



**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** July 9, 2002

**TO:** **BOARD OF EDUCATION**

**FROM:** Dr. Joe A. Hairston, Superintendent

**SUBJECT:** **Baltimore County Public Schools FY2002 Year-End 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 year-end closing Budget Appropriation Transfer (BAT).

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This year-end 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<sup>th</sup>. As part of that process, decisions are made to transfers funds between categories to balance General Fund appropriations for the fiscal year.

**BALTIMORE COUNTY PUBLIC SCHOOLS  
BUDGET APPROPRIATION TRANSFER**

Number: 03-02  
Date: 6/27/2002

Fund: General Fund

INCREASE				DECREASE			
Category	Present Appropriation	Transfer	New Appropriation	Category	Present Appropriation	Transfer	New Appropriation
Mid-Level Administration	57,428,974	170,475	57,599,449	Instructional Salaries	328,822,610	4,500,960	324,321,650
Instructional Textbooks	19,064,302	3,751,048	22,815,350	Fixed Charges	128,261,548	1,350,288	126,911,260
Other Instructional Supplies	17,578,687	658,481	18,237,168				
Pupil Personnel	3,452,264	165,000	3,617,264				
Student Health Services	8,940,686	367,200	9,307,886				
Maintenance of Plant	18,984,360	739,044	19,723,404				

<p><b>Total Increases</b> <span style="float:right"><u>5,851,248</u></span></p> <p><b>Explanation:</b> The transfer provides the necessary category adjustments to accomplish year-end closing</p>	<p><b>Total Decreases</b> <span style="float:right"><u>5,851,248</u></span></p> <p><b>Signatures Required:</b></p> <p>_____ Office of Budget and Reporting <span style="float:right">Date</span></p> <p>_____ Fiscal Services <span style="float:right">Date</span></p> <p>_____ Superintendent <span style="float:right">Date</span></p> <p>_____ Board of Education <span style="float:right">Date</span></p>
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BALTIMORE COUNTY PUBLIC SCHOOLS

FY2002 BUDGET APPROPRIATION TRANSFER  
SUMMARY OF DECREASES BY CATEGORY

**003 Instructional Salaries - \$4,500,960**

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\$4,500,960 is projected to be available in Instructional Salaries due to turnover savings greater than the amount originally budgeted.

**012 Fixed Charges - \$1,350,288**

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\$1,350,288 is available in Fixed Charges due to savings related to vacant positions and an increase in reimbursements from grant and enterprise funds .

# BALTIMORE COUNTY PUBLIC SCHOOLS

## FY2002 BUDGET APPROPRIATION TRANSFER SUMMARY OF INCREASES BY CATEGORY

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### **002 Mid-Level Administration - \$170,475**

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An increase of \$170,475 is necessary to reflect the actual allocations made by the schools during the fiscal year.

### **004 Instructional Textbooks and Supplies \$3,751,048**

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An increase of \$3,751,048 in Instructional Textbooks and Supplies will be used to acquire new and replacement curriculum materials, textbooks, classroom supplies, and student and teacher furnishings.

### **005 Other Instructional Supplies - \$658,481**

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An increase of \$658,481 in Other Instructional Supplies will be used to augment the purchase of student computers on a one-time basis.

### **007 Pupil Personnel - \$165,000**

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An increase of \$165,000 in Pupil Personnel is necessary to cover an anticipated salary shortfall due to unrealized turnover.

### **008 Student Health Services - \$367,200**

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An increase of \$367,200 in Student Health Services is necessary to cover an anticipated salary shortfall due to unrealized turnover.

### **011 Maintenance of Plant - \$739,044**

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An increase of \$739,044 will provide funds to purchase relocatables to replace leased units, and contractual services for air quality issues, and plumbing, electrical and HVAC supplies.