

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** February 22, 2005

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

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

**SUBJECT:** **FY2006 BOARD PROPOSED OPERATING BUDGET**

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

**RESOURCE PERSON(S):** Barbara Burnopp, Executive Director for Fiscal Services  
Mike Goodhues, Director, Office of Budget and Reporting

**RECOMMENDATION**

That the FY2006 Board Proposed Operating Budget in the amount of \$1,306,030,946 be approved.

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The Superintendent's proposed FY2006 budget was introduced to the Board on January 11, 2005. A public hearing was held on January 26, 2005. The Board held a budget work session on February 1, 2005. Once approved, the budget will be forwarded to the County Executive on or before March 1, 2005.

The Superintendent proposes amending the original request to reflect changes both technical and material in nature. Material changes include salary adjustments based on final labor negotiations, retaining the current computer replacement schedules, an expected increase in Federal and State grants, and the addition of two Auditors for the Office of Internal Audit. Technical changes include a decrease in State current expense revenues, an increase in utility costs, and the realignment of appropriations between various offices and departments.

## Appendix I – FY2006 Board Proposed Budget

- FY2006 Revenue Appropriation
- FY2006 Expense Appropriation
- FY2006 Schedule of Budget Adjustments
- FY2006 General Fund Revenue

## Baltimore County Public Schools

### FY2006 Board Proposed Budget Revenues

In accordance with Policy 3112, be it resolved that a budget for Baltimore County Public Schools be requested for Fiscal Year 2006, the following amounts by fund, category, and revenue source.

	<u>Board Proposed</u>
<i>Revenue Appropriation</i>	
<i>General Fund</i>	
Local	\$ 596,479,225
State	385,282,906
Other	9,862,000
<i>Total General Fund Revenue</i>	\$ 991,624,131
 <i>Special Revenue Fund</i>	
Local	220,861
State	8,083,506
Federal	75,628,376
Other	554,411
<i>Total Special Revenue Fund Revenue</i>	\$ 84,487,154
 <i>Debt Service Fund</i>	
Local	25,269,683
<i>Total Debt Service Fund Revenue</i>	\$ 25,269,683
 <i>Enterprise Fund</i>	
State	1,065,238
Federal	14,856,976
Operating Revenue	17,704,371
Other Non-Operating Revenue	4,842,393
<i>Total Enterprise Fund Revenue</i>	\$ 38,468,978
 <i>Capital Fund</i>	
Local	95,820,000
State	70,361,000
<i>Total Capital Fund Revenue</i>	\$ 166,181,000
<b><i>Total of All Sources of Revenue</i></b>	<b>\$ 1,306,030,946</b>
 <i>Revenue Summary</i>	
Local	717,789,769
State	464,792,650
Federal	90,485,352
Other	32,963,175
<b><i>Total of All Sources of Revenue</i></b>	<b>\$ 1,306,030,946</b>

**Baltimore County Public Schools**  
**FY2006 Board Proposed Budget Expenditures**

	<u>Board Proposed</u>
<i>Expense Appropriation</i>	
<i>General Fund</i>	
Administration	\$ 27,754,827
Mid-Level Administration	66,285,377
Instructional Salaries	394,793,954
Instructional Textbooks and Supplies	18,691,163
Other Instructional Costs	11,282,882
Special Education	127,982,182
Pupil Personnel	4,814,246
Health Services	10,234,720
Transportation	41,278,638
Operations	67,405,152
Maintenance	21,286,548
Fixed Charges	197,470,897
Capital Outlay	2,343,545
<i>Total General Fund</i>	\$ 991,624,131
 <i>Special Revenue Fund</i>	
Restricted Programs	84,487,154
 <i>Debt Service Fund</i>	
Debt Service	25,269,683
 <i>Enterprise Fund</i>	
Food and Nutrition	38,468,978
Capital Fund	166,181,000
<b><i>Total of All Funds</i></b>	<b>\$ 1,306,030,946</b>

**Baltimore County Public Schools**

**Schedule of FY2006 Budget Adjustments**

	<b>Superintendent Proposed</b>	<b>Superintendent Addendum</b>	<b>Superintendent Amended Proposal</b>	<b>Board Addendum</b>	<b>Board Proposed</b>
<b>Sources of Revenue</b>					
Local	719,905,409	(2,115,640)	717,789,769		
State	464,072,302	720,348	464,792,650		
Federal	88,615,503	1,869,849	90,485,352		
Other	32,963,175	-	32,963,175		
Interfund Transfers					
<b>Total Revenue</b>	<b><u>\$1,305,556,389</u></b>	<b><u>\$474,557</u></b>	<b><u>\$1,306,030,946</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Expenditure Appropriations:</b>					
Administration	27,603,737	151,090	27,754,827		
Mid-Level Administration	65,860,291	425,086	66,285,377		
Instructional Salaries	396,230,444	(1,436,490)	394,793,954		
Textbooks and Supplies	17,298,595	1,392,568	18,691,163		
Other Instructional Costs	14,073,177	(2,790,295)	11,282,882		
Special Education	128,427,883	(445,701)	127,982,182		
Student Personnel	4,836,575	(22,329)	4,814,246		
Health Services	10,258,726	(24,006)	10,234,720		
Student Transportation	41,195,858	82,780	41,278,638		
Operation of Plant	66,833,262	571,890	67,405,152		
Maintenance of Plant	21,373,141	(86,593)	21,286,548		
Fixed Charges	197,826,236	(355,339)	197,470,897		
Capital Outlay	2,201,498	142,047	2,343,545		
Special Revenue Fund	81,617,305	2,869,849	84,487,154		
Enterprise Fund	38,468,978	-	38,468,978		
Capital Projects Fund	166,181,000	-	166,181,000		
Debt Service Fund	25,269,683	-	25,269,683		
<b>Total Expenditure Appropriation</b>	<b><u>\$1,305,556,389</u></b>	<b><u>\$474,557</u></b>	<b><u>\$1,306,030,946</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## Baltimore County Public Schools

### FY2006 General Fund Revenue

	<u>FY04 Adj. Budget</u>	<u>FY04 Actual</u>	<u>FY05 Adj. Budget</u>	<u>FY06 Proposed</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<i>Local - Baltimore County</i>	\$ 560,233,962	\$ 560,233,962	\$ 570,385,533	\$ 596,479,225	\$ 26,093,692	4.6%
<i>State</i>						
Foundation Program	221,237,877	221,237,877	241,586,294	266,323,263	24,736,969	10.2%
Formula-Compensatory Ed	28,276,252	28,276,077	40,935,624	50,779,793	9,844,169	24.0%
Out of County Living-State	4,000,000	4,470,931	4,000,000	4,000,000	-	0.0%
Limited English Proficiency	2,901,559	2,901,559	3,986,507	5,073,242	1,086,735	27.3%
Formula-Students w/ Disabilities	10,229,907	10,228,580	14,867,293	18,664,146	3,796,853	25.5%
Nonpublic Placements	16,144,219	12,249,711	13,963,945	17,187,133	3,223,188	23.1%
Formula-Transportation	18,269,353	18,269,353	19,287,323	20,591,329	1,304,006	6.8%
Aging Schools Program	2,940,000	2,923,135	2,940,000	1,484,000	(1,456,000)	-49.5%
Advanced Prof Certif. Stipends	600,000	839,000	650,000	650,000	-	0.0%
National Certification Stipend	240,000		150,000	180,000	30,000	20.0%
Signing Bonus Stipend	150,000		200,000	350,000	150,000	75.0%
<i>Total State</i>	304,989,167	\$ 301,396,223	342,566,986	385,282,906	42,715,920	12.5%
<i>Federal Sources</i>						
Unrestricted Impact Aid		99,964		-	-	
<i>Other Sources</i>						
Tuition-Nonresident	130,000	125,039	130,000	130,000	-	0.0%
Tuition-Summer School	400,000	347,776	400,000	400,000	-	0.0%
Tuition-Foster Care	350,000	170,334	350,000	170,000	(180,000)	-51.4%
Tuition-Evening High	35,000	70,796	35,000	35,000	-	0.0%
Tuition-Driver's Ed	-	38,779	-	-	-	
Universal Svc Fee Discount	800,000	819,716	800,000	600,000	(200,000)	-25.0%
MABE Refund	250,000	228,798	227,000	227,000	-	0.0%
Out of County Living - MD LEAs	4,000,000	4,190,285	4,000,000	4,000,000	-	0.0%
Informal Kinship Care		462,048	-	300,000	300,000	
Miscellaneous Revenue	800,000	1,493,928	800,000	800,000	-	0.0%
Transportation Billing-Other LEAs	-			-	-	
Prior Year Fund Balance	1,000,000	1,000,000	3,242,526	3,200,000	(42,526)	-1.3%
<i>Total Other Sources</i>	7,765,000	8,947,499	9,984,526	9,862,000	(122,526)	-1.2%
<b>Grand Total of All Sources</b>	<b>\$ 872,988,129</b>	<b>\$ 870,677,648</b>	<b>\$ 922,937,045</b>	<b>\$ 991,624,131</b>	<b>\$ 68,687,086</b>	<b>7.4%</b>