

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: April 24, 2007
TO: **BOARD OF EDUCATION**
FROM: Dr. Joe A. Hairston, Superintendent
SUBJECT: **FY 2007 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												
Summary of Increases by Category												
01-Administration	A transfer of \$617,130 will fund legal settlements, benefits consulting fees, computer hardware, and public outreach communications.											
02-Mid-level Administration	A transfer of \$254,914 will fund unachieved turnover savings and office furnishings to move staff from Timonium to Pulaski.											
04-Instructional Textbooks and Supplies	A transfer of \$300,000 will fund materials purchased by schools.											
07-Student Personnel	A transfer of \$840,000 will fund social worker positions transferred from Special Education.											
08-Student Health Services	A transfer of \$311,000 will adequately fund nursing salaries that were understated in the final adopted budget.											
09-Student Transportation	A transfer of \$2,327,500 will fund private bus contracts implemented after the preparation of the adopted budget, summer overtime, and hazardous waste disposal.											
15-Capital Outlay	A transfer of \$251,786 will fund four reorganized positions from Maintenance of Plant.											
Summary of Decreases by Category												
06-Special Education	A transfer of \$700,000 will fund social worker positions transferred from Special Education to Student Personnel.											
10-Operation of Plant	A transfer of \$3,802,330 in utility fee savings will be redirected to fund projected expenditures throughout the system.											
12-Fixed Charges	A transfer of \$400,000 from FICA savings and lower insurance premiums will be redirected to fund projected expenditures throughout the system.											