	63,393	96,339	32,946
1	New Position - Reading Facilitator SIS	46,000	24,344	-21,656
1	Instructional Equipment increase	17,025	19,025	2,000
1	Salary increases Instructional Facilitators, Reading Coaches	73,280	73,280	0
1	New Position - Media Specialist WES	46,000	70,290	24,290
1	Teacher Substitute increase	30,000	30,000	0
1	New Positions - Reading Intervention Assistants PAES, GES	35,224	35,224	0
	Additional .5 PreK teacher WES		33,228	33,228
	Additional .5 PreK assistant WES		7,700	7,700

1	ELL teachers funding	48,028	48,028	0
	ELL assistant GES		17,711	17,711
1	Instruction Materials increase	8,721	8,721	0
1	New Positions - Math Intervention/Assistance SIS, WHS	52,836	52,836	0
<b>LEA Master Plan Goal 3: Highly Qualified Educators</b>		<b>1,292,170</b>	<b>1,311,870</b>	<b>19,700</b>
3	Special Education salary increases	130,449	130,449	0
3	New Position - Teacher Education program JMT	45,100	64,800	19,700
3	Salary Increases Instructional Assistants	93,875	93,875	0
3	Salary increases PreK - 12 (includes ROTC)	1,022,746	1,022,746	0
<b>LEA Master Plan Goal 4: Environment Conducive to Learning</b>		<b>489,588</b>	<b>628,605</b>	<b>139,017</b>
1	New Positions IEP Clerical Assistance	67,650	67,650	0
1	Room Modification (LRE) WHS (non recurring cost)	15,000	15,000	0
1	New Position Chorus (.5) CHS	19,788	0	-19,788
1	New Position Foreign Language SIS	39,575	0	-39,575
1	After School Program (21st Century Grant)	300,000	300,000	0
	Local Management Board After School Funding		61,730	61,730
1	Band Instrument increase	8,000	11,422	3,422
	Adult Education increased funding (state funds)		100,000	100,000
	Character Ed .5 additional teacher WES		33,228	33,228
1	New Position Art WES	39,575	39,575	0
<b>LEA Master Plan Goal 5: Safe, Quality Environment</b>		<b>1,424,202</b>	<b>1,621,023</b>	<b>196,821</b>
4	Nurse Manager	48,161	48,161	0
4	Alternative Learning	83,693	83,693	0
4	Deans of Instruction Increase	35,000	35,000	0
4	School Counselor Increase	57,348	57,348	0

	Somerset County Health Dept grants (Tobacco, Abstinence, etc)		38,521	38,521
	Easement Grant WHS		138,000	138,000
	Playground replacement at Ewell Elementary		15,000	15,000
	Immunization review		5,300	5,300
4	Learning Support, Behavior Intervention Specialists (Safe Schools, Healthy Students Grant)	1,200,000	1,200,000	0
<b>Mandatory/Cost of Doing Business</b>		<b>804,406</b>	<b>965,313</b>	<b>160,907</b>
	Costs associated with opening a new school or newly renovated school (please itemize) Sound System, Phone System WES (non recurring cost)	76,000	76,000	0
	Technology Repairs and Maintenance	44,400	53,057	8,657
	Costs associated with opening a new school or newly renovated school (please itemize) Classroom, Media, Technology Lab Furniture (non recurring cost)	115,000	338,633	223,633
	Utilities	199,600	143,421	-56,179
	Transportation	101,511	76,361	-25,150
	Increases in negotiated contractual agreements – benefits	125,895	125,895	0
	Costs associated with opening a new school or newly renovated school (please itemize) Playground Equipment WES (non recurring cost)	50,000	59,946	9,946
	Costs associated with opening a new school or newly renovated school (please itemize) Kitchen Equipment Woodson Elementary (WES) (non recurring cost)	92,000	92,000	0
<b>Other (must not exceed 10% of Change in Total Revenue)</b>		<b>30,000</b>	<b>30,000</b>	<b>0</b>
	WHS Renovation Study (non recurring cost)	30,000	<b>30,000</b>	0
<b>TOTAL</b>		<b>4,514,690</b>	<b>5,179,492</b>	<b>664,802</b>

**I.B.iii**  
**Prior Year Variance Table—Analyzing Questions**

*Revenue Analysis*

- 1. *Did actual revenue meet expectations as anticipated in the Master Plan update for 2007? If not, identify the changes and the impact any changes had on the FY 2008 budget and on the system's progress towards achieving master plan goals. Please include any subsequent appropriations in your comparison table and narrative analysis.***

Actual revenue exceeded the expected amount by \$664,802. State revenues were \$272,053 over the planned amounts. This increase was due to SCPS receiving funds from other state agencies such as the Health Department and Local Management Board to support abstinence, after school and tobacco prevention programs. Somerset County Public Schools was also reimbursed by the Health Department for the costs associated with the record review and follow up for the new immunization requirements that took effect in January, 2007. Finally, Adult Education funding (state funds) was more than anticipated; this state increase offset the decrease shown in federal funds.

Other local revenue exceeded the planned amount as a result of various insurance premium refunds and dividends. Somerset County Public Schools participates in MABE (Maryland Association of Boards of Education) and its self insurance funds. A refund on workers compensation insurance (\$67,000) as a result of premium adjustments for reduced risk, audit adjustments and dividends was received. The school system has also been successful in obtaining excellent interest earnings on the investment of idle funds. These funds as well as the commitment of the County Commissioners (through non recurring cost funding) have funded new furnishings and equipment in both the newly renovated Woodson Elementary (opened in September, 2006) and the Somerset Intermediate School construction (anticipated to open prior to January, 2008).

Other revenue (restricted sources) consisted of one time funds received. The majority of these funds were a donation from the developer of a property adjacent to Washington High School. The developer requested an easement across Washington High School's athletic fields so as to save funds on water and sewer hookup for the proposed residential development next to the school. Additionally, the playground equipment at Ewell Elementary School was replaced through a joint effort of community, PTA, Recreation and Parks and the school system. Funds from the community and PTA were received to help supplement the budgeted funds.

*Analysis of Actual Expenditures*

- 2. *Please provide a comparison of the planned versus actual expenditures for each local goal provided in the Prior Year Variance Table. Identify changes in expenditures and provide a narrative discussion of any changes (by local goal). At a minimum, the narrative should describe any changes that occurred along with an explanation of the change and the funding implications.***

## **GOAL 1: STUDENT ENGAGEMENT**

Somerset County Public Schools expended \$148,357 more than originally planned in the Student Engagement goal. Part of the over expenditure was due to the receipt of a State School Improvement grant in the amount of \$29,855 in addition to the planned amounts. These funds were received to support Somerset Intermediate School which is considered a "School in Need of Improvement". The funds were used to purchase a variety of grade level and lower readability materials to support the reading program at the school.

A Reading Facilitator for Somerset Intermediate School was planned; however, the individual hired for the position moved to an Administrator Position in November, 2006 resulting in a savings of \$21,656. This savings as well as the amounts related to unfilled positions (See Goal 4) helped to offset the cost of hiring an additional .5 FTE teacher and assistant for Woodson Elementary. These positions were provided to ensure small class sizes within the two "families" at Woodson. The goal of placing a certified Media Specialist in each elementary school was implemented in FY 2007. The cost of this position at Woodson Elementary exceeded the planned amount.

ELL funds were expended in order to provide additional services at the elementary level. Two instructional assistants were hired (one is bilingual, the other is a language arts teacher) in order to provide targeted interventions to this population.

All of the planned increase for instructional materials was expended. Somerset County Public Schools spent additional dollars for textbooks in order to continue our commitment to ensure each child has a textbook for every class. The school system continues to upgrade and increase technology within all of our schools which resulted in exceeding the planned expenditure amount.

Somerset County Public Schools continues to focus attention on improving the instructional skills of our staff. The system is committed to high quality professional development through "Focused Mathematics" which aligns curriculum to the VSC, develops spiral reviews, benchmark assessments (assessment development) and the use of data to determine student areas of strength and weakness.

In addition to the increased professional development, the school system implemented a summer reading program for grades K – 5. This program was designed to help students maintain skills that are often lost over the summer break. As a first time program within the county, participation was open to all students at all levels of performance, including those with special needs who did not qualify for the extended year program (ESY).

Recognizing the need to improve attendance rates an after school make up program was implemented; however, we had difficulty in providing staff for the program thus all funds were not expended. We have revised our FY 2008 budget to include attendance clerks at the two high schools. It is the expectation that increased contact with parents will help improve communication between the student, school and family as well as encourage attendance. We are

challenged at the middle and high school levels to have parents motivate their students to regularly attend school.

Professional development funds increased in the targeted areas of reading, math and assessment development. Most of these funds were related to various activities over the summers of 2006 and 2007. During the summer of 2006 teachers from grades K-12 worked together in reviewing curriculum, modifying the scope and sequence, developing math lessons and establishing benchmarks.

**GOAL 3: HIGHLY QUALIFIED EDUCATORS:**

This goal exceeded the planned amount due to the hiring of an instructor for the Teacher Education program with more experience than planned. The negotiated salary packages for all employee units were fully funded.

**GOAL 4: ENVIRONMENT CONDUCTIVE TO LEARNING:**

The increases in expenditures for this goal (\$139,017) were related to unanticipated grant funding: Adult Education (\$100,000) and Local Management Board (\$61,730). Had these grant expenditures not been included, the goal would have been under the planned amount by \$22,713.

The .5 FTE chorus teacher at Crisfield High School was not filled during the school year. Recognizing the need for increased opportunities in areas of Fine Art Instruction, this position was re-evaluated and included as a 1.0 FTE in the 2008 budget. Band instrument allotments were increased by \$8,000; with savings in other areas, expenditures were beyond this amount. These expenditures allow our students to be exposed to a greater variety of musical instruments – with the high poverty rate in Somerset County, many students cannot afford to purchase instruments. Additionally, an Art Teacher was placed at Woodson Elementary, completing the multi-year implementation of art at the elementary level.

As indicated in the revenue section, Adult Education funds (state) were higher than anticipated. We continue to work with the adult population in Somerset County through the GED and EDP programs to enable them to obtain a diploma which will lead to increased opportunities and potentially encourage students within the system to see the value of an education.

The school system was also fortunate to receive funding from the Local Management Board to supplement the after school programs provided by the 21<sup>st</sup> Century grant. Having support through other agencies is beneficial, particularly since there is concern about sustaining the after school program if 21<sup>st</sup> Century funding is not received in the future.

**GOAL 5: SAFE, QUALITY ENVIRONMENT:**

This goal exceeded the planned expenditure amount by \$196,821 due to a donation from the developer of an adjacent property. The developer requested an easement across Washington High School's athletic fields to save funds on water and sewer hookup for the proposed residential development next to the school. The donated funds were utilized to improve the

athletic fields at the school as well as to provide better lighting around the fields making the school campus safer for evening activities.

Somerset County Public Schools was also the recipient of various grants through the local Health Department. These funds were used to initiate programs within our schools for tobacco prevention, abstinence and self control and monitoring. Funds were also received from the Health Department to offset the costs associated with the new immunization requirements as of January, 2007.

**MANDATORY/COST OF DOING BUSINESS:**

Costs of doing business exceeded the expectation by \$150,961. The increases in other revenue as well as the under expenditures in transportation and utilities enabled the system to purchase additional furniture and equipment for the newly renovated Woodson Elementary and begin to purchase some furniture in preparation of the opening of the Somerset Intermediate School which is scheduled to open in late fall.

As mentioned previously, the negotiated salary package was fully funded. The corresponding benefit costs were also fully funded.

**I.B.iv**  
**Budget Attachments: 1, 2, and 3**

**ATTACHMENT 1 - TOTAL REVENUE STATEMENT**  
**(Current Expense Fund)**

\*This table will also be transmitted electronically.

<b>Local School System: Somerset</b>	<b>2007 Annual Update</b>
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REVENUES	Original Approved FY 07 Budget	Final FY 07 Actual Revenue	Original Approved FY 08 Budget
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Note: Do not include revenue for School Construction Fund, Debt Service Fund, or Food Service Fund.

<b>LOCAL APPROPRIATIONS</b>	1.1.01.00	<b>\$8,925,712</b>	<b>8,925,712</b>	<b>8,859,324</b>
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<b>OTHER REVENUE*</b>	1.1.05.00	<b>\$160,000</b>	<b>418,597</b>	<b>200,000</b>
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**Other Revenue:  
Restricted Sources** **158,381**

STATE REVENUE				
Foundation	1.1.20.01	11,462,176	11,462,176	12,769,727
Economically Disadvantaged (Comp Ed & EEEP)	1.1.20.02	5,839,893	5,839,893	6,592,779
Special Education**	1.1.20.07	1,077,200	1,076,445	1,257,150
LEP	1.1.20.24	265,264	265,264	411,820
Transportation	1.1.20.39	1,431,092	1,431,092	1,560,486
Guaranteed Tax Base	1.1.20.25	968,561	968,561	961,384
Transportation - other School Bus Boat	1.1.20.39	35,000	35,000	35,000
Governor's Teacher Salary Challenge	1.1.20.56			
Other (specify)*** Tobacco Prevention			4,022	
Other (specify)*** Fine Arts		15,000	20,287	19,000
Other (specify)*** MMSR		10,000	10,332	11,000
Other (specify)*** Adult Education			100,632	
Other (specify)*** Infant and Toddler			20,893	
Other (specify)*** State School Improvement Grants			29,855	

Other (specify)*** Miscellaneous Other State Agencies		48,266	86,787	
Other (specify)***				
<b>TOTAL STATE REVENUE</b>		<b>21,152,452</b>	<b>21,351,239</b>	<b>23,618,346</b>

<b>FEDERAL REVENUE</b>				
Title I-A - Local System Grants	1,162,756	1,131,202		1,136,000
Title I-A - School Improvement		7,923		
Title I-B1 - Reading First	90,000	271,109		85,000
Title I-B3 - Even Start				
Title I-C - Migrant Education		84,270		100,000
Title I-D - Neglected and Delinquent				
Title I-F - Comprehensive School Reform	150,000	288,777		
Title II-A - Teacher Quality	270,000	269,126		269,000
Title II-D - Education Technology	96,978	78,718		62,000
Title III-A - Language Acquisition	20,000	12,286		18,000
Title IV-A - Safe & Drug-Free Schools	28,000	26,122		23,000
Title IV-B - 21st Century Learning Centers	304,000	306,678		236,000
Title V-A - Innovative Education	17,000	10,430		8,000
Title VI-B2 - Rural & Low-Income Schools Prog.				
Title VIII - Impact Aid				
Homeless Children and Youth				
IDEA - Special Education	690,000	685,718		691,000
Perkins Career and Technology Education	77,000	64,055		60,000
Other (specify)*** Infant and Toddler	74,000	52,555		67,000
Other (specify)*** MMSR		1,636		
Other (specify)*** Safe Schools/Healthy Students (federal direct)	1,200,000	859,781		1,200,000

Other (specify)*** Adult Education		120,000	88,753	170,000
Other (specify)*** Gear Up		112,000	262,343	145,000
Other (specify)*** Medical Assistance		300,000	206,087	300,000
Other (specify)*** Advanced Placement			50,678	
Other (specify)*** Balanced Literacy			7,990	
Other (specify)*** Lower Shore Workforce Alliance			553	
Other (specify)*** Service Learning		15,000	8,981	
<b>TOTAL FEDERAL REVENUE</b>	1.1.30.00	<b>4,726,734</b>	<b>4,775,771</b>	<b>4,570,000</b>
<b>OTHER RESOURCES/TRANSFERS****</b>	1.1.99.99	<b>0</b>	<b>0</b>	
<b>TOTAL REVENUE</b>		<b>34,964,898</b>	<b>35,629,700</b>	<b>37,247,670</b>
<b>PRIOR BALANCE AVAILABLE</b>	1.1.40.00	<b>\$ 176,909.00</b>	<b>0</b>	<b>965,519</b>
<b>TOTAL REVENUE, TRANSFERS AND FUND BALANCE</b>		<b>35,141,807</b>	<b>35,629,700</b>	<b>38,213,189</b>

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

\*\*Should include state revenues from formula funding as well as non-public placement funding.

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

\*\*\*\*Nonrevenue and transfers.

Rev. 5/2007

ATTACHMENT 2 - TOTAL EXPENDITURE STATEMENT (Current Expense Fund)

\*This table will also be transmitted electronically.

2007 Annual Update

Local School System: Somerset

TOTAL SUMMARY BY CATEGORY

Category	Original Approved* FY 07 Budget	Final FY 07 Actual Expenditures	Original Approved FY 08 Budget	FTE Staffing FY 08 Budget
201 Administration	723,497	750,168	755,534	7
202 Mid-level Administration				
Office of the Principal	1,337,017	1,354,252	1,446,600	27
Administration & Supervision	709,744	842,442	816,500	14
203 Instructional Salaries	12,934,418	13,983,456	14,012,426	304
204 Textbooks & Instructional Supplies	670,602	1,291,159	750,524	
205 Other Instructional Costs	861,325	1,536,687	995,100	
206 Special Education	2,006,004	2,700,127	2,327,471	55
207 Student Personnel Services	274,050	1,041,119	322,770	11
208 Health Services	273,499	307,106	294,490	8
209 Student Transportation	2,270,273	2,173,637	2,381,573	4
210 Operation of Plant	2,100,751	2,181,217	2,281,042	29
211 Maintenance of Plant	992,926	1,057,006	1,030,365	10
212 Fixed Charges	4,732,792	4,896,023	4,998,275	
213 Food Service				
214 Community Services				
215 Capital Outlay	454,909	731,043	1,200,519	
Undistributed Federal Funds	4,800,000		4,600,000	
<b>TOTAL EXPENDITURES/FTE</b>	<b>35,141,807</b>	<b>34,845,441</b>	<b>38,213,189</b>	<b>468</b>

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

\*\*Include federal funds and federally funded positions in Budget (Original and Prior Year Budget AND Original Approved Current Year Budget) and FTE columns.

**ATTACHMENT 3 - TOTAL FULL-TIME EQUIVALENT STAFF STATEMENT**

\*This table will also be transmitted electronically.

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<b>POSITION TYPE</b>	<b>FY 07 Budget</b>	<b>FY 08 Budget</b>
Superintendent, Deputy, Assc, Asst	2.0	2.0
Directors, Coord. ,Superv. Specialists	9.0	9.0
Principal	10.0	10.0
Vice Principal	2.0	2.0
Teachers	255.0	267.0
Therapists	3.0	3.0
Guidance Counselor	10.0	9.0
Librarian	5.0	6.0
Psychologist	3.0	3.0
PPW/SSW		
Nurse	8.0	8.0
Other Professional Staff		
Secretaries and Clerks	26.0	30.0
Bus Drivers		
Paraprofessionals	66.0	66.0
Other Staff	54.0	53.0
<b>TOTAL FTE STAFF</b>	<b>453.0</b>	<b>468.0</b>

