

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: April 22, 2008
TO: BOARD OF EDUCATION
FROM: Dr. Joe A. Hairston, Superintendent
SUBJECT: FY 2008 Operating Budget Appropriation Transfer
ORIGINATOR: J. Robert Haines, Deputy Superintendent
RESOURCE PERSON(S): Barbara Burnopp, Chief Financial Officer
George Sarris, Director, Office of Budget and Reporting

RECOMMENDATION

That the Board of Education members approve the attached budget appropriation transfer.

This budget appropriation transfer is a request to the county to re-appropriate 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 I: Budget Appropriation Transfer Form
Attachment II: Summary of Increase/Decrease by Category

**BALTIMORE COUNTY PUBLIC SCHOOLS
BUDGET APPROPRIATION TRANSFER**

Number: 08-01
Date: April 22, 2008

Fund: General

INCREASE				DECREASE			
Category	Present Appropriation	Amount to Transfer	New Appropriation	Category	Present Appropriation	Amount to Transfer	New Appropriation
01-Administration	32,668,750	800,000	33,468,750	10-Operation of Plant	89,471,609	(4,265,000)	85,206,609
02-Mid-level Administration	75,567,963	800,000	76,367,963	11-Maintenance of Plant	28,864,298	(300,000)	28,564,298
04-Instructional Textbooks and Supplies	20,015,044	820,000	20,835,044	15-Captial Outlay	4,005,226	(835,000)	3,170,226
05-Other Instructional Costs	17,857,803	1,380,000	19,237,803				
07-Student Personnel	6,374,186	100,000	6,474,186				
09-Student Transportation	47,340,453	1,500,000	48,840,453				
Total Transfer		<u>\$ 5,400,000</u>		Total Transfer		<u>\$ (5,400,000)</u>	
Explanation:	<p>This annual budget appropriation transfer will realign funds by category with planned and projected year-end expenses. Funds are available due to utility savings in Operation of Plant and reclassification of Capital Outlay expenditures. With the board's approval, this transfer will be submitted for County Council approval in June.</p>			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

01-Administration	A transfer of \$800,000 will fund legal settlements, assessTrax scanners, OSHA/MOSHA compliance tracking software, and offset scrivener's error in county budget adjustments.
02-Mid-level Administration	A transfer of \$800,000 will fund unachieved turnover savings, county approved mid-year addition of positions, and principals' reallocation of school budgets.
04-Instructional Textbooks and Supplies	A transfer of \$820,000 will fund revised Vincent Farm Elementary School startup costs, principals' reallocation of school budgets, and reclassification of capital expenditures for the AdvancePath program.
05-Other Instructional Costs	A transfer of \$1,380,000 will fund principals' reallocation of school budgets and reclassification of capital expenditures for the AdvancePath program.
07-Student Personnel	A transfer of \$100,000 will offset scrivener's error in county budget adjustments.
09-Student Transportation	A transfer of \$1,500,000 will fund unbudgeted summer school transportation and rising diesel fuel costs.

Summary of Decreases by Category

10-Operation of Plant	A transfer of \$4,265,000 in utility fee savings will be redirected to fund projected expenditures throughout the system.
11-Maintenance of Plant	A transfer of \$300,000 in turnover savings will be redirected to fund projected diesel fuel expenditures.
15-Capital Outlay	Reclassify \$835,000 in AdvancePath capital expenditures for AdvancePath program expenditures for Textbooks and Other Instructional Costs.