

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: February 5, 2013

TO: **BOARD OF EDUCATION**

FROM: S. Dallas Dance, Superintendent

SUBJECT: **CONSIDERATION OF THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 3113, TRANSFERS AND SUPPLEMENTS**

ORIGINATOR: Michael Sines, Chief Operations Officer

RESOURCE PERSON(S): Barbara Burnopp, Chief Financial Officer

RECOMMENDATION

That the Board of Education approves the proposed changes to Policy 3113, *Transfers and Supplements*. This is the third reading.

Attachment I – Policy Analysis
Attachment II – Policy 3113

**POLICY ANALYSIS FOR
BOARD OF EDUCATION POLICY 3113
TRANSFERS AND SUPPLEMENTS**

Statement of Issues or Questions Addressed

In accordance with Board of Education Policy and Superintendent’s Rule 8130, Policy 3112 is scheduled for review in school year 2012-2013. Policy 3113 outlines guidelines for budget appropriation transfers and supplemental appropriations. Staff is recommending that the policy be revised to: (1) include a policy statement requiring that budget transfers be made in accordance with State law; (2) include an implementation statement; and (3) conform with the Policy Review Committee’s editing conventions.

Cost Analysis and Fiscal Impact on School System

No fiscal impact is anticipated by the revision of this policy.

Relationship to Other Board of Education Policies

1. Board of Education Policy 3111, *Budget Planning and Preparation*
2. Board of Education Policy 3112, *Operating Budget*

Legal Requirements

1. *Annotated Code of Maryland*, Education Article §5-101, *Annual school budget*
2. *Annotated Code of Maryland*, Education Article §5-105, *Expenditure of revenues; transfers within and between major categories*
3. *Annotated Code of Maryland*, Education Article §5-305, *Separate accounts for construction funds; special provision for Anne Arundel county.*
4. *Charter of Baltimore County, Maryland*, Article VII, §711, *Transfer of appropriations*
5. *Charter of Baltimore County, Maryland*, Article VII, §712, *Supplementary and emergency appropriations*

Similar Policies Adopted by Other Local School Systems

1. Anne Arundel County Board of Education, Policy DBC, *Budget Transfers*
2. Montgomery County Board of Education, Policy DAA-RA, *Fiscal Responsibility and Control*
3. Prince George’s County Board of Education, Policy 3160, *Transfer of Funds*

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

No other alternatives were considered.

Timeline

First reading – December 18, 2012

Public comment – January 8, 2013

Third reading/vote – February 5, 2013

NON-INSTRUCTIONAL SERVICES: NON-INSTRUCTIONAL SERVICES

Transfers and Supplements

I. POLICY STATEMENT

- A. The Superintendent IS REponsible FOR THE MANAGEMENT OF THE OPERATING AND CAPITAL BUDGETS AND shall administer expenditures in accordance with the limits adopted by the Board of Education of Baltimore County (Board) through the budgeting process. BUDGET TRANSFERS AND SUPPLEMENTS SHALL BE MADE IN ACCORDANCE WITH STATE LAW AND COUNTY CODE.

II. GUIDELINES

- A. THE FOLLOWING TYPES OF BUDGET TRANSFERS REQUIRE BOARD APPROVAL PRIOR TO SUBMISSION TO THE COUNTY EXECUTIVE FOR APPROVAL BY THE BALTIMORE COUNTY COUNCIL:
 - 1. Transfer of funds between MAJOR categories in the operating budget.[,]
 - 2. Transfer of funds between MAJOR CATEGORIES [projects] in the capital budget OR UNEXPENDED PROJECT BALANCES.[, and]
 - 3. Requests for supplemental funds for the operating or capital budget. [shall be approved by the Board prior to submission to the Baltimore County Council or the County Executive, as appropriate.]

III. IMPLEMENTATION

- A. THE BOARD DIRECTS THE SUPERINTENDENT TO IMPLEMENT THIS POLICY.

Legal References: *Annotated Code of Maryland, Education Article §5-101, ANNUAL SCHOOL BUDGET [§§5-101, 5-105, 5-305] ANNOTATED CODE OF MARYLAND, EDUCATION ARTICLE §5-105, EXPENDITURE OF REVENUES; TRANSFERS WITHIN AND BETWEEN MAJOR CATEGORIES*

*ANNOTATED CODE OF MARYLAND, EDUCATION
ARTICLE §5-305, SEPARATE ACCOUNTS FOR
CONSTRUCTION FUNDS; SPECIAL PROVISION
FOR ANNE ARUNDEL COUNTY.*

*Charter of Baltimore County, Maryland, ARTICLE VII,
§711, TRANSFER OF APPROPRIATIONS [§711, 712]
CHARTER OF BALTIMORE COUNTY, MARYLAND,
ARTICLE VII, §712, SUPPLEMENTARY AND
EMERGENCY APPROPRIATIONS*

RELATED POLICIES: BOARD OF EDUCATION POLICY 3111, *BUDGET
PLANNING AND PREPARATION*
BOARD OF EDUCATION POLICY 3112, *OPERATING
BUDGET*

Policy
Adopted: 09/18/68
Revised: 07/09/02
Readopted: 06/10/08
REVISED: _____

Board of Education of Baltimore County