

R99E
Maryland School for the Deaf

Operating Budget Data

(\$ in Thousands)

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Operations	\$20,121	\$20,847	\$22,099	\$1,978	\$22,755	\$656
Contractual Services	576	915	967	391	1,307	340
Grants	45	45	46	1	46	0
Contingent & Back of Bill Reductions	0	0	0	0	-41	-41
Adjusted Grand Total	\$20,742	\$21,807	\$23,113	\$2,371	\$24,067	\$955
General Funds	18,615	19,257	20,932	\$2,317	21,850	918
Contingent & Back of Bill Reductions	0	0	0	\$0	-41	-41
Adjusted General Funds	\$18,615	\$19,257	\$20,932	\$2,317	\$21,810	\$877
Special Funds	275	330	163	-113	183	20
Federal Funds	804	800	855	51	935	80
Reimbursable Funds	1,048	1,060	1,163	115	1,140	-23
Adjusted Grand Total	\$20,742	\$21,447	\$23,113	\$2,371	\$24,067	\$955
Annual % Change		3.4%	7.8%		4.1%	

- The Governor's fiscal 2005 allowance includes an approximately \$955,000, or 4.1% increase over the fiscal 2004 working appropriation.
- The allowance includes an increase of \$611,444 in regular salaries. The increase consists of \$320,620 for continued implementation of the school's Faculty Pay Plan and funding for regular step increases.
- The allowance includes \$55,000 in new funding for an extended school year program to assist students who may regress over a long school break.

Note: Numbers may not sum to total due to rounding.

For further information contact: Kirsten B. Fairall

Phone: (410) 946-5530

Personnel Data

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 02-04</u> <u>Change</u>	<u>FY 05</u>	<u>FY 04-05</u> <u>Change</u>
Regular Positions	317.5	310.5	316.5	-1.0	316.5	0.0
Contractual FTEs	62.7	57.2	61.5	-1.2	61.5	0.0
Total Personnel	380.2	367.7	378.0	-2.2	378.0	0.0

Vacancy Data: Regular Positions

Turnover Expectancy	5.93	1.87%
Positions Vacant as of 12/31/03	5.20	1.64%

- The analysis does not include any personnel changes.
- The assumed vacancy rate is almost identical to the actual vacancy rate.

Analysis in Brief

Major Trends

Maryland School for the Deaf Has Mixed Results for No Child Left Behind: Students at both campuses performed below State targets, though the use of confidence intervals masked this result. The Columbia campus failed to meet Adequate Yearly Progress. African American and free and reduced-price meal eligible students had the largest achievement gaps at both campuses. **The Maryland School for the Deaf (MSD) should comment on factors affecting student performance and discuss strategies for improving performance at both campuses to ensure compliance with No Child Left Behind standards.**

No Performance Data for Family Education/Early Intervention Program: Though MSD includes “Establish communication for parents and their children in the Family Education/Early Intervention Program” as one of three key agency goals, it does not list any performance measures in this program. **MSD should comment on its development of performance measures for this program.**

Issues

Office of Legislative Audits Reviews Allegations of Impropriety at Maryland School for the Deaf: The Office of Legislative Audits (OLA) received allegations of impropriety in the maintenance department at the Frederick campus. OLA’s review found weaknesses in MSD’s oversight of procurement in this department and made two recommendations for improvements. MSD disagreed with OLA’s findings. **MSD should comment on steps it has taken to ensure such abuses are not occurring elsewhere in the school and do not occur in the future. MSD should specifically address how the policies it has implemented in the maintenance department will guarantee that the additional resources proposed in this department will be used to maximize benefits to students.**

Recommended Actions

	<u>Funds</u>
1. Delete funds for replacement of a Bobcat.	\$ 17,500
Total Reductions	\$ 17,500

R99E - Maryland School for the Deaf

Updates

Maryland School for the Deaf Undergoing Re-accreditation Process: MSD is developing a Strategic Master Plan of Development in preparation for a fall 2004 accreditation visit from the Middle States Association of Colleges and Schools.

R99E
Maryland School for the Deaf

Operating Budget Analysis

Program Description

The Maryland School for the Deaf (MSD) provides education and personal development to Maryland school-aged deaf students. The school has one campus in Frederick that teaches students in pre-kindergarten through grade 12 and one campus in Columbia that teaches students in pre-kindergarten through grade 8. The school offers the Frederick County Public School Essential Curriculum, the Maryland High School Diploma, and the Maryland School for the Deaf Diploma. Both campuses also offer a weeknight residential component, an enhanced program for deaf students with additional moderate to severe disabilities, and a Family Education/Early Intervention (FE/EI) program for deaf children ages zero through four and their families.

MSD works to achieve the following goals:

- enable students to achieve their developmental potential;
- establish communication for parents and their children in the FE/EI program; and
- provide quality educational and developmental services.

Performance Analysis: Managing for Results

Maryland School for the Deaf Has Mixed Results for No Child Left Behind

One measure of MSD student success is performance on State assessments. MSD includes meeting Adequate Yearly Progress (AYP)¹ targets on the Maryland State Assessment (MSA) as one of its Managing for Results objectives. For school year 2002 to 2003, students at the Frederick campus did meet AYP targets, though students at the Columbia campus did not. **Exhibits 1 and 2** show AYP results on reading and mathematics assessments at each campus.

As shown in the exhibits, due to the use of confidence intervals, meeting AYP does not necessarily indicate that students actually met performance goals. Student performance at both campuses was actually below established Annual Measurable Objectives (AMO) targets across the student body and in all measured subgroups. These gaps are most pronounced in African American and economically disadvantaged subgroups at both campuses, a trend common at schools across the State.

¹ Adequate Yearly Progress is the accountability framework established under the federal No Child Left Behind Act (NCLB). Schools whose students fail to meet State-established performance targets face increasing consequences under the NCLB legislation.

R99E - Maryland School for the Deaf

At the Columbia campus, only 14.3% of students achieved a proficient score on the mathematics exam, and only 11.4% achieved a proficient score on the reading exam². Performance by targeted subgroups was generally lower on both exams. As demonstrated in the exhibit, the percents proficient on the reading examination for all students as well as the African American, free and reduced-price meal (FARM) eligible and special education subgroups did not fall within confidence intervals, which prevented the school from making AYP.

The Frederick campus performed slightly better, with 27.0% proficiency on the mathematics exam and 32.4% proficiency on the reading exam³. Again, performance by targeted subgroups was generally lower. The Frederick campus met AYP standards as its percents proficient fell within the confidence intervals in all cases. Performance at Frederick was generally closer to the target than at Columbia, though African American and FARM eligible students had the largest gaps between actual performance and the AMO target. African American student proficiency was 10.7 and 32.3 percentage points below the targets in mathematics and reading respectively. FARM eligible student proficiency was 15.3 and 14.0 percentage points below the targets in mathematics and reading respectively.

The difference between actual student performance and annual targets will become more important as Maryland continues implementation of its NCLB accountability plan. In the coming years, the confidence interval will gradually be reduced, in order to comply with the NCLB mandate of 100% student proficiency by 2014. If MSD students do not achieve State performance targets, the school will face increasing intervention and oversight by the Maryland State Department of Education.

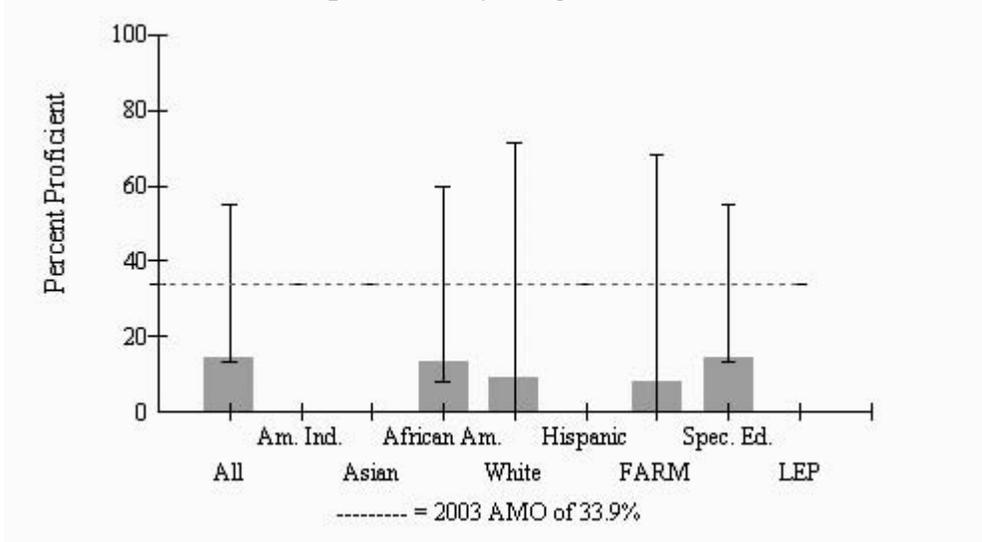
MSD should comment on factors affecting student performance and discuss strategies for improving performance at both campuses to ensure compliance with NCLB standards.

² Thirty-five students at the Columbia campus took the MSAs.

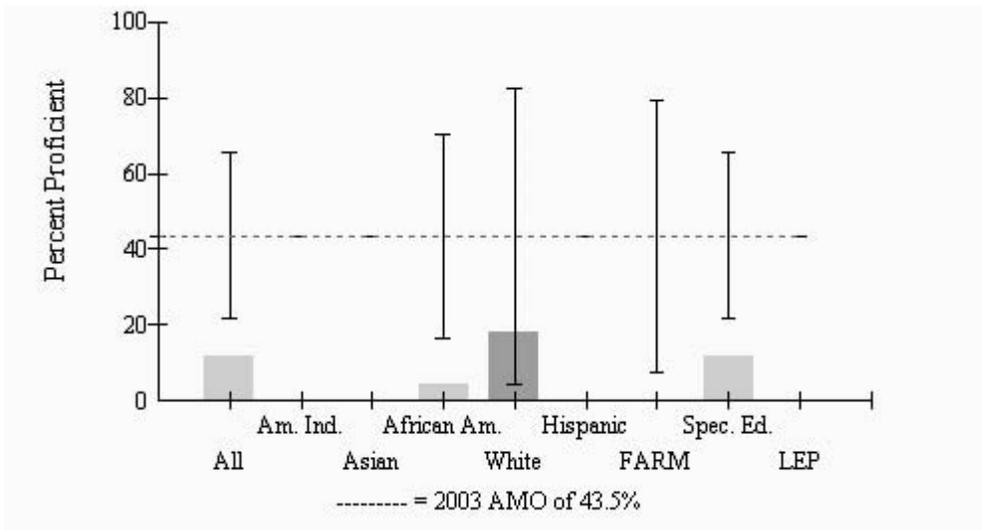
³ One hundred students at the Frederick campus took the mathematics MSA, and 102 students took the reading MSA.

Exhibit 1
Performance by Students at Columbia Campus on Maryland School Assessments

2003 Adequate Yearly Progress Mathematics

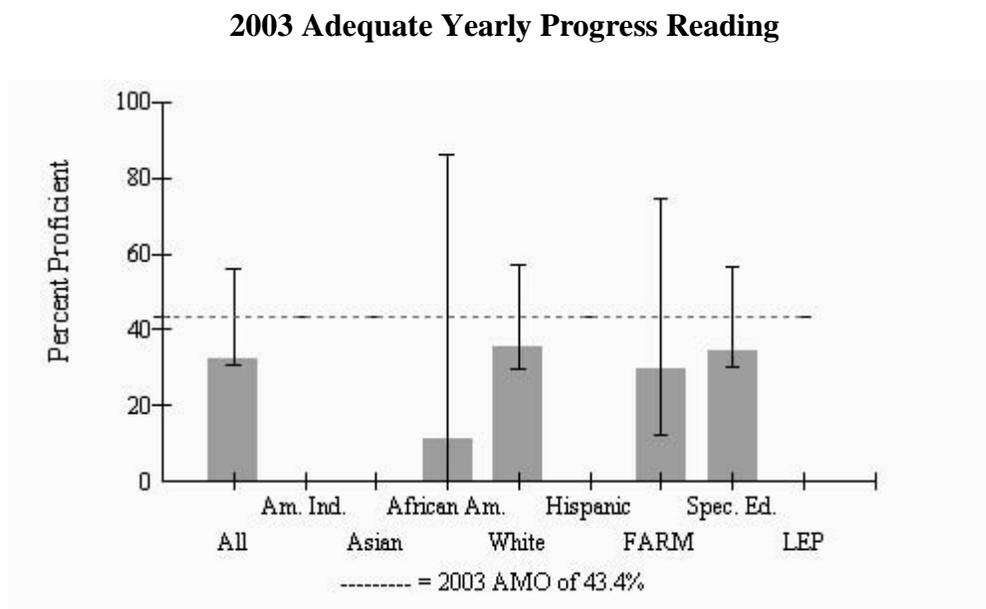
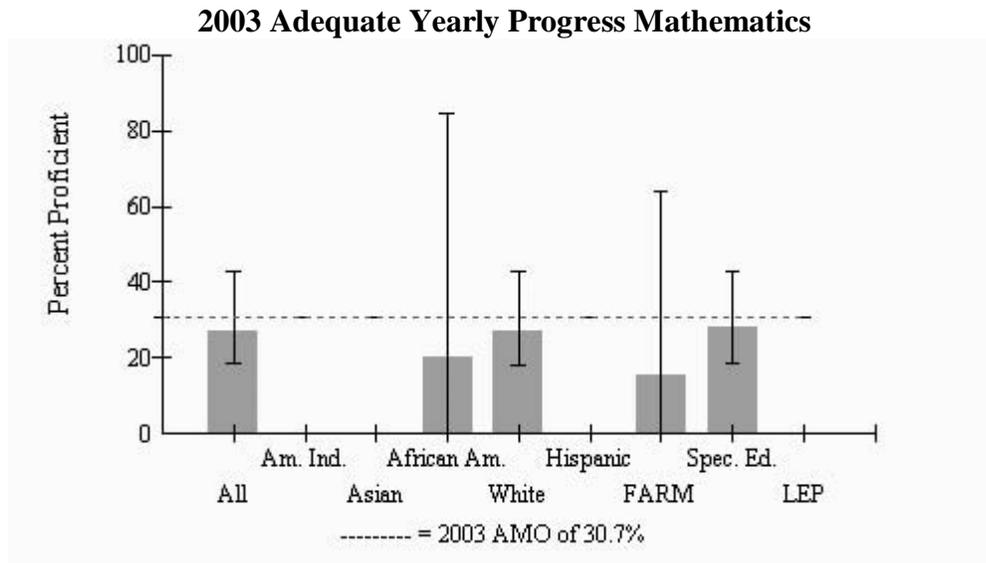


2003 Adequate Yearly Progress Reading



Source: MD Report Card, www.mdreportcard.org

Exhibit 2
Performance by Students at Frederick Campus on Maryland School Assessments



Source: MD Report Card, www.mdreportcard.org

No Performance Data for Family Education/Early Intervention Program

Though MSD includes “Establish communication for parents and their children in the Family Education/Early Intervention Program” as one of three key agency goals, it does not list any performance measures in this program. The program has two objectives:

- Home visits will occur at a minimum of twice a month.
- Teach children the pre-requisites for school readiness including language, cognition, and social skills. The school will begin administering the Maryland Model for School Readiness (MMSR) test in the 2003 to 2004 school year.

While performance on the MMSR will become a useful performance measure when the test is administered, measures of other aspects of the program’s success would also be useful. MSD indicates that it has attempted to survey parent satisfaction with the program but received too few responses to conduct meaningful statistical analysis. However, MSD indicates that it hopes to achieve useful results from a survey administered as part of its re-accreditation process. MSD states that tracking the number of visits per month or per year may not be a useful objective because each family’s services vary based on their individual plans. Perhaps a more appropriate measure would be the percentage of clients who receive all of the services and visits outlined in their plans per month or per year.

Emerging and established research indicates that the skills children develop in early childhood education are critical to their future success. Appropriate performance measurements will enable the program to better gauge the progress of its students and their ability to learn when they enter the educational environment of their families’ choice.

MSD should comment on its development of performance measures for this program.

Governor’s Proposed Budget

The Governor’s fiscal 2005 allowance includes an approximately \$955,000 (4.1%) increase over the fiscal 2004 working appropriation, as shown in **Exhibit 3**.

MSD’s general fund allowance increases by \$877,323 (4.2%), in accordance with MSD’s minimum funding formula, found in § 8-310 of the Education Article of the Maryland Annotated Code. MSD receives funding based on its prior year appropriation, growth in enrollment, and growth in the per pupil foundation amount used to provide State aid to Maryland’s public schools. MSD’s general fund allowance of \$21.9 million is equal to its minimum funding formula. The increase in the funding formula is due to slight growth in enrollment and a 5.5% increase in the per pupil foundation amount as mandated in the Bridge to Excellence in Public Schools Act. Language in the Budget Reconciliation and Financing Act of 2003 provided for the reduction of MSD’s minimum funding amount if the reduction affects administrative expenses at MSD.

R99E - Maryland School for the Deaf

The allowance also includes a special fund increase of \$20,160 (12.4%) and a federal fund increase of \$80,105 (9.4%). These increases are offset by a reduction in reimbursable funds of \$22,786 (-2.0%).

**Exhibit 3
Governor's Proposed Budget
Maryland School for the Deaf
(\$ in Thousands)**

	<u>FY 03 Actual</u>	<u>FY 04 Approp.</u>	<u>FY 05 Allowance</u>	<u>FY 04-05 Change</u>	<u>FY 04-05 % Change</u>
General Funds	\$19,257	\$20,932	\$21,850	\$918	4.4%
Contingent & Back of Bill Reductions	0	0	-41	-41	
Adjusted General Funds	\$19,257	\$20,932	\$21,810	\$877	4.2%
Special Funds	\$330	\$163	\$183	\$20	12.4%
Federal Funds	\$800	\$855	\$935	\$80	9.4%
Reimbursable Funds	\$1,060	\$1,163	\$1,140	-\$23	-2.0%
Adjusted Grand Total	\$21,447	\$23,113	\$24,067	\$955	4.1%

Where It Goes:

Personnel Expenses

Faculty Pay Plan and step increases	\$611
Employee and retiree health insurance	23
Workers' compensation premium assessment	37
Turnover adjustments.....	-240
Other fringe benefit adjustments	141

Provide Quality Educational and Developmental Services

Facility improvements at both campuses: install air conditioning in Frederick gymnasium, improve security systems, paint, replace carpeting, and other building and road repairs	196
Replacement of a Bobcat, various HVAC equipment	58
Maintenance contracts for HVAC, dietary equipment, fire safety systems, other general equipment maintenance.....	46
Contracts for laundry, consultant services for capital projects at Frederick, and student activities	18
Vehicle replacements	11
Contractual payroll and turnover.....	-96
Fuel costs and repayment of an energy conservation loan.....	-30

R99E - Maryland School for the Deaf

Where It Goes:

Enable Students to Achieve Their Full Developmental Potential

Replacement of classroom and laboratory equipment, dormitory furniture, and computers	82
Implement Extended School Year program for students at risk of regressing over long break.....	55
Textbooks and other instructional supplies.....	25
Food service	18

Total **\$955**

Note: Numbers may not sum to total due to rounding.

The general fund increase is primarily supporting additional personnel expenses due to the Faculty Pay Plan and regular step increases. Special fund increases result from increasing reimbursement payments from local jurisdictions for students in the enhanced program and increased expenditures for student activities at the Frederick campus. Increased federal fund revenues result from increased grants under Child Nutrition, Infants and Families with Disabilities, Individuals with Disabilities Education Act, and Medicaid programs.

Impact of Cost Containment

The fiscal 2005 allowance includes the elimination of \$40,914, the appropriation for matching employee deferred compensation contributions up to \$600, contingent upon enactment of a provision in budget reconciliation legislation.

Provide Quality Educational and Developmental Services

Approximately \$203,000 of the increase in the allowance includes expenditures for various facilities projects and maintenance contracts at both campuses. The allowance includes \$196,000 for a variety of facilities improvements, including installing air conditioning, improving security, and routine maintenance of paint, carpet, and road repairs. Replacement of a Bobcat and HVAC equipment accounts for approximately \$58,000 of the increase. Regular maintenance contracts for several school systems increase by \$46,000, and contracts for laundry service and assistance on the capital projects at the Frederick campus increase by \$18,000. Vehicle replacement costs increase by \$11,000 for replacement of a Chevrolet Cavalier, a Ford Tempo used in the Family Education/Early Intervention program, and a 15-passenger van. Replacement of the Cavalier was deferred in the fiscal 2004 appropriation. MSD seeks to replace the 15-passenger van because of recent warnings of rollover risk in these vehicles.

These increases are offset by a decrease in contractual payroll of \$96,000, and reduced fuel costs and repayment of an energy performance contract.

Enable Students to Achieve Their Full Developmental Potential

The allowance includes an increase of \$611,444 in regular salaries. This increase includes \$320,620 for implementation of the school's Faculty Pay Plan, which seeks to ensure that the salaries offered by MSD are competitive with those in surrounding school systems. Every third year, MSD submits recommendations to the Secretary of DBM for a pay plan that will allow MSD to adequately recruit and retain qualified educators and professional personnel. This plan is based on the average salaries of these personnel in neighboring Frederick and Howard counties. MSD has indicated difficulty in teacher retention in the past, due to teachers' leaving MSD for higher paying positions in regular school districts. The costs of providing employee and retiree health insurance increase by \$23,000, and workers' compensation premiums increase by \$37,000. These increases are offset by an additional \$240,000 turnover assessment.

MSD is also requesting approximately \$180,000 for improvements to instructional equipment and implementation of an Extended School Year program. The Extended School Year program will serve students from both campuses who are at risk of regressing over the long summer break. Each student's Individual Education Plan (IEP) will include the type of instruction necessary, and MSD will contract with various providers across the state to serve students while school is not in session. MSD estimates that this program will cost \$55,000 in fiscal 2005. The allowance also includes \$107,000 for textbooks and instructional supplies, and replacement of computers, classroom and laboratory equipment, and dormitory furniture. Additionally, food service costs increase by \$18,000.

Issues

1. Office of Legislative Audits Reviews Allegations of Impropriety at Maryland School for the Deaf

The Office of Legislative Audits (OLA) performed a special review of MSD in response to allegations received through the Office's fraud hotline. These allegations concerned possible improprieties by employees of MSD's maintenance department at the Frederick campus. MSD also received these allegations directly.

MSD Investigation and Actions

In its own investigation of the allegations, MSD found that several maintenance department employees had performed maintenance work on properties owned by the maintenance and housekeeping supervisors over extended lunch breaks and had been compensated by the supervisors for this work. The investigation further revealed that the maintenance supervisor and his employees had used MSD vehicles and "borrowed" properties for personal use.

In response, MSD took several administrative actions. Two maintenance department employees received formal letters of reprimand. The housekeeping supervisor received a memorandum outlining suggestions for improving work performance and conduct. The maintenance supervisor was required to forfeit fifteen days of personal leave in response to being found negligent in the performance of duties, unjustifiably offensive in conduct towards fellow employees, and engaging in conduct involving dishonesty, misrepresentation, illegality, and insubordination. MSD created a new management position to oversee the maintenance department in order to avoid similar actions in the future. MSD further advised the Office of the Attorney General of the allegations and the actions taken in response.

OLA Special Review and Findings

OLA conducted its review to determine if the allegations it received were valid and to determine if appropriate controls and procedures were in place to safeguard State assets. In conducting its review, OLA had several discussions with MSD personnel and conducted tests and analyses of MSD's records. OLA stresses in its report that this review did not constitute an audit in accordance with auditing standards but was a less in-depth analysis. OLA submitted two findings and two recommendations.

The first finding stated that MSD did not always follow established procedures to ensure that competitive bids were properly obtained or documented and that receiving documents did not always identify the individual receiving the goods or services. OLA found examples of purchases where the maintenance supervisor had control over both the purchasing and payment approval process, where purchasing department receiving reports were based solely on verbal representations, and where bid

R99E - Maryland School for the Deaf

solicitations were not documented. Many of these instances occurred in the maintenance department. OLA recommended that MSD comply with its established procedures for purchase of maintenance goods and services, including specific measures to address the problems with purchasing identified in the review.

The second finding stated that certain purchases involving maintenance department personnel appeared questionable and were not articulated in the agency's budget. OLA found that purchases were made without documented bids, independent verification of receipt, or proper separation of bid solicitation and invoice payment approval. OLA questioned the need for some of the items, specifically a commercial automotive wheel balancer and changer to service the school's fleet of fifteen vehicles. OLA recommended that MSD monitor maintenance purchases more closely and review prior purchases in which maintenance employees participated in procurement.

MSD Response to Special Review

MSD disagreed with both findings. Regarding the first finding, MSD asserted that it followed all established procedures for purchasing goods, separating duties, and obtaining competitive bids. MSD explained that certain invoice payment authorizations required the expertise of the maintenance director to attest that services had been delivered satisfactorily and that therefore his approval of these items was appropriate. MSD contested the finding that the department had not solicited competitive bids by noting that some of the cited purchases qualified as small procurements and therefore did not require a competitive bid, and further that auditors received all requested documentation. MSD did indicate that it would develop a receiving "punch list," signed by the maintenance director and a second person.

MSD also contested the second finding. MSD acknowledged that it had made purchases not specifically authorized in its budget in response to the school's emerging programmatic needs. MSD specifically addressed OLA's questioning of the need for the commercial wheel balancer and changer. MSD asserted that this purchase was necessary to ensure that the school's vehicles were serviced on a schedule that did not interfere with school trips and functions. Further, MSD explained that properly balanced and rotated tires are particularly important on the school's 15-passenger vans. The National Transportation Safety Board has stated that the likelihood of rollover in these vans when fully loaded is up to three times greater than in other passenger vehicles due to the relatively high, rearward center of gravity. A safety advisory suggests proper tire maintenance, driver education, and the use of safety belts to decrease the likelihood of a rollover and passenger injury.

OLA is negotiating with MSD to satisfactorily resolve the review findings.

In Perspective

This is the third consecutive OLA report to find deficiencies in MSD's procurement and inventory practices. Full audit reports in 2000 and 2002 identified weaknesses in internal control over purchase and disbursement practices. The school responded in each case that it would address

R99E - Maryland School for the Deaf

the deficiencies specifically cited in the audit reports. The allegations of fraud and findings of impropriety in the special review indicate that MSD may have more systemic problems with its supervision of procurement practices, beyond the scope of previous reports.

The Governor's allowance includes an increase of \$343,267 for the plant operations and maintenance departments at the two campuses. The increase in this department at both campuses accounts for 39.1% of the total general fund increase for the school. The majority of this increase is at the Frederick campus, where the allegations of impropriety occurred. Of this increase, \$306,709 is in the Frederick department, representing an increase of 17.0% over the 2004 working appropriation. Considering the resources dedicated to this department and the importance of maintaining facilities that support student safety and learning, MSD's ensuring that these funds and personnel are deployed appropriately and efficiently is imperative.

MSD should comment on steps it has taken to ensure such abuses are not occurring elsewhere in the school and do not occur in the future. MSD should specifically address how the policies it has implemented in the maintenance department will guarantee that the additional resources proposed in this department will be used to maximize benefits to students.

Recommended Actions

	<u>Amount Reduction</u>	
1. Delete funds for replacement of a Bobcat. Given the fiscal condition of the State, such equipment purchases should be deferred.	\$ 17,500	GF
Total General Fund Reductions	\$ 17,500	

Updates

1. MSD Undergoing Re-accreditation Process

MSD is currently undergoing re-accreditation by the Middle States Association of Colleges and Schools. Accreditation by this organization certifies that the school has met the 12 qualitative standards of the Middle States Association, within the context of the school's own unique mission, philosophy and objectives. MSD has chosen to be accredited through the "Accreditation for Growth" protocol, which emphasizes student growth and specific five-year student growth goals. MSD will be evaluated for its development and fulfillment of these objectives and each of the 12 standards, which relate to the following:

- philosophy, mission, beliefs and objectives;
- governance and leadership;
- organizational design and staff;
- educational programs;
- learning media services and technology;
- student services;
- student life and activities;
- facilities;
- health and safety;
- finances;
- assessment of student learning; and
- long-range strategic planning.

MSD began its efforts towards re-accreditation in the beginning of the 2003 to 2004 school year by developing three committees, one overall and one at each campus, which will be responsible for developing the school's strategic plan for the future and directing the re-accreditation process. The school has commissioned an outside survey of parents, community members, and alumni, which will be reviewed and analyzed by the University of Baltimore's Schaefer Center for Public Policy. The school has also been holding regional stakeholder meetings to solicit input and feedback on the school's fulfillment of the 12 standards. MSD will also conduct an internal survey of its staff and

R99E - Maryland School for the Deaf

high school students. MSD staff have been participating in other schools' accreditations across the region to gain better perspective into the accreditation process and the standards each school must achieve.

After all stakeholder input has been received, the accreditation committees will develop the school's Strategic Master Plan of Development. A Middle States Association accreditation team is scheduled to visit the school in the fall of 2004 to evaluate MSD's implementation of and adherence to its strategic plan and provide additional feedback for improvement and growth.

Current and Prior Year Budgets

Current and Prior Year Budgets Maryland School for the Deaf (\$ in Thousands)

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2003					
Legislative Appropriation	\$19,262	\$148	\$842	\$890	\$21,142
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	193	28	189	410
Cost Containment	-5	0	0	0	-5
Reversions and Cancellations	0	-11	-70	-19	-100
Actual Expenditures	\$19,257	\$330	\$800	\$1,060	\$21,448
Fiscal 2004					
Legislative Appropriation	\$20,932	\$163	\$855	\$1,163	\$23,113
Cost Containment	0	0	0	0	0
Budget Amendments	0	0	0	0	0
Working Appropriation	\$20,932	\$163	\$855	\$1,163	\$23,113

Note: Numbers may not sum to total due to rounding.

R99E - Maryland School for the Deaf

Fiscal 2003

The fiscal 2003 special fund appropriation increased by \$192,649 due to higher than estimated revenue from out-of-state tuition and funding from local school systems for students in MSD's enhanced program. MSD used this funding for contractual teachers, additional supplies, and transportation. The federal fund appropriation increased by \$27,756 due to additional child nutrition grants. Fiscal 2003 cost containment consisted of the cancellation of \$4,926 supporting free transit ridership for State employees.

Fiscal 2004

The fiscal 2004 appropriation has not been altered.

**Object/Fund Difference Report
Maryland School for the Deaf**

<u>Object/Fund</u>	<u>FY03 Actual</u>	<u>FY04 Working Appropriation</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	310.50	316.50	316.50	0	0%
02 Contractual	57.20	61.50	61.50	0	0%
Total Positions	367.70	378.00	378.00	0	0%
Objects					
01 Salaries and Wages	\$ 16,700,875	\$ 17,812,818	\$ 18,423,076	\$ 610,258	3.4%
02 Technical & Spec Fees	1,813,969	2,088,352	1,990,981	-97,371	-4.7%
03 Communication	167,325	150,234	141,966	-8,268	-5.5%
04 Travel	8,589	4,575	4,575	0	0%
06 Fuel & Utilities	742,453	920,650	890,665	-29,985	-3.3%
07 Motor Vehicles	54,566	89,512	105,505	15,993	17.9%
08 Contractual Services	915,083	967,422	1,307,408	339,986	35.1%
09 Supplies & Materials	595,310	674,876	691,514	16,638	2.5%
10 Equip - Replacement	153,879	282,608	412,660	130,052	46.0%
11 Equip - Additional	215,508	41,449	23,150	-18,299	-44.1%
12 Grants, Subsidies, Contr	44,952	46,000	46,000	0	0%
13 Fixed Charges	34,983	34,194	70,816	36,622	107.1%
Total Objects	\$ 21,447,492	\$ 23,112,690	\$ 24,108,316	\$ 995,626	4.3%
Funds					
01 General Fund	\$ 19,257,242	\$ 20,932,303	\$ 21,850,183	\$ 917,880	4.4%
03 Special Fund	330,382	162,598	182,758	20,160	12.4%
05 Federal Fund	799,772	854,906	935,278	80,372	9.4%
09 Reimbursable Fund	1,060,096	1,162,883	1,140,097	-22,786	-2.0%
Total Funds	\$ 21,447,492	\$ 23,112,690	\$ 24,108,316	\$ 995,626	4.3%

Note: The fiscal 2004 appropriation does not include deficiencies and the fiscal 2005 allowance does not reflect contingent reductions.

**Fiscal Summary
Maryland School for the Deaf**

<u>Unit/Program</u>	<u>FY03 Actual</u>	<u>FY04 Legislative Appropriation</u>	<u>FY04 Working Appropriation</u>	<u>FY03 - FY04 % Change</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 % Change</u>
01 Maryland School For The Deaf-Frederick Campus	\$ 14,176,016	\$ 15,308,681	\$ 15,308,681	8.0%	\$ 15,866,782	3.6%
02 Maryland School For The Deaf-Columbia Campus	7,271,476	7,804,009	7,804,009	7.3%	8,241,534	5.6%
Total Expenditures	\$ 21,447,492	\$ 23,112,690	\$ 23,112,690	7.8%	\$ 24,108,316	4.3%
General Fund	\$ 19,257,242	\$ 20,932,303	\$ 20,932,303	8.7%	\$ 21,850,183	4.4%
Special Fund	330,382	162,598	162,598	-50.8%	182,758	12.4%
Federal Fund	799,772	854,906	854,906	6.9%	935,278	9.4%
Total Appropriations	\$ 20,387,396	\$ 21,949,807	\$ 21,949,807	7.7%	\$ 22,968,219	4.6%
Reimbursable Fund	\$ 1,060,096	\$ 1,162,883	\$ 1,162,883	9.7%	\$ 1,140,097	-2.0%
Total Funds	\$ 21,447,492	\$ 23,112,690	\$ 23,112,690	7.8%	\$ 24,108,316	4.3%

Note: The fiscal 2004 appropriation does not include deficiencies and the fiscal 2005 allowance does not reflect contingent reductions.