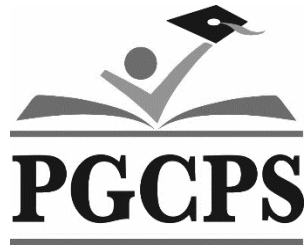

SUPPLEMENTAL INFORMATION

Supplemental Information



FY 2018 PROPOSED PROGRAM ENHANCEMENTS SUMMARY

Chief Executive Officer's FY 2018 Proposed Program Enhancements					
DEPARTMENT	PROGRAM ENHANCEMENT DESCRIPTION	FTE	Position Costs	Discretionary Funds	Total Cost
Curriculum & Instruction	Academic Programs	35.00	\$ 3,090,937	\$ 1,638,145	\$ 4,729,082
	This request supports the grade expansion of existing immersion programs: Spanish (11 new classrooms / 275 additional students); French (two new classrooms / 50 additional students); and Chinese (two new classrooms / 50 additional students). This enhancement also reflects the proposed Year 3 (of the 4-year) budget for both of the International High Schools (Largo and Langley Park)				
Area III / Student Services	Alternative Education Supports	9.00	\$ 810,024	\$ 179,238	\$ 1,073,818
	Requested funding for additional wrap-around services to support students in Alternative Schools, including Behavior Intervention Specialists (4.0), School based Social Workers (3.0), Data Coach (1.0) and an Instructional lead Teacher (1.0). Also included are professional contracted services and teacher classroom supplies.				
Interscholastic Athletics	Athletic Trainers	0.00	\$ -	\$ 609,250	\$ 609,250
	This request allows us to increase the number of certified contractual athletic trainers at games and competitions. Currently, we do not provide certified athletic trainers at many sporting events. Certified athletic trainer in each high school will prepare athletes for practice, evaluate injuries, design and implement treatment and monitor rehab programs. Athletic trainers will provide oversight and compliance with COMAR mandates; such as, baseline concussion testing, educating students and their parents of the signs and symptoms of Sudden Cardiac Arrest, Heat Stroke and Heat Illness.				
HR Strategy & Workforce Development	Background Checks	0.00	\$ -	\$ 650,000	\$ 650,000
	Prince George's County Public Schools entered into a Memorandum of Agreement (MOA) with Prince George's County Department of Social Services for the County conduct CPS background clearances for PGCPSS. The agreement covers the period July 1, 2015 through June 30, 2018 with two possible option years. The purpose of the MOA is to ensure a comprehensive approach for background checks that is inclusive of child abuse and neglect findings for potential employees, volunteers and vendors. The other request is to support fingerprinting cost for FARMS families that choose to volunteer at their child's school. The purpose of the funding request is to ensure a comprehensive approach for background checks for anyone coming in contact with students.				
Building Services	Building Services	0.00	\$ -	\$ 3,250,000	\$ 3,250,000
	To adjust supply and contracted services budgets to fully fund anticipated needs in accordance with historical usage.				
College & Career Readiness & Innovative Programs	Career & Technology Education Equipment	0.00	\$ -	\$ 800,000	\$ 800,000
	To refresh and replace antiquated equipment for the Career & Technology Education programs of study (several programs are utilizing equipment that has exceeded its useful life and industry standards have changed and modernized).				
Charter School Office	Charter Schools	37.60	\$ 3,277,442	\$ 622,558	\$ 3,900,000
	This request is to support the grade expansion of existing charter schools programs (estimated additional 473 students enrolled in fiscal year 2018 over fiscal year 2017).				
Board of Education	Communications Specialist	1.00	\$ 105,423	\$ 35,000	\$ 140,423
	The Board Office is requesting a Communication Specialist because the Board and Board members receive numerous requests from the media and the public on a daily basis. In addition, Board leadership and Board members are requested to appear at community events and speak on important District issues. This specialist would work with the district's Communication's office to ensure an alignment of messaging, but will also ensure that the Board has its own voice.				

FY 2018 PROPOSED PROGRAM ENHANCEMENTS SUMMARY

Chief Executive Officer's FY 2018 Proposed Program Enhancements					
DEPARTMENT	PROGRAM ENHANCEMENT DESCRIPTION	FTE	Position Costs	Discretionary Funds	Total Cost
Talent Development	Culture Training	0.00	\$ -	\$ 610,000	\$ 610,000
	Our Coherence Framework identifies Culture as a key element that directly impacts the Core of our work (the interaction between and among the teacher, the student and the content). Our Theory of Change purports that if we focus on Culture, Data and Performance, with a lens on literacy, we will have outstanding academic achievement for all students. The Arbinger training provides an avenue to address organizational culture through a series of 3-4 hour training sessions. These training sessions are delivered by in house facilitators (PGCPS employees) who represent every division in the system. Strengthfinders training affords employees to learn about and leverage their strengths and the strengths of others to impact organizational culture and results. Arbinger and Strengthfinders training combined provide a systemic, systematic and strategic way of addressing culture thus creating a space for employees to work more collaboratively and effectively with each other, our parents and all adult stakeholders who have a direct and indirect impact on the classroom.				
Diversity Officer / Interpreting & Translation	Diversity Specialist & Supports	1.00	\$ 107,583	\$ 181,985	\$ 289,568
	Funds needed to support existing contracts for translation due to increased usage: CTS Language Link (\$100,000/yr.), telephonic interpretation for drop-in or unplanned meetings with parents; TRANSACT (\$21,510/yr.)--the only school-based translation support offered it is an online library of most commonly used forms for important school meetings and info; FLUENCY (\$10, 950/yr.)-- scheduling database that enables us to schedule over 12,000 interpretation requests/yr.; WORDFAST (\$6,500/yr.)--software that creates translation memory to increase productivity while decreasing costs. Funds will also support Interpreters (oral) and translators (written) for language access for mandatory parent meetings (special education, student services, parent/teacher conferences, administrative meetings, etc.) and systemic communications.				
Risk Management	General Liability Insurance	0.00	\$ -	\$ 175,000	\$ 175,000
	The District now has a cyber-liability policy and master medical malpractice insurance policy. Our current budget does not support the cost of these policies. We also pay for the CEO and Assistant Treasurer's bonds and the cost of our State of Maryland Motor Vehicle Administration Certificate of Self Insurance. The consolidation of all of our commercial insurance policies will ensure the timely renewal and payment preventing the District from incurring a lapse in coverage.				
Student Services	Guidance Software - Naviance	0.00	\$ -	\$ 200,000	\$ 200,000
	Naviance is a college and career readiness platform that helps connect academic achievement to post secondary goals. The purchase of this software will allow parents and students to help explore careers, create plans and develop skills and knowledge necessary to accomplish their post high school goals. Naviance provides one place for students to identify their strengths and align their interests to long-term college and career goals, plus all the tools schools and district administrators need to monitor progress and track student outcomes.				
Food & Nutrition Services	Healthy Start Breakfast	0.00	\$ -	\$ 200,000	\$ 200,000
	The Community Eligibility Provision (CEP) allows the district to serve breakfast to all students in schools located in low-income areas regardless of household income. This funding will allow Food & Nutrition Services to expand the program and to cover the associated costs such as hourly wages.				
Testing, Research & Evaluation	Internal Student Data Dashboard Software	0.00	\$ -	\$ 180,000	\$ 180,000
	Restore funding for the student data dashboard software. Funding was cut during FY 2017 Balancing.				
General Counsel	Legal Fees	0.00	\$ -	\$ 700,000	\$ 700,000
	Existing budget cannot support recent and anticipated legal expenses.				
Curriculum & Instruction	Literacy & Numeracy Supports	12.00	\$ 1,171,538	\$ -	\$ 1,171,538
	Literacy Coaches to support teacher instructional and Math Specialists to work with targeted student groups. Both are needed to increase literacy and numeracy across the lower grade levels. Locations will be identified based on recent assessment results and school need.				

Supplemental Information

FY 2018 PROPOSED PROGRAM ENHANCEMENTS SUMMARY

Chief Executive Officer's FY 2018 Proposed Program Enhancements					
DEPARTMENT	PROGRAM ENHANCEMENT DESCRIPTION	FTE	Position Costs	Discretionary Funds	Total Cost
Human Resources	NBCT Stipends	0.00	\$ -	\$ 700,000	\$ 700,000
	Increase the amount of National Board Certified Teacher (NBCT) Stipends by \$8,000 per teacher to help attract and retain highly qualified NBCT certified teachers.				
Talent Development	Mentor and PAR Teachers	7.00	\$ 804,475	\$ 9,300	\$ 813,775
	An additional three Mentor Teacher positions will allow PGCCPS to get closer to meeting COMAR regulations (13A.07.01) recommended maximum ratio of 15:1 (mentees/mentors). Mentor teachers provide coaching, demonstration lessons, shared lesson planning and professional development sessions for teachers with a focus on Framework for Teaching. An additional four Consulting Teacher positions for the Peer Assistance and Review (PAR) program would positively impact teacher retention ensuring continual progress towards a High-Performing Workforce. PAR uses expert teachers to provide regular, consistent support to struggling new teachers to ensure their future success in the classroom. The four additional positions would increase program capacity by a minimum of 40 teachers experiencing difficulty with professional practice, bringing the total of eligible first, second and third year teachers to 200.				
High Schools	Middle College - Teacher Prep Academy	4.00	\$ 314,115	\$ 245,975	\$ 560,090
	Funding to open an additional Middle College pathway for grades 9-12 at Prince George's Community College (PGCC) that will focus and prepare students to become Teachers. Upon completion of the four-year program, students will be qualified to receive their Associate of Arts in Teaching degree at PGCC in addition to meeting the freshman/sophomore bachelor degree requirements for elementary education at our three university partner institutions.				
Supporting Services	Overtime - Supporting Services	0.00	\$ -	\$ 6,000,000	\$ 6,000,000
	To adjust overtime budgets to fully fund anticipated needs in accordance with historical usage and increased management of the use of overtime.				
College & Career Readiness & Innovative Programs	PTECH High Schools	2.00	\$ 188,920	\$ 764,200	\$ 953,120
	The P-TECH education model, co-developed by IBM, is an innovative, nationally recognized approach that blends high school, college, and work experience in one. P-TECH graduates can earn both a high school diploma and an Associate degree in STEM (science, technology, engineering, and math). Students will benefit from career experience and mentorship in the workplace and are first in line for skilled jobs upon graduation through partnerships.				
Curriculum & Instruction - Early Childhood	Prekindergarten Expansion	68.00	\$ 4,824,986	\$ 300,000	\$ 5,124,986
	This request is to support the expansion of PRE-K to include existing Early Start programs.				
Curriculum & Instruction	Program Exam Fees (IB/PSAT)	0.00	\$ -	\$ 343,900	\$ 343,900
	This request is to fund the discretionary budget used to pay for the exams associated with the systems specialty programs.				
Student Services	Restorative Practices	1.00	\$ 94,994	\$ 34,667	\$ 129,661
	This request is to fund the identification of schools for a pilot program. Trainers will provide a 4-day training to selected staff at pilot schools and then begin to use restorative practices on a small scale in schools. Trainers will provide support and monitor results of the small-scale implementation. This will assist in gathering preliminary data to use as we fully pilot restorative practices in 2018-2019. Workshops will be provided by PGCEA to continue to bring awareness of the restorative practices framework to other educators in the county. Over the summer, training will be provided to additional staff from pilot schools that will begin implementation of restorative practices 2017-2018.				
Curriculum & Instruction	STEM - Classroom Supports	0.00	\$ -	\$ 139,326	\$ 139,326
	Student supplies for STEM competitions, teacher Professional Development and student transportation.				
Security Services	Security Assistants	3.00	\$ 193,086	\$ -	\$ 193,086
	Security Assistants for the two new international schools and Dora Kennedy.				

FY 2018 PROPOSED PROGRAM ENHANCEMENTS SUMMARY

<i>Chief Executive Officer's FY 2018 Proposed Program Enhancements</i>					
DEPARTMENT	PROGRAM ENHANCEMENT DESCRIPTION	FTE	Position Costs	Discretionary Funds	Total Cost
Area III Office	Student Expulsion Options	3.00	\$ 314,202	\$ 463,086	\$ 777,288
	Funding includes 3.0 Pupil Personnel Workers to work in the Appeals Office as Hearing Officers performing long-term hearings to oversee student progress and alternative matriculation of students unable to remain at their home school or in an alternative school. Funding has also been included for part-time at-home instruction for students who are receiving services in the manner.				
Student Services	Student Safety Task Force Recommendations	15.00	\$ 1,473,312	\$ 255,800	\$ 1,729,112
	Seven Year Plan to increase student supports as recommended by the Student Safety Task Force. At the end of the seven-year implementation of staff there will be a total of 98.0 School Psychologist; 49.0 Pupil Personnel Worker; 1.0 PPW Supervisor, and 422 Guidance Counselors. The Student Safety Task Force will need Darkness to Light training materials, new student safety training contract, and an IT consulting to develop/maintain a tracking system.				
Human Resources	Summer Youth Employment Program	0.00	\$ -	\$ 153,267	\$ 153,267
	CEO's Summer Program Enhancement/Youth Jobs Program - funds 16 College Students and 26 High School Students. Program is run through the Human Resources Department. Funds support the same level of funding provided in FY 2017.				
Information Technology	Technology-Business & Student Support	0.00	\$ -	\$ 376,000	\$ 376,000
	This funding request is to maintain the existing software maintenance agreements for both the student information system and business management (finance) system. Software support increases have outpaced available resources.				
Transportation	Transportation Staffing & Call Center	20.00	\$ 1,130,801	\$ -	\$ 1,130,801
	This request includes the addition of 15.0 Bus Drivers and 5.0 FTE to staff the call center. This will provide the adequate number of staff to cover driver shortages due to absenteeism and additional staff to cover the transportation call center, which receives over 1,000 calls per day.				
Technology Operations	Website Accessibility Compliance (ADA)	0.00	\$ -	\$ 150,000	\$ 150,000
	The systems website is not fully ADA compliant. Current resources are being used to determine the extent of non-compliance, however it is unknown the future cost to meet and maintain compliance.				
Curriculum & Instruction	World Languages	15.00	\$ 1,239,751	\$ 2,510	\$ 1,242,261
	This request is to support the existing world language programs currently unsupported in fiscal year 2017.				
Program Enhancements Grand Total		233.60	\$ 19,141,589	\$ 19,969,207	\$ 39,195,352

Supplemental Information

RESTRICTED GRANTS BY CATEGORY

Restricted Grants By Category	FY 2018 Proposed	Grant Objective/Description
<u>CAREER & TECHNOLOGY EDUCATION</u>		
Adolescent Single Parenting Program	\$ 198,090	Provides direct services to at-risk adolescent single parents to remain in school.
Perkins CTE Program	\$ 1,338,079	Provides the direction and funding to support continuous improvement in Career and Technical Education.
JROTC	\$ 5,529,180	Funding that enhances the leadership responsibilities and opportunities for student cadets with representation of four major branches of the military service.
Total - Career & Technology Education	\$ 7,065,349	
<u>COMPENSATORY EDUCATION</u>		
Homeless Education	\$ 90,485	This program allocates formula grant funds to ensure homeless children and youth have equal access to the same free, appropriate public education as other children. The funds are also designated to ensure that students enroll in, attend, and achieve success in school, as well as heighten the awareness of specific problems of homeless children and youth.
Title I	\$ 36,570,613	This program supports schools to improve the teaching and learning of children who are failing, or most at risk of failing, and are identified as living in high concentrated areas of poverty, as determined by approved student applications for free or reduced price lunch meals.
Title I - School Improvement Part A, 1003(a)	\$ 2,087,807	Funding classified under Title I Basic, Part A, designed to improve and enhance the instructional component of children failing to meet challenging state academic requirements.
Total - Compensatory Education	\$ 38,748,905	
<u>LINGUISTICALLY & CULTURAL DIVERSE PROGRAMS</u>		
Title III - Emergency Immigrant Education	\$ 3,065,465	Funding to ensure that Limited English Proficient (LEP) students and immigrant students attain English proficiency and meet the same challenging state academic content and achievement standards coupled with providing immigrant students with enhanced instructional opportunities.
Total - Linguistically & Cultural Diverse	\$ 3,065,465	
<u>PROGRAM IMPROVEMENT</u>		
Fine Arts Initiative	\$ 70,367	Funds designated to implement innovative programs in dance/drama, instrumental music, visual art and vocal/general music.
JP Hoyer Early Care & Education	\$ 323,333	Funds designated to support the Judy Hoyer Family Learning Center partnerships with PGCPs for the purpose of a full year early childhood readiness program.
JP Hoyer Early Enhancement	\$ 113,850	Funding to support school readiness through a full-day, and year round Prekindergarten Program.
Total - Program Improvement	\$ 507,550	

Restricted Grants By Category	FY 2018 Proposed	Grant Objective/Description
<u>SPECIAL EDUCATION</u>	\$ 36,828,266	Funding designed to assist educational agencies in reforming and improving their systems for providing educational, early intervention, and transitional services to students with disabilities. Services for families and students with disabilities include funding, regulated by the Individuals with Disabilities Act, IDEA (Parts B, C and D) for infants and toddlers, and students in kindergarten through Grade 12.
Total - Special Education	\$ 36,828,266	
<u>STAFF DEVELOPMENT</u>		
Title II, A - Eisenhower Teacher Quality	\$ 4,768,263	This program provides formula funding to support the increase of student academic achievement through strategies such as staff development which improves teacher and principal quality, that ultimately increases the number of highly qualified teachers in the classroom in core subject areas such as math, reading, social studies, and science.
Total - Staff Development	\$ 4,768,263	
<u>OTHER GRANTS</u>		
PG Community Television - COMCAST	\$ 75,000	Funding from the cable television franchise agreement to support local educational access of cable television programming and production.
Neediest Kids	\$ 2,500	Funding to support the cost for basic essential needs for targeted students that range from clothing to eyeglasses and on a limited basis, sponsoring artistic, literary, academic and athletic activities.
Other Restricted Programs	\$ 9,358,452	Reserves budgeted for other anticipated continuation grants, future grants, grant carryover and donated grants by outside foundations and business organizations.
Total - Other Grants	\$ 9,435,952	
GRAND TOTAL	\$ 100,419,750	

NON-OPERATING FUNDS

Description: Non-operating funds are used to record revenues and expenses of a specific operation. The activities of these funds are not captured in the Operating Budget of the school system. Many of these non-operating funds generate outside sourced revenue to sustain their operations. Several funds charge back their services to the general fund, where their activities are treated as expenses to the department utilizing the services.

Prince George's County Public Schools considers the following funds as non-operating:

BEFORE & AFTER SCHOOL – A special revenue fund that provides school age children extended learning opportunities in a safe, accessible and affordable school-based program. Revenue is generated from fees charged to parents and is self-sustaining, requiring no funding from the Operating Budget of the school system.

BENEFITS ADMINISTRATION – The costs of administering health insurance and other benefits to employees are captured here. Outside health care consulting fees and a portion of the PGCPs Benefits Office staffing are charged here.

BOWIE REGIONAL ARTS VISION ASSOCIATION (BRAVA) – Housed at the Bowie Center for the Performing Arts. The revenue, including subsidies from PGCPs and the City of Bowie, and operating expenses of the Center are captured in this fund.

CAPITAL PROGRAMS – Capital Projects are assessed an administrative overhead fee, which is used to offset the operations of the Capital Programs office. Included here are staffing, benefits and discretionary costs.

CENTRAL GARAGE – All the activities of maintaining all vehicles owned by PGCPs, including buses and maintenance vehicles are captured in this account.

FOOD & NUTRITION SERVICES – Special revenue fund which captures all the revenue and expenses of the food services operations in our schools. All food and supply costs, equipment, employee wages and benefits are included here.

PRINTING SERVICES – Internal printing and publishing of school system printed materials, including report cards, school system calendars, parental information and curriculum materials are collected here, with the departments being charged back to their respective operating accounts, the cost of these printed materials.

PURCHASING & SUPPLY SERVICES – All warehousing activities are captured in this account, with actual charges expensed against the respective departments operating fund accounts.

RISK MANAGEMENT FUND – All property, general liability, workers compensation and vehicular insurances are captured in this fund.

FY 2018 PROPOSED NON-OPERATING STAFFING & EXPENDITURES BY FUND

NON-OPERATING EXPENDITURES BY FUND						
FUND	FY 2016 Actual		FY 2017 Approved		FY 2018 Proposed	
	FTE	Total	FTE	Total	FTE	Total
Before and After School	171.19	7,116,266	147.89	8,097,000	137.30	7,111,125
Benefits Administration	7.00	1,021,466	7.00	1,277,683	7.00	1,283,538
BRAVA	3.00	668,216	3.00	490,000	3.00	490,000
Capital Programs	33.00	6,094,811	34.00	7,838,679	34.00	8,820,473
Central Garage	163.00	27,237,239	163.00	26,891,616	163.00	28,153,243
Food & Nutrition Services	946.70	74,811,130	947.70	72,000,442	948.70	74,981,600
Printing Services	13.00	1,795,845	13.00	1,717,446	13.00	1,684,680
Purchasing & Supply Services	0.00	1,917,145	0.00	4,955,895	0.00	4,955,895
Risk Management Fund	0.00	734,460	0.00	703,802	0.00	703,802
Total Non-Operating Budget	1,336.89	\$ 121,396,578	1,315.59	\$ 123,972,563	1,306.00	\$ 128,184,356

NON-OPERATING STAFFING BY POSITION TYPE FY 2017 ESTIMATED TO FY 2018 PROPOSED

POSITION TYPE	FY 2016	FY 2017	FY 2017	FY 2018	Change	% Change
	Actual	Approved	Estimate	Proposed	FY 2017 Estimate to FY 2018 Proposed	FY 2017 Estimate to FY 2018 Proposed
Director, Coordinator, Supervisor, Specialist	3.00	3.00	3.00	3.00	0.00	0.0%
Secretary and Clerk	34.50	34.50	34.50	34.50	0.00	0.0%
Aide - Paraprofessional	169.19	145.89	145.89	135.30	-10.59	-7.3%
Other Professional Staff	38.00	39.00	39.00	39.00	0.00	0.0%
Other Staff	1,092.20	1,093.20	1,093.20	1,094.20	1.00	0.1%
Total Non-Operating Positions	1,336.89	1,315.59	1,315.59	1,306.00	-9.59	-0.7%

ACKNOWLEDGEMENTS

The development of the Chief Executive Officer's FY 2018 proposed budget was accomplished through the dedicated efforts of countless staff members and individuals from the Prince George's County public schools community. Their efforts were invaluable. With a focus on the priorities established in Prince George's County Public Schools' Strategic Plan, the budget plan seeks to provide a quality education for all students.

While many school system staffs were involved in the development and adoption of this budget, the staff of Budget and Management Services deserves special recognition for their work. They spent many long hours working to develop, present and finalize this budget. Their dedication to quality and commitment to their responsibilities are appreciated.

Budget and Management Services Staff

Mark Andrews, Senior Budget Analyst
Lisa Atchison, Budget Analyst
Darlene Bond, Senior Budget Analyst
Dana Estep, Senior Budget Analyst
LaChaundra Graham, Budget Analyst
Darlene Houze, Budget Analyst
Eugene Overton, Budget Analyst
Clarence Parker, Budget Analyst
Nickisha Shell, Budget Analyst
Danyelle Washington, Budget Analyst
Ifeoma Smith, Supervising Budget Analyst
Caren Thorne, Budget Administrative Specialist
John Pfister, Director



Raymond H. Brown
Chief Financial Officer



Kevin M. Maxwell, Ph.D.
Chief Executive Officer

ACRONYMS

ALT-MSA – Alternate Maryland School Assessment	PTO – Parent Teacher Organization
AP – Advanced Placement	PTSA – Parent Teacher Student Association
ASPP – Adolescent Single Parenting Program	RTTT - Race To The Top
ATOD – Alcohol, Tobacco and Other Drugs	SDP – School Development Program
AVID – Advancement Via Individual Determination	SBB – Student-Based Budgeting
BOE – Board of Education of Prince George’s County	SDP – School Development Program
CAFR – Comprehensive Annual Financial Report	SPMT – School Planning and Management Team
CAP – Career Academy Programs	STEP - Sharing Technology with Educators Program
CEO – Chief Executive Officer	TIC - Technology Integration Course
CIP – Capital Improvement Program	TNI – Transforming Neighborhood Schools Initiative
COMAR – Code of Maryland Regulations	WAN – Wide Area Network
CPD – Continuing Professional Development	
DHMH – Department of Health and Mental Hygiene	
DWIP – Data Wise Improvement Process	
EFMP – Educational Facilities Master Plan	
ELL – English Language Learners	
ESOL – English for Speakers of Other Languages	
ESY – Extended School Year	
FARMS – Free and Reduced Meals	
FTE – Full-Time Equivalent	
FY – Fiscal Year	
GAAP – Generally Accepted Accounting Practices	
GCEI – Geographic Cost of Education Index	
GFOA – Government Finance Officers Association	
HSA – High School Assessment	
IAC – Interagency Committee on School Construction (state of Maryland)	
IB – International Baccalaureate	
IDEA – Individuals with Disabilities Education Act	
IEP – Individualized Education Program	
JROTC – Junior Reserve Officer Training Corps	
LAN – Local Area Network	
LEA – Local Education Agency	
LEP – Limited English Proficient	
MEEC – Maryland Education Enterprise Consortium	
MMSR – Maryland Model for School Readiness	
MOE – Maintenance of Effort	
MSDE – Maryland State Department of Education	
NSF – National Science Foundation	
NTI – Net Taxable Income	
OIM – Oracle Identity Management	
PGCPS – Prince George’s County Public Schools	
QZAB – Qualified Zone Academy Bonds	

GLOSSARY

Actual: The amount spent in the prior fiscal year.

Additional and Replacement Equipment: Funds athletic equipment, cafeteria equipment, computers, office furniture and equipment, and security alarm systems.

Administration (Function 201): Funds activities associated with the regulation, direction and control of the school system, such as the superintendent, deputy superintendent, other professional staff, and secretaries and clerks. Some offices included in this category are the Board Office, Business Management Services, Internal Audit, Information Technology and Human Resources.

Appropriation: Authority to spend money within a specified dollar limit for an approved program during a fiscal year. The County Council appropriates funds to Prince George's County Public Schools according to state categories.

Advancement via Individual Determination: An in-school college readiness system designed to increase student learning and performance. Its mission is to prepare students academically for four-year college eligibility. The core component of the program is the AVID Elective Course where students, grades 6-12, receive guidance, academic support from college tutors, organizational and study skills, and participate in activities that foster success in rigorous course work.

Balanced Budget: A balanced budget is a budget where expenditures are equal to revenue.

Before and After-School Fund: A special revenue fund used for financial transactions related to providing school age child care services before and after school hours.

Board Sources: Funds received from non-government sources including tuition (e.g., non-resident students), fees (e.g., reimbursements for community building use), interest earnings on cash investments, and other miscellaneous revenues (e.g., sales of assets).

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period of time.

Capital Expenditures/Improvements: Repair or maintenance of facilities and grounds, including boiler repair, air conditioning units, carpet replacement, and the resurfacing of roads, parking lots, and play areas.

Capital Improvement Program: A multi-year plan for the provision of the school system's capital facility and infrastructure needs.

Capital Outlay (Function 215): Includes activities concerned with the cost of directing and managing the acquisition, construction, renovations of land, buildings, and equipment.

Capital Projects Fund: A fund used for the purchase, construction, renovation, and maintenance of school buildings.

Career Academy Programs: Enables students to acquire the academic, technical, and life skills to make a successful transition from high school to postsecondary education and/or career opportunities. It is an integral component of Prince George's County Public School's Strategic Plan that every student graduates college and career ready.

Category: Also known as State Category or Function. State law requires all county school districts to appropriate and record expenditures for education in accordance with standardized state budget categories. These categories are generally based on broad functional classifications such as Administration, Instruction, Maintenance and Special Education.

Code of Maryland Regulations (COMAR): A compilation of Maryland State agency regulations.

Common Core State Standards: A set of high-quality academic expectations in English/language arts (ELA) and mathematics that define both the knowledge and skills all students should master by the end of each grade level to be on track for success in college and careers. They were created through a state-led initiative and have been adopted by more than 40 states, including Maryland, which is revising its Curriculum to align with the Common Core State Standards (CCSS).

Community Services (Function 214): Includes activities that are provided by the school system for the community other than for public school activities.

Contracted Services: Contracted services include rental of buildings, advertising, contracted services, catering, and printing.

County: Refers to Prince George's County government.

Employee Benefits: for budgeting purposes, employee benefits are payments by the employer for social security taxes, retirement contributions, and group health and life insurance.

Expenditure Recovery: Costs or expenditures for self-supporting programs incurred during the normal course of business that are reimbursed by program areas that use the services (i.e. Transportation, In-House Printing).

Federal Sources: Revenue from any agency of the Federal Government that originates as a Federal program either directly from the Federal Government (e.g., Impact Aid and Head Start) or through the state of Maryland (e.g., Title I and IDEA-Part B grants).

Fiscal Year (FY): Reference to a 12-month budget/accounting year which extends from July-June.

Fixed Charges (Function 212): FICA, Health, Life and Unemployment Insurances, Retirement, and Worker's Compensation.

Food Services Subsidy (Function 213): Additional funds necessary to support the operation of the Food Services Program.

Food and Nutrition Services Fund: A special revenue fund used for financial transactions relating to the school breakfast, school lunch, and child and adult nutrition care programs.

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

Fund Balance: Unliquidated surplus of funds, the actual from the previous fiscal year and the estimated from the current fiscal year, whether accrued from revenues or expenditures.

General Fund: The General Fund (also known as the "Current Expense Fund") accounts for all financial transactions in support of the educational process which are not recorded in other funds. Maryland law requires that this fund operate under a legally adopted annual budget.

Health Services (Function 208): Funds personnel such as nurses and aides. Includes physical and mental health activities which are not instructional and which provide students with appropriate medical, dental, and nursing services.

Instructional Salaries & Wages (Function 203): Funds activities directly related to the teaching of students, the interaction between teacher and students, and the well-being of students (i.e., teachers, media specialists, guidance counselors, school psychologists, mentor teachers, paraprofessional educators and reading specialists).

Internal Services Fund: A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of the governmental unit on a cost-reimbursement basis.

International Baccalaureate (IB): An academically challenging and balanced course of study, that prepares students for success in college and life beyond. The mission of the program is to develop inquiring, knowledgeable, and caring young people who help to create a better, more peaceful world through intercultural understanding and respect.

Local Sources: Revenue received out of funds from the appropriating body (County Council) for school purposes including a County contribution and designated revenues such as the Telecommunications Tax and Energy Tax.

Maintenance of Effort: State law requires each County to at least provide local funds for the next fiscal year at the same per pupil level as the current fiscal year.

Maintenance of Plant (Function 211): Funds activities concerned with keeping the grounds, buildings and fixed equipment in their original condition of completeness or efficiency through repair, scheduled and preventive maintenance or replacement of property. Includes personnel such as equipment operators, journeymen, and trades helpers.

Maryland Model for School Readiness (MMSR): A program was established by the Maryland State Department of Education in public schools in 1997 to respond to National Education Goal #1, which states that "all children should start school ready to learn." It is based on a model designed to support local school systems in efforts to enhance school readiness among children.

Mid-Level Administration (Function 202): Funds administration and supervision of district-wide and school-level instructional programs and activities. Includes personnel such as principals, vice principals, directors, coordinators, supervisors, specialists, secretaries and clerks, and programs such as Adult Ed, JROTC, Alternative Programs, Community-Based Classrooms, Evening High and Summer School, Career Ed, Business Ed, Family and Consumer Sciences, Technical Academies, Tech Ed, Vocational Support Services and Experimental Learning.

Object: Identifies the purpose of expenditure (e.g., Salaries & Wages, Fringe Benefits) required under LEA reporting requirements.

On Behalf Contributions: When a local education agency (LEA) receives goods or services from another organization paid on behalf of the LEA, especially when the function enhances or complements the educational goals of the system.

Operating Budget: Is a comprehensive fiscal plan for financing the operating programs for a single fiscal year.

Operation of Plant (Function 210): Funds activities concerned with keeping the physical building clean and ready for daily use. Personnel such as custodians and security professionals are included in this category.

Other Instructional Costs (Function 205): Funds rental of buildings, advertising, contracted services, catering, printing, local travel, registration fees, office furniture and equipment, and computers.

Other Operating Expenditures: A category of recurring expenses other than salaries and capital equipment costs that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out departmental goals. Typical line items in this category are printing, travel, vehicle maintenance, and self-insurance.

PGCPS Strategic Plan: Provides a long-range action plan to guide the system in preparing students for successful citizenry in the 21st century. The plan reflects the mission of the school system and addresses the system's priority goals.

Public Sector Budgeting: A module that provides the business side of the organization with tools to more easily manage finances.

Restricted: Grant appropriations that are usually federal or state and require, as a condition of receiving the funds, that the Board of Education comply with conditions imposed by the grantor.

Revolving Fund: A type of fund used to account for the financing of certain self-supporting services provided by the Board of Education (i.e., Printing, Central Garage).

Salaries and Wages: Salaries for all Full-time and Part-time personnel including temporaries and substitutes.

School Activity Fund: Each individual school maintains a school activity fund to account for cash resources of various clubs, organizations, and annual Board allotments.

School Information System (SIS): manages student data, including grades, attendance records, and schedules.

Secondary School Reform: has three goals 1) raising expectations, 2) expanding opportunities, and 3) enhancing support.

Self-Insurance Fund: The Self-Insurance Fund is a proprietary fund where revenues are recorded when earned and expenses are recorded when liabilities are incurred.

Special Education (Function 206): Provides educational services to disabled students; and funds personnel such as special education teachers, paraprofessional educators, instructional specialists, therapists, hearing interpreters, and programs such as Compliance, K-12 Services, Early Childhood Programs, and Nonpublic Education.

State Sources: Revenue from any agency of the state of Maryland that originates within the State, whether restricted in use or not (e.g., State share of the Foundation Program, State Compensatory Education, Student Transportation Aid, Limited English Proficiency, and Students with Disabilities [e.g., Nonpublic Placements]).

Sharing Technology with Educators Program (STEP): An initiative that supports student achievement and assists administrators and school-based teams by integrating technology into instruction.

Student-Based Budgeting (SBB): Allocates funding directly to schools based on the number of students enrolled and the specific needs of those students such as English language learners or students in particular grade levels.

Student Personnel Services (Function 207): Funds activities designed to improve student attendance at school and prevent or solve student problems in the home, school and community. Personnel such as pupil personnel workers, specialists, and secretaries and clerks; and programs such as the Appeals Office, Guidance Services, Family and Community Outreach, Interscholastic Athletics, Business Partnerships, Student Affairs/ Safe and Drug Free Schools are included in this category.

Student Transportation Services (Function 209): Funds activities that involve the transporting of pupils to and from school activities either between home and school or on trips for curricular, co-curricular, and extra-curricular activities. Personnel such as bus drivers and bus aides; and activities concerned with the conveyance of students between home, school, and school activities are included in this category.

Supplies and Materials: Funds textbooks, library books, office supplies, awards, postage, testing supplies and materials.

Tax Reform Initiative by Marylanders (TRIM): Limits the tax rate applied to the assessable real property base to \$2.40 per \$100 of assessed value.

Textbooks and Instructional Supplies (204): Funds textbooks, instructional materials, library books, classroom teacher supplies, and awards/recognitions.

Unrestricted: Appropriations comprising the majority of the total budget that can be used for any legal purpose desired by the Board of Education.