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).

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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
<table>
<thead>
<tr>
<th>Category</th>
<th>Present Appropriation</th>
<th>Amount to Transfer</th>
<th>New Appropriation</th>
<th>Category</th>
<th>Present Appropriation</th>
<th>Amount to Transfer</th>
<th>New Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>02-Mid-Level Administration</td>
<td>61,924,283</td>
<td>351,243</td>
<td>62,275,526</td>
<td>03-Instructional Salaries</td>
<td>374,416,758</td>
<td>3,138,561</td>
<td>371,278,197</td>
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<tr>
<td>04-Instructional Textbooks</td>
<td>18,285,474</td>
<td>123,588</td>
<td>18,409,062</td>
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<td></td>
<td></td>
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<tr>
<td>07-Pupil Personnel</td>
<td>4,516,207</td>
<td>199,646</td>
<td>4,715,853</td>
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<td></td>
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<tr>
<td>08-Health Services</td>
<td>9,766,659</td>
<td>205,612</td>
<td>9,972,271</td>
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<td></td>
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<tr>
<td>09-Transportation</td>
<td>36,764,300</td>
<td>1,290,021</td>
<td>38,054,321</td>
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<td></td>
<td></td>
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<tr>
<td>10-Operation of Plant</td>
<td>62,733,053</td>
<td>173,846</td>
<td>62,906,899</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>11-Maintenance of Plant</td>
<td>20,336,588</td>
<td>625,367</td>
<td>20,961,955</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>15-Capital Outlay</td>
<td>2,139,892</td>
<td>169,238</td>
<td>2,309,130</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Transfer**  3,138,561

**Explanation:**
To align appropriations with projected expenditures. See attachment for summary by category.

**Signatures Required:**
- Budget and Reporting Date
- Fiscal Services Date
- Superintendent Date
- Board of Education 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.