

MONTGOMERY COUNTY PUBLIC SCHOOLS, ROCKVILLE, MARYLAND

FY 2017 THE OPERATING BUDGET GUIDE

Department of Management,
Budget, and Planning



THE FISCAL YEAR 2017 OPERATING BUDGET GUIDE

A MESSAGE FROM THE DIRECTOR OF THE DEPARTMENT OF MANAGEMENT, BUDGET AND PLANNING (DMBP)

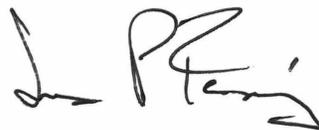
This Fiscal Year (FY) 2017 Operating Budget guide has been developed to explain the budget development process for Montgomery County Public Schools (MCPS) and promote a clear understanding of budget requirements. The FY 2017 Operating Budget Development Schedule and Budget Review Schedule is similar to previous years and is provided in **Appendix A. Budget submissions are due to DMBP on September 11, 2015 (the K-12 and Office of Special Education and Student Services submissions are due September 25, 2015).** It is critical that these submissions be complete and on time. Executive leadership will need to schedule time to meet with their units to review requests prior to this date.

After your budget is submitted, the budget process centers on the work of the Budget Steering Committee consisting of the Deputy Superintendent for School Support and Improvement, the Chief Academic Officer, the Chief Operating Officer, employee association leaders, Montgomery County Council of Parent Teacher Associations representatives, and staff. As in prior years, the Budget Steering Committee will review your budget proposals including the justification of all requests for funds.

As in several proceeding years, the Montgomery County Council appropriated the FY 2016 Operating Budget for MCPS at the minimum funding level required under the state's Maintenance of Effort law along with \$33.2 million of MCPS fund balance \$24 million of funding remaining in the MCPS Other Post-employment Benefits (OPEB) Trust and \$27.2 million from the county's consolidated OPEB Trust. Even so, the Board of Education needed to close a gap of \$53.1 million between the Board's budget request for FY 2016 and the funding provided by the county.

FY 2017 is expected to be another challenging budget year. The county's fiscal plan assumes continued constraint in state aid and the impact of lower county income tax distributions than previous estimates. In addition, we must also budget in FY 2017 for the one-time funding sources that have been used by the county to fund our FY 2016 budget.

The Department of Management, Budget, and Planning looks forward to working with you as you develop your FY 2017 operating budget request. If you have any questions or need assistance, please contact me, Mr. Matt Stanski, DMBP supervisor, or your management and budget specialist. Thank you for your dedication and cooperation in support of the MCPS FY 2017 Operating Budget development process.



Thomas P. Klausung, Director

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INTRODUCTION

There are **four major parts** associated with the development and preparation of the MCPS operating budget submission:

1. The **Program Mission Summary** is the narrative portion of your budget. It describes the unit's mission, functions, accomplishments and performance measures.
2. The **Base or Same Services Level Budget** is the part of the budget that details the amount that is necessary to continue current functions, activities, and services for the next fiscal year. This part includes both the Resource Worksheet and Program Budget Worksheet.
3. **Organization Charts** display the major functional and reporting relationships that exist among and between units in an office.
4. The **Program Efficiency, Abandonment, and Redirection (PEAR)** process provides information on how to reduce the budget by eliminating lower priority programs and services, or by realizing efficiencies. This form has changed and reduction targets are on the form.

Detailed information and directions for preparing each part of the budget submission are provided below. All budget forms needed to complete the submission are available on the DMBP website except one (the Budget Resource Worksheet) that will be emailed to you.

1. PREPARING THE PROGRAM MISSION SUMMARY

The Program Mission Summary (PMS) is the narrative portion of the budget document that provides information about the organizational unit, and its budget. For the FY 2017 Operating Budget, as was the case for FY 2016, some sections have been eliminated and the remaining sections are more streamlined by using short paragraphs and bulleted statements. A sample program mission summary is shown in **Appendix B**.

The PMS is organized into several parts as described below:

- The **Mission** should state, in two to three sentences, how your office, department, division, or unit relates to the MCPS strategic planning framework, and/or to student success. While requested in prior years, it is no longer necessary to specify the elements that will be used to assess whether the mission is accomplished as a result of the units' work. Also, while requested in prior years, it is no longer necessary to reference how the mission may have/is changing from the current year's mission.
- The **Major Functions** are to be revised as needed and should reflect the results of any reorganization that occurred in FY 2016. The section should include headings that describe the units' most significant functions, followed by descriptions that are brief and to the point.

- **Accomplishments and Initiatives** should highlight significant recent accomplishments, and any new initiatives that will be undertaken during FY 2016. The section is comprised of bullets that include concise sentences.
- The **Performance Measures** should be based on program goals and objective that tie to the mission of the office and **must include measurable outcomes (i.e., the results or impact of the activities or services performed), and not just outputs (i.e., direct and measurable products of a program's activities or services (e.g., hours provided, number of people served))**. The program indicators are quantifiable results used to test whether the goal is achieved. Each unit must provide specific data for several key measures. Each measure will include FY 2015 actual data, FY 2016 estimates, and a FY 2017 target. Each measure is to be accompanied by a brief explanation of the significance of the measure.
- The DMBP staff, with the help of program managers, will prepare the **FY 2017 Budget Overview** after the superintendent makes final budget decisions.

To avoid duplication and reduce the size of the budget document, some PMS's for supported projects (budgeted grants) may be combined with the PMS's of the managing office/department/division. Supported projects, however, will continue to have separate resource pages.

Electronic copies of the FY 2016 Program Mission Summaries (PMS) have been emailed to associate superintendents' administrative and fiscal staff. The same format used for the FY 2016 publication will again be used for FY 2017. **Appendix C** offers some style and format guidance to provide consistency for all PMS's across the school system.

Please submit an electronic copy of the updated PMS's saved in Rich Text Format (RTF) to the Department of Management, Budget, and Planning (DMBP) **on or before September 11, 2015, when the budget submissions are due (September 25, 2015, for the K-12 and Office of Special Education and Student Services budgets)**. Submit them as a RTF file attachment via Outlook to Jayshree Patel, DMBP's administrative secretary. Hard copies do not need to be included with the budget submission. As with all parts of the budget submission, you will need to build in enough time to ensure that your PMS has been reviewed and approved by your associate/deputy superintendent prior to submitting it to DMBP.

2. PREPARING THE BASE/SAME SERVICES LEVEL BUDGET

The first step in developing the FY 2017 base/same services level budget submission is to review, and help those who review it, understand how the unit's budget relates to the unit's mission and the work that must be performed. This approach must clearly outline how funds are currently used and will be used for next fiscal year. It requires that:

The starting point is to identify the major programs for each unit. Next, the current FY 2016 approved budgeted funds for the unit must be allocated among the programs to reflect current operations. To do this, the forms identified below will be used. More detailed instructions on the forms begin on the next page.

- **Form E: Budget Resource Worksheet (See Appendix E).** A worksheet will be emailed to you that will need to be completed. The purpose of this worksheet is twofold. **First**, it provides current budgeted amounts by office/department/unit number, as reflected in the FY 2016 Operating Budget Summary and Personnel Complement published in July, 2015. You will need this worksheet to know what resources you have to allocate among your programs. **Second**, it provides DMBP with a summary level display of the unit budgets rolled up at the department level.

It is important to note that any current year changes that have been approved by the chief operating officer since the FY 2016 Operating Budget Summary and Personnel Complement document was published, that will be permanent changes for FY 2017 will not be reflected on this worksheet. Please work with your management and budget specialist on how to reflect these changes.

- **Form F: Program Budget Worksheet (See Appendix F).** A worksheet will be emailed to you that will need to be filled out with information for each program identified in the program budget. If there are additional functions that you track within programs, please insert columns to allocate resources for those functions. Funding in the identified functions must add up to the overall budget for a particular program.
- This worksheet also will be used to describe the purpose and justification for the funds in each program. **There must be a clear description of why these funds are needed** These forms will be used extensively by DMBP, the deputy superintendent, chief academic officer, chief operating officer, the superintendent of schools, and the Budget Steering Committee to review your budget request.

FORM E: BUDGET RESOURCE WORKSHEET

It is critical that **Form E: Budget Resource Worksheet (Appendix E)** is completed for DMBP and the Budget Steering Committee to review the budget request. It is a summary by department/unit, of the budget request by major object of expenditure, and by account. It provides columns to show by office/department/unit, what resources are proposed for realignment, what resources are necessary based on enrollment changes (i.e. growth) and other formula driven calculations, and what resources are necessary to accommodate rate changes for existing services such as utilities and local travel mileage reimbursement. **This worksheet is a summary of the same information you provided in the Program Worksheet. The Program Worksheet provides detailed information by account; the Budget Resource Worksheet categorizes your proposed budget changes by type of change. This worksheet will be sent to you via email.**

The numbers in the FY 2016-Current Budget column must match your FY 2016 budget as approved by the Board of Education on June 16, 2015. The budget figures in the FY 2016-Current Budget column plus changes shown in the realignment, growth, and rate change/other columns must total the FY 2017 Proposed Budget. The total proposed FY 2017 budget on this worksheet must match the total of the FY 2017 amounts on the Program Worksheet. This worksheet also presents FY 2014 and FY 2015 actuals.

FORM F: –Program Budget Worksheet

Form F: Program Budget Worksheet (Appendix F) will need to be filled out identifying all programs included in the program budget. As mentioned previously, **current positions and budgeted funds** are to be allocated among the programs. The allocation should reflect how budgeted funds are being used for FY 2017. The total amount budgeted for consultants, for example, may be allocated to one program or allocated among two or more programs. Every dollar in the current budget needs to be accounted for, and the total of all of the individual programs must add up to the total proposed budget.

FORM F: Program Worksheet - DETAIL

The program worksheet may contain up to 7 sections as listed below. All budgeted accounts will fall under one of these sections. For each account under the appropriate section fill out (1) the proposed budget; and (2) itemized information about purpose/use of the funds. In addition, the form will have columns for any additional data that is needed. In some cases, calculations will be required as part of the justification. *Information about how funds are used/will be used need not be limited by the size of the space on the form. Preparers are encouraged to provide any additional materials that will help reviewers understand your budget request.*

- Section 1 – Positions
- Section 2 – Non-position/Temporary Part-time Salaries
- Section 3 – Consultants and Other Contractual Services
- Section 4 – Supplies and Materials
- Section 5 – Other
- Section 6 – Equipment
- Section 7 – Employee Benefits Due to Realignment

Section 1 – Positions (Object 01)

The Proposed (FY 2017) Budget Column, as mentioned above, should reflect any proposed realignments. There may be realignment to reconstitute a vacant position for another position of the same cost, or a higher salaried vacant 1.0 position for 1.5 lower salaried positions. Also, there may be a proposal to realign non-position dollars to create a new position. **In all of the above realignment scenarios, sufficient dollars must be realigned to fund the employee benefit costs of the position(s) requested. Further guidance on funding employee benefit costs is provided below in Section 7- Employee Benefits Due to Realignment.**

Section 2 – Non-Position/Temporary Part-time (Other) Salaries (Object 01)

Other or non-position salaries accounts are budgeted to pay for temporary part-time and overtime employment. Each "other salaries" line item request must be fully justified on the Program Worksheet by showing rates of pay and how many hours of part-time work are necessary. **Use current rates of pay for the Proposed Budget column. See Appendix D for current pay rates.**

DMBP will adjust your budget for next year as necessary if there are changes to salaries and rates approved by the superintendent.

Section 3 – Consultants and Other Contractual Services (Object 02)

A contractual item is an arrangement for services to be performed by a business, agency or an individual who is not a MCPS employee. It is important for the budget submission to be clear about contractual services. Units must review consultant and/or contractual accounts to make sure that your current budget accurately reflects how funds are used. All current and proposed requests for contractual services will be scrutinized carefully by DMBP. What constitutes a consultant service versus a contractual service is defined in Administrative Regulation DJA-RA as follows:

- ***Consultant service contracts*** (a) require professional or technical advice or service; (b) are labor intensive; (c) may be performed under the supervision of an MCPS employee; (d) may include personal service contracts; and (e) include, but are not limited to, educational survey and research activities, and educational/management consulting.
- ***Product-oriented service contracts*** (a) require the delivery and/or maintenance of an output or product; for example, a report, an analysis, a curriculum manual, or a data processing program or maintenance service of MCPS equipment or software; (b) may be, but are not necessarily labor intensive; and (c) are not performed under the supervision of an MCPS employee.

Section 4 – Supplies and Materials (Object 03)

Individual items requested under supplies and materials must cost \$999 or less. As with all other line items, justification for all requests for supplies and materials are to be explained and fully justified on the Program Worksheet. **Changes due to inflation will be made later in the process by DMBP if approved by the superintendent.**

Section 5 – Other (Object 04)

Examples of items budgeted under “other” are local travel, subscriptions, dues and registration fees, and utility costs. Amounts for local travel are budgeted to reimburse employees for mileage expenses incurred as part of performing their normal work responsibilities. All funds requested in the budget under “other” must be fully justified on the Program Worksheet. For local travel, it is necessary to explain how local travel funds are used and provide an estimate of how many miles of local travel are anticipated.

Budgets for grant-supported programs and enterprise funds include employee benefit costs that also are shown under “Other” (Object 04). Use the information provided in **Appendix D** to calculate employee benefit costs associated with salaries of employees in these programs.

Section 6 – Equipment (Object 05)

All equipment items that individually cost \$1,000 or more must be categorized as either additional, replacement, or lease/purchase equipment. The criteria for this categorization are detailed below.

Additional/Replacement Equipment:

As a result of MCPS capitalization policies, all individual equipment purchases must be reported

either as capitalized equipment (individual items costing \$5,000 or more) or non-capitalized equipment (individual items costing \$1,000 to \$4,999). You are to itemize these purchases on the Program Worksheet in the Justification column. The MCPS accounting structure provides for this distinction and you should review your current budget to verify compliance with this structure. Subobject 011 is used for non-capitalized equipment; subobject 040 is used for purchases of additional capitalized furniture and equipment; and subobject 050 is used for purchases of replacement capitalized furniture and equipment. The justification for additional or replacement furniture and equipment should be clearly described on the forms. Written estimates may be obtained from the Division of Materials Management and included as part of the budget submission.

Note: all individual equipment items costing \$999 or less must be budgeted and purchased under Supplies and Materials.

Lease/Purchase Equipment:

Lease/purchase (sub object 060) is used to finance over time, major equipment purchases (typically costing \$15,000 or more) such as copiers and plant equipment (3 years); computer systems/software, communications/security systems (4 years); and buses, trucks, and maintenance vehicles (6 years). Items that will continue to be lease/purchased for FY 2016 as well as new/proposed lease/purchases should be detailed on **Form I: Lease/Purchase Schedule**. A sample form is provided in **Appendix I**. Any additional information that is necessary to justify your request should be attached.

Section 7 – Employee Benefits Due to Realignment

This section will need to be filled only if there is a request to realign resources to create a new position, change a position from one bargaining group to another, or add part-time salaries for a **non-grant program**. You must realign a sufficient amount of dollars to fund the employee benefits costs for that position or part-time salary line item as shown below.

- For administrative and supervisory (MCAAP) positions - use 23.24 percent for employee benefits.
- For business and operations administrator positions (MCBOA) – use 27.61 percent for employee benefits.
- For professional (MCEA) positions – use 30.57 percent for employee benefits.
- For supporting services (SEIU Local 500) positions – use 44.31 percent for employee benefits
- For temporary part-time salaries – use 8 percent for employee benefits (FICA)

These amounts will not show in your budget but will be added to the budget of the Department of Financial Services. Budgeting for employee benefits for grants and enterprise funds is discussed below.

Supported (Grant) Projects and Enterprise Funds

Some additional instructions are necessary to develop budget requests for enterprise funds. The first step is to identify the level of anticipated revenue and complete **Form H: Enterprise/Special Fund Revenue Worksheet (See Appendices H)**. Enterprise fund revenues after you have submitted your budget request.

Anticipated revenue over and above the current year's revenue amount will need to be used to fund same service level increases, such as changes in the costs of salaries, benefits, enrollment growth, inflation, and the make-up of any projected deficits in the current year.

3. ORGANIZATION CHARTS AND PERSONNEL COMPLEMENTS

Current organization charts published in the FY 2016 Operating Budget Summary and Personnel Complement need to be updated to reflect functional and reporting relationships among and between units in an office, any current year changes approved by the chief operating officer since the FY 2016 Operating Budget Summary and Personnel Complement was printed in July, 2015, and any proposed FY 2016 position realignments. If you do not have a copy of the FY 2016 summary budget document, it can be found on the MCPS website, or you may request copies of current organization chart(s) from your management and budget specialist. **DMBP will only consider current year changes if documentation (i.e., copy of signed memo from the chief operating officer) that the change has been approved is provided along with the budget submission.** Position changes also must be annotated on the published personnel complement. **Organization Chart and Personnel Complement changes should only reflect proposed same service level changes. Do not include any position reductions proposed for PEAR.**

4. PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR)

Once again, the fiscal outlook will force MCPS to make efficiencies and reductions for FY 2017. All offices will be asked to develop three scenarios. Scenario A asks that offices reduce 1% of their school based resources and 3% of their central office resources. Scenario B asks that office reduce 1.5% of their school based resources and 5% of their central office resources. Scenario C asks that office reduce 2% of their school based resources and 10% of their central office resources. Grant-funded projects without a local match and enterprise funds are excluded from the reduction targets.

Reductions can be made using position and/or nonposition funds. Employee benefits may be used if position or temporary part-time salary reductions are proposed. All three scenarios will be required to be filled out for all offices. Everyone is encouraged to consider more strategic reductions - organizational efficiencies, providing alternate program and service delivery models, and cutting programs that have had limited success/effectiveness.

An overall description, of the scenario's including service delivery impact must be described in detail on **Form G: Program Efficiency, Abandonment, Redirection (PEAR) Form (Appendix G). Form G-1: The PEAR Cost Worksheet (See Appendix G-1)** should be used to show the detailed calculations of your reduction proposal. Resources have been prepopulated

and broken down by school based and central office. It is important that the impact narrative explain how the scenarios can be accomplished, not how it cannot be accomplished. All scenarios may be combined on a single Program Reduction Form. Also, because reductions may impact employee's jobs, PEAR proposals must be considered confidential until disclosure is authorized by the superintendent.

5. BUDGET SUBMISSION CHECKLIST

Your budget submission should be submitted in the order displayed on **Form J: Budget Submission Checklist (See Appendix J)**. This checklist is to be filled out and submitted to DMBP as the **first** page of your budget submission. It must be signed by the Associate or Deputy Superintendent submitting the budget. Your submission will not be considered complete and on time until **all** parts of the submission are complete; including required backup information and documentation.

AFTER THE BUDGET SUBMISSION

After your FY 2017 budget request is submitted, it will be reviewed by the Department of Management, Budget, and Planning, chief operating officer, deputy superintendents, union and MCCPTA representatives (Budget Steering Committee), and the superintendent. Proposed PEARS and same services budgets (including current budget amounts) will receive a great deal of scrutiny. Offices may be asked to provide additional analyses and materials. DMBP will inform associate superintendents as decisions about their budgets are made. Prior to publication of the budget, associate superintendents will have an opportunity to review and sign off on their budget section(s).

PROGRAM BUDGET NARRATIVES

The final FY 2016 Program Budget based on the FY 2016 Summary Budget adopted by the Board in July, 2015 will be published in August, 2015. The first FY 2017 Program Budget will be published shortly after the Superintendent's Recommended FY 2017 Operating Budget and Personnel Complement is published in December 2015. In November, 2015 you will receive your FY 2016 Program Budget narratives to update for FY 2017.

CHANGES TO YOUR BUDGET

Technical Changes to the FY 2017 Budget

In December 2015, when the Superintendent's Recommended FY 2017 Operating Budget and Personnel Complement are published, managers must carefully review their sections. The assigned management and budget specialist can provide copies of the BMA reports that provide budget detail at the account level. If technical corrections are needed, such as changes to account numbers, changes to the way the budget was loaded into the accounts, and corrections to position titles/grades, the changes must be communicated to the management and budget specialist as soon as possible, but **no later than February 3, 2016, to allow the changes to be included in the Board of Education's Adopted (March 1) FY 2016 Budget.**

Requests for Changes to the FY 2016 Current Budget that are Permanent

In the current year, offices are expected to operate based on their FY 2016 approved spending plans. However, there may be urgent or extenuating circumstances that will require that you make position changes and/or organizational changes that would change your current budget and/or your current organization chart/personnel complement. These changes must be requested and approved via a memorandum to the chief operating officer. The memorandum must provide a detailed explanation of your request, including the fiscal impact. If the change is permanent, it is important that DMBP be able to reflect the change in the FY 2017 budget so that it is accurate. As a result, **you must request approval via a memorandum to the chief operating officer by February 3, 2016.**

Other Technical Changes for FY 2017

There may be a few instances where technical changes may need to be made to the FY 2017 budget **after February 3, 2015**. For example, additional revenue information about grants may require that grant budgets be realigned, or a grant may need to be realigned permanently based on a grant amendment that was approved in the current year. Managers and staff will need to inform their management and budget specialist of changes as soon as possible, **but no later than May 1, 2016**. These changes will need to be included in the budget prior to County Council action on the budget in mid-May and final Board of Education approval in mid-June. Also, because the County Council approves the MCPS budget by state category, there will be no other opportunities to make changes that involve state categories. If funds are not budgeted in the correct accounts, particularly if they are budgeted in the wrong state category, issues will surface during financial monitoring reviews and could present problems during our annual audits.

Organization and Unit Name Changes for FY 2017

It is preferable that proposed organizational (either internal or systemic) changes be brought forward with your budget submission in September. You must present a detailed explanation of the proposed reorganization, including any fiscal impact. You must provide a clear road map showing where positions, individuals, and nonposition resources are moving from and to. Annotated organization charts also should be provided. This will ensure that those who review your proposal can fully understand it and those who implement the changes will do so accurately. If approved by the superintendent, the reorganization and name changes will appear in the Superintendent's Recommended FY 2016 Operating Budget and Personnel Complement document.

There may some instances where reorganization will need to be considered later in the budget process as a result of significant budget cuts or some other unforeseen situation. However, it must be considered and approved as part of the final operating budget approved by the Board of Education in June 2016. Associate superintendents must have all of the details of the reorganization worked out and approved by the deputy superintendents and chief operating officer **no later than May 1, 2016**. This deadline will allow time for a memorandum to be forwarded to the Board of Education and for the changes to be included in final budget approved by the Board in mid-June. To receive consideration, the same submission requirements listed above apply.

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**MONTGOMERY COUNTY PUBLIC SCHOOLS
FY 2017 OPERATING BUDGET CALENDAR**

DATE

ACTIVITY

July 27, 2015

Facilitate Fiscal Year 2017 Operating Budget Orientation Sessions

July 20 to
September 21, 2015

Provide consultation and technical assistance in budget preparation to associate superintendents and staff

**September 11, 2015
(K-12 and OSESS
September 25, 2015)**

Submit complete operating budget proposals to Department of Management, Budget, and Planning (DMBP)

September 14, 2015 to
October 2, 2015

DMBP review of budget submissions

Mid-September to
Mid-October 2015

DMBP meets with associate superintendents in preparation for Operating Budget Review Group Meetings

Mid-September to
Mid-October 2015

Operating Budget Steering Committee Meetings

Mid-October to
Late November 2015

Operating Budget Steering Committee meetings with superintendent

**MONTGOMERY COUNTY PUBLIC SCHOOLS
FY 2017 OPERATING BUDGET CALENDAR**

DATE

ACTIVITY

December 8, 2015

**Superintendent Presents Recommended
FY 2017 Operating Budget to Board of Education**

December 14, 2015
through January 13,
2016

Sign-up period for speakers at Board of Education Public Hearings

January 7 & 14, 2016
7:00 p.m.

Board of Education Public Hearings-Auditorium

January 20 & 22, 2016
6:00 p.m.

Board of Education Budget Worksessions

February 9, 2016

**Board of Education Action to Adopt Superintendent's
FY 2017 Recommended Operating Budget**

March 1, 2016

Board of Education Budget Transmittal to County Executive/Council

March 15, 2016

County Executive Releases FY 2017 Operating Budget

**MONTGOMERY COUNTY PUBLIC SCHOOLS
FY 2017 OPERATING BUDGET CALENDAR**

DATE

ACTIVITY

April 2016

County Council Budget Public Hearings

April - May, 2016

County Council Worksessions

May 19, 2016

County Council Budget Action

June 14, 2016

**Final Board of Education Action to Approve
FY 2017 Operating Budget**

Office of Special Education and Student Services—511/257

Chrisandra A. Richardson, Associate Superintendent

301-279-3604

MISSION *The mission of the Office of Special Education and Student Services (OSESS) is to clearly and effectively communicate and engage in meaningful collaboration with stakeholders to ensure the success of students through continuous improvement efforts.*

MAJOR FUNCTIONS

Under the leadership of the Chief Academic Officer, OSESS oversees the Department of Special Education Services; the Department of Student Services (DSS); the Division of Business, Fiscal, and Information Systems; the Equity Assurance and Compliance Unit (EACU); and the Legal Services Unit.

Delivery of a Continuum of Special Education Services and Support to Schools

Charged with oversight of the delivery of special education services to approximately 17,657 students with disabilities, OSESS provides a comprehensive, collaborative, and individualized support system that enables students with disabilities to access high-quality, rigorous instruction within the Least Restrictive Environment (LRE); develops, coordinates, and enhances efforts to align general and special education; develops and monitors programs; implements the Extended School Year program; and promotes and coordinates the use of technology necessary to meet the needs of every student. As a result of a continuous improvement process that examines data outcomes, the office makes systematic decisions designed to reduce disproportionality in the identification of minority students for special education services, increases inclusive opportunities, expands access to appropriate interventions, ensures supports to schools to help them achieve, and provides increased LRE options for students.

Provision of Comprehensive Coordinated Student Services and Support to Schools

OSESS delivers comprehensive and coordinated student services and establishes positive partnerships with human services agencies, postsecondary institutions, and parents to ensure that all students meet with success and develop college, career, and community readiness skills. OSESS facilitates and enhances communication with parents, schools, and the community, strengthening active school and community partnerships through effective communication, outreach, and collaborative interagency opportunities to create a safe school environment that addresses the social, emotional, and physical well-being of all students.

Compliance with Federal, State, and Local Laws, Policies, and Procedures

The associate superintendent of OSESS provides direct oversight of the EACU and Legal Services units that work with families to provide technical support in understanding and assessing their procedural safeguards under the Individuals with Disabilities Education Act; facilitate requests for mediation, due process hearings, and administrative reviews, and responds to Office of Civil Rights and Maryland State

Department of Education (MSDE) complaints. The Legal Services Unit supports school and special centers, including coordination, planning, monitoring, and evaluation services designed to meet the requirements set forth by federal law and state legislation for educating students with disabilities. In addition, OSESS is responsible for a range of legislative mandates, including but not limited to, child abuse reporting, bullying, disciplinary hearings, and international student enrollment and residency.

Development and Administration of Budget and Staffing

Working closely with schools, OSESS develops and implements an effective budgeting process to provide special education and student services with staffing, technology support, and resources for students from birth to age 21 in Montgomery County Public Schools (MCPS). The office monitors grant financial and operational activities to ensure compliance with required grant reporting and applicable district policies. OSESS also implements the Medical Assistance program, including the verification of student eligibility, claims processing, and monitoring.

ACCOMPLISHMENTS AND INITIATIVES

- » OSESS increased interagency collaboration between MCPS and other county and community agencies that provide services in the LRE to children with disabilities. Child Find staff members represent early childhood special education on committees, under the auspices of the Montgomery County Collaboration Council, addressing the needs of preschool children. In addition, funding through the Collaboration Council will support students with attendance, suspension, or juvenile justice issues and their families, as well as a truancy-reduction program in 10 other middle schools.
- » Other outreach efforts include collaboration with the military education liaisons and the Montgomery County Mental Health Association, including the Serving Together project, and Identity, Inc. As a result of enhanced collaboration with Child Welfare Services (CWS), OSESS coordinated professional learning opportunities on Endless Dreams for MCPS and CWS staff members, supported the implementation of the *Fostering Connections to Success and Increasing Adoptions Act*, to better support children in foster care, and implementation of the *Family Educational Rights and Privacy Act*, to update the process for sharing student information to improve education outcomes and direct services for children in out-of-home care, while still protecting the privacy rights of students and parents. Staff members attended Youth Mental Health First Aid training and a cadre of MCPS staff members were certified as trainers for the 2014–2015 school year. The first Special Education Parent Summit was held in May 2014, with 286 parents and 18 community organizations in attendance.

- » In alignment with the MCPS Strategic Planning Framework, OSESS is committed to supporting schools to increase academic excellence, creative problem solving, and social emotional learning (SEL). OSESS developed Coordinated Student Service Teams composed of counselors, pupil personnel workers, and psychologists who will collaborate with school teams to provide SEL and mental health supports within the multi-tiered system of the support framework. During the 2012–2013 school year, OSESS conducted a parent survey of parents of elementary and secondary students with disabilities to gather information on the experiences of the parent as a member of the child's Individualized Education Program team and to learn about his/her level of satisfaction with the services the child receives. A report from a similar survey of parents of preschool children with disabilities was completed and an action plan was developed and implemented.
- » To ensure the delivery of culturally relevant and responsive instruction, OSESS collaborated with the Office of Curriculum and Instructional Programs (OCIP) to establish an English for Speakers of Other Languages (ESOL)/Special Education professional learning community to examine data and identify root causes of the over-identification of students for special education services. ESOL staff members provided professional learning opportunities to speech and language pathologists related to the impact of bilingualism on speech language assessments, which led to the development of an electronic resource comprising strategies for ESOL students with oral language errors that is used by speech pathologists and ESOL and general and special education staff members.
- » Through a collaborative effort with Montgomery College and the Universities at Shady Grove, OSESS is partnering to implement Achieving Collegiate Excellence and Success (ACES), a program designed to support a seamless educational transition from high school to college completion at 10 high schools. ACES will provide comprehensive interventions, support, and coaching to high school students who are underrepresented in higher education, in particular Black or African American, Hispanic/Latino, low-income students, and those who would be the first in their family to attend college. In the first year of implementation, 98 percent of ACES seniors applied for admission to a two- or four-year college.
- » Under the direction of OSESS, DSS collaborated with OCIP to provide professional learning opportunities to teachers assigned to the Interim Instructional Services (IIS) unit on Curriculum 2.0 and mathematics instruction to support students accessing home and hospital educational services. Additionally, the Office of the Chief Technology Officer (OCTO) supported the installation of a computer lab to build the capacity of IIS teachers and facilitate access to a variety of resources to improve instructional practices. The use of technology to support IIS instruction was further enhanced. A permanent 1.0 full-time equivalent (FTE) coordinator;

a 1.0 FTE special education specialist, and an additional 0.5 FTE to provide services for medically fragile students with disabilities were added to support IIS, with a special focus on the medically fragile students with disabilities.

PERFORMANCE MEASURES

Performance Measure: To decrease disproportionality in the following areas:

- » To reduce the disproportionate suspension of students with disabilities compared to general education students to a risk ratio of LE 2.0.
- » To reduce the disproportionate suspension of Black or African American students compared to all other students to a weighted risk ratio of LE 2.0.
- » To reduce the disproportionate identification of ESOL students with learning and speech and language disabilities in elementary school from 2.2 percent to 1.5 percent, so it is commensurate with the overall MCPS identification rate for elementary school.

FY 2014 Actual	FY 2015 Estimate	FY 2016 Recommended
2.2%	2.0%	1.8%

Explanation: This measure identifies the results of systemwide efforts to meet the social emotional and academic needs of our students in order to close the achievement gap

Performance Measure: To increase parent participation in their child's educational journey, with a specific focus on Hispanic families

PARENT OUTREACH

- » To increase the number of participants attending the annual OSESS Parent Summit from 286 to 325 (or 14%).
- » To reduce the number of days from initial contact for a registration appointment with the Division of School Counseling, Residency, and International Admissions, to the date of the appointment, as well as the wait time on the day of the appointment.
- » To increase the number and percentage of Hispanic/Latino family groups attending the annual OSESS Parent Summit to a number more proportionate with the MCPS Hispanic student population.
- » To increase the attendance of Hispanic participants from 14.7 percent to 25 percent.

FY 2014 Actual	FY 2015 Estimate	FY 2016 Recommended
14.7%	17.7%	20.7%

Explanation: This measure identifies the results of systemwide efforts to increase parent and community engagement in order to close the achievement gap

Performance Measure: To continue to collaborate with Montgomery College and the Universities at Shady Grove to implement the Achieving Collegiate Excellence and Success (ACES) program to ensure that students are college, career, and community ready:

- » Increase participation rate of eligible students to 90 percent or higher at the 10 ACES high schools

FY 2014 Actual	FY 2015 Estimate	FY 2016 Recommended
80.7%	85.0%	90.0%

Explanation: This measure identifies the results of systemwide efforts to increase the graduation rate of African American and Hispanic students.

Performance Measure: To increase the percentage of successful special education mediation sessions by working cooperatively with parents and advocates and implementing effective dispute-resolution processes.

FY 2014 Actual	FY 2015 Estimate	FY 2016 Recommended
75%	85%	88%

Explanation: This measure identifies the results of efforts to implement successful dispute-resolution processes in mediation.

Performance Measure: To reduce the number of complaints filed with the Maryland State Department of Education (MSDE) that result in findings of violations.

FY 2014 Actual	FY 2015 Estimate	FY 2016 Recommended
10	7	5

Explanation: This measure identifies the results of systemwide efforts to provide professional development to MCPS staff members regarding MCPS policies, procedures, and implementation of corrective actions to reduce the number of violations found by MSDE in state complaints filed by parents.

OVERVIEW OF BUDGET CHANGES

FY 2016 Recommended Budget

The FY 2016 recommended budget for this office is \$2,358,817, an increase of \$64,778 over the current FY 2015 budget. An explanation of this change follows.

Same Service Level Changes—\$64,978

Continuing Salary Costs—\$64,463

There is an increase of \$64,463 for continuing salary costs for current employees. This amount is the cost associated with the salary step and general wage adjustment (GWA) of 2 percent that eligible employees will receive on October 3, 2015. The amount also includes the annualized cost of the FY 2015 salary step and 1.5 percent GWA employees received on November 29, 2014

Other—\$515

The FY 2016 Operating Budget includes an increase of \$515 for the subscription for the Westlaw online legal service.

Program Efficiencies and Reductions—(\$200)

There is reduction of \$200 for local travel mileage reimbursement.

**STYLE/FORMAT GUIDE
FOR
PROGRAM MISSION SUMMARIES**

- There is no space after a dollar sign
- Refer to a specific fiscal year as FY 2013, FY 2014, etc.
- Multiyear is one word
- In referring to an enhancement, program, or project such as the Title I Program, the words “Initiative,” “Program,” “Project” are uppercase
- When referring to the MCPS Strategic Plan use MCPS Strategic Planning Framework
- Do not use the percent sign (%). Write out the word percent
- federal and state are lowercase, except when saying “Maryland State...” or “Virginia State...”
- Acronyms are used only if the name is to be repeated. Write out what the acronym stands for the first time
- Three million dollars should be written \$3.0 million, 2 percent would be 2.0 percent, and numbers less than a whole should have a leading zero – 0.4 percent
- Write out numbers one through ten. Use numerals for 11 and up
- Capitalize all organization and proper names, i.e., County Council. Do not capitalize generic titles such as county executive
- Use relocatables not portable classrooms
- Algebra 1, not Algebra I; but Title I, not Title 1
- Use Website, not web site. Use webpage, not web page. Use Internet, not internet.
- Grade 5, fifth grade, grades 3–5;
- Use prekindergarten not pre-K
- DuFief Elementary School but DuFief and Stone Mill elementary schools
- 21st. Century not 21st Century
- Use full name of school for example William B. Gibbs Jr. not Gibbs

APPENDIX D - FY 2017 BUDGET RATES

Description	Rate	Notes
<u>A: Rates for ADDING New Same Services and</u>		<u>Note: For benefit calculations for grants see Section D below.</u>
Instructional Specialist (12-mo)	\$ 82,342	Based on \$63,249 salary + \$19,093 benefits (30.57%) Assumes incumbent will come from a school and school will backfill with a new hire
Psychologist (10-mo)	\$ 95,804	Based on Salary of \$73,374 (including 20 days of summer employment) +\$22,430 benefits (30.57%)
Pupil Personnel Worker (12-mo)	\$ 93,378	Based on Salary of \$71,516 + \$21,862 benefits (30.57%)
Teacher, Regular Education (10-mo)	\$ 68,934	Based on \$52,795 salary + \$16,139 benefits (30.57%). Budget for short-term substitutes using rates in Section C below.
Teacher, Special Education (10-mo)	\$ 73,737	Based on \$56,473 salary + \$17,264 benefits (30.57%). Budget for short-term substitutes using rates in Section C below.
Paraeducator, All (10-mo)	\$ 43,385	Based on \$30,064 salary + \$13,321 benefits (44.31%)
12-month MCAAP, MCBOA, Other MCEA 10-month Positions, 12- month SEIU positions, Other 9/10 month SEIU Positions		Contact you management and budget specialist for salaries. Apply the following benefit rates to the salaries: MCAAP = 23.24%, MCBOA = 27.61%, SEIU = 44.31%, Other MCEA = 30.57%
Adding additional FTE/hours to existing, partial FTE position (i.e. changing secretary position from .5 to 1.0)		Use salary differential x 13.38% for benefits (only additional MCPS retirement and FICA required). Budget 7.65% for FICA for FTE's less than .5.
<u>B: Rates for REDUCING Positions for PEAR</u>		<u>Amounts are based on FY 2017 position salaries and benefit rates.</u>
1.0 Instructional Specialist (12-month)	\$ 79,522	Based on \$60,904 salary + \$18,618 benefits (30.57%)
Other 1.0 positions		Budgeted amount if single position, average budgeted salary if more than one. Include reduction for guaranteed summer employment, if applicable.
Partial FTE (i.e. reducing 1.0 position to a .5 position)		Use salary differential x 13.38% for benefits (only additional MCPS retirement and FICA required). If position is less than .5, budget 7.65% for FICA

APPENDIX D - FY 2017 BUDGET RATES

Description	Rate	Notes
Benefit Rates for PEAR: (Based on FY 2017 Rates)		
MCEA Position	30.57%	
MCAAP Position	23.24%	
MCBOA Position	27.61%	
SEIU Position	44.31%	
Temporary Part-time (prof. pt., stipends, support pt.,subs, etc.)	7.65%	
Guaranteed Summer Employment	13.38%	
C: Rates for ADDING New Part-time Salaries for Same		Note: Add 7.65% for benefits (FICA) for all NEW part-time salaries amounts
<u>Services and Enhancements</u>		
Substitutes: Per Day Amount (Subject to negotiated agreement)		
Short-term - Certificated	\$ 135.04	For each new classroom teacher position, budget \$1,456 for 11 substitute days
Short-term - Non-Certificated	\$ 127.60	
Long-term - Certificated	\$ 192.31	
Long-term - Non-Certificated	\$ 182.09	
Long-term - Certificated and + 45 days in single assignment	\$ 208.48	
Long-term - Non-Certificated and+ 45 days in single assignment	\$ 200.30	
Home and Hospital - Certificated	\$ 31.19	
Home and Hospital - Non-Certificated	\$ 29.82	
Training Stipends: Paid for training taken outside of regular duty day		
Tier 1 - Required Training	\$ 50.62	Approximate average hourly rate
Tier 2 - Skill Enhancement - MCEA members	\$ 20.00	Per MCEA contract (\$120 for 6-hour day)
Tier 2 - Skill Enhancement - SEIU members on No Work, No Pay days	\$ 15.00	Per SEIU contract (\$90 for a 6-hour day)
Tier 1 Trainer	\$ 30.00	During school tear. For summer, use annual salary x 1.0191 divided by 1,560 hours for hourly rate.
Supporting Services Training Corps Members (OHRD-sponsored training)	\$ 30.00	If delivering training outside of normal work day.
	\$ 30.00	OR regular hourly wage, whichever is more - If delivering training during work hours
	\$ 15.00	(Tier 2 amt.)When Corp members attend "Becoming an Effective Trainer." PM classes

APPENDIX D - FY 2017 BUDGET RATES

Description	Rate	Notes
Other Compensation:		
Summer In-Service, Curriculum/Program Development	\$ 25.00	
Summer School w/students/Student Assessments		Individual Paid at individual's hourly rate. (Annual Salary divided by 1,560 hours) Use average salary if individual is unknown.
After-school Extracurricular Activity (Class I)	\$ 14.50	
For other rates of pay, refer to memoranda (such as Hiring of Retired Administrators and Retired Teacher-level Staff) from the Chief Operating Officer		
<u>D: Employee Benefits for FY 2017 Budgeted Grant Positions</u>		<u>Note: Same service budgets must include separate accounts numbers and amounts for each type of benefit.</u>
For Same Services Positions if Incumbent(s) are Unknown		
FICA (account # 02.xxxx.xxx.12.504014)	7.65%	Total budgeted position salaries times percentage
Retirement (account #. 02.xxxx.xxx.12.504016)	21.44%	Total budgeted position salaries times percentage
EBP (account # 02.xxxx.xxx.12.504015)	\$ 13,797	Employee headcount for the grant times amount
Unemployment (account # 02.xxxx.xxx.12.504018)	\$ 8.50	Employee headcount for the grant times amount
Workers Comp. (account # 02.xxxx.xxx.12.504013)	0.4%	Total budgeted positions salaries times percentage
To calculate benefits for FY 2016 budgeted grant positions that are filled with the same individuals as in the current year, use historical data & current costs provided in FMS. However, you must use 21.2% for retirement costs.		
D1: For Part-time Salaries (Same Services):		
FICA (account no. 02.xxxx.xxx.12.504014)	7.65%	Use total budgeted part-time salaries amount times percentage
D2: Adding FTE/hours to existing grant-funded position(s)		Use salary differential x 28.85% for benefits (only additional MCPS & State retirement and FICA required)
(i.e. changing secretary position from .5 to 1.0)		
Updated rates will be provided by DMBP if/as they become available.		

APPENDIX D - FY 2017 BUDGET RATES

Description	Rate	Notes
<u>E: Employee Benefits for FY 2017 Non-Budgeted Grant Applications</u>		
<u>Note: Benefits for non-budgeted grants must be broken out into separate accounts using the calculations shown below</u>		
FICA (account # 02.xxxx.xxx.12.504014)	7.65%	Total budgeted position salaries times percentage
Retirement (account # 02.xxxx.xxx.12.504016)	21.44%	Total budgeted position salaries times percentage
EBP (account # 02.xxxx.xxx.12.504015)	\$ 13,797	Employee headcount for the grant times amount
Unemployment (account # 02.xxxx.xxx.12.504018)	\$ 8.50	Employee headcount for the grant times amount
Workers Comp. (account \$ 02.xxxx.xxx.12.504013)	0.4%	Total budgeted positions salaries times percentage
FICA (account # 02.xxxx.xxx.12.504014)	7.65%	Use total budgeted part-time salaries amount times percentage
DMBP will provide updated FY 2017 rates if/as they become available.		
<u>F: Transportation & Travel</u>		
<u>Note: All trips have a mandatory 10-mile minimum mileage charge and a minimum 4 hour labor/driver charge.</u>		
<u>Enterprise Fund Field Trips:(Not budgeted, for information only)</u>		
Labor	\$ 36.50	Field trips and other reimbursable transportation. Rates reflect FY 2016 current
Mileage	1.70	rates and can be used for planning purposes only.
<u>MCPS Budgeted Trips During School Year & Summer</u>		
Labor	\$ 25.00	Activity buses, interscholastic sports, and outdoor education
Mileage	1.20	
Local Mileage Reimbursement	56 cents	Source: Internal Revenue Service
<u>G: Overnight Travel Meals and Incidentals Expense</u>		
Various Based on estimated actual cost		
<u>H: Facilities</u>		
Rental:		
University System of Maryland at Shady Grove:		Conference & Events Service (301) 738-6059/ www.shadygrove.umd.edu
Conference Room	\$ 560	Capacity: 22-80 (840-940 square feet)
Auditorium	\$ 865	Capacity: 305 (3,500 square feet)
Multi-purpose room	\$ 2,600	Capacity: 1,100 (8,700 square feet)

APPENDIX D - FY 2017 BUDGET RATES

Description	Rate	Notes
Johns Hopkins University Montgomery County:		JHU Montgomery County (301) 294-7000/www.mcc.jhu.edu
Large Classroom	\$ 350	Capacity: 60
Classroom	\$ 300	Capacity: 50
Conference Room	\$ 300	Capacity: 12
Auditorium	\$ 500	Capacity: 268
In-kind Contribution for Grants:		<u>Contact: Real Estate Management Team</u>
Classroom	\$ 9,800	Includes utilities & maintenance (\$12.25 per sq ft)
<u>I: Consultants</u>	Various	<u>Contact: Procurement Office</u> \$7,500 - \$24,999 requires at least 3 competing bids \$25,000 or more requires formal bid process and Board of Education approval
<u>J: Grants Administrative/Indirect and Audit Costs</u>	<u>Allowed</u>	<u>Contact: Division of Controller</u>
Restricted Federal (Indirect)	3.30%	Total grant amount minus F & E x percent
Restricted Federal (Direct)	3.30%	Total grant amount minus F & E x percent
Restricted State (Direct)	2.00%	Total grant amount minus F & E x percent
Other grant sources (if grantor allows)	3.30%	Total grant amount minus F & E x percent
		Note: You do not subtract F & E if it is non-capital equipment Non-capital equipment are items less than \$5,000.
These are current rates to be used through March, 2017.		
Audit Fee - Federal restricted grants only	0.10%	Multiply 0.10% * (Total Federal Grant Amount)
<u>Use above grant administrative cost percentage based on the source of funds.</u>		
Federal (Indirect): Funds originate at federal government but flow through MSDE to MCPS.		
Federal (Direct): Funds originate at federal government and flow directly to MCPS.		
State (Direct): Funds originate at state government and flow directly to MCPS.		
Note: Contact your management and budget specialist for rates not listed		

Budget Resource Worksheet

Account #	Account Title	Job Code	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Spending Plan	FY2016-Current Budget		Realignment		Growth		Rate Change/Other		FY 2017-Proposed Budget		Justification/Purpose of Budget Funds Description/Details (include formulas when possible)
						FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
ODD: Name of Office																
Object: 01 Salary & Wages																
01-617-01-001	01-61701-000-01-501001-000000-0000-0000-00	Dep Supt for Schl Supp & Imprv	151			1,000								1,000		
02-617-01-001	01-61701-000-02-501001-000000-0000-0000-00	Associate Superintendent	170			3,000								3,000		
02-617-01-002	01-61701-000-02-501002-000000-0000-0000-00	Director II	262			16,000								16,000		
02-617-01-002	01-61701-000-02-501002-000000-0000-0000-00	Director I	330			2,000								2,000		
02-617-01-004	01-61701-000-02-501004-000000-0000-0000-00	Supervisor	665			1,000								1,000		
01-617-01-010	01-61701-000-01-501010-000000-0000-0000-00	Executive Director	464			2,000								2,000		
02-617-01-040	01-61701-000-02-501040-000000-0000-0000-00	Administrative Secretary I	4130			1,000								1,000		
02-617-01-040	01-61701-000-02-501040-000000-0000-0000-00	Admin Services Manager I	4150			5,000								5,000		
01-617-01-040	01-61701-000-01-501040-000000-0000-0000-00	Admin Services Mgr III	4190			1,000								1,000		
02-617-01-040	01-61701-000-02-501040-000000-0000-0000-00	Administrative Secretary III	4200			9,000								9,000		
03-617-01-081	01-61701-000-03-501081-000000-0000-0000-00	Substitute Teachers		45,840			45,840							-	45,840	
02-617-01-082	01-61701-000-02-501082-000000-0000-0000-00	Professional Part-time		7,261			7,261							-	7,261	
03-617-01-086	01-61701-000-03-501086-000000-0000-0000-00	Non-training Stipends		34,722			34,722							-	34,722	
02-617-01-090	01-61701-000-02-501090-000000-0000-0000-00	Support Services Part-time		11,809			11,809							-	11,809	
		Total Object 01 - Salary & Wages		99,632		41,000	5,176,966	-	-	-	-	-	-	41,000	5,176,966	
Object: 02 Contractual Services																
05-617-02-001	01-61701-000-05-502001-000000-0000-0000-00	Consultants					5,000							-	5,000	
02-617-02-002	01-61701-000-02-502002-000000-0000-0000-00	Contractual Services		10,654			10,654							-	10,654	
05-617-02-002	01-61701-000-05-502002-000000-0000-0000-00	Contractual Services					7,985							-	7,985	
02-617-02-010	01-61701-000-02-502010-000000-0000-0000-00	Equipment Rental		1,200			1,200							-	1,200	
05-617-02-022	01-61701-000-05-502022-000000-0000-0000-00	Building Rental					32,415							-	32,415	
		Total Object 02 - Contractual Services		11,854		-	57,254	-	-	-	-	-	-	-	57,254	
Object: 03 Supplies & Materials																
02-617-03-003	01-61701-000-02-503003-000000-0000-0000-00	Instructional Materials		4,071			4,071							-	4,071	
01-617-03-030	01-61701-000-01-503030-000000-0000-0000-00	Office Supplies		2,000			2,000							-	2,000	
02-617-03-030	01-61701-000-02-503030-000000-0000-0000-00	Office Supplies		17,000			17,000							-	17,000	
02-617-03-031	01-61701-000-02-503031-000000-0000-0000-00	Program Supplies		9,000			9,000							-	9,000	
04-617-03-031	01-61701-000-04-503031-000000-0000-0000-00	Program Supplies		41,132			41,132							-	41,132	
		Total Object 03 - Supplies & Materials		73,203		-	73,203	-	-	-	-	-	-	-	73,203	
Object: 04 Other Expenses																
02-617-04-001	01-61701-000-02-504001-000000-0000-0000-00	Local Travel Mileage		13,650			13,650							-	13,650	
05-617-04-001	01-61701-000-05-504001-000000-0000-0000-00	Local Travel Mileage		7,500			9,995		(2,000)					-	7,995	
01-617-04-001	01-61701-000-01-504001-000000-0000-0000-00	Local Travel Mileage		2,000					2,000					-	2,000	
02-617-04-002	01-61701-000-02-504002-000000-0000-0000-00	Non-local Travel		5,587			5,587							-	5,587	
05-617-04-002	01-61701-000-05-504002-000000-0000-0000-00	Non-local Travel					5,500							-	5,500	
		Total Object 04 - Other Expenses		28,737		-	34,732	-	-	-	-	-	-	-	34,732	
TOTAL ODD				213,426		41,000	5,342,155	-	-	-	-	-	-	41,000	5,342,155	

* Please insert lines to account for actual expenditures without budget. It is important that the proper accounts are charge, and that no expenditures are charged to accounts without budgets. Therefore as part of the FY 2017 budget process, realignments maybe required for those accounts with actuals and no budget.

Account #	Account Title	Job Code	FY2017-Proposed Budget		Admin Office		AEI Curriculum, Instruction and Assessment		AEI Professional Develop and Program Support		AEI Support for School Based Programs		Total FY 17		Description/Purpose of expense
			FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
ODD: 237 Division of Accelerated and Enriched Instruction															
Object: 01 Salary & Wages															
02-237-01-002	01-23701-000-02-501002-000000-0000-0000-00	Director I	287											-	-
02-237-01-004	01-23701-000-02-501004-000000-0000-0000-00	Supervisor	403											-	-
02-237-01-019	01-23701-000-02-501019-000000-0000-0000-00	Instructional Specialist	833											-	-
02-237-01-040	01-23701-000-02-501040-000000-0000-0000-00	Administrative Secretary II	4090											-	-
02-237-01-048	01-23701-000-02-501048-000000-0000-0000-00	Data Management Coordinator	6775											-	-
03-237-01-081	01-23701-000-03-501081-000000-0000-0000-00	Substitute Teachers												-	-
02-237-01-082	01-23701-000-02-501082-000000-0000-0000-00	Professional Part-time	-											-	-
03-237-01-082	01-23701-000-03-501082-000000-0000-0000-00	Professional Part-time	-											-	-
		Total Object 01 - Salary & Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Object: 02 Contractual Services															
02-237-02-002	01-23701-000-02-502002-000000-0000-0000-00	Contractual Services												-	-
		Total Object 02 - Contractual Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Object: 03 Supplies & Materials															
04-237-03-003	01-23701-000-04-503003-000000-0000-0000-00	Instructional Materials												-	-
02-237-03-030	01-23701-000-02-503030-000000-0000-0000-00	Office Supplies												-	-
02-237-03-031	01-23701-000-02-503031-000000-0000-0000-00	Program Supplies												-	-
		Total Object 03 - Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Object: 04 Other Expenses															
02-237-04-001	01-23701-000-02-504001-000000-0000-0000-00	Local Travel Mileage												-	-
02-237-04-002	01-23701-000-02-504002-000000-0000-0000-00	Non-local Travel												-	-
02-237-04-007	01-23701-000-02-504007-000000-0000-0000-00	Dues, Registrations, Fees												-	-
		Total Object 04 - Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ODD			-	-	-	-	-	-	-	-	-	-	-	-	-

FORM G:
PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR) FORM

Budget Reduction Title: _____

Fiscal Year: 2017

Submitted by: _____
Dep/Assoc. Superintendent Unit Date

Instructions: Please respond to the following questions and limit your responses to no more than two pages, although additional material may be presented as attachments and backup. This form is available on the DMBP website. Attach the PEAR Cost Worksheet (Attachment K-1, also on the website) to show the itemized cost details of the proposal.

1. Briefly describe the specific proposed program reduction and include the overall amount and the number of full-time equivalent positions. Itemized cost details and calculations are to be provided on the PEAR Cost Worksheet (Attachment L-1)).

Scenario A

Scenario B

Scenario C

2. What are the impacts of this reduction on current services in your unit, on other units, and on schools and students? If this impacts other units, have you consulted with them and if so, what were the results?

Scenario A

Scenario B

Scenario C

Enterprise/Special Fund Revenue Worksheet

Program Name _____
 Department # _____
 Program Manager _____

Revenue Source	Budget FY2016	Actual FY 2016 (as of 9/12)	Projected FY2017
County			
Federal			
State			
Fees			
Other (specify)			
Total	\$ -	\$ -	\$ -

Enterprise ODD/Name	FY16 Projected Expense	FY16 Projected Revenue	FY17 Projected Expense	FY17 Projected Revenue	FY16 Current Budget	FY17 Budget Request

LEASE/PURCHASE SCHEDULE

Lease Purchase account 505060

CURRENT LEASE/ PURCHASE ITEM	FISCAL YEAR PURCHASED	TOTAL PUR- CHASE PRICE	TERM OF LEASE (Yrs.)	YRS. REMAIN.	LEASE PERIOD							
					FY 2016	2017	2018	2019	2020	2021	2022	
Example 1	FY2011	\$ 150,000	6 years	1 yr	\$ 55,000							
Example 2	FY2012	\$ 160,000	6 years	2 yrs	\$ 40,000	\$ 40,000						
Example 3	FY2013	\$ 150,000	6 years	3 yrs	\$ 30,000	\$ 30,000	\$ 30,000					
Example 4	FY2014	\$ 120,000	6 years	4 yrs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
Example 5	FY2015	\$ 60,000	6 years	5 yrs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			
<i>*Example 6</i>	<i>FY2016</i>	<i>\$ 60,000</i>	6 years	6 yrs	<i>\$ 10,000</i>							
Total Current Lease/Purchase Payments					165,000	110,000	70,000	40,000	20,000	10,000	0	
FY 2016 Current Budget (enter amount from budget resource page)					165,000							
Funds Available for FY 2017 Purchases						55,000						

FY 2017 New Lease/Purchase:												
Example 7	FY2017	\$ 333,000	6 years	new		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total New Purchases						\$ 55,000	\$ 55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000

FY 2017 Budget Request (Current Lease/Purchase + New Lease Purchase)	\$ 165,000
FY 2016 Budget	\$ 165,000
Net Changes to the FY 2017 Budget	\$0

(formula; amount from above)

(If amount is higher or lower than the prior year budget, please explain how funds will be realigned from other areas in the realignment column on the budget resource page. If there is no offset to an increase, please show amount in growth column.)

* Under Example 6, Italicize the estimated lease/purchase amounts for current fiscal year until the actual payment amounts are known. Under Examples 1 -5, please overwrite estimated payment amounts from prior lease purchase schedules with actual amounts.

**FORM J:
BUDGET SUBMISSION CHECKLIST**

Instructions: Please include this form with your budget submission - one form for each department, division, unit. If a form does not apply to your unit (i.e. Form J) write n/a.

TO EXPEDITE REVIEW, PLEASE ORGANIZE YOUR BUDGET SUBMISSION IN THE ORDER SHOWN BELOW.

Office/Department/Division/Unit/Project _____ Dept # _____

<u>FORM</u>	<u>FORM NAME</u>	<u>Submitted</u> (Check Off)
n/a	Marked-up Organization Charts (from FY 2015 Operating Budget Summary & Personnel Complement - July, 2014)	_____
n/a	Marked-up Personnel Complements (from FY 2015 Operating Budget Summary & Personnel Complement - July, 2014)	_____
G	Program Efficiency, Abandonment, Redirection (PEAR) Form(s)	_____
G-1	PEAR Cost Worksheet	_____
F	Program Worksheet	_____
E	Budget Resource Worksheet	_____
I	Lease/Purchase Schedule (if applicable)	_____
J	Supported Projects (Grants) Revenue Worksheet (if applicable)	_____
H	Enterprise/Special Fund Revenue Worksheet (if applicable)	_____

Associate/Deputy Superintendent/CAO/COO _____ Date _____



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