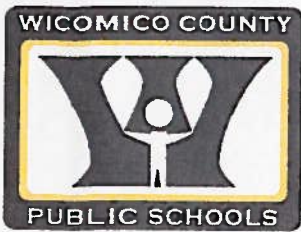


BOARD OF EDUCATION OF WICOMICO COUNTY



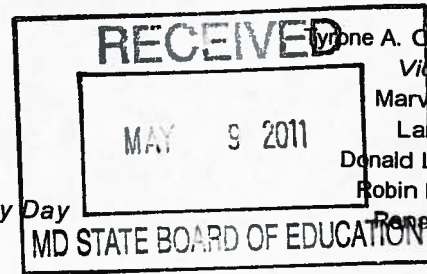
John E. Fredericksen, Ph.D.
Superintendent of Schools

101 Long Avenue
P.O. Box 1538
Salisbury, MD 21802-1538

410-677-4400
FAX 410-677-4444
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Success - Every Student, Every Day

May 3, 2011



L. Michelle Wright
President
Lytone A. Chase, Ph.D.
Vice President
Marvin L. J. Blye
Larry W. Dodd
Donald L. Fitzgerald
Robin H. Holloway
Ronald O. Willey

RE: Wicomico County Executive Request for MOE Waiver Letter

Dear President DeGraffenreidt, Dr. Grasmick, and Maryland State Board of Education Members:

I am writing this letter on behalf of the Wicomico County Board of Education regarding the Wicomico County Executive's request for a waiver from Maintenance of Effort (MOE) requirement of \$50,126,691 for the 2011-12 fiscal year to \$38,196,892 for the 2011-12 fiscal year. We support the County Executive and the County Council. We have reviewed the MOE law and support the law and the financial foundation it provides to Maryland students and their schools. We are also aware that the failure to fund MOE as required by the education article, if no waiver has been granted, may result in a severe financial penalty to the local school system.

We have made massive cuts in programs and services to operate within our means. Student and staff fees have been added. Bus contracts have been dropped. Employee numbers have been reduced, early retirements have been encouraged to reduce employee unit costs, and employees continue to have frozen wages. We have sought and secured grants, discounts, and other revenue. Reductions have been made in all support areas. We have worked intensely to protect direct classroom instruction and face-to-face staff interaction with students.

We continue to find ourselves in an extremely difficult economic situation. The people of Wicomico County are working through devastating financial, personal, and community impacts. Our county presents a rural profile while facing urban challenges. On May 3, the Wicomico County Board of Education duly moved and seconded a motion to support the MOE Waiver request. Board members thoroughly discussed the economic issues in our community, the reduction in support our students have already experienced, and the importance of investment in education. Despite the interests on the Board to try to continue to strengthen inter-governmental relationships, the motion failed by a vote of three (3) ayes, three (3) nays, and one (1) abstention.

We have included for the State Board's review a narrative and charts to help describe our unique financial constraints. We face some of the most challenging sets of student needs (Special Education, poverty, and at-risk students) in the State of Maryland. Suffering the loss of County funds and risking the compounding loss of State funds will radically reduce funding for student programs and services. We respectfully request that the Maryland State Board of Education do whatever is within its power to help us help our students.

Thank you for your consideration of this request.

Respectfully,

A handwritten signature in blue ink, appearing to read "John E. Fredericksen".

John E. Fredericksen, Ph.D.
Superintendent of Schools

It is the policy of the Wicomico County Board of Education to provide equal educational and employment opportunities regardless of age, gender, race, color, religion, national origin, disability or sexual orientation.

**WICOMICO COUNTY BOARD OF EDUCATION
MOE WAIVER REQUEST NARRATIVE**

Local funding for education in Wicomico County has been greatly influenced by the current economic conditions facing our County. Those conditions have been described very adequately in Mr. Richard Pollitt's waiver request letter dated March 31, 2011. The purpose of this narrative is to describe what impact these economic pressures have had on WCBOE.

As referenced on page 5 of the Wicomico County Board of Education (WCBOE) FY 2010 Comprehensive Master Plan Annual Update, "The school system strives to help children and families overcome potential obstacles to education, obstacles that may include low income, special medical and learning needs, and the need for non-English speakers to learn English." Information to demonstrate the increasing impact of these specific targeted populations is revealed in Exhibits #1 - #3. The FY 2010 Master Plan Update continues, "The changes in demographic makeup along with a high rate of student mobility present a challenge to the school system. Within the State of Maryland, Wicomico County ranks 4th from the bottom in wealth per pupil. Coupled with very limited local resources, the school system faces the increasingly difficult task each year of providing a first class education that will leave no child behind." Exhibits #4 - #5 chart the trends from FY 2000 through FY 2012 in terms of county appropriations and in terms of WCBOE's cost per pupil. Still, the school system works diligently to leverage the most benefit from the funds available as demonstrated in Exhibit #6, which provides a snapshot of WCBOE financial fast facts.

Since FY 2009 our County Government has struggled to meet MOE. In fact, in FY 2010, the WCBOE sent \$2 million from our School Construction Fund to our County Government, in a cooperative effort, to ensure the County would have sufficient resources to meet our MOE requirement of \$50,781,711, an increase of \$577,056 over FY 2009. This return of funds was a transaction that received approval from the Maryland Attorney General's office.

In FY 2011, due to the continued decline in the local economy, the County Executive sought a waiver of MOE in the amount of \$7.4 million, to a funding level of \$43,196,892. This dramatic reduction in county aid to education resulted in approximately a 15% decrease in local aid. This major change was only slightly tempered by a modest increase in state aid of \$186,995. Overall, WCBOE saw a cut in our unrestricted resources for education in excess of \$8.4 million as seen in Exhibit #7.

To deal with this significant loss of revenue, the WCBOE instituted a "Expenditure Reduction Plan." That plan included over \$9.2 million in cuts and is summarized in Exhibit #8. This exhibit describes the reduction plan in terms of the action steps defined in our FY 2010 Comprehensive Master Plan Annual Update. The cuts were strategic and included reductions in personnel (32 FTE); the elimination of programs such as Adult Education, Beyond the Limits Rope Course and Delmar Year Round School; moving the entire 5th grade from our Delmar Elementary School to the State of Delaware, Delmar Middle school; cutting contracted services including two bus routes and staff development consultants; and reducing funding for textbooks and materials of

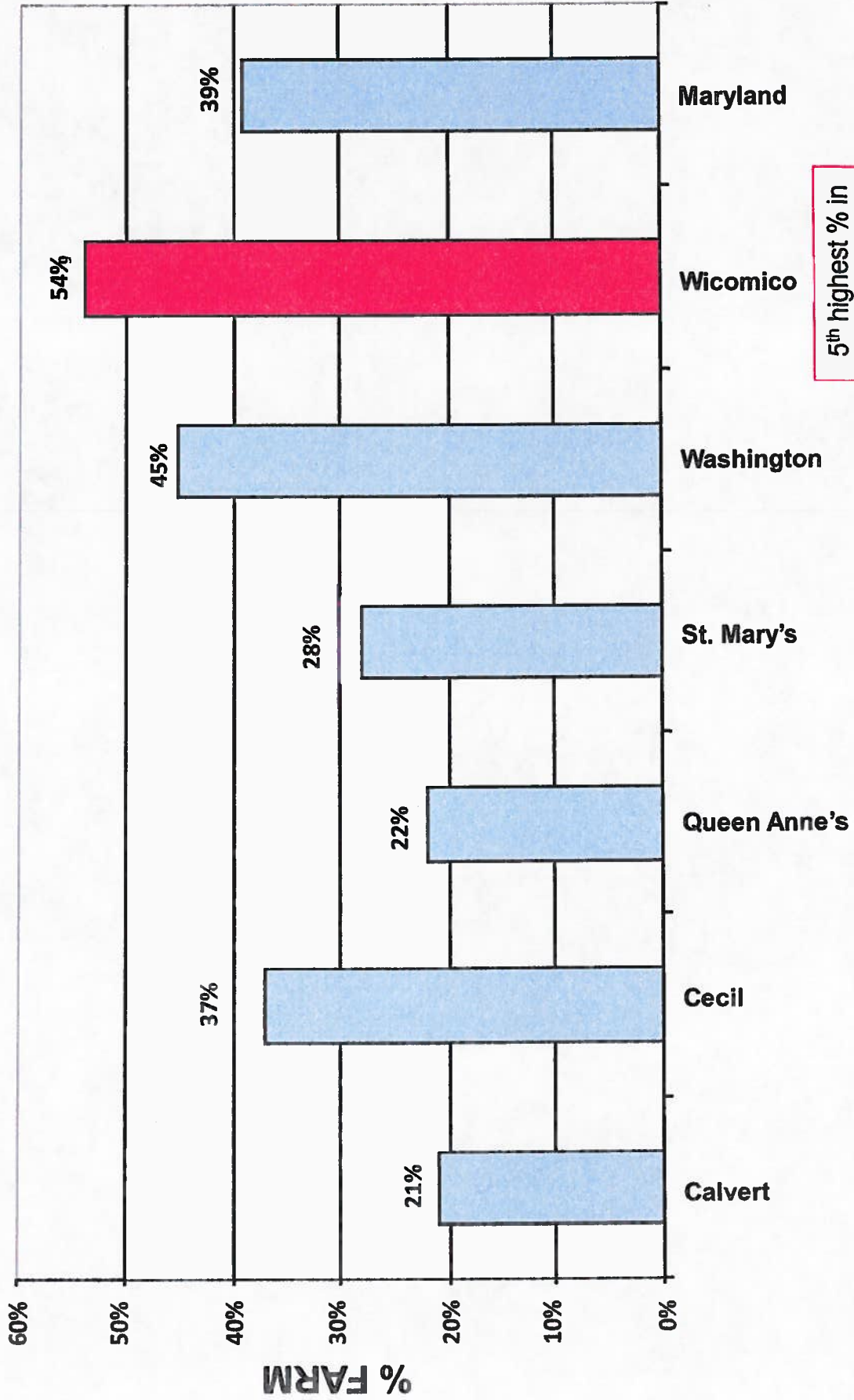
instruction. The primary goal of the reduction plan was to "do as little harm as possible to the individual student in the classroom." While the Board realized that any cut would ultimately impact our students, the Reduction Plan did minimize the impact as best as possible.

For FY 2012, our County Executive has submitted his budget to the County Council. His budget includes another severe cut in local aid to education - an additional reduction of \$5 million from the FY 2011 allocation. This will translate to a level of local aid to education not seen in Wicomico County since FY 2000. Exhibit #9 discloses an historical perspective of County Government and State Government Aid for Education. In a strategic move on the part of the WCBOE, anticipating the worsening economic climate, an "Expenditure Savings Plan" was implemented with full support of our County Government. That plan resulted in FY 2010 expenditure savings of \$4.0 million, which is being carried forward into FY 2012 to help mitigate the dramatic decreases in other revenue sources. Exhibit #10 reveals our proposed unrestricted revenue sources for FY 2012.

In order to react to yet another year of significant loss in revenue, the WCBOE has once again implemented a "Proposed Reduction Plan." The plan calls for expenditure reductions exceeding \$2.1 million and is described in Exhibit #11. Once again, the Board has attempted to "do as little harm as possible to the individual student in the classroom," but as stated by our Superintendent, "these type of reductions will ultimately impact our students in a negative way, and consequently each of us will need to work intensely to realign and/or retarget resources to ensure that the needs of the student population are being met with far less funding. Central Office and school-based staff must partner to ensure our action steps complement each other and are consistently implemented. There will be a deliberate plan to infuse implementation responsibilities into everyday job assignments."

EXHIBIT #1

Percent of FARM Students for 2010-11 School Year



5th highest % in MD
7,243 students

EXHIBIT #2

Growth in Percent of Special Education Students from 2007 to 2010

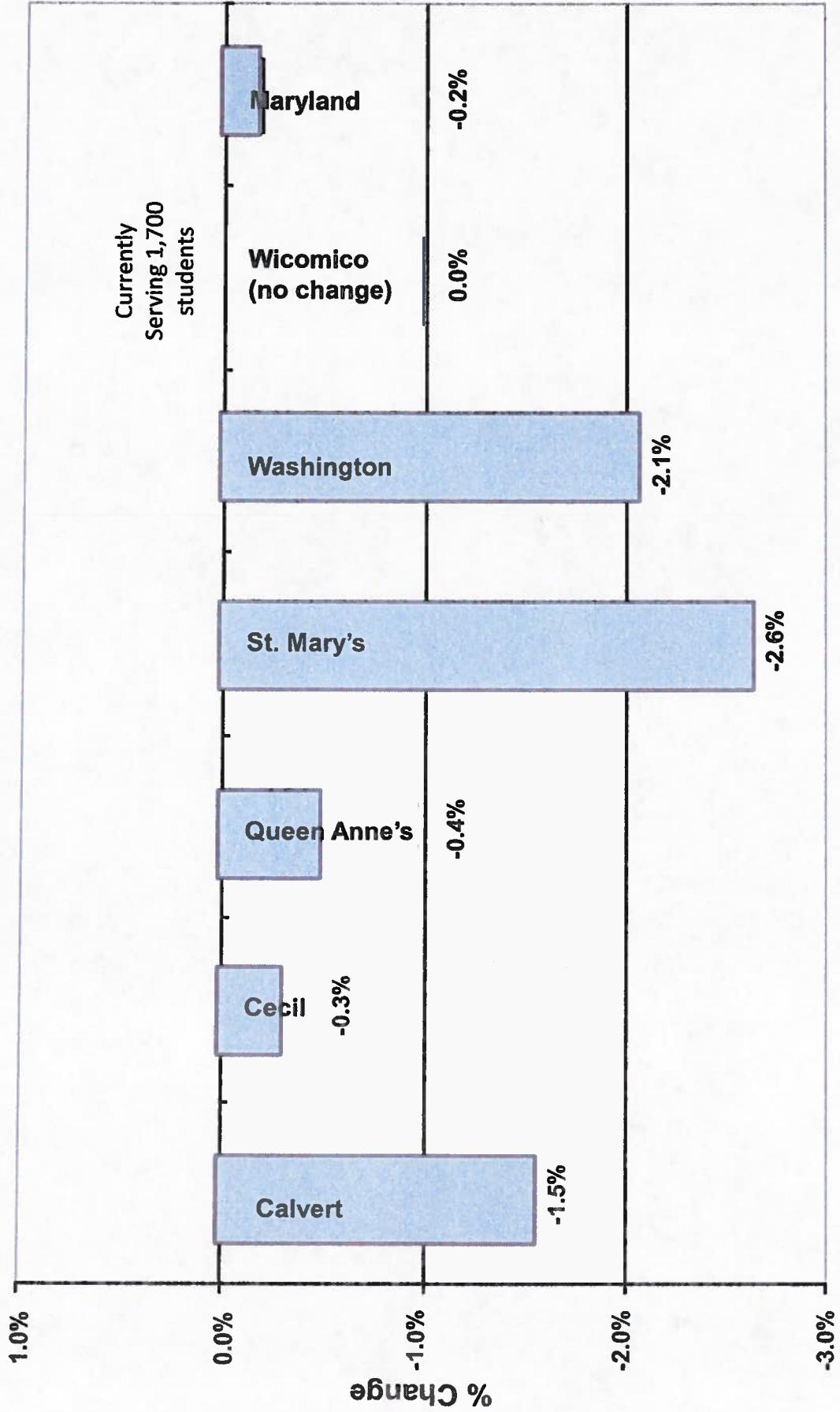
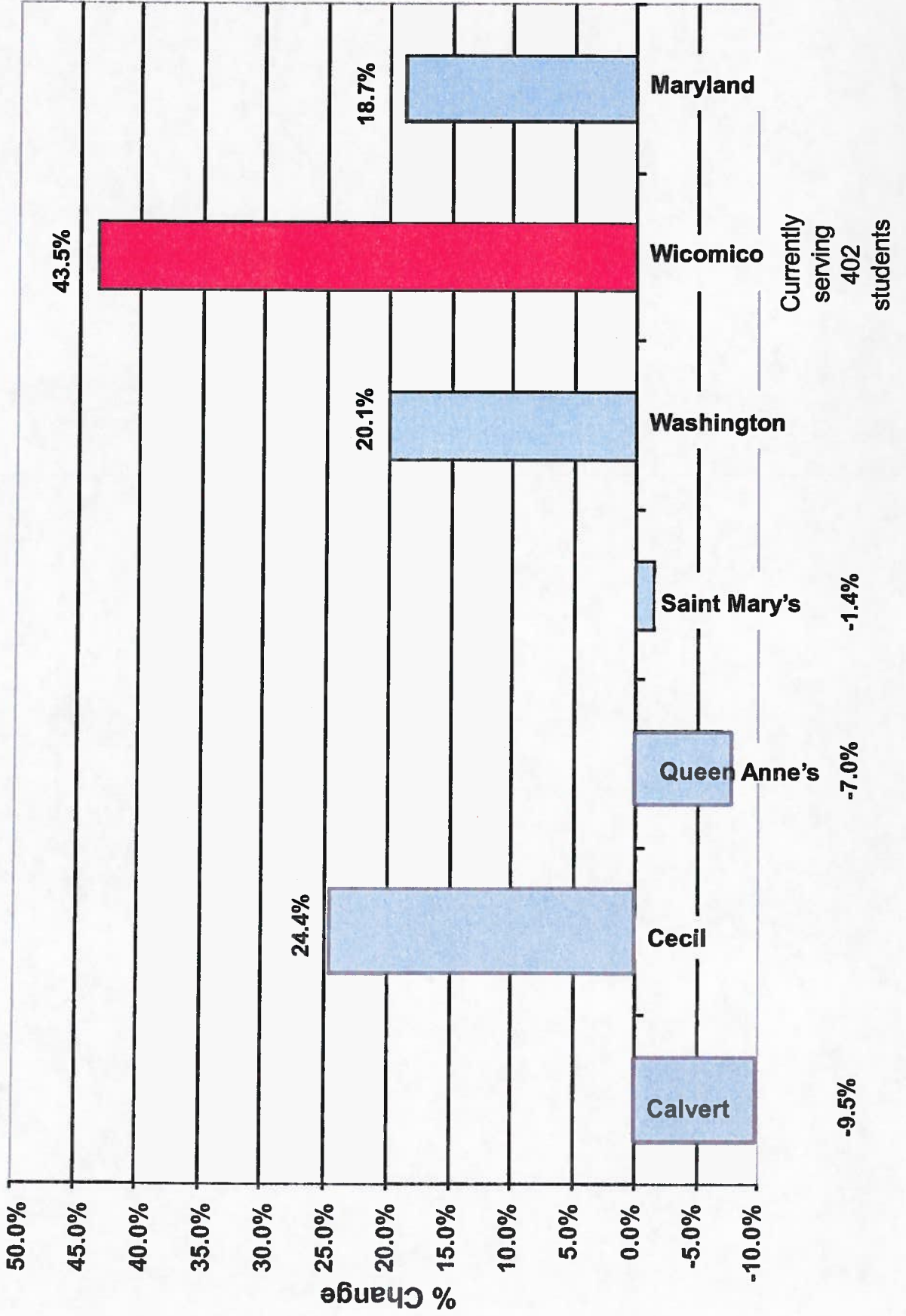
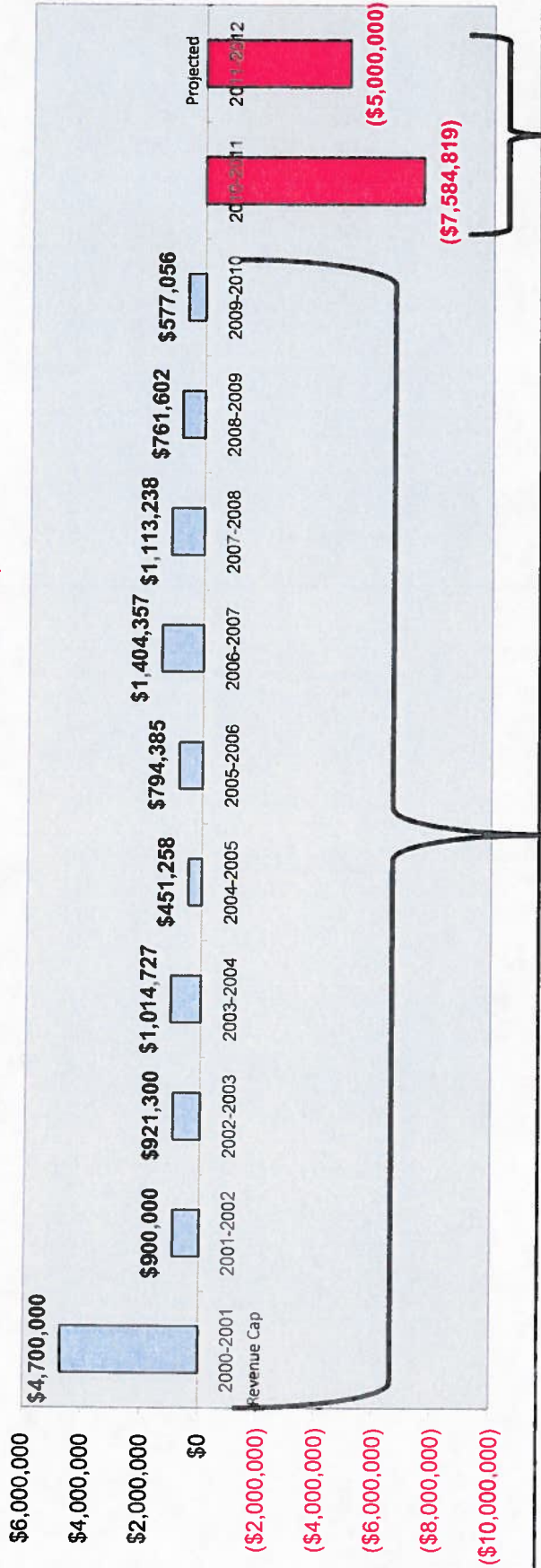


EXHIBIT #3

Percent Change in Number of ELL Students from 2007 to 2010



WICOMICO COUNTY BOARD OF EDUCATION COUNTY APPROPRIATION ANNUAL INCREASES (DECREASES)



Increase of \$12,637,923 over
10 years

Decrease of \$12,584,819 in
2 years

WICOMICO COUNTY BOARD OF EDUCATION					
HISTORICAL SURVEY OF COST-PER-PUPIL BELONGING FOR CURRENT EXPENSES					
	WICOMICO COUNTY				
FISCAL YEAR	COST-PER-PUPIL	STATE RANKING	STATE AVERAGE	AMOUNT BELOW STATE AVERAGE	PERCENT BELOW STATE AVERAGE
1999-00	\$6,500	12	\$6,948	\$448	6.45%
2000-01	\$7,194	10	\$7,496	\$302	4.03%
2001-02	\$7,512	12	\$7,915	\$403	5.09%
2002-03	\$7,833	13	\$8,316	\$483	5.81%
2003-04	\$8,170	14	\$8,593	\$423	4.92%
2004-05	\$8,540	15	\$9,147	\$607	6.64%
2005-06	\$9,215	14	\$9,887	\$672	6.80%
2006-07	\$10,084	13	\$10,864	\$780	7.18%
2007-08	\$11,083	10	\$11,852	\$769	6.49%
2008-09	\$11,331	13	\$12,268	937	7.64%

In 2009, amount of funds Wicomico County spends below State Average:
 14,133 Full Time Equivalent Students times \$937 = \$ 13,242,621

SOURCE OF DATA

2008-2009 Selected Financial Data, Maryland Public Schools
 Part III; Table 2 (Excludes State share of Teachers' Retirement)

Last available data from MD State Department of Education (MSDE)

WICOMICO COUNTY BOARD OF EDUCATION
 FY 2010 - 2011 Fast Financial Facts



CONSOLIDATED CURRENT EXPENSE BUDGET			
Restated Budgets 2009-10	Approved Budgets 2010-11	Increase/(Decrease)	
		\$	%
\$165,806,553	\$ 157,387,564	\$ (8,418,989)	-5.08%
\$ 18,610,292	\$ 16,053,746	\$ (2,556,546)	-13.74%
<u>\$184,416,845</u>	<u>\$ 173,441,310</u>	<u>\$ (10,975,535)</u>	<u>-5.95%</u>

Unrestricted Budget
 Restricted Budget
 TOTAL

SOURCES OF OPERATING REVENUES		
2009-10	2010-11	Increase/(Decrease)
\$ 50,781,711	\$ 43,196,892	\$ (7,584,819)
113,596,663	113,330,602	(266,061)
16,827,236	15,078,184	(1,749,052)
3,211,235	1,835,632	(1,375,603)
<u>\$184,416,845</u>	<u>\$ 173,441,310</u>	<u>\$ (10,975,535)</u>

Local Government
 State Government
 Federal Government
 Other

USES OF OPERATING EXPENDITURES		
2009-10	2010-11	Increase/(Decrease)
\$112,627,741	\$ 108,228,583	\$ (4,399,158)
16,917,820	16,846,010	(71,810)
6,864,476	6,340,234	(524,242)
41,887,778	36,160,308	(5,727,470)
4,086,527	3,836,146	(250,381)
2,032,503	2,030,029	(2,474)
<u>\$184,416,845</u>	<u>\$ 173,441,310</u>	<u>\$ (10,975,535)</u>

Salaries & Wages
 Contracted Services
 Supplies/Materials
 Other Chgs (incl. Fixed Chgs)
 Equipment
 Transfers

\$ 5,215,919	\$ 4,876,783	\$ (339,136)	-6.50%
11,827,847	11,771,468	(56,379)	-0.48%
72,107,932	67,801,667	(4,306,265)	-5.97%
9,123,831	5,880,591	(3,243,240)	-35.55%
18,890,747	18,178,577	(712,170)	-3.77%
8,569,694	8,387,803	(181,891)	-2.12%
14,507,920	14,415,884	(92,036)	-0.63%
31,417,022	30,047,367	(1,369,655)	-4.36%
7,888,789	7,350,473	(538,316)	-6.82%
4,867,144	4,730,697	(136,447)	-2.80%
<u>\$184,416,845</u>	<u>\$ 173,441,310</u>	<u>\$ (10,975,535)</u>	<u>-5.95%</u>

Administration
 School Mgmt & Support
 Instructional Salaries
 Supplies/Other Instr Costs
 Special Education
 Student Transportation
 Operation/Maintenance
 Fixed Charges
 Capital Outlay
 Other*

Enrollment (PreK - 12 incl Evening HS)

- September, 2010..... 14,382
- September, 2009..... 14,619

Personnel

- FY 2011 Approved full time equivalent positions..... 2,185 FTE
 - FY 2010 Approved full time equivalent positions..... 2,212 FTE
- (does not include teacher substitutes)

2011 Teacher Salary Data:

- Bachelor Degree, SPC Step 1:
 Wicomico County..... \$42,140
 Eastern Shore County Avg..... \$42,370
 Maryland State Average \$42,871
- Master's Degree, Step 10:
 Wicomico County..... \$53,100
 Eastern Shore County Avg..... \$54,666
 Maryland State Average \$57,320

2010 Student Data:

- Average Student Attendance Rate..... 94.40%
- Average High School Graduation Rate.... 82.74%
- Average High School Dropout Rate 4.52%

MSDE Financial Statistics (FY 2009 latest data available)
 (Excludes State share of Teacher Retirement)

- Cost Per Pupil:
 Wicomico County..... \$11,331
 Maryland State Average ... \$12,268
- Administration, % of total expenditures:
 Wicomico County..... 2.46%
 Maryland State Average ... 2.74%
- School Mgmt & Support, % of total expenditures:
 Wicomico County..... 6.50%
 Maryland State Average ... 6.61%
- Instruction, % of total expenditures:
 Wicomico County 42.25%
 Maryland State Average ... 40.32%

*Incl Student Personnel, Student Health, Community Services & Food Services

**WICOMICO COUNTY BOARD OF EDUCATION
UNRESTRICTED CURRENT EXPENSE BUDGET
FISCAL YEAR 2010-2011
SOURCES OF REVENUE - UNRESTRICTED**

SOURCES OF REVENUE	RESTATED BUDGET 2009-2010	APPROVED BUDGET 2010-2011	\$ INCREASE (DECREASE)	% INC.(DECR)
LOCAL:				
County Appropriation	\$50,781,711	\$43,196,892	(\$7,584,819)	-14.94%
Other	\$1,694,500	\$544,500	(\$1,150,000)	-67.87%
	\$52,476,211	\$43,741,392	(\$8,734,819)	-16.65%
STATE:				
Foundation Program	\$63,976,548	\$64,967,339	\$990,791	1.55%
Compensatory Education	\$29,268,843	\$27,252,990	(\$2,015,853)	-6.89%
Special Education	\$6,047,198	\$6,129,949	\$82,751	1.37%
Limited English Proficiency	\$1,794,457	\$1,985,599	\$191,142	10.65%
Transportation (FY 2011 includes \$900,000 deferred revenue)	\$4,573,339	\$5,415,780	\$842,441	18.42%
Guaranteed Tax Base	\$6,758,330	\$6,954,053	\$195,723	2.90%
Aging Schools	\$106,627	\$26,627	(\$80,000)	-75.03%
Non Public Placements	\$80,000	\$60,000	(\$20,000)	-25.00%
Miscellaneous - Out of County Living	\$15,000	\$15,000	\$0	0.00%
	\$112,620,342	\$112,807,337	\$186,995	0.17%
OTHER:				
Interfund Transfers	\$200,000	\$328,835	\$128,835	64.42%
Transfers from other LEA's	\$210,000	\$210,000	\$0	0.00%
	\$410,000	\$538,835	\$128,835	31.42%
Supplementary Appropriation	\$0	\$0	\$0	0.00%
PRIOR YEAR'S FUND BALANCE:	\$300,000	\$300,000	\$0	0.00%
TOTAL REVENUE	\$165,806,553	\$157,387,564	(\$8,418,989)	-5.08%

**WICOMICO COUNTY BOARD OF EDUCATION
REDUCTION PLAN & Action Step Reconciliation
FY 2011**

Strategic Priority: High Student Achievement		
Strategy. Action Step		\$ Decrease
02.005	Implement differentiated instructional strategies to eliminate achievement gaps. (includes 6.0 teacher FTEs)	345,311
02.009	Implement science curricula.	10,000
02.011	Implement social studies curricula.	47,690
02.013	Implement business, health, physical education, family and consumer science, technology, foreign language and computer science curricula.	10,258
02.023	Provide opportunities for teachers and administrators to network with colleagues and attend job-related conferences and/or training to gain knowledge and skills to improve job performance.	87,642
02.024	Provide services to identify students with disabilities, develop and ensure implementation of individual education plans, monitor compliance of case management tasks, and provide professional development on differentiated instruction, curriculum and accommodations in the regular classroom. (cost of 3.0 FTE; teacher, therapist and instructional assistant)	91,127
02.038	Reform and personalize the high school experience at the three large county high schools through the implementation of smaller learning community strategies.	31,150
02.042	Implement Library Media services to support an integrated curricular program.	13,279
02.045	Implement reading/language arts and English curricula.	29,125
02.053	Implement math curricula.	40,272
02.069	Implement research-based teaching strategies to increase language acquisition (e.g., cooperative learning, buddy system, graphic organizers, and vocabulary-building) for English language learners.	15,000
02.080	Implement the music and visual arts curricula.	58,000
02.094	Implement career and technology education curricula.	35,000
02.100	Provide materials of instruction and textbooks aligned with curricula to support student learning.	195,000
02.110	Integrate the use of technology with instruction to improve student learning.	184,728
03.001	Provide research-based after school academic acceleration programs (including transportation) at schools participating in the 21st Century Community Learning Centers program.	4,000
06.009	Continue to support community-based adult education and literacy services. (includes 3.93 teacher FTEs)	249,531
	Total for Strategic Priority: High Student Achievement	1,447,113
Strategic Priority: Safe Learning Environment		
Strategy. Action Step		\$ Decrease
08.003	Provide guidance services to students at elementary, middle and high schools.	15,000
08.004	Provide on-going systematic professional development for guidance counselors in the areas of personal/emotional well-being, career services and academic achievement.	4,900
09.003	Implement dropout prevention program, evaluating effectiveness and modifying as indicated.	1,000
09.004	Support schools in the early identification of at-risk students and use of suitable interventions. (includes 2.0 teacher FTEs)	245,520

Strategy. Action Step		\$ Decrease
09.015	Foster the development of students' emotional, social, academic, artistic and/or physical skills through intramural, co-curricular and extracurricular activities. (includes 2.0 teacher FTEs)	164,570
10.001	Provide safe, efficient transportation for students to and from school and to and from curricular, co-curricular, and extra-curricular activities as program and policy guidelines indicate.	324,962
10.003	Operate and manage safe facilities to support student learning.	46,180
10.004	Complete alteration and facility renovation projects requested by school administrators as funding permits.	51,182
	Total for Strategic Priority: Safe Learning Environment	853,314
Strategic Priority: Effective & Efficient Operations		
Strategy. Action Step		\$ Decrease
11.002	Increase the school system's competitiveness in the marketplace to attract and retain "highly qualified" teachers and a qualified workforce.	4,449,608
13.002	Maintain the peer mentor program in identified schools for new and returning teachers not served by the mentor teacher program to enable them to become effective in the classroom more quickly. (includes 1.0 teacher FTE)	22,537
13.007	Facilitate the continuous improvement of teacher and administrator skills and content knowledge to support student learning and close achievement gaps. (includes 9.0 teacher and professional development coach FTEs)	559,839
16.001	Support the continuous improvement process at the school level.	17,188
16.003	Implement activities necessary for the payment, exchange and maintenance of goods and services and the annual reporting of such transactions for the school system in compliance with requirements imposed by MSDE, NCLB and GASB #34, as well as other generally accepted accounting principles.	25,000
16.024	Provide effective administration of the school system to implement organizational values, shorts and long-term goals and performance expectations.	49,200
16.025	Plan, research, develop, and evaluate educational programs to promote student learning.	2,904
16.026	Provide for the direction, management and supervision of staff services to create and maintain a high quality workforce.	24,800
16.028	Manage the operations of district schools to create learning environments that encourage high performance. (includes 3.0 administrative assistant FTEs)	92,856
16.029	Provide effective curriculum and instructional programs to promote student learning. (cost of 1.0 FTE; director)	102,000
16.030	Promote student health and wellness.	7,880
16.031	Facilitate community access to school system facilities.	10,000
16.032	Provide for the acquisition, construction, and renovation of land, buildings and equipment to support student learning. (includes 1.0 project manager FTE)	1,516,221
16.036	Maintain equitable distribution of the student population in Wicomico County schools.	2,000
16.037	Support administrative and instructional copying needs.	30,222
16.039	Maintain liability and other insurance coverage.	2,500
	Total for Strategic Priority: Effective & Efficient Operations	6,914,755

Total FY2011 Reductions \$9,215,182

WICOMICO COUNTY BOARD OF EDUCATION
 COUNTY AND STATE APPROPRIATION'S FOR EDUCATION AID
 FY 2000 - 2012
 *** HISTORICAL ANALYSIS ***

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	Projected 2011-2012		
County Appropriation for Education	\$38,143,788	\$42,843,788	\$43,743,788	\$44,665,088	\$45,679,815	\$46,131,073	\$46,925,458	\$48,329,815	\$49,443,053	\$50,204,655	\$50,781,711	\$43,196,892	\$38,196,892		
FTE Enrollment, Sept. 30	13,187.50	13,126.75	13,056.00	13,356.40	13,485.70	13,583.70	13,805.15	13,838.50	13,855.75	14,013.00	13,962.00	13,832.25	13,832.25	5 yr. Growth -6.25 0.0%	
County Appropriation per pupil	\$2,892	\$3,264	\$3,350	\$3,344	\$3,387	\$3,396	\$3,399	\$3,492	\$3,568	\$3,583	\$3,637	\$3,123	\$2,761	5 yr. Growth -\$731 -20.9%	
\$ Increase over the prior year		\$371	\$87	(\$6)	\$43	\$9	\$3	\$93	\$76	\$14	\$54	(\$514)	(\$361)		
% Increase over the prior year		12.84%	2.65%	-0.19%	1.29%	0.26%	0.09%	2.74%	2.18%	0.40%	1.52%	-14.41%	-10.09%		

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	Projected 2011-2012		
Unrestricted State Aid for Education	\$42,828,047	\$45,361,275	\$47,344,398	\$51,153,366	\$57,321,448	\$65,670,310	\$75,643,206	\$89,267,017	\$103,058,725	\$109,225,915	\$112,620,342	\$112,807,337	\$113,583,896		
FTE Enrollment, Sept. 30	13,187.50	13,056.00	13,056.00	13,356.40	13,485.70	13,583.70	13,805.15	13,838.50	13,855.75	14,013.00	13,962.00	13,832.25	13,832.25	5 yr. Growth	
State Aid per pupil	\$3,248	\$3,474	\$3,626	\$3,830	\$4,251	\$4,834	\$5,479	\$6,451	\$7,438	\$7,795	\$8,066	\$8,155	\$8,212	\$1,761 27.3%	
\$ Increase over the prior year		\$227	\$379	\$204	\$421	\$584	\$645	\$971	\$987	\$357	\$272	\$89	\$56		
% Increase over the prior year		6.98%	11.66%	5.62%	10.98%	13.74%	13.34%	17.73%	15.31%	4.79%	3.65%	1.20%	0.72%		

Other Sources of Revenue	\$2,364,964	\$1,788,067	\$1,569,514	\$1,574,074	\$2,228,363	\$1,222,727	\$2,497,720	\$2,370,347	\$3,810,432	\$2,428,000	\$2,404,500	\$1,383,335	\$1,383,335		
Total Unrestricted Operating Budget	\$83,336,799	\$89,993,130	\$92,657,700	\$97,392,528	\$105,229,626	\$113,024,110	\$125,066,384	\$139,967,179	\$156,312,210	\$161,858,570	\$165,806,553	\$157,387,564	\$153,164,123		

**WICOMICO COUNTY BOARD OF EDUCATION
PROPOSED UNRESTRICTED CURRENT EXPENSE BUDGET
FISCAL YEAR 2011-2012
SOURCES OF REVENUE - UNRESTRICTED
>>> DRAFT FOR DISCUSSION PURPOSES >>>**

SOURCES OF REVENUE	RESTATED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	\$ INCREASE (DECREASE)	% INC.(DECR)
LOCAL:				
County Appropriation	\$43,196,892	\$38,196,892	(\$5,000,000)	-11.57%
Other	\$544,500	\$371,000	(\$173,500)	-31.86%
	\$43,741,392	\$38,567,892	(\$5,173,500)	-11.83%
STATE: {based on \$6,694 per pupil}				
Foundation Program	\$64,967,339	\$63,985,822	(\$981,517)	-1.51%
Compensatory Education	\$27,252,990	\$31,940,937	\$4,687,947	17.20%
Special Education	\$6,129,949	\$6,101,211	(\$28,738)	-0.47%
Limited English Proficiency	\$1,985,599	\$2,214,781	\$229,182	11.54%
Transportation (FY 2011 includes \$900,000 deferred revenue)	\$5,415,780	\$4,940,040	(\$475,740)	-8.78%
Guaranteed Tax Base	\$6,954,053	\$4,299,478	(\$2,654,575)	-38.17%
Aging Schools	\$26,627	\$26,627	\$0	0.00%
Non Public Placements	\$60,000	\$60,000	\$0	0.00%
Miscellaneous - Out of County Living	\$15,000	\$15,000	\$0	0.00%
	\$112,807,337	\$113,583,896	\$776,559	0.69%
OTHER:				
Interfund Transfers	\$328,835	\$328,835	\$0	0.00%
Transfers from other LEA's	\$210,000	\$210,000	\$0	0.00%
	\$538,835	\$538,835	\$0	0.00%
* Transfer from School Construction Savings Fund	\$0	\$1,000,000	\$1,000,000	100.00%
PRIOR YEAR'S FUND BALANCE:	\$300,000	\$4,000,000	\$3,700,000	1233.33%
TOTAL REVENUE	\$157,387,564	\$157,690,623	\$303,059	0.19%

* This transfer will require County Executive and County Council approval.

**WICOMICO COUNTY BOARD OF EDUCATION
PROPOSED UNRESTRICTED CURRENT EXPENSE BUDGET
REDUCTION PLAN
FISCAL YEAR 2011-2012**

Description	REDUCTION		Fixed Charges	Total by Line Item	Action Step	
	FTE	\$				
Other Contractual Services - Executive Administration		60,800		\$60,800	16.024	1
Facility Rental for kick-off		7,500		\$7,500	13.007	2
Eliminate Board budget allotment for Values Calendar		7,000		\$7,000	16.037	3
Student Linkages		39,890		\$39,890	16.029	4
Psychological Services - 12 month to 11 month positions		29,200	2,336	\$31,536	08.003	5
Salary savings due to turnover		29,200	2,336	\$31,536	02.xxx	6
Math Team transportation allotment		4,000		\$4,000	10.001	7
School Field Trips allotment		47,345		\$47,345	10.001	8
Capital Outlay reduction		163,700		\$163,700	16.032	9
Eliminate FY 2012 401(a) retirement plan contribution		450,000		\$450,000	11.002	10
Math supplies & small equipment		52,250		\$52,250	02.053	11
Teacher Position	1.00	46,690	13,167	\$59,857	02.xxx	12
Administrative & Supervisory Positions	3.00	226,250	45,341	\$271,591	16.029	13
Reduce # of bus contracts & change school start/end times		78,237		\$78,237	10.001	14
Bus Assistants (replace with contractual)	1.91	12,141	19,164	\$31,305	10.001	15
Eliminate Board budget allotment for Student Agendas		60,000		\$60,000	08.005	16
Teacher Hourly - Tutoring Regular Ed		25,000	2,000	\$27,000	03.002	17
Teacher Hourly - After School Suspension		10,000	800	\$10,800	09.004	18
Instructional Assistants (replace with contractual)	5.00	16,207	35,520	\$51,727	09.004	19
Teacher-Hourly Bridge Projects Scoring		3,600	288	\$3,888	03.049	20
High School Assessment (HSA) Bus Transportation		22,500		\$22,500	10.001	21
Teacher Position	0.85	57,131	16,111	\$73,242	03.052	22
School Climate Initiatives 5% reduction		99,992	920	\$100,912	09.004	23
Reduce Textbook Budget		150,000		\$150,000	02.100	24
Social Worker Position	1.00	62,987	17,762	\$80,749	09.004	25
Reduce hourly/contractual wages for various programs		201,654	16,132	\$217,786	various	26
Business Support Services - Contracted Services		18,200		\$18,200	16.003	27
TOTAL PROPOSED REDUCTIONS	12.76	1,981,473	171,877	2,153,351		