

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: August 13, 2002
TO: **BOARD OF EDUCATION**
FROM: Dr. Joe A. Hairston, Superintendent
SUBJECT: **Baltimore County Public Schools FY2002 Year-End Budget Appropriation Transfer - Revised**
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 revised year-end closing Budget Appropriation Transfer (BAT).

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 30th. As part of that process, decisions are made to transfers funds between categories to balance General Fund appropriations for the fiscal year. The Budget Appropriation Transfer was approved at the July 9 Board Meeting, but was not approved by the County. Revisions were made based on County recommendations, and is being submitted to the Board for approval.

**BALTIMORE COUNTY PUBLIC SCHOOLS
BUDGET APPROPRIATION TRANSFER**

Number: 04-02
Date: 7/30/2002

Fund: General Fund

INCREASE				DECREASE					
Category	Present Appropriation	Transfer	New Appropriation	Category	Present Appropriation	Transfer	New Appropriation		
Pupil Personnel	3,452,264	145,200	3,597,464	Instructional Salaries	328,822,610	1,363,657	327,458,953		
Student Health Services	8,940,686	367,877	9,308,563				-		
Fixed Charges	128,261,548	850,580	129,112,128				-		
			-				-		
			-				-		
			-				-		
			-				-		
			-				-		
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			-				-		
			-				-		
			-				-		
			-				-		
			-				-		
Total Increases		<u>1,363,657</u>		Total Decreases		<u>1,363,657</u>			
Explanation: The transfer provides the necessary category adjustments to accomplish year-end closing				Signatures Required:					
				Office of Budget and Reporting _____			Date _____		
				Fiscal Services _____			Date _____		
				Superintendent _____			Date _____		
				Board of Education _____			Date _____		

BALTIMORE COUNTY PUBLIC SCHOOLS

FY2002 BUDGET APPROPRIATION TRANSFER
SUMMARY OF INCREASES BY CATEGORY

007 Pupil Personnel - \$145,200

An increase of \$145,200 in Pupil Personnel is necessary to cover an anticipated salary shortfall due to unrealized turnover.

008 Student Health Services - \$367,877

An increase of \$367,877 in Student Health Services is necessary to cover an anticipated salary shortfall due to unrealized turnover.

012 Fixed Charges - \$850,580

An increase of \$850,580 to Fixed Charges will provide funds to offset an unexpected increase in the health benefits costs.

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FY2002 BUDGET APPROPRIATION TRANSFER
SUMMARY OF DECREASES BY CATEGORY

003 Instructional Salaries - \$1,363,657

\$1,363,657 is available in Instructional Salaries due to turnover savings greater than the amount originally budgeted.
