

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: May 9, 2006

TO: **BOARD OF EDUCATION**

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: **BALTIMORE COUNTY PUBLIC SCHOOLS FY2006 BUDGET APPROPRIATION TRANSFER**

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

RESOURCE PERSON(S): Barbara Burnopp, Chief Financial Officer, Fiscal Services
Stephanie Ennels, Acting Director, Budget and Reporting

RECOMMENDATION

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

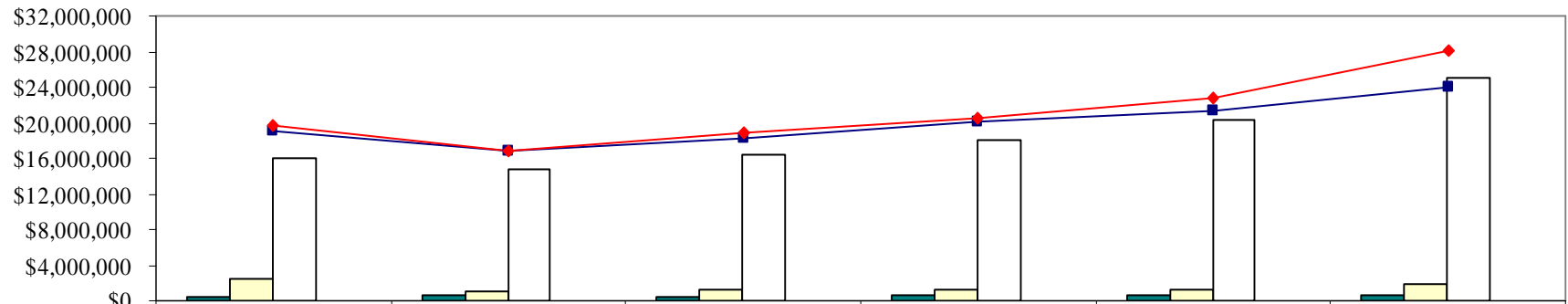
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This Budget Appropriation Transfer is a request to the County to reappropriate funds between categories. The Department of Fiscal Services sets deadlines each spring to provide for timely closure of financial books at fiscal year-end. As part of that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

- Attachment I: Budget Appropriation Transfer Form
- Attachment II: Summary of Increase/Decreases by Category
- Attachment III: Utility, Fuel, and Parts – Expenditures FY01 to Projected FY06

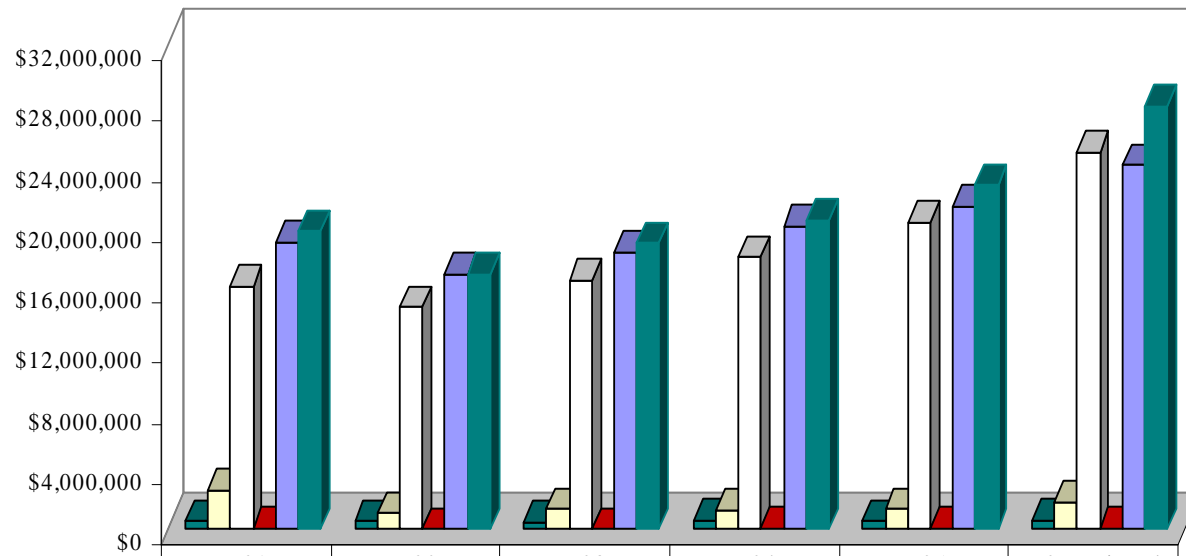
Summary of Increases by Category	
01-Administration	A transfer of \$500,000 will fund the required transfer of Information Technology Help Desk positions from Mid-Level Administration.
04-Instructional Textbooks	A transfer of \$400,000 will provide funding for textbooks and supplies based on projected year-end expenditures.
05-Other Instructional Costs	A transfer of \$1.0 million will provide funding for other instructional costs based on projected year-end expenditures and for computer servers for schools.
07-Student Personnel	A transfer of \$300,000 will provide funding for salaries for unachieved turnover savings.
08-Student Health Services	A transfer of \$100,000 will provide funding for salaries for unachieved turnover savings.
09-Student Transportation	A transfer of \$1.1 million will provide funding for rising fuel costs and increased costs for vehicle parts.
10-Operation of Plant	A transfer of \$4.7 million will provide funding for increased utility costs.
11-Maintenance of Plant	A transfer of \$350,000 will provide funding for rising fuel costs and increased costs for vehicle parts.
Summary of Decreases by Category	
02-Mid-Level Administration	A transfer of \$500,000 is necessary to fund the required transfer of Information Technology help desk positions to Administration.
03-Instructional Salaries	A transfer of \$4.0 million in teacher vacancies and turnover savings will be redirected to fund projected year-end expenditures throughout the system.
06-Special Education	A transfer of \$4.0 million in non-public placement and turnover savings will be redirected to fund projected year-end expenditures throughout the system.

Utility History
FY01-FY06 Projected



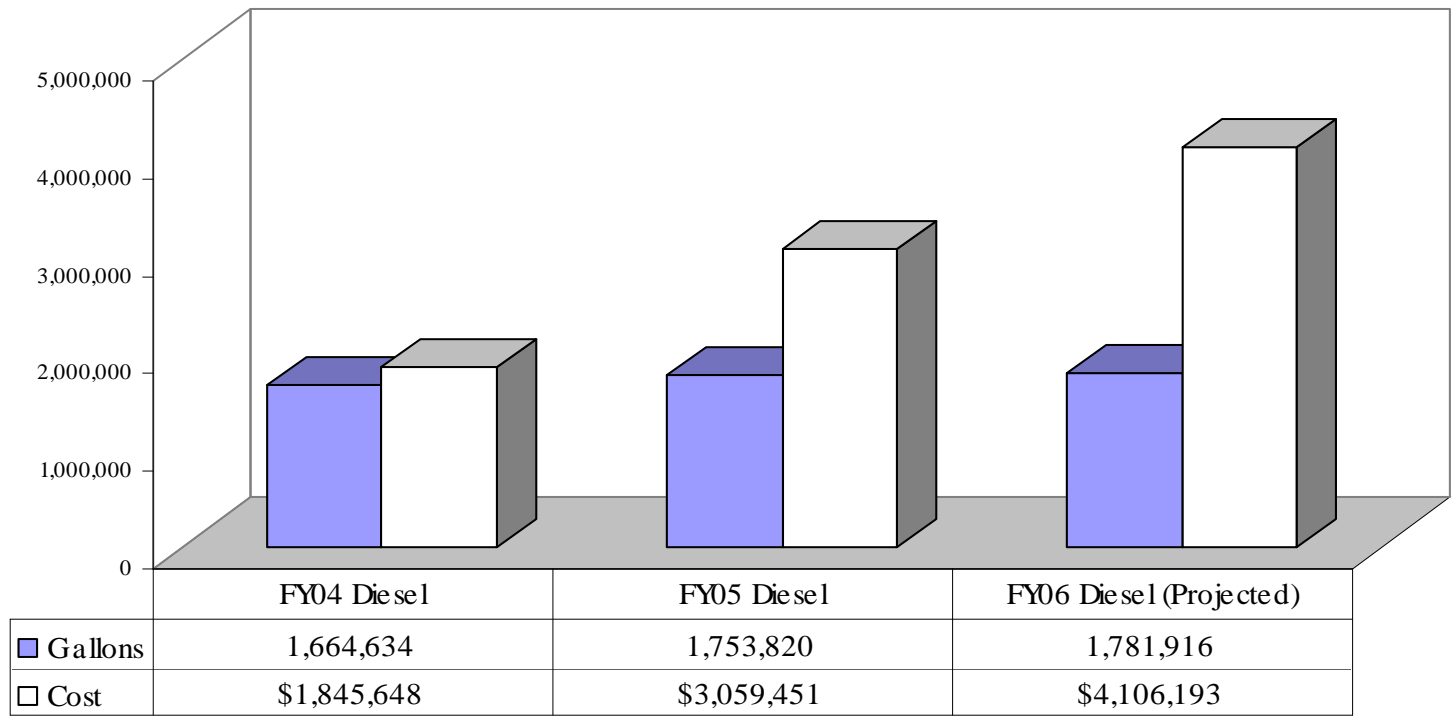
	FY01	FY02	FY03	FY04	FY05	FY06 Projected
Water	\$491,217	\$517,171	\$475,920	\$565,725	\$533,495	\$577,500
Fuel Oil	\$2,563,953	\$1,041,592	\$1,326,697	\$1,220,581	\$1,299,599	\$1,765,587
Gas & Electric	\$16,097,536	\$14,692,653	\$16,472,643	\$18,002,591	\$20,324,339	\$24,924,259
Propane Gas	\$25,638	\$13,516	\$23,872	\$31,800	\$27,000	\$27,381
Total Budget	\$18,984,097	\$16,870,152	\$18,284,419	\$20,038,619	\$21,360,655	\$24,058,540
Total Expenditures	\$19,716,593	\$16,883,481	\$18,931,111	\$20,410,303	\$22,715,799	\$28,003,378

Utility History
FY01 - FY06 Projected

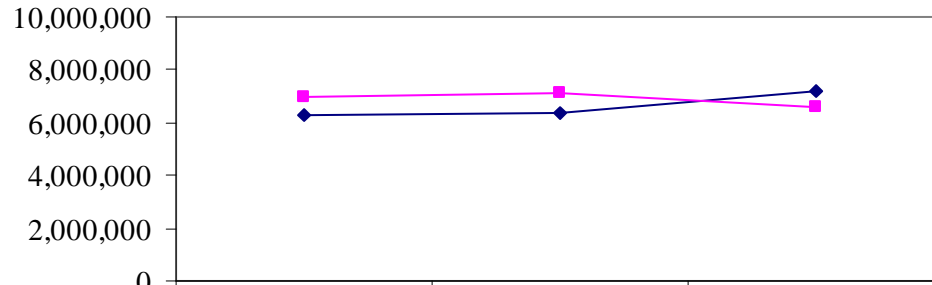


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Fuel History
FY04 - FY06 Projected

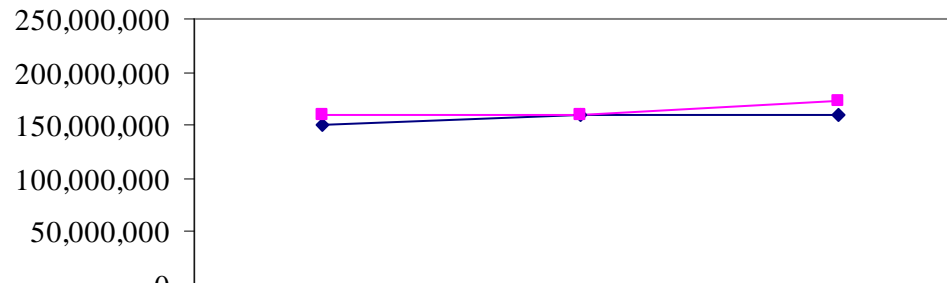


Natural Gas Budget vs. Actuals - Therms



	FY04	FY05	FY06 Projected
◆ Budget Therms	6,325,071	6,388,321	7,200,000
■ Actual Therms	6,936,056	7,134,839	6,588,000

Electricity Budget vs. Actuals - Kilowatt Hours



	FY04	FY05	FY06 Projected
◆ BUDGET KWH	151,007,275	160,000,000	160,000,000
■ ACTUAL KWH	159,826,700	160,368,082	173,280,000

Total Vehicle, Truck & Bus Parts Spending

