

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: February 5, 2013

TO: **BOARD OF EDUCATION**

FROM: S. Dallas Dance, Superintendent

SUBJECT: **CONSIDERATION OF THE PROPOSED FY 2014 OPERATING BUDGET**

ORIGINATOR: Michael G. Sines, Chief Operations Officer

RESOURCE PERSON(S): Barbara Burnopp, Chief Financial Officer
George Sarris, Director, Budget and Reporting

RECOMMENDATION

That the Board of Education approves the proposed FY 2014 Operating budget.

The superintendent's proposed FY 2014 budget was introduced to the Board on January 8, 2013. The proposed FY 2014 operating budget incorporates the proposed changes to the organizational charts. A public hearing was held on January 15, 2013. The Board held a budget work session on January 22, 2013. Once approved, the budget will be forwarded to the county executive by March 1, 2013.

The superintendent's proposed budget was based on a 3.7% increase of \$19.5 million in state funding for Grades K-12 education. Local county revenues are proposed to remain at Maintenance of Effort (MOE) as prescribed by state law.

On January 18, 2013, preliminary calculations for major state aid programs were released by the Maryland State Department of Education. These preliminary calculations appear to provide additional funding for Baltimore County Public Schools above the initial projections upon which the budget is based. Additional information has been received on the Affordable Care Act and bus financing requirements. Accordingly, the proposed budget has been increased by \$1 million for each of these items. Special Education revenues and expenditures were adjusted by \$1 million to more accurately

reflect reduced state reimbursements from nonpublic placements. Expenditures of approximately \$1 million were redirected to instructional salaries for tutoring in Tier II and Tier III schools.

The total budget for all funds is \$1,711,516,570. It includes \$893,741,014 in local funding from Baltimore County, \$679,385,095 in state funds, \$94,032,385 in federal grants and contributions, and \$44,358,076 in funds from service charges and other sources.

Attachment I: FY 2014 Revenue Appropriation
FY 2014 Expenditure Appropriation
FY 2014 General Fund Appropriation

Attachment II: FY 2013-2014 Organizational Charts

Baltimore County Public Schools
FY2014 Board Proposed Budget
Revenue Appropriation

In accordance with Policy 3112, be it resolved that a budget for Baltimore County Public Schools be requested for Fiscal Year 2014, the following amounts by fund, category, and revenue source.

		Board Proposed
<i>Revenue Appropriation</i>		
<i>General Fund</i>		
Local		\$ 709,266,091
State		577,532,709
Federal		800,000
Other		28,197,768
<i>Total General Fund Revenue</i>		\$ 1,315,796,568
<i>Special Revenue Fund</i>		
Local		0
State		5,120,236
Federal		65,484,334
Other		2,870,018
<i>Total Special Revenue Fund Revenue</i>		\$ 73,474,588
<i>Debt Service Fund</i>		
Local		35,599,923
<i>Total Debt Service Fund Revenue</i>		\$ 35,599,923
<i>Enterprise Fund</i>		
State		833,080
Federal		27,748,051
Operating Revenue		13,282,290
Other Non-Operating Revenue		8,000
<i>Total Enterprise Fund Revenue</i>		\$ 41,871,421
<i>Capital Fund</i>		
Local		148,875,000
State		95,899,070
<i>Total Capital Fund Revenue</i>		\$ 244,774,070
Total of All Sources of Revenue		\$ 1,711,516,570
<i>Revenue Summary</i>		
Local		893,741,014
State		679,385,095
Federal		94,032,385
Other		44,358,076
Total of All Sources of Revenue		\$ 1,711,516,570

Baltimore County Public Schools
FY2014 Board Proposed Budget
Expenditure Appropriation

		Board Proposed	Superintendent Proposed	Increase/ (Decrease)
<i>Expenditure Appropriation</i>				
<i>General Fund</i>				
	Administration	\$ 46,393,017	\$ 46,393,017	\$ -
	Mid-Level Administration	89,575,705	89,575,305	\$ 400
	Instructional Salaries	461,257,860	460,177,744	\$ 1,080,116
	Instructional Textbooks and Supplies	20,965,757	21,246,063	\$ (280,306)
	Other Instructional Costs	12,536,441	12,630,598	\$ (94,157)
	Special Education	162,659,137	163,659,137	\$ (1,000,000)
	Pupil Personnel	9,002,942	9,002,942	\$ -
	Health Services	14,573,608	14,573,608	\$ -
	Transportation	62,220,934	61,235,987	\$ 984,947
	Operations	95,119,610	95,119,610	\$ -
	Maintenance	34,238,679	34,238,679	\$ -
	Fixed Charges	303,835,670	302,835,670	\$ 1,000,000
	Capital Outlay	3,417,208	3,417,208	\$ -
	<i>Total General Fund</i>	1,315,796,568	1,314,105,568	\$ 1,691,000
	<i>Special Revenue Fund</i>			
	Restricted Programs	73,474,588		
	<i>Debt Service Fund</i>			
	Debt Service	35,599,923		
	<i>Enterprise Fund</i>			
	Food and Nutrition	41,871,421		
	Capital Fund	244,774,070		
	Total of All Funds	\$ 1,711,516,570		

**Baltimore County Public Schools
FY2014 General Fund Appropriation**

	FY2012 Actual Expenditures	FY2013 Adjusted Budget	FY2014 Board Proposed	Increase/ (Decrease)	Percent Change
<i>Local - Baltimore County</i>	\$ 668,495,342	\$ 689,743,020	\$ 709,266,091	\$ 19,523,071	2.8%
<i>State</i>					
Foundation Program	330,486,886	336,112,790	348,805,050	12,692,260	3.8%
Geographic Cost of Education Index	5,372,832	5,478,127	5,627,888	149,761	2.7%
Innovative Programs				-	
Formula-Compensatory Ed	112,836,075	121,772,644	128,778,102	7,005,458	5.8%
Out of County Living-State	2,386,462	2,500,000	2,117,612	(382,388)	-15.3%
Limited English Proficiency	11,625,268	12,092,941	13,657,555	1,564,614	12.9%
Formula-Students w/ Disabilities	29,265,174	29,859,636	30,638,534	778,898	2.6%
Nonpublic Placements	14,367,970	14,615,476	13,615,476	(1,000,000)	-6.8%
Formula-Transportation	27,121,897	27,871,938	28,700,639	828,701	3.0%
Aging Schools Program	1,370,282	4,451,853	4,451,853	-	0.0%
Advanced Prof Certif. Stipends	654,000	675,000	1,000,000	325,000	48.1%
National Certification	94,000	140,000	140,000	-	0.0%
<i>Total State</i>	535,580,846	555,570,405	577,532,709	21,962,304	4.0%
<i>Federal</i>					
Federal Unrestricted Impact Aid	99,241			-	0.0%
Retiree Drug Subsidy	102,284				
ROTC Reimbursements	777,723	760,000	800,000	40,000	5.3%
ARRA SFSF - GCEI Grant				-	
ARRA SFSF - Transportation Grant				-	
ARRA SFSF - Compensatory Education				-	
ARRA SFSF - Limited English Proficiency				-	0.0%
Education Jobs Fund Bill	4,129,953			-	100.0%
<i>Total Federal</i>	5,109,201	760,000	800,000	40,000	5.3%
<i>Other Sources</i>					
Tuition-Nonresident	203,228	155,000	155,000	-	0.0%
Tuition-Summer School	237,068	277,500	277,500	-	0.0%
Tuition-Foster Care Agency	227,774	80,000	220,000	140,000	175.0%
Tuition-Evening High School	38,366	40,000	40,000	-	0.0%
Universal Svc Fee Discount	1,822,982	2,156,500	2,156,500	-	0.0%
MABE Refund			150,000	150,000	#DIV/0!
Miscellaneous Revenue	1,274,946	2,111,000	1,282,000	(829,000)	-39.3%
Prior Year Fund Balance	9,246,039	17,740,034	21,074,156	3,334,122	18.8%
Out of County Living - MD LEAs	2,563,567	2,500,000	2,117,612	(382,388)	-15.3%
Informal Kinship Care - MD LEAs	575,531	725,000	725,000	-	0.0%
Escheat Funds		395,250		(395,250)	-100.0%
<i>Total Other Sources</i>	16,189,501	26,180,284	28,197,768	2,017,484	7.7%
Grand Total of All Sources	\$ 1,225,374,890	\$ 1,272,253,709	\$ 1,315,796,568	\$ 43,542,859	3.4%



ORGANIZATION CHARTS

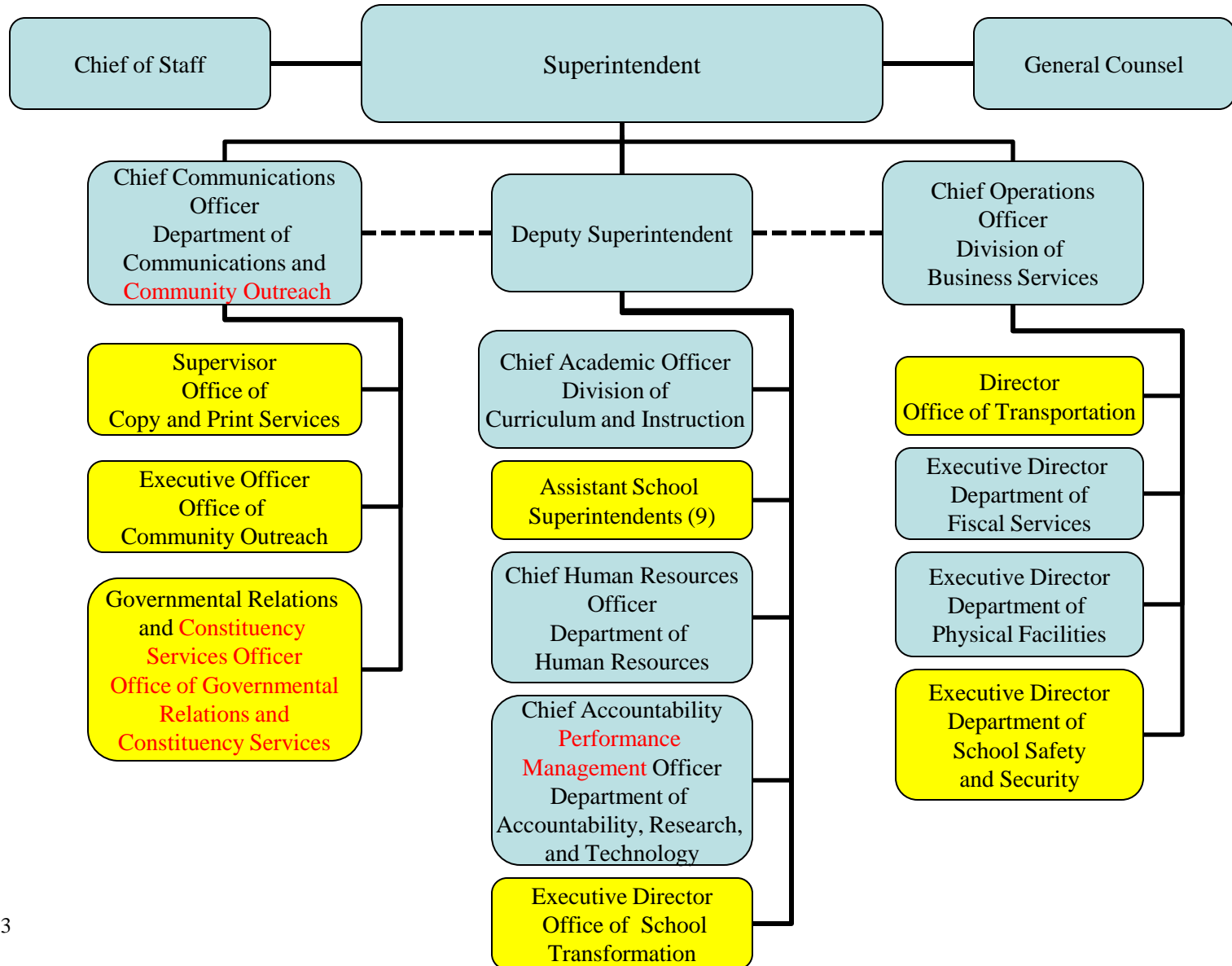
FY 2014

The Baltimore County Public Schools Organization Charts

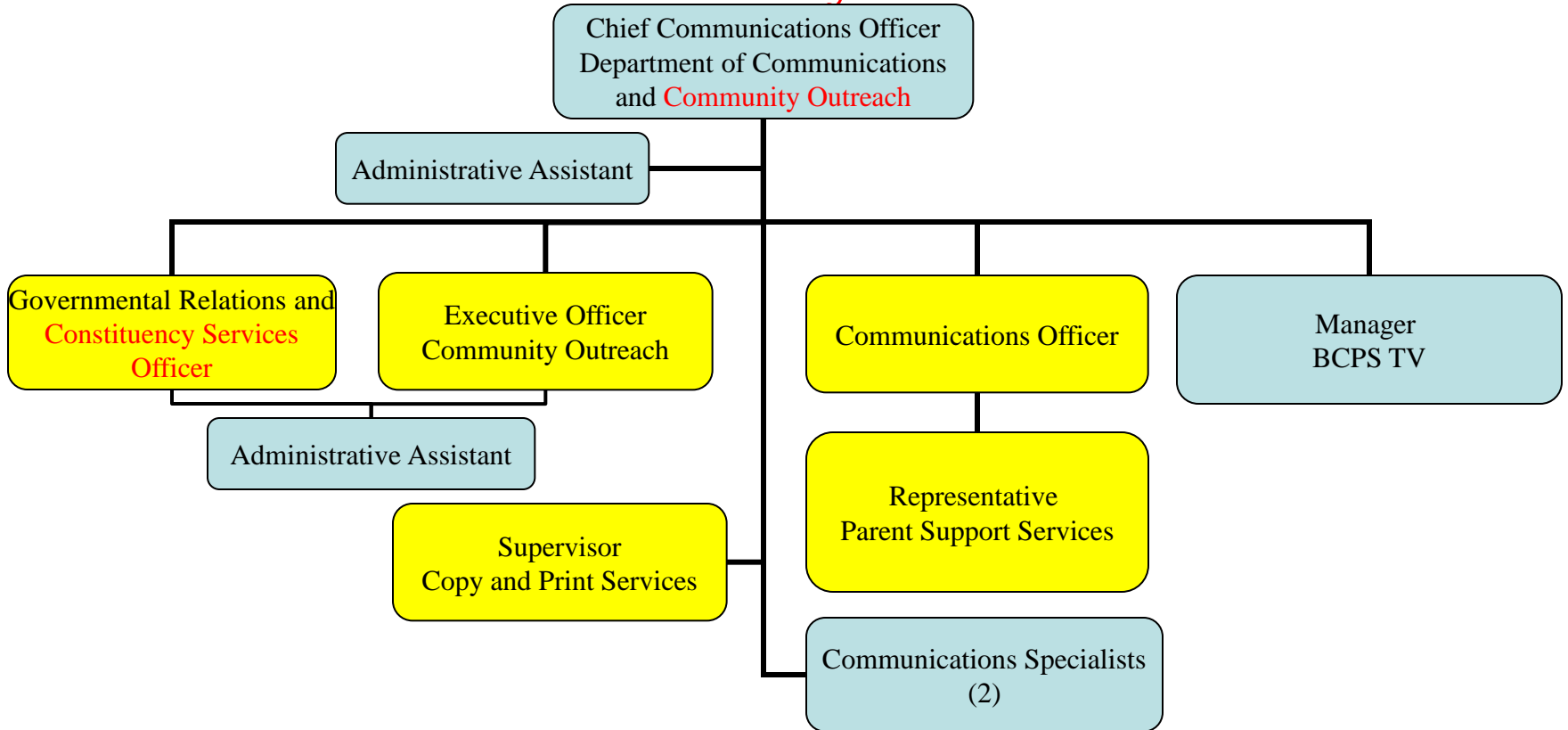
Table of Contents

Superintendent of Schools	Page 2
Department of Communications and Community Outreach.....	Page 3
Division of Business Services	Page 4
Department of Fiscal Services	Page 5
Department of Physical Facilities.....	Page 6
Department of School Safety and Security.....	Page 7
Deputy Superintendent	Page 8
Department of Accountability, Performance Management , Research and Technology...	Page 9
Executive Director, Information Technology.....	Page 10
Executive Director, Strategic Planning, Research and Evaluation.....	Page 11
Executive Director, Instructional Technology.....	Page 12
Department of Human Resources	Page 13
Assistant Superintendent, Organizational Development.....	Page 14
Executive Director, School Transformation.....	Page 15
Chief Academic Officer.....	Page 16
Division of Curriculum & Instruction	Page 17
Executive Director, Curriculum.....	Page 18
Executive Director, Student Support Services.....	Page 19
Executive Director, Special Programs.....	Page 20
Executive Director, Special Education.....	Page 21
The Baltimore County Public Schools	Page 22
Office of Internal Audit.....	Page 23

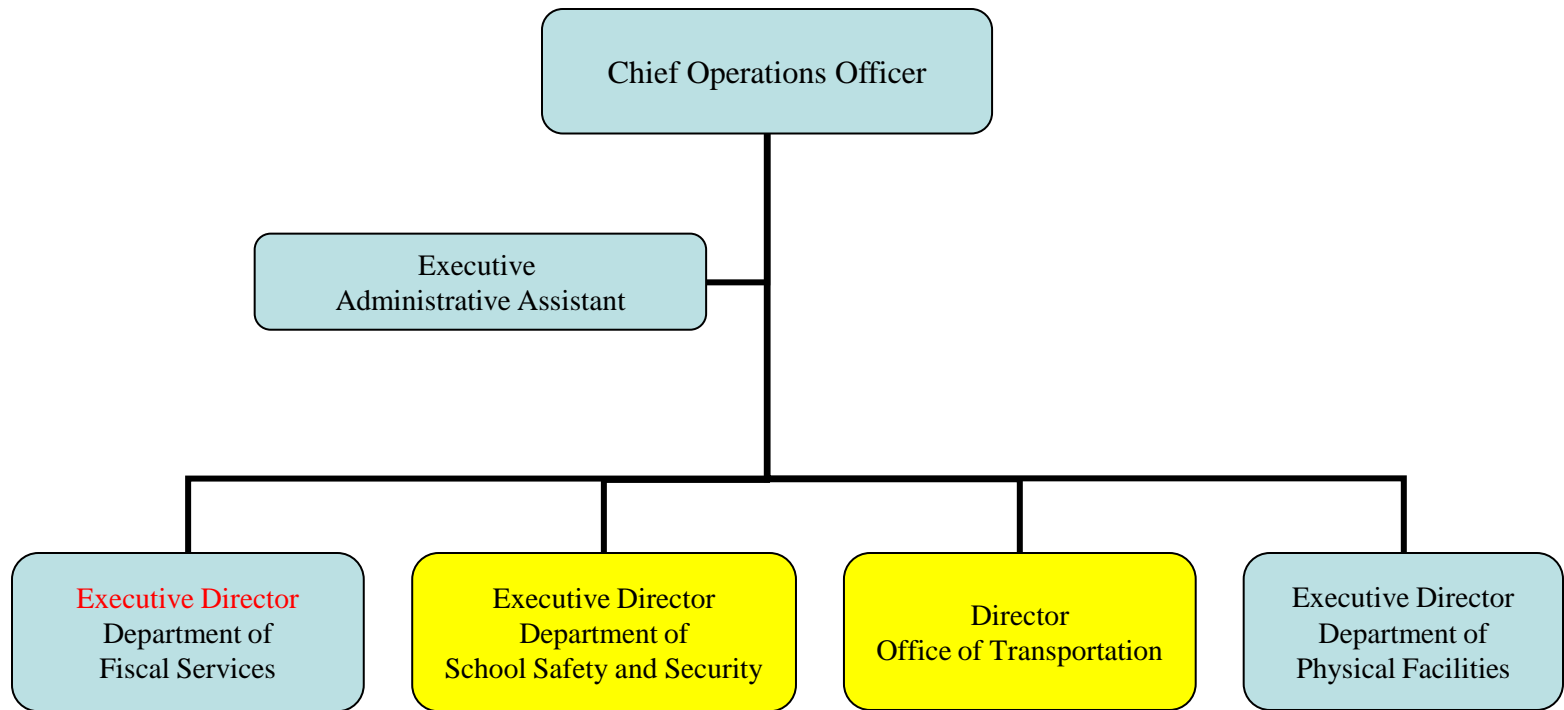
Superintendent of Schools



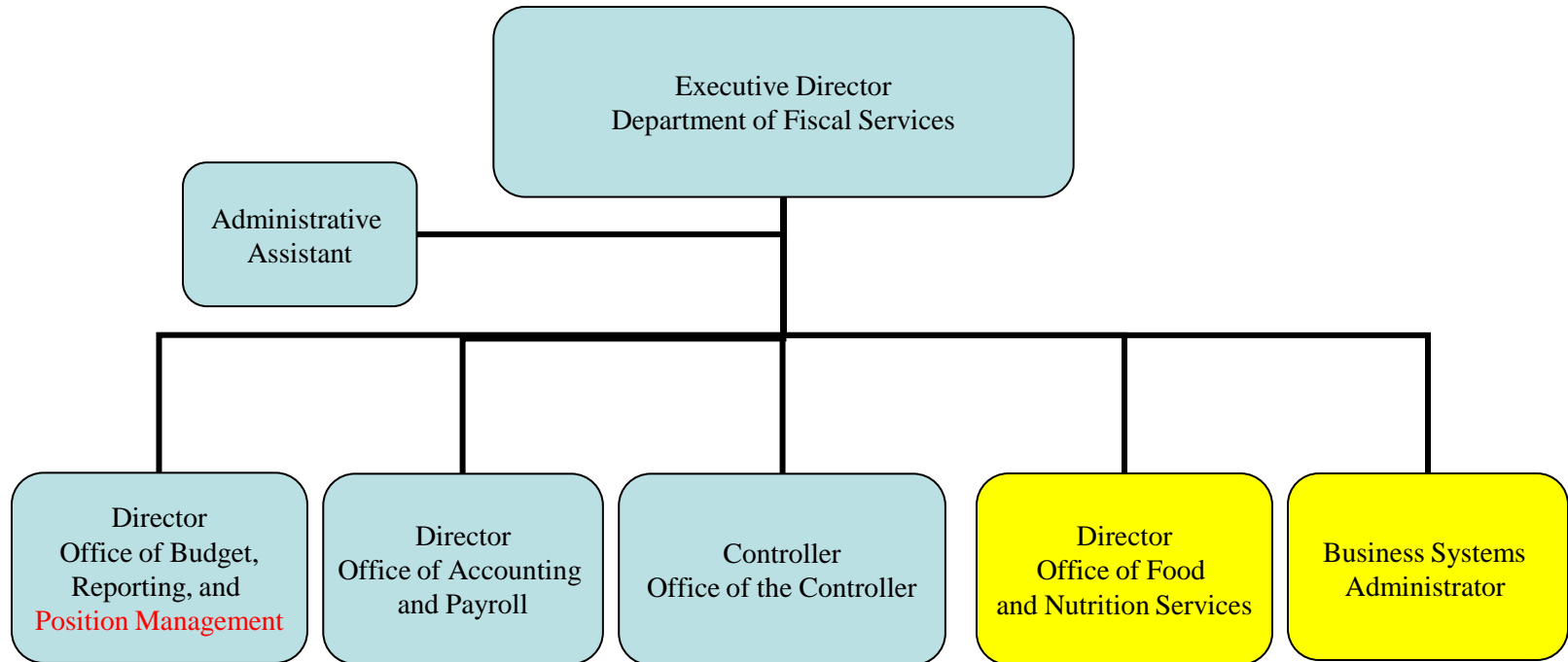
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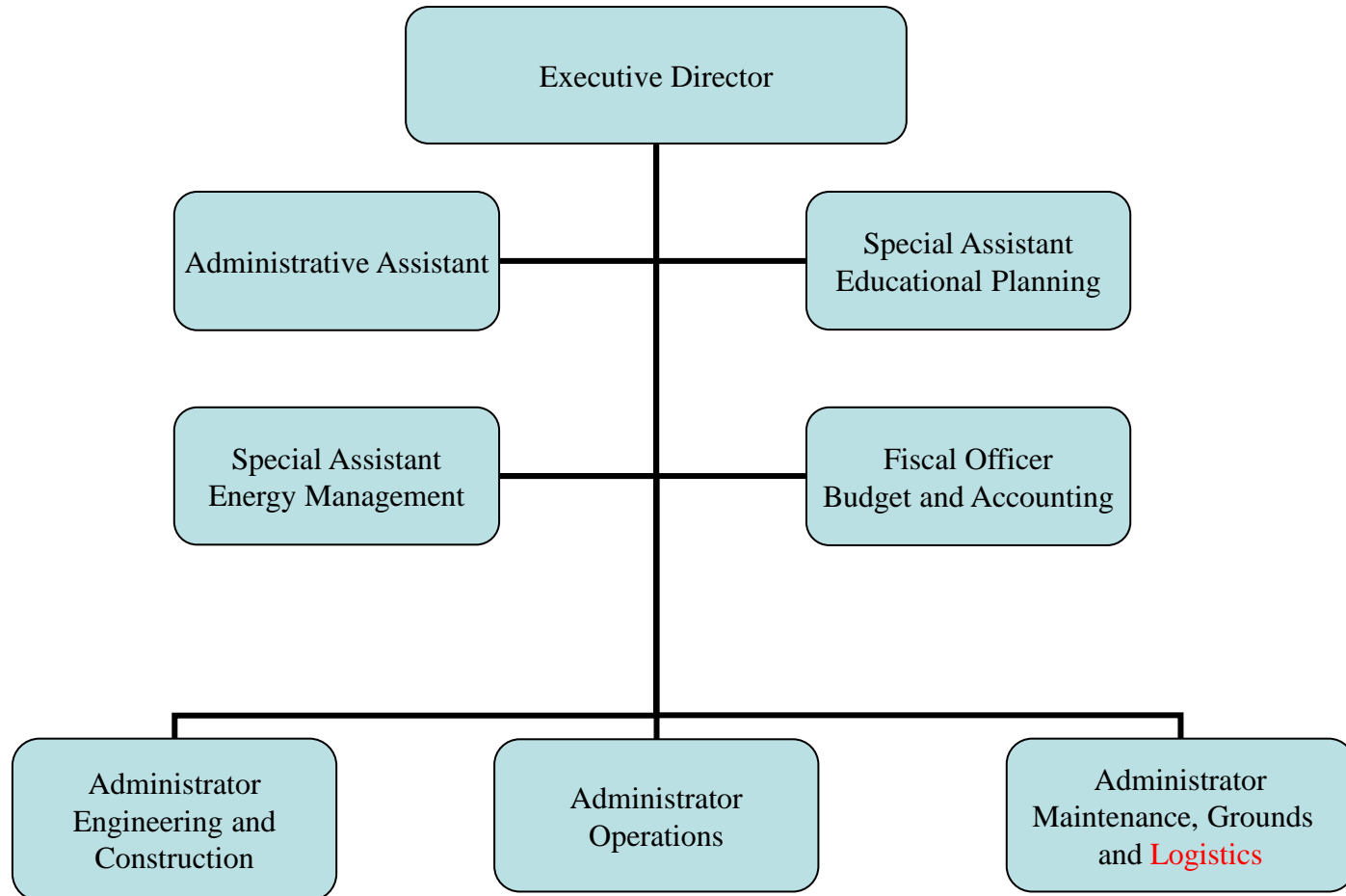
Division of Business Services



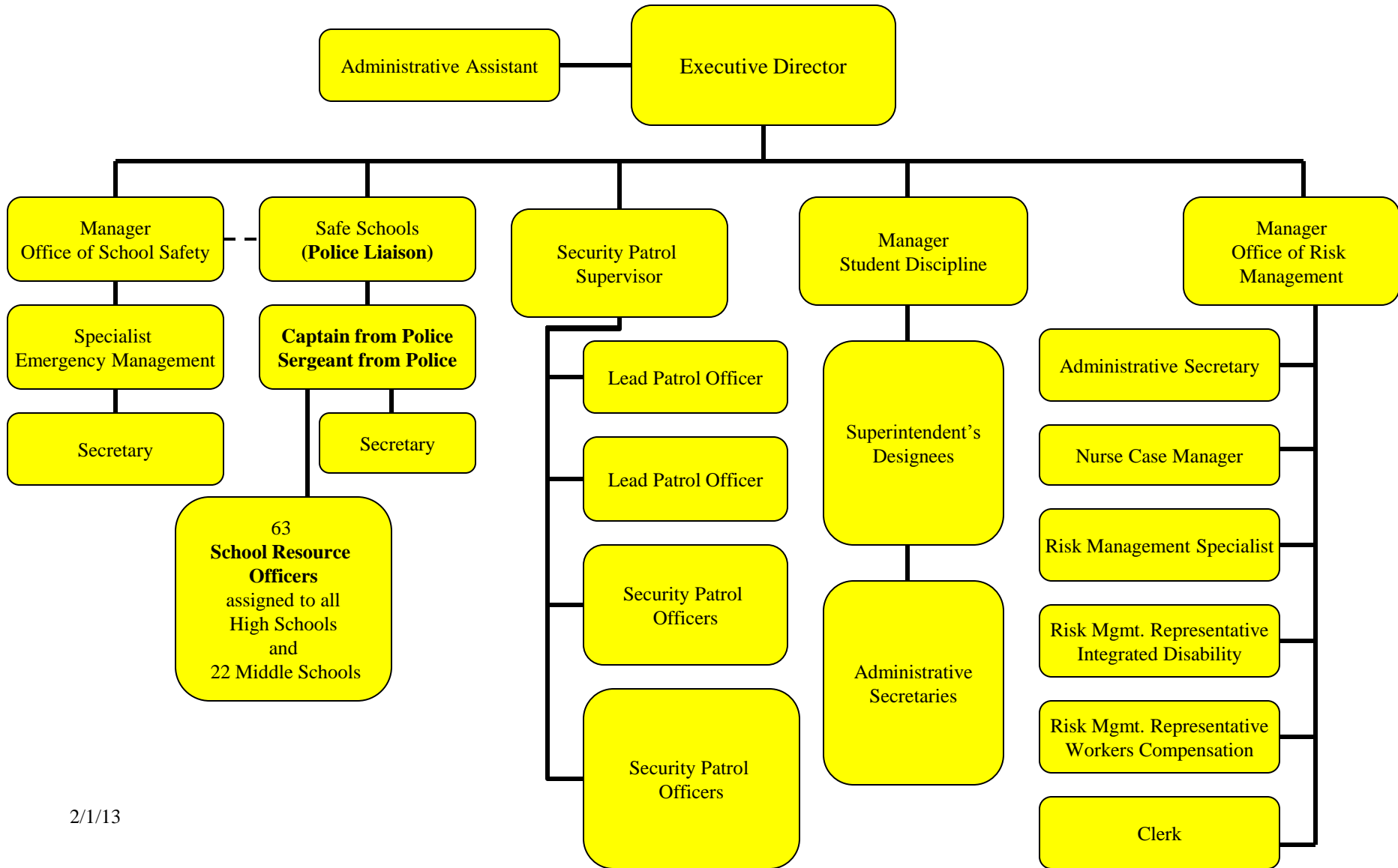
Department of Fiscal Services



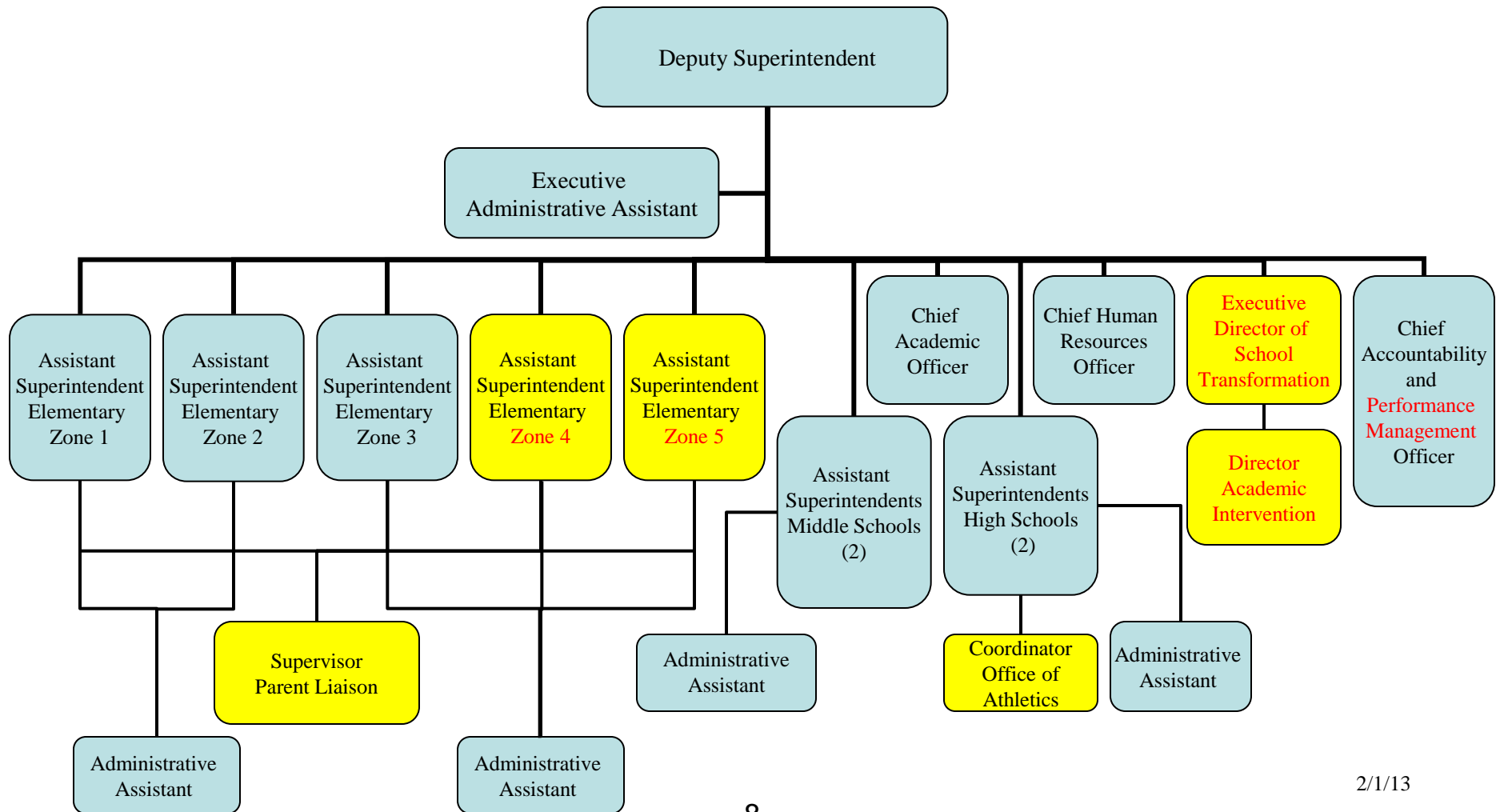
Department of Physical Facilities



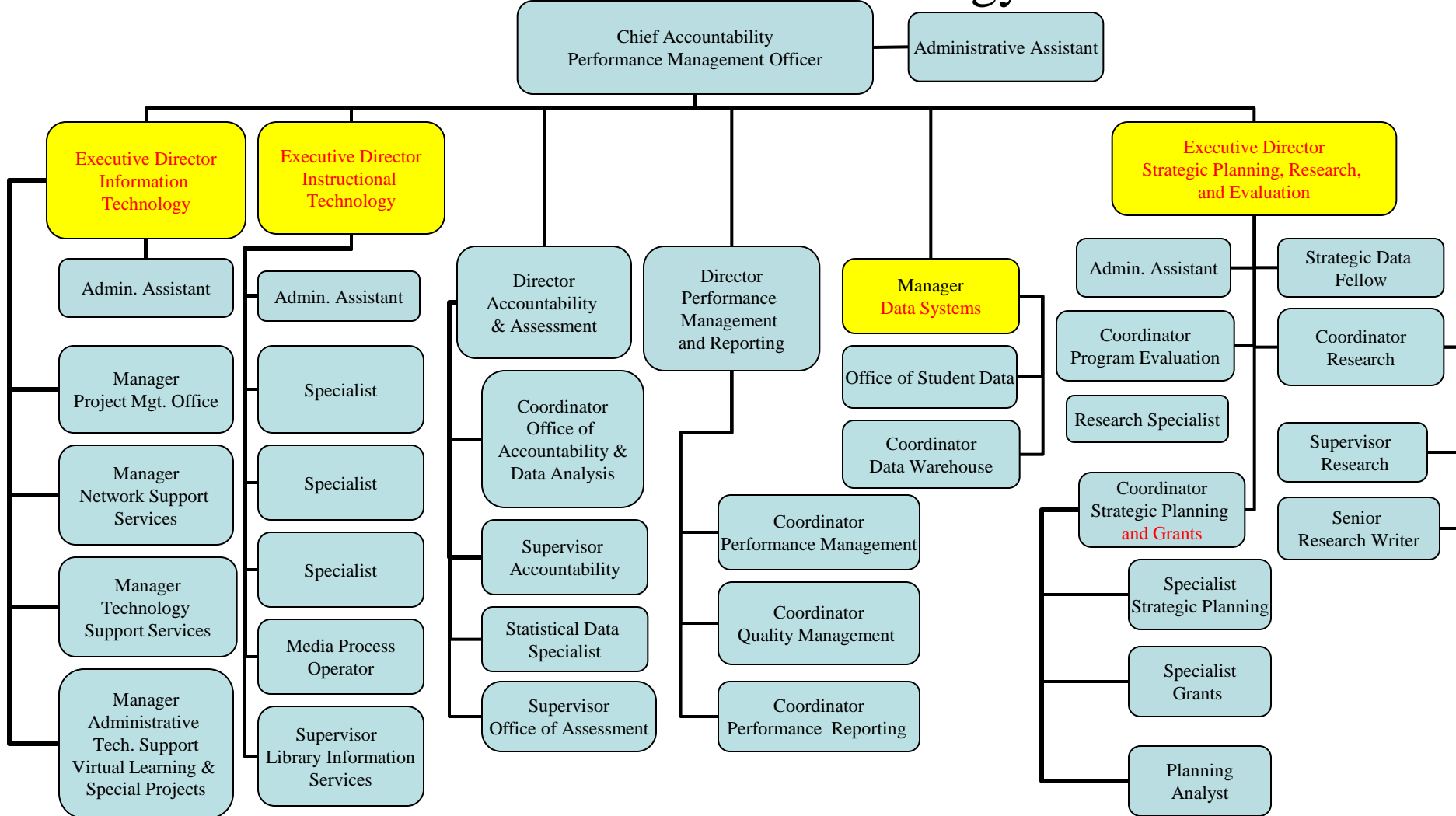
Department of School Safety and Security



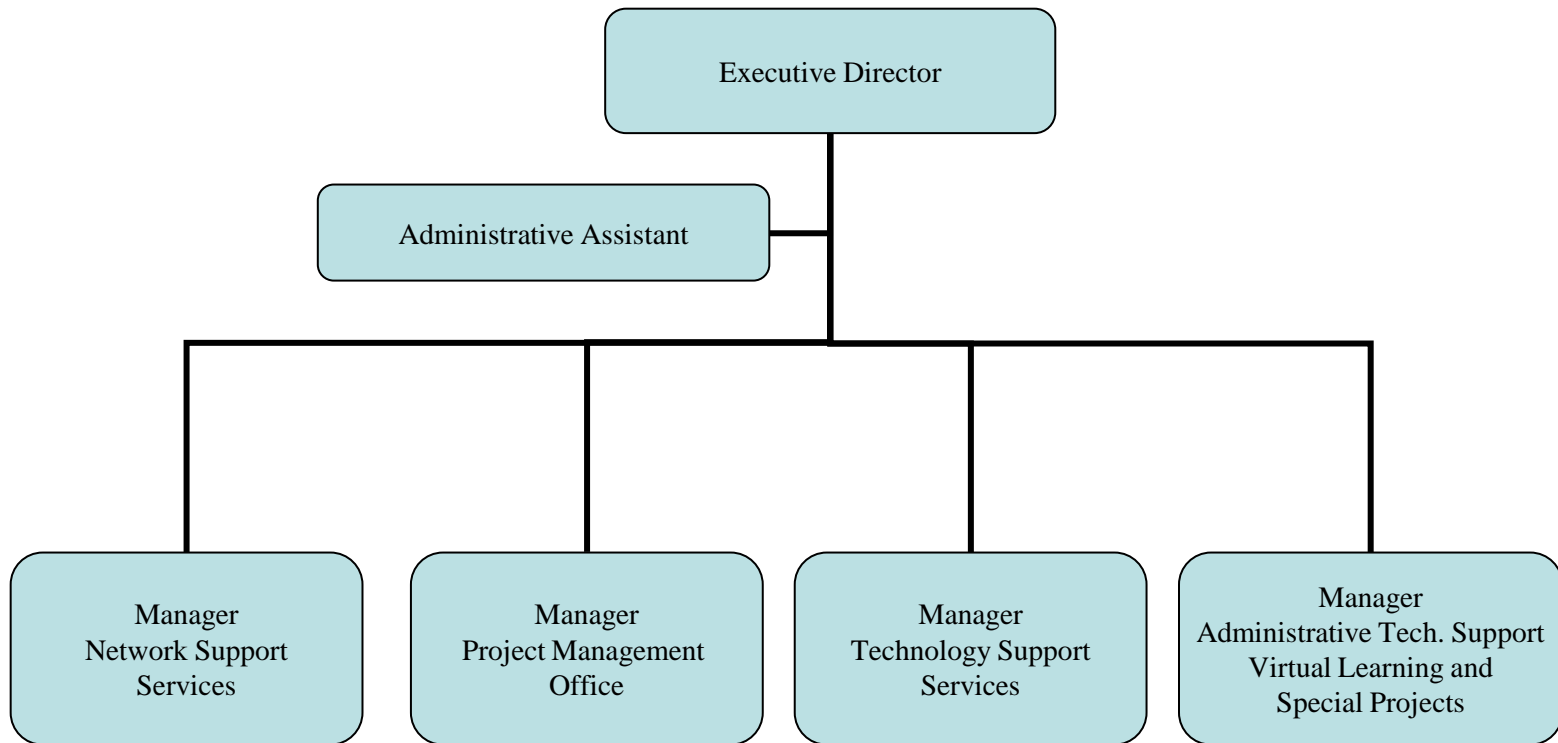
Deputy Superintendent



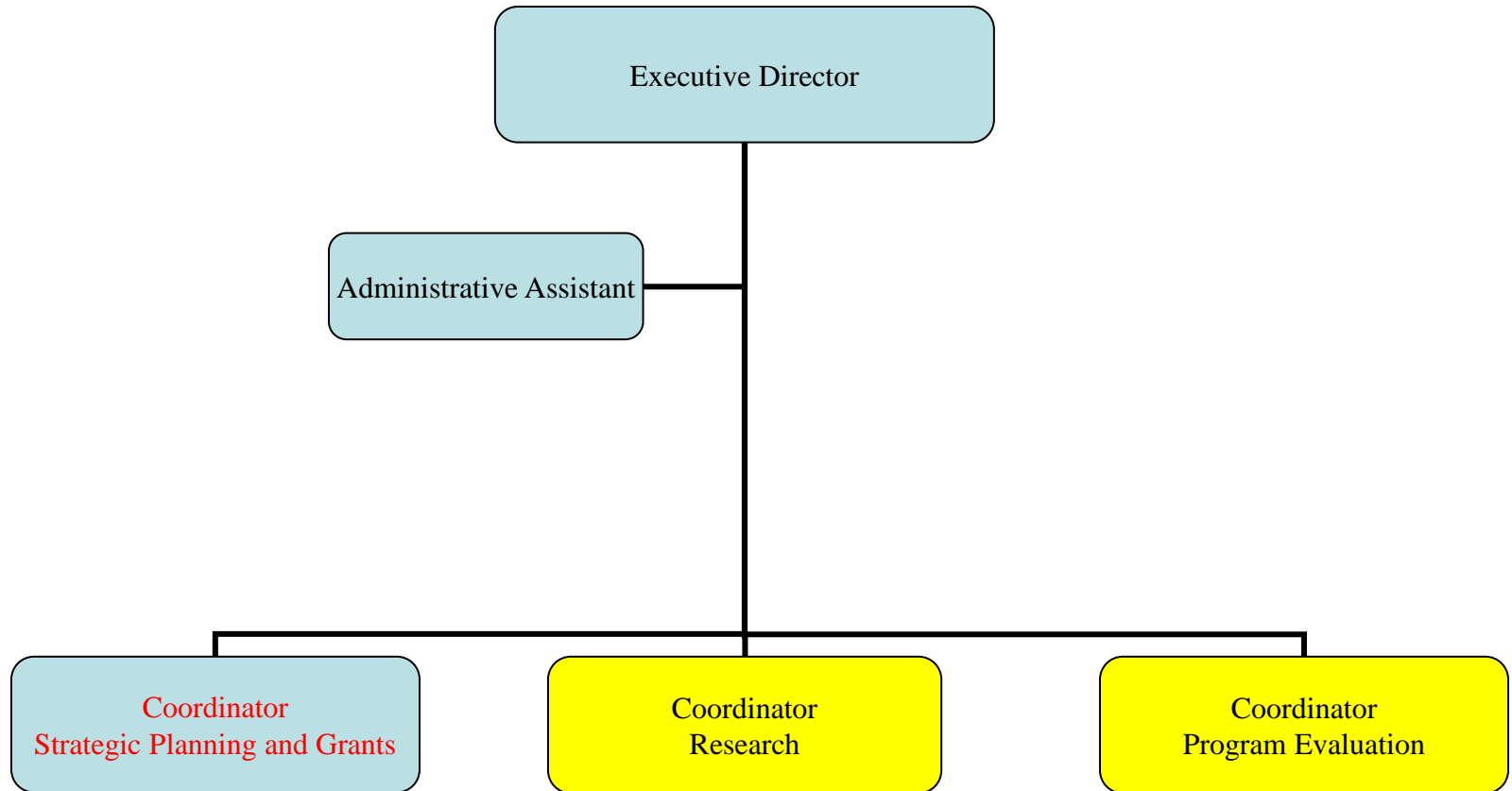
Department of Accountability, Performance Management, Research and Technology



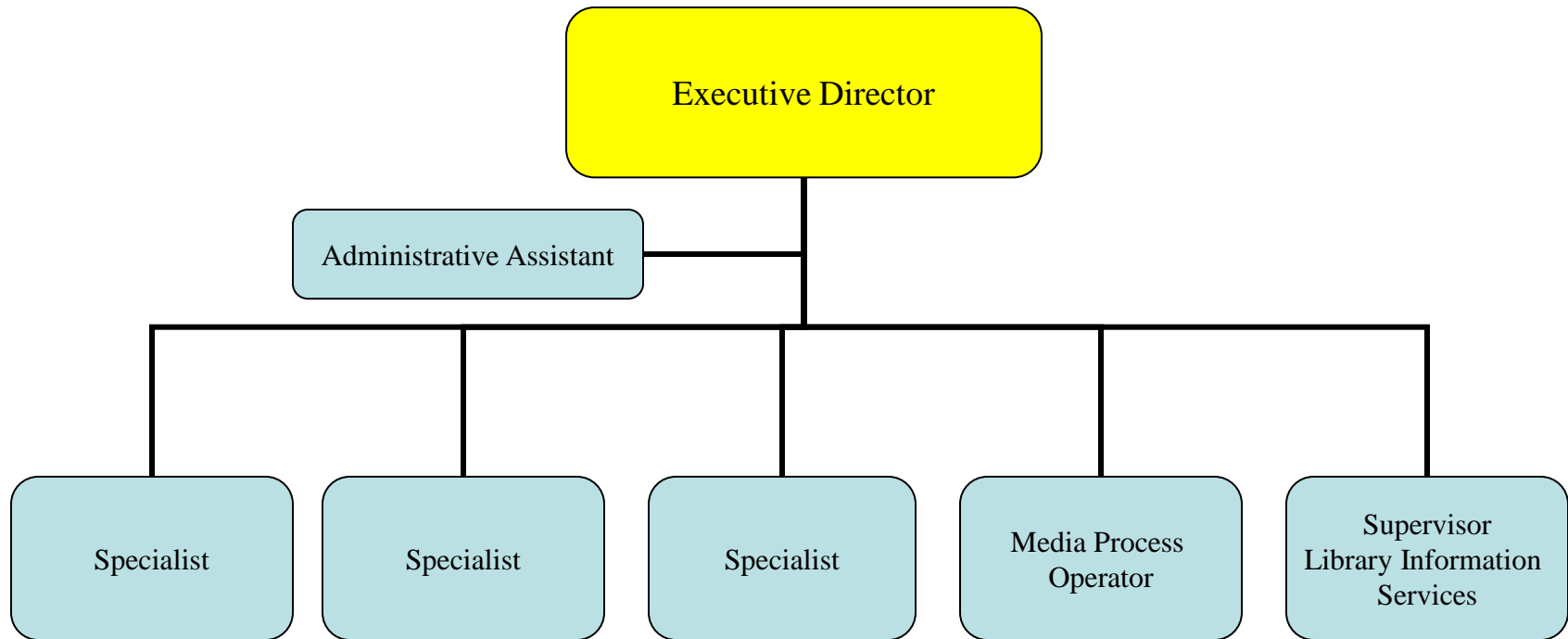
Executive Director – Information Technology



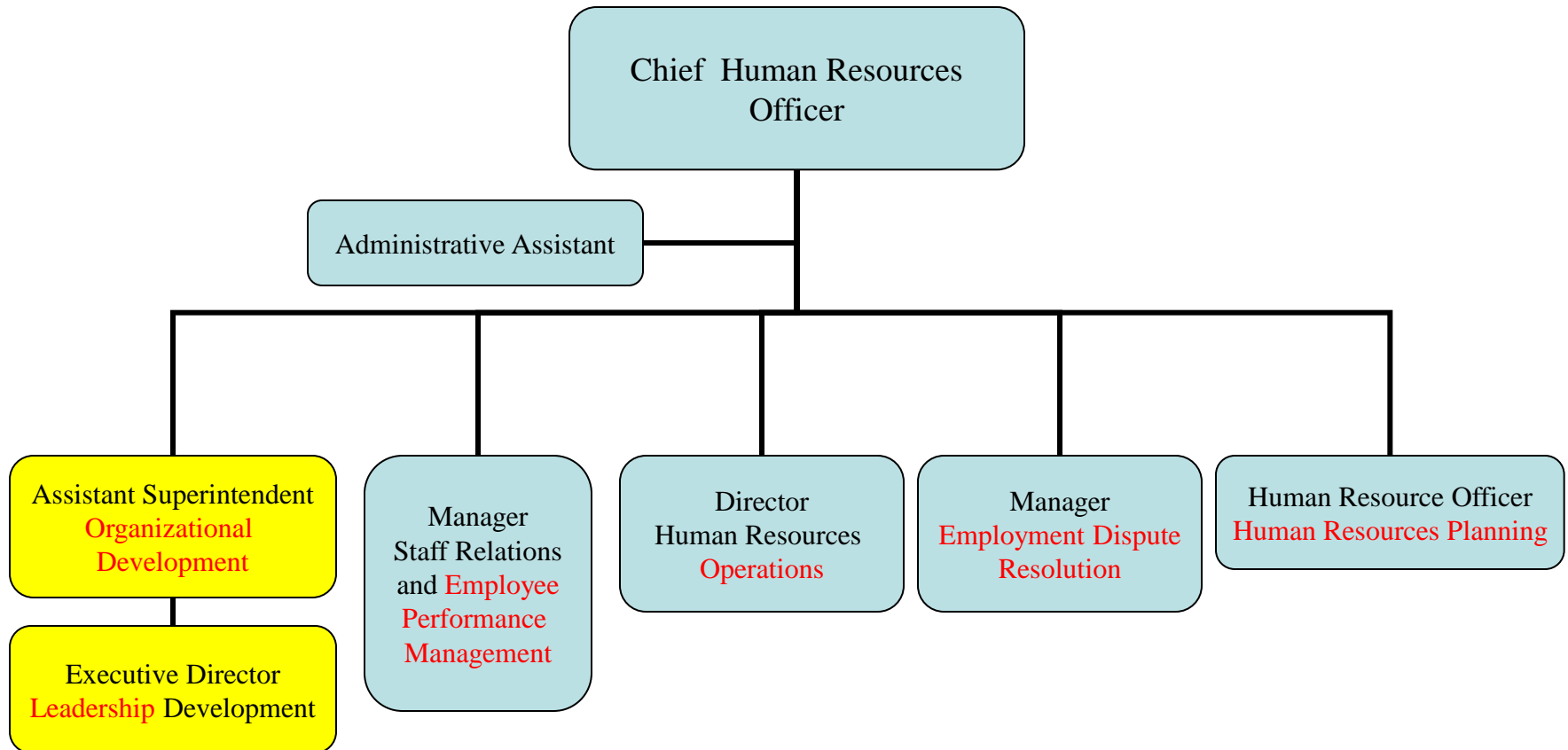
Executive Director - Strategic Planning, Research and Evaluation



Executive Director – Instructional Technology



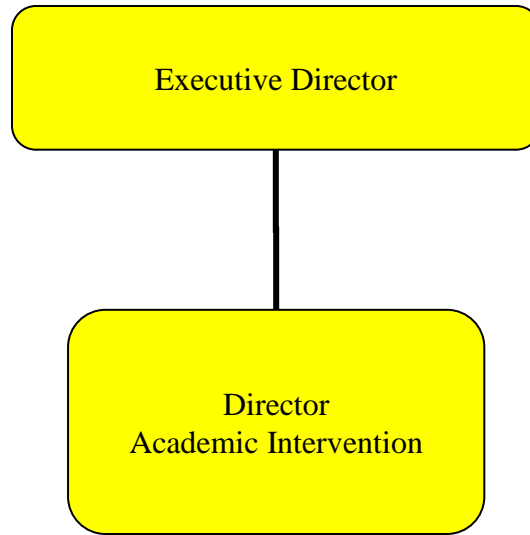
Department of Human Resources



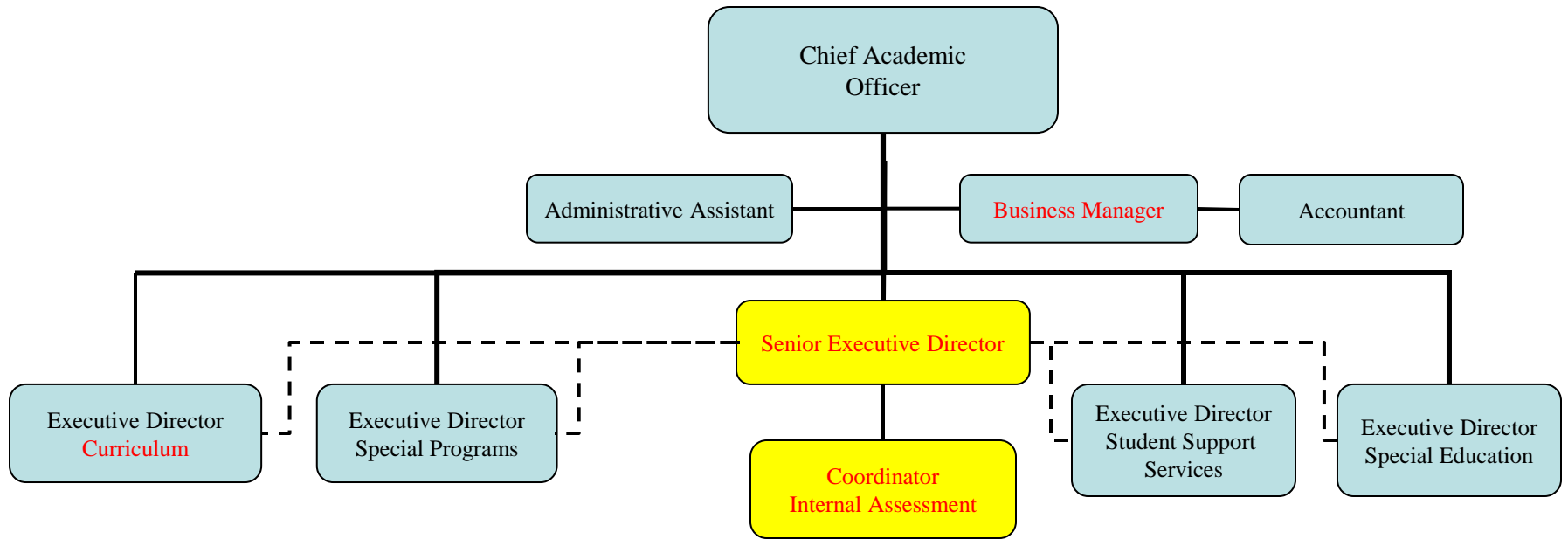
Department of Human Resources Office of Organizational Development



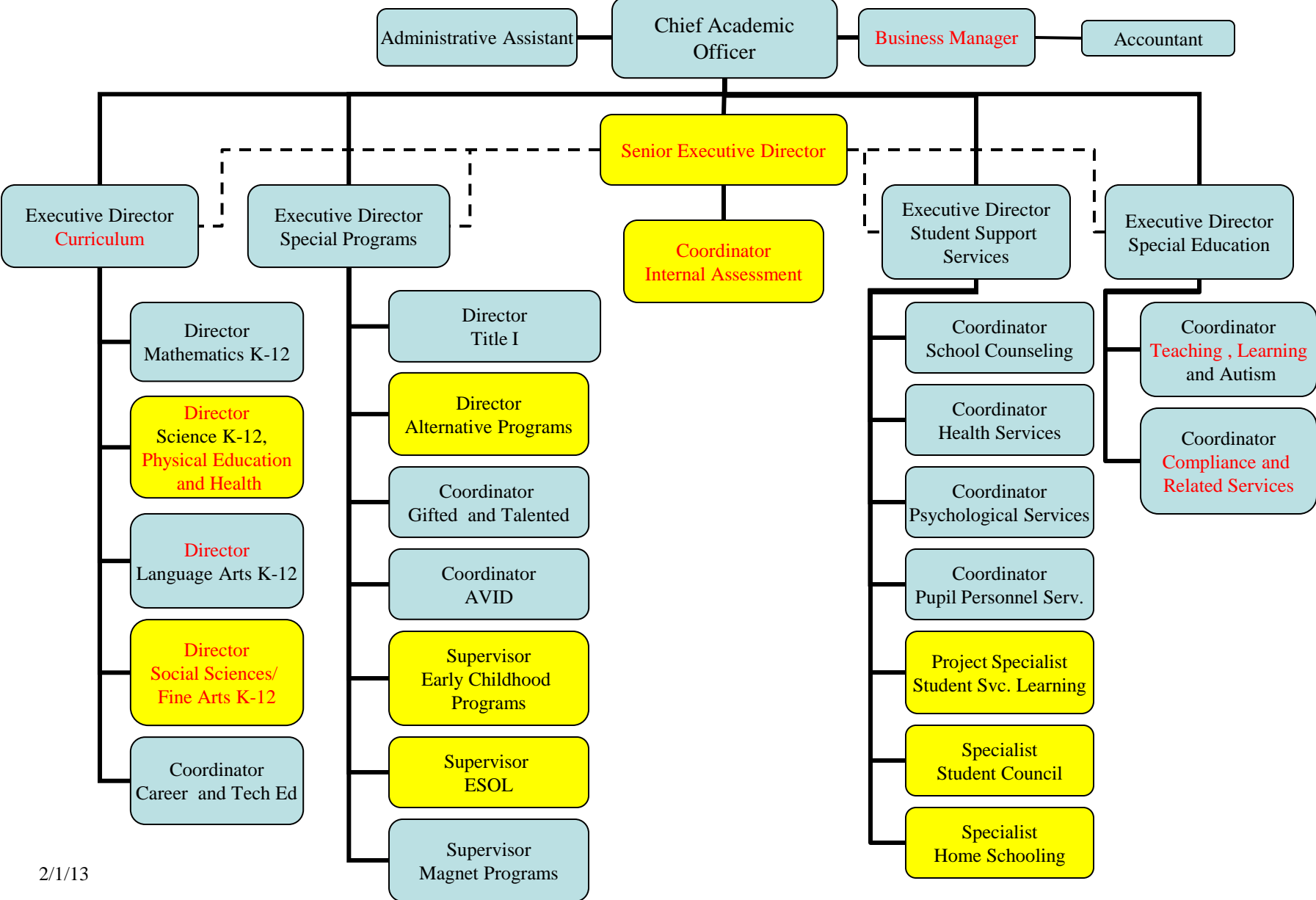
Executive Director – School Transformation



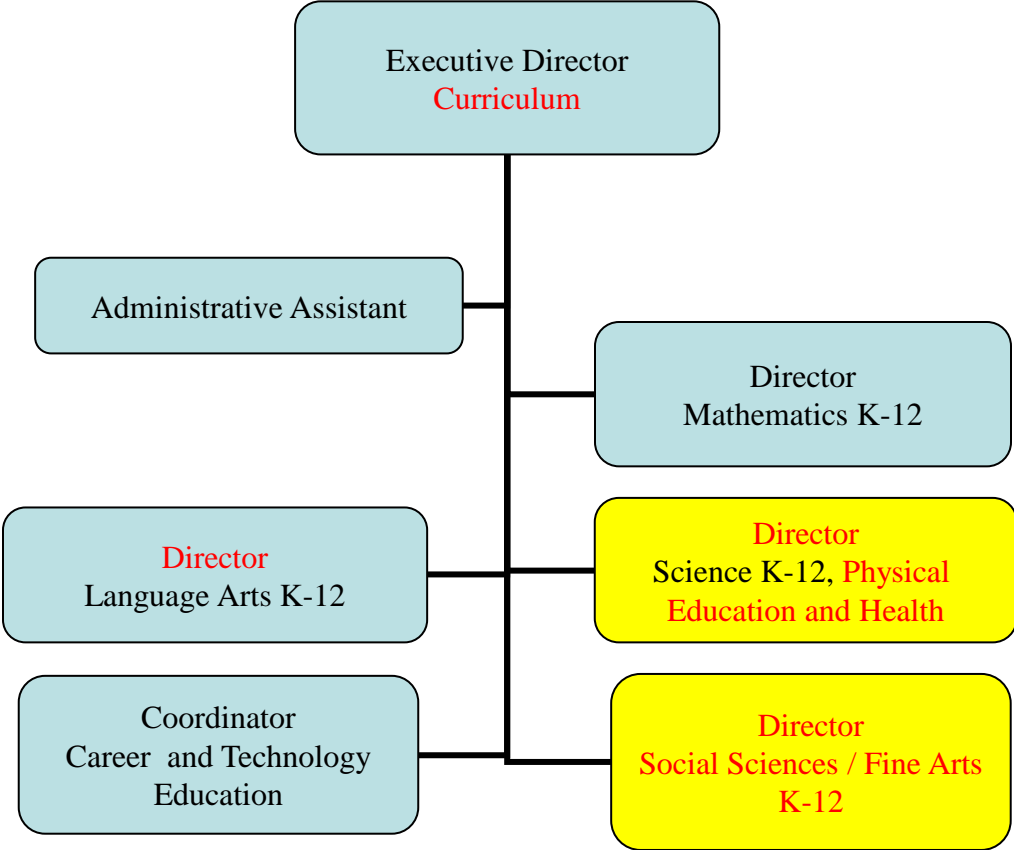
Chief Academic Officer



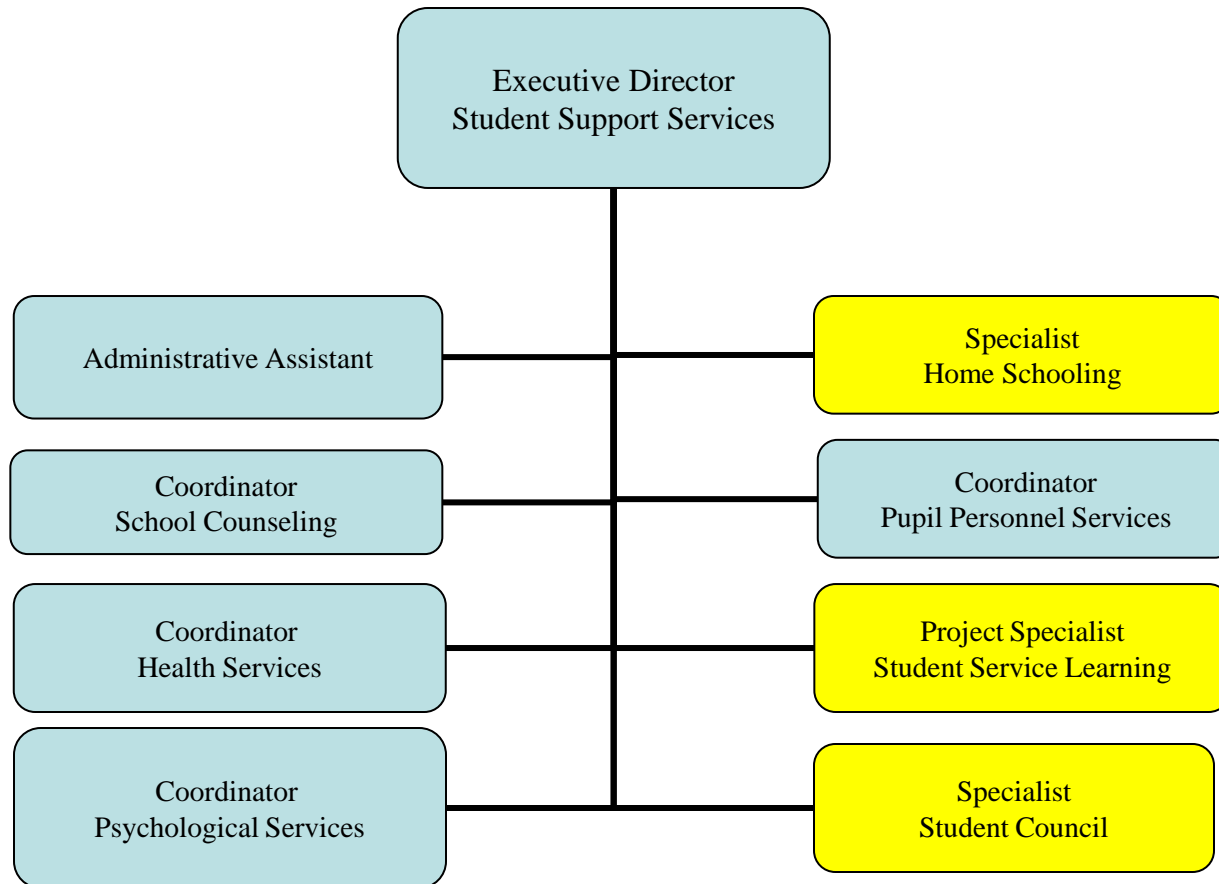
Division of Curriculum and Instruction Services



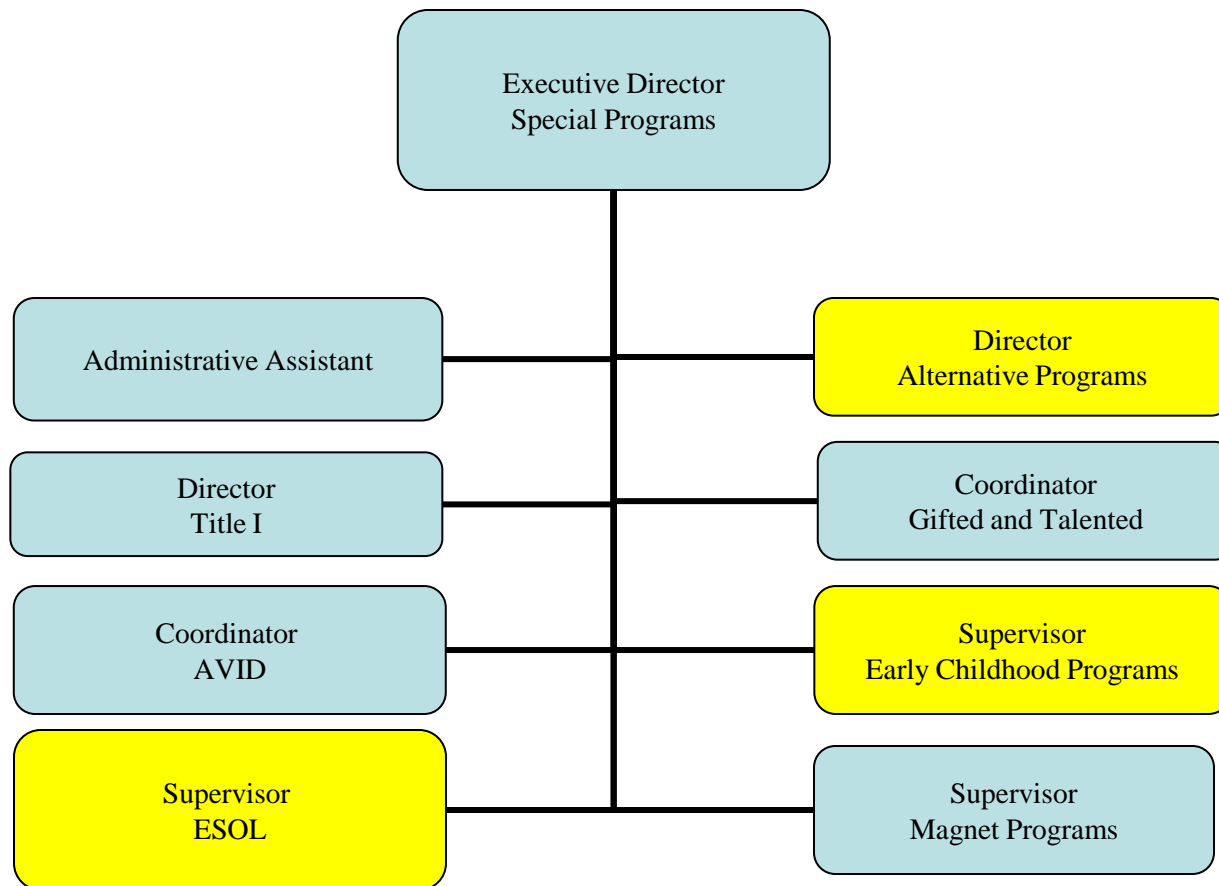
Executive Director – Curriculum



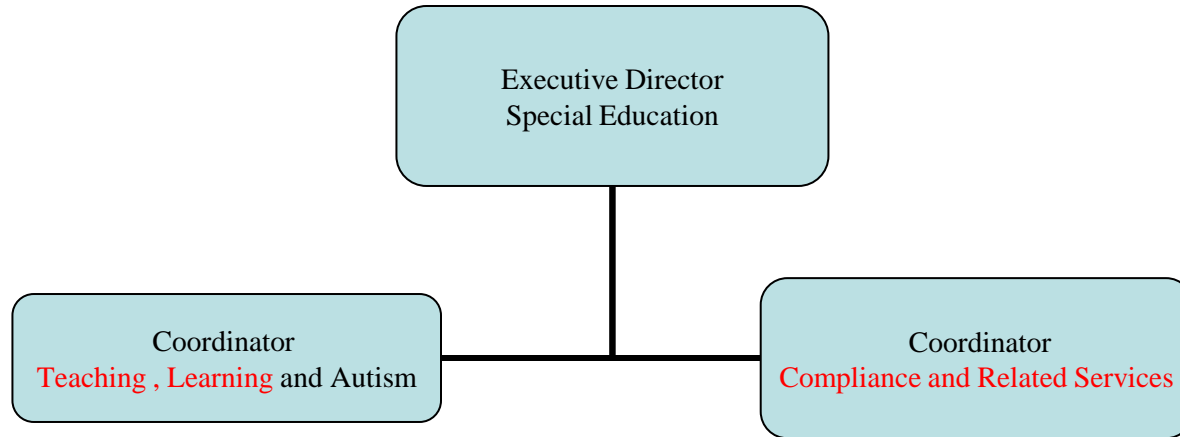
Executive Director – Student Support Services



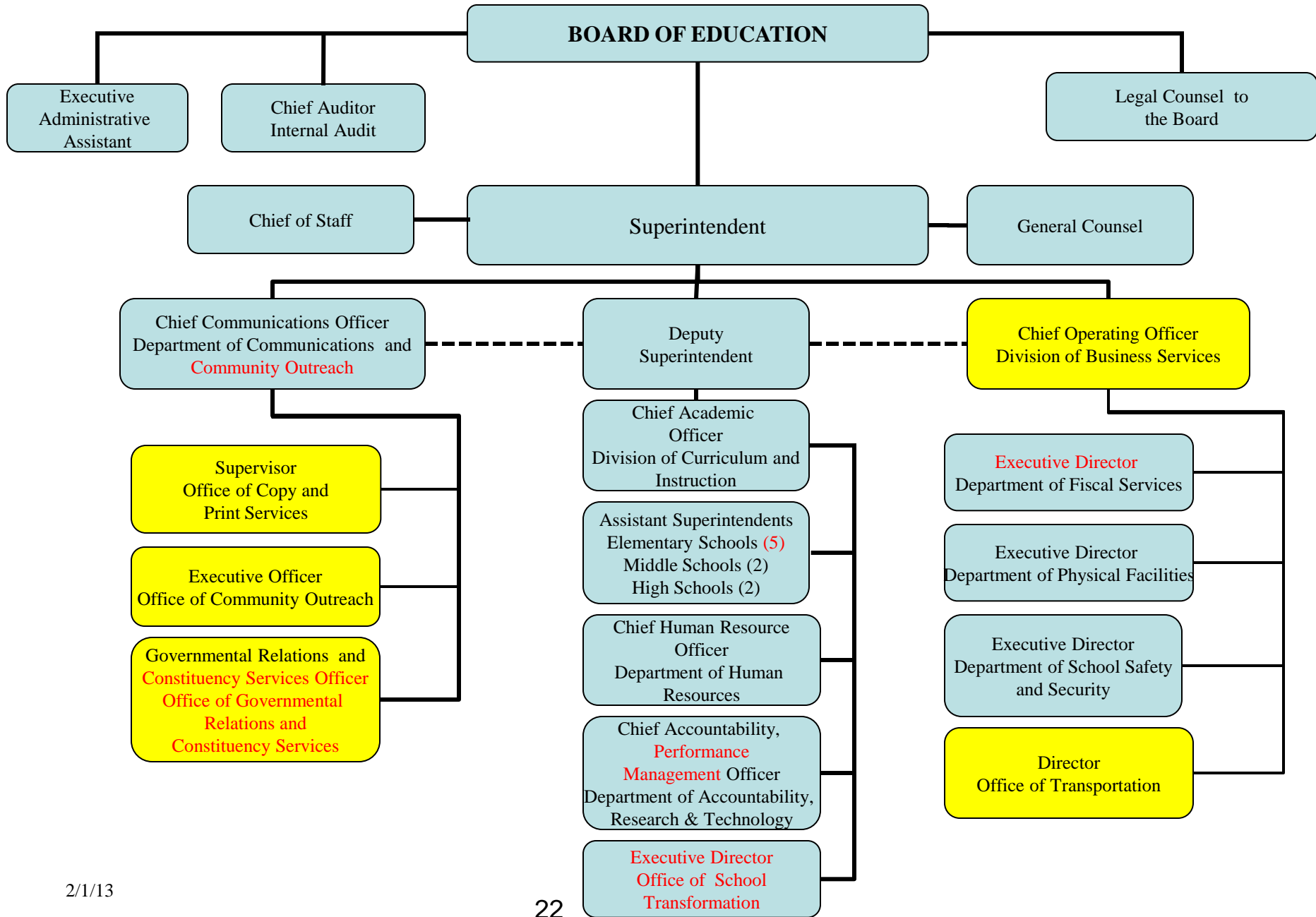
Executive Director – Special Programs



Executive Director - Special Education



The Baltimore County Public Schools



The Baltimore County Public Schools Office of Internal Audit

