BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: May 10, 2005

TO: BOARD OF EDUCATION

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: BALTIMORE COUNTY PUBLIC SCHOOLS FY2005 BUDGET

APPROPRIATION TRANSFER

ORIGINATOR: J. Robert Haines, Deputy Superintendent, Business Services

RESOURCE

PERSON(S): Barbara Burnopp, Executive Director, Fiscal Services

Mike Goodhues, Director, Budget & Reporting

RECOMMENDATION

That the Board of Education members approve the attached Budget Appropriation Transfer (BAT).

This Budget Appropriation Transfer is a request to the County to reappropriate funds between categories. Fiscal Services sets deadlines each spring to provide for a timely closure of financial books as of June 30. As part of that process, decisions are made to transfer funds between categories to balance General Fund appropriations for the fiscal year.

Attachment 1: Budget Appropriation Transfer Form

Attachment 2: Summary of Increase/Decreases by Category

Attachment 3: Utility and Fuel Graphs - Comparison of Budget to Actual FY05

BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET APPROPRIATION TRANSFER

01-05 Number: Date: 4/26/2005 Fund: General **INCREASE DECREASE** New Present New Present Amount to Amount to Category Appropriation Transfer Appropriation Category Appropriation Transfer Appropriation 02-Mid-Level Administration 61,924,283 351,243 62,275,526 03-Instructional Salaries 374,416,758 3,138,561 371,278,197 04-Instructional Textbooks 18,285,474 123,588 18,409,062 07-Pupil Personnel 4,516,207 199,646 4,715,853 9,972,271 08-Health Services 9,766,659 205,612 38,054,321 09-Transportation 36,764,300 1,290,021 10-Operation of Plant 62,733,053 173,846 62,906,899 11-Maintenance of Plant 20,336,588 625,367 20,961,955 2,309,130 15-Capital Outlay 2,139,892 169,238 **Total Transfer** 3,138,561 Total Transfer 3,138,561 **Explanation:** Signatures Required: To align appropriations with projected expenditures. See attachment for summary by category. **Budget and Reporting** Date Fiscal Services Date

Superintendent

Board of Education

Date

Date

BALTIMORE COUNTY PUBLIC SCHOOLS Budget Appropriation Transfer

Summary of Increases by Category

02 - Mid-Level Administration

A transfer of \$351,243 will provide funding for unachieved turnover savings.

04 - Instructional Textbooks and Supplies

A transfer of \$123,588 for textbooks will provide funding for textbooks and other supplies as a result of the school non-salary allocation process.

07- Pupil Personnel

A transfer of \$199,646 will provide funding for unachieved turnover savings and positions transferred from the instructional salary category during the school position allocation process.

08 - Health Services

A transfer of \$205,612 will provide funding for salaries for unachieved turnover savings.

09 - Transportation

A transfer of \$1,290,021 will provide funding for rising fuel costs and increased costs for vehicle parts.

10- Operation of Plant

A transfer of \$173,846 will provide funding for increased utility costs.

11 - Maintenance of Plant

A transfer of \$625,367 will provide funding for increased costs for vehicle parts and fuel.

15 - Capital Outlay

A transfer of \$169,238 will provide funding for positions transferred into the activity.

Summary of Decreases by Category

03 - Instructional Salaries

\$3,138,561 is available for reallocation due to teacher vacancies and turnover savings.

Utility and Fuel Graphs





