

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** April 5, 2011

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

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

**SUBJECT:** **CONSIDERATION OF THE FY2011 OPERATING BUDGET APPROPRIATION TRANSFER**

**ORIGINATOR:** Joe A. Hairston, 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.

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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. Expenditure decisions are subject to the availability of funds.

Attachment I: Budget Appropriation Transfer Form  
Attachment II: Summary of Increase/Decrease by Category

**BALTIMORE COUNTY PUBLIC SCHOOLS  
BUDGET APPROPRIATION TRANSFER**

Number: 11 -1  
Date: April 5, 2011

Fund: General

<b>INCREASE</b>				<b>DECREASE</b>			
<b>Category</b>	<b>Present Appropriation</b>	<b>Amount to Transfer</b>	<b>New Appropriation</b>	<b>Category</b>	<b>Present Appropriation</b>	<b>Amount to Transfer</b>	<b>New Appropriation</b>
01 - Administration	34,167,390	1,200,000	35,367,390	02 - Mid-level Administration	86,710,668	(1,200,000)	85,510,668
04 - Instructional Textbooks and Supplies	24,158,439	1,965,000	26,123,439	03 - Instructional Salaries	460,783,852	(7,905,000)	452,878,852
05 - Other Instructional Costs	7,990,663	1,950,000	9,940,663	09 - Transportation	56,351,706	(350,000)	56,001,706
06 - Special Education	147,813,418	2,400,000	150,213,418	10 - Operation of Plant	88,326,433	(1,200,000)	87,126,433
07 - Student Personnel	8,424,056	60,000	8,484,056				
11 - Maintenance of Plant	28,345,870	1,840,000	30,185,870				
15 - Capital Outlay	3,681,958	1,240,000	4,921,958				
<b>Total Transfer</b>		<b>\$ 10,655,000</b>		<b>Total Transfer</b>		<b>\$ (10,655,000)</b>	
<b>Explanation:</b>	<p>This annual budget appropriation transfer will realign funds by category with planned and projected year-end expenses. Funds are available due to savings in salary expenditures, transportation costs, and utility usage. The majority of proposed transfers are necessary to implement the FY2011 operating plan. Expenditure decisions are subject to the availability of funds. With the board's approval, this transfer will be submitted to the county executive and then to the county council for approval in June.</p>			<b>Signatures Required:</b>			
				Budget and Reporting	Date		
				Fiscal Services	Date		
				Superintendent	Date		
				Board of Education	Date		

<b>BALTIMORE COUNTY PUBLIC SCHOOLS</b>										
<b>Budget Appropriation Transfer</b>										
<b>Summary of Increases by Category</b>										
<b>01 - Administration</b>	A transfer of \$1,200,000 will provide funds required for salaries due to low turnover (\$600,000) and contracted services to maintain Department of Technology student data systems (\$600,000).									
<b>04- Instructional Textbooks and Supplies</b>	A transfer of \$1,965,000 will provide funds required for principals' reallocation of school budgets (\$1,015,000), the acquisition of additional library books (\$450,000), and replacement furniture for schools (\$500,000).									
<b>05- Other Instructional Costs</b>	A transfer of \$1,950,000 will provide funds required for principals' reallocation of school budgets (\$1,510,000), additional curriculum for the Chesapeake High School virtual classroom (\$250,000), and growing enrollment in the state SEED school and Out-of-County Living programs (\$190,000).									
<b>06- Special Education</b>	A transfer of \$2,400,000 will provide funds required for salaries due to low turnover.									
<b>07 - Student Personnel</b>	A transfer of \$60,000 will provide funds required for salaries due to low turnover.									
<b>11- Maintenance of Plant</b>	A transfer of \$1,840,000 will provide funds required for salaries due to low turnover (\$767,500), and allow for air conditioning maintenance in schools (\$262,000), lighting conservation (\$69,000), fire code compliance at the Greenwood campus (\$530,000), installation of relocatable classrooms at Stoneleigh Elementary School (\$125,000), and minor modernizations of buildings (\$86,500).									
<b>15- Capital Outlay</b>	A transfer of \$1,240,000 for athletic court resurfacing (\$680,000), bus lifts (\$350,000), gymnasium bleachers (\$50,000), and school air conditioning exchange units (\$160,000).									
<b>Summary of Decreases by Category</b>										
<b>02- Mid-Level Administration</b>	A transfer of \$1,200,000 in salary savings will be redirected to administration salaries and contracted services for the Department of Technology.									
<b>03 - Instructional Salaries</b>	A transfer of \$7,905,000 in salary savings will be redirected to salary expenditures in other activities, principals' re-allocation of school budgets, library books, school furniture, SEED school, Out-of-County Living programs, virtual classroom curriculum, facilities improvements, athletic court resurfacing, and school bleachers.									
<b>09- Transportation</b>	A transfer of \$350,000 from lower contracted bus operator costs will be redirected for the purchase and installation of three bus lifts at the North Point bus lot.									
<b>10- Operation of Plant</b>	A transfer of \$1,200,000 from lower utility and fuel oil consumption will be redirected for facilities improvements.									