Exhibit \mathbf{W}

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE:	April 17, 2012
TO:	BOARD OF EDUCATION
FROM:	Dr. Joe A. Hairston, Superintendent
SUBJECT:	CONSIDERATION OF THE FY2012 OPERATING BUDGET <u>APPROPRIATION TRANSFER</u>
ORIGINATOR:	Renee A. Foose, 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. Expenditure decisions are subject to the availability of funds.

Attachment I:	Budget Appropriation Transfer Form
Attachment II:	Summary of Increase/Decrease by Category

BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET APPROPRIATION TRANSFER Number:12 -1 Date: April 17, 2012 Fund: General INCREASE DECREASE Present Amount to New Present Amount to New Appropriation Category Appropriation Transfer Appropriation Category Appropriation Transfer 04 - Instructional Textbooks and Supplies 20,977,566 1,600,000 22,577,566 03 - Instructional Salaries (2,700,000) 449,132,533 451,832,533 05 - Other Instructional Costs 8,009,237 750,000 8,759,237 10 - Operation of Plant 87,590,087 (1,965,000)85,625,087 8,559,690 75,000 8,634,690 07 - Student Personnel 14,160,738 08 - Health Services 13,885,738 275,000 1,965,000 29,666,466 11 - Maintenance of Plant 27,701,466 Total Transfer \$ 4,665,000 Total Transfer \$ (4,665,000) Explanation: Signatures Required: This annual budget appropriation transfer will realign funds by category with planned and projected year-end expenses. Funds are available due to savings in salary expenditures and utility usage. The majority of proposed transfers are necessary to implement the FY2012 operating plan. Expenditure Budget and Reporting Date decisions are subject to the availability of funds. With the board's approval, this transfer will be submitted to the county executive and then to the county council for approval in June. Fiscal Services Date Superintendent Date Board of Education Date

Attachment I

		Budget	Appropria	tion Tra	sfer					
		Buuget	Approprie		13101					
	Number:12 -1									
	Number, 12 -1	Summar	y of Increas	ee hy Cate	100/					
		Summar	y of increas	es by Cale	yory					
04- Instructional Textbooks and Supplies	A transfer of \$1,600,000 will provide funds required for principals' reallocation of school budgets (\$1,403,000), mandatory replacement of football helmets (\$60,000), laptop carts, computers and projectors for overcrowded schools (\$72,000), and furniture for the relocation of psychologists to Woodlawn Middle School office space (\$65,000).									
05- Other Instructional Costs	A transfer of \$750,000 will provide funds required for principals' reallocation of school budgets (\$25,000), growing enrollment in the state SEED school (\$370,000), juvenile services education fees (\$260,000), and a replacement astronomy lab (\$95,000).									
07 - Student Personnel	A transfer of \$75,000 will provide funds required for furniture for the relocation of pupil personnel workers (PPWs) to Woodlawn Middle School office space.									
08- Health Services	A transfer of \$275,000 will provide funds required for salaries due to low turnover.									
11- Maintenance of Plant	A transfer of \$1,965,000 will provide funds required for salaries due to low turnover (\$1,370,000), priority maintenance and construction projects (\$500,000), and FEMA reimbursements for tropical storms Irene and Lee (\$95,000).									
		Summar	y of Decreas	es by Cate	gory					
				-						
03 - Instructional Salaries	A transfer of \$2,700,000 in salary savings will be redirected to salary expenditures in health services, principals' re-allocation of school budgets, replacement of football helmets, laptop carts, computers and projectors for overcrowded schools, SEED school, juvenile services fees, a replacement astronomy lab, and furniture for the relocation of psychologists and PPWs to Woodlawn Midd School office space.									
10- Operation of Plant	A transfer of \$1,965,000 from lower utility and fuel oil consumption will be redirected for salaries in maintenance of plant, and priorit maintenance and construction projects.									