

BALTIMORE COUNTY PUBLIC SCHOOLS

Date: February 26, 2003
To: Board of Education
From: Dr. J. Hairston, Superintendent
Subject: Supplemental Appropriation and Budget Appropriation
Transfer - Private Placement
Originator: J. Robert Haines, Deputy Superintendent, Business Services
Resource Staff: Barbara S. Burnopp, Executive Director, Fiscal Services
Michael J. Goodhues, Director, Office of Budget and
Reporting

Recommendation

That the Board of Education approve a supplemental appropriation from State and other revenue sources, and a budget appropriation transfer from the Fixed Charges and Instructional Salary categories to fund a projected shortfall in Private Placement costs.

BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET SUPPLEMENT

Number: 02-03
Date: 02/19/03

Fund: General

INCREASE				SOURCES OF REVENUE			
Category	Present Appropriation	Supplement	New Appropriation	Category	Present Appropriation	Supplement	New Appropriation
06-Special Education	97,057,516	3,347,441	100,404,957	State	253,678,516	3,117,441	256,795,957
				Other Revenue	10,794,525	230,000	11,024,525
Total Supplement		<u>3,347,441</u>		Total Supplement		<u>3,347,441</u>	
Explanation: This request is to authorize \$3.3 million of increased revenue to the FY03 General Fund budget from two sources. State Private Placement Revenues are expected to increase \$3.1 million to \$14.4 million and miscellaneous revenues are expected to increase \$230,000. These funds along with transfers from teacher salary savings and fixed charges (see transfer 01/03), will be used to offset a \$5.1 million increase in private placement costs.				Signatures Required:			
				Budget and Reporting _____ Date _____			
				Fiscal Services _____ Date _____			
				Superintendent _____ Date _____			
				Board of Education _____ Date _____			

BALTIMORE COUNTY PUBLIC SCHOOLS FY2003 REVENUE SUPPLEMENT

Revenue Sources

Private Placement - The State's contribution to fund the cost of placing Baltimore County students in private placement programs is expected to increase by \$3,117,441, from \$11,298,204 to \$14,415,645.

Other Non-Local funds - Miscellaneous revenues are projected to be \$230,000 above the \$800,000 original appropriation.

Category Expenditures

Special Education - Costs for private placement are projected to increase \$5,120,518, from \$22,929,799 to \$28,050,317. This supplement will provide the funding for the State portion of this increase and \$230,000 of the local contribution. The remainder of the local contribution will be offset through a combination of salary savings and transfers from the Instructional Salaries and Fixed Charges categories (see transfer 01/03).

BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET APPROPRIATION TRANSFER

Number: 01-03
Date: 02/19/03

Fund: General

INCREASE				DECREASE			
Category	Present Appropriation	Amount to Transfer	New Appropriation	Category	Present Appropriation	Amount to Transfer	New Appropriation
06-Special Education	100,404,957	1,400,000	101,804,957	03-Instructional Salaries	333,116,756	600,000	332,516,756
				12-Fixed Charges	149,799,832	800,000	148,999,832
Total Transfer <u>1,400,000</u>				Total Transfer <u>1,400,000</u>			
Explanation:				Signatures Required:			
<p>Increase: This transfer will provide additional funding to the Special Education category to offset the increased costs of providing Private Placement services to students. These costs are expected to increase \$5.1 million over current appropriations, \$2.0 of which must be provided by local funds.</p> <p>Decreases: The 02-Instructional Salaries category is projected to have savings of \$600,000 due to greater than anticipated turnover savings.</p> <p>The 12-Fixed Charges category is projected to have savings of \$800,000 due to greater than anticipated reimbursements from the Special Revenue and Food Services funds for employee benefits.</p> <p>Special Education salary savings of \$400,000 are expected to provide the remaining amount and do not require a category transfer.</p>				<p>_____</p> <p style="text-align: center;">Budget and Reporting Date</p> <p>_____</p> <p style="text-align: center;">Fiscal Services Date</p> <p>_____</p> <p style="text-align: center;">Superintendent Date</p> <p>_____</p> <p style="text-align: center;">Board of Education Date</p>			

**BALTIMORE COUNTY PUBLIC SCHOOLS
FY2003 BUDGET APPROPRIATION TRANSFER**

Summary of Increase by Category

0006 Special Education - \$1,400,000

The costs of providing Private Placement services to Baltimore County students is expected to be \$5,120,518 more than the amount originally budgeted. Of this amount, \$3,117,441 will be funded by additional State revenue (see supplement 02/03), \$230,000 will be from additional miscellaneous revenue (see supplement 02/03), \$400,000 will be provided by salary savings in the Special Education category, with the remaining \$1,400,000 transferred from the Instructional Salaries and Fixed Charges categories.

Summary of Decreases by Category

0003 Instructional Salaries and Wages - \$600,000

\$600,000 is projected to be available in Instructional Salaries due to turnover savings greater than the amount originally budgeted.

0012 Fixed Charges - \$800,000

\$800,000 is projected to be available due to greater than anticipated reimbursements from the Special Revenue and Food Services funds for employee benefits.