## Exhibit O

## **BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** May 11, 2004

**TO:** BOARD OF EDUCATION

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: BALTIMORE COUNTY PUBLIC SCHOOLS FY2004 BUDGET

APPROPRIATION TRANSFER

**ORIGINATOR:** J. Robert Haines, Deputy Superintendent, Business Services

RESOURCE

**PERSON(S):** Barbara Burnopp, Executive Director, Fiscal Services

Mike Goodhues, Director, Budget & Reporting

#### RECOMMENDATION

That the Board of Education members approve the attached Budget Appropriation Transfer (BAT).

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<sup>th</sup>. As part of that process, decisions are made to transfers funds between categories to balance General Fund appropriations for the fiscal year.

Attachments: Budget Appropriation Transfer Form

Summary of Increase/Decreases by Category

# BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET APPROPRIATION TRANSFER

 Number:
 02-04

 Date:
 4/29/2004

 Fund:
 General

Category

New

Appropriation

**DECREASE** 

Present

**Appropriation** 

Amount to

Transfer

New

Appropriation

**INCREASE** 

Amount to

Transfer

Present

Appropriation

Category

01-Administration							
	22,527,109	195,000	22,722,109	02-Mid-Level Administration	59,822,055	150,000	59,672,055
04-Instructional Supplies	18,029,870	1,100,000	19,129,870	03-Instructional Salaries	359,412,236	2,350,000	357,062,236
07-Pupil Personnel	3,915,005	400,000	4,315,005	09-Student Transportation	36,156,012	900,000	35,256,012
08-Health Services	9,283,635	250,000	9,533,635	12-Fixed Charges	160,460,061	1,695,000	158,765,061
10-Operation of Plant	58,622,241	2,400,000	61,022,241				
11-Maintenance of Plant	19,423,172	500,000	19,923,172				
15-Capital Outlay	2,071,990	250,000	2,321,990				
Total Transfer	=	5,095,000		Total Transfer	-	5,095,000	
<b>Explanation:</b> To align appropriations with summary by category.	projected expenditor	ures. See attac	hment for	Signatures Required:			
To align appropriations with	projected expendit	ures. See attac	hment for	Signatures Required:  Budget and Reporting		Date	
To align appropriations with	projected expendite	ures. See attac	hment for			Date	
To align appropriations with	projected expendite	ures. See attac	hment for	Budget and Reporting			

## **BALTIMORE COUNTY PUBLIC SCHOOLS**

## **Budget Appropriation Transfer**

## Summary of Increases by Category

#### 0001 Administration

A transfer of \$195,000 will provide funding for positions added mid-year and unachieved turnover savings.

#### 0004 Instructional Supplies

A transfer of \$1,100,000 will provide funding for Woodholme Elementary start-up costs, expenditures related to Hurricane Isabel, and budget line transfers requested by the schools, including a reallocation of the New Town High School start-up costs.

#### 0007- Pupil Personnel

A transfer of \$400,000 will provide funding for unachieved turnover savings and positions transferred from the instructional salary category during the school position allocation process.

#### 0008 - Health Services

A transfer of \$250,000 will provide funding for salaries for unachieved turnover savings and positions transferred from the instructional salary category during the school position allocation process.

#### 0010- Operation of Plant

A transfer of \$2,400,000 will provide funding for increases in overtime due to inclement weather, custodial supplies and light bulbs for schools, trash removal costs, and increases in utility costs (\$1.9 million).

#### 0011 - Maintenance of Plant

A transfer of \$500,000 will provide funding for increases in overtime and supplies due to inclement weather, and unachieved turnover savings.

## 0015 - Capital Outlay

A transfer of \$250,000 will provide funding for unachieved turnover savings.