

Glossary

Achievement Programs - financial recognition awards will be given to schools that have met state standards in the data-based areas of the Maryland School Performance Program.

ADA - the acronym for American Disabilities Act.

Administration Category - activities associated with the general regulations, direction, and control of the school system.

AMS - the acronym for American Management Systems, Inc.

Annual Budget - the allocation of budgeted funds to support the activities of the school system.

Appropriation - an authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ARD - the acronym for Admission, Review, and Dismissal.

Baltimore County Achievement Awards - a component of the school's budget funds contained within the system's operating budget. It is available to all schools based on performance improvements as measured through Maryland School Performance Program reports.

Baseline Budget - a component of the school's budgeted funds contained within the system's operating budget. It is based on a two-part arithmetic formula. Part one is an allocation to each based on projected enrollment. Part two is an additional allocation to each school based on the projected enrollment of special education children in the school.

BCPS - the acronym for Baltimore County Public Schools.

Budget - a plan of financial operation including an estimate of proposed expenditures for a given period.

Budgeted Funds - the money available to the school or office included in the operating budget of the system that is a component of all fiscal resources.

Budget Appropriation Transfer (BAT) - used to transfer money from an account in one category to an account in a different category. BATs require the approval of the County Council.

Budget Line Transfers (BLT) - used to transfer money from one account to another.

Capital Outlay Category - activities concerned with the acquisition of fixed assets or additions to fixed assets through the purchase, construction, renovation and maintenance of the school land and its buildings.

Category - refers to a group of services aimed at accomplishing a certain purpose or ends; for example, Administration, Instruction, Fixed Charges.

Cohort Survival Method - an enrollment projection method that "ages" the student population ahead through the grade levels to the desired projected year.

Contracted Services Object - expenditures for services performed by persons who are not currently on the school system's payroll.

CTBS/5 - the acronym for Comprehensive Test of Basic Skills, 5th Edition.

Debt Service Fund - used to report the payment of interest and principal on long-term capital projects.

Encumbrances - purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is set up.

Enterprise Fund - used to report the operation of the food service program as required by law.

Equipment - expenditures for the purchase, of new or replacement fixed assets such as equipment, vehicles, buildings, school sites, and other property.

Equity Grant Funding - a component of the school's budgeted funds contained within the system's operating budget. Eligible schools must meet certain poverty guidelines. The equity grant funding is awarded based on competitive proposal.

Ethernet - a communication card that allows high speed connection within the building as well as Internet access.

Expenditures - cash payments for goods and services occurring in the current fiscal year.

Fiscal Resources - the money available to support the system's plans and activities for the fiscal year that is converted from cash to goods and services.

Fiscal Year - the twelve-month financial reporting period. The system's fiscal year starts on July 1 and ends on June 30.

Fixed Charges Category - charges of a recurrent nature such as social security, insurance for employees, unemployment compensation, retirement contribution, and liability insurance.

Fringe Benefits - items included are local school board contribution to employee social security; employee insurance benefits such as health, life, dental, and vision; and personnel tuition reimbursements.

FTE – the acronym for full-time equivalent.

Full-Time Equivalent (FTE) - the amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1" representing one full-time position.

Fund - an independent accounting entity with its own assets, liabilities, and fund balances. Generally funds are established in the account for financing of specific activities of a school system's operations.

Fund Balance - results when the expenditures during a fiscal year are less than the revenue received during that year.

Fund Raising - money raising activities conducted by the principal of the school on its own behalf. PTAs, boosters, and other groups conduct fund raising that is independent of the principal. Periodically, these groups pay for, or transfer money, for a specific purpose and is accounted for in the School Activities Fund.

General Fund - this is the basic education programs and operations of the school system. It is also referred to as the operating budget.

Health Services Category - physical and mental health activities that are not instructional and which provide students with appropriate medical, dental, and nursing services.

Instructional Salaries Category - activities associated with the salaries for dealing directly with the teaching of students.

Instructional Textbooks/Supplies Category - activities associated with supplies and materials used in support of instruction.

Internal Service Fund - used to report the services provided by one department to another department within the school system.

IPM - an acronym for Integrated Pest Management.

Leases - multi-year obligations to finance the purchase of equipment or property.

Magnet Funding - provides additional financial support for selected schools that have been identified as offering concentrated education in certain instructional and technical programs.

Maintenance of Effort – is the statutory requirement that mandates the County contribute the same amount of dollars on a per pupil basis in the budget year as in the prior year.

Maintenance of Plant Category - activities concerned with keeping the grounds, buildings, and fixed equipment in their original condition.

Maryland School Performance Assessment Program (MSPAP) - summarizes the actual data bases into School Performance Indexes so that comparisons and evaluations can be achieved.

Maryland School Performance Program (MSPP) - statewide program that holds all schools accountable to rigorous academic standards to be achieved by the year 2000.

Mid-Level Administration Category - activities associated with the administration and supervision of district-wide and school-level instructional programs.

Object of expenditure - the type of the expenditure, such as supplies and materials.

Operation of Plant Category - activities concerned with keeping the physical plant open, comfortable, and safe for use.

Other Charges Object - expenditures for employee benefits and other miscellaneous expenditures not specifically charged in another object.

Other Instructional Costs Category - activities associated with the instructional support programs other than Instructional Salaries and Instructional Textbooks/Supplies.

Pupil Personnel Category - activities designed to improve student attendance at school and prevent or solve student problems in the home, the school, and the community.

Purchase Order - a written request to a vendor to provide material or services at a price set forth in the order and used as an encumbrance document.

Salaries and Wages Object - expenditures incurred for personal services rendered for personnel on the school system's payroll.

School Activity Fund (SAF) - money available to the school through various fund raising activities to support specific activities, such as field trips and the principal's discretionary account, whose money cannot be raised at the expense of the students. Faculty and public vending machines would be allowable.

School Capital Fund - used to report the long-term projects for the purchase, construction, renovation and maintenance of the school buildings.

School Improvement Programs - a component of the school's budgeted funds contained within the system's operating budget. The funds are available to schools that do not qualify as an equity grant school. It is awarded on a competitive basis to schools that have identified specific instructional programs and/or materials designed to improve student achievement.

Special Education Category - direct activities designed for students who, through appropriate assessment, have been determined to the following pupil exceptionalities: physically handicapped; emotionally disturbed; culturally different; mentally challenged; or mentally gifted and talented.

Special Revenue Fund (Grants) - funds awarded by federal, state, and other agencies that are normally restricted to a specific purpose. The grants are normally awarded based on competing proposals and specific budgets are awarded for each grant award. Failure to spend within the limit of the grant award may result in the refund of spent grant funds. This refund must be absorbed by the general operating fund of the system.

Student Transportation Category - activities concerned with the conveyance of students between home, school, and school activities.

Supplies and Materials Object - expenditures that are generally inexpensive, consumed in use, and usually consumed within the current school year.

Technical Education - concerned with the body of knowledge organized in a planned sequence of classroom and laboratory experiences to prepare pupils for a cluster of job opportunities in a specialized field of study.

Year-end - refers to the end of the fiscal year, which is June 30.

