

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: August 13, 2002

TO: **BOARD OF EDUCATION**

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: **Baltimore County Public Schools FY2002 Year-End Budget Appropriation Transfer - Revised**

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 revised year-end closing Budget Appropriation Transfer (BAT).

This year-end Budget Appropriation Transfer is a request to the County to reappropriate funds between categories. Fiscal Services sets deadlines each spring to provide for a timely closure of financial books as of June 30th. As part of that process, decisions are made to transfers funds between categories to balance General Fund appropriations for the fiscal year. The Budget Appropriation Transfer was approved at the July 9 Board Meeting, but was not approved by the County. Revisions were made based on County recommendations, and is being submitted to the Board for approval.

BALTIMORE COUNTY PUBLIC SCHOOLS

FY2002 BUDGET APPROPRIATION TRANSFER
SUMMARY OF INCREASES BY CATEGORY

007 Pupil Personnel - \$145,200

An increase of \$145,200 in Pupil Personnel is necessary to cover an anticipated salary shortfall due to unrealized turnover.

008 Student Health Services - \$367,877

An increase of \$367,877 in Student Health Services is necessary to cover an anticipated salary shortfall due to unrealized turnover.

012 Fixed Charges - \$850,580

An increase of \$850,580 to Fixed Charges will provide funds to offset an unexpected increase in the health benefits costs.

BALTIMORE COUNTY PUBLIC SCHOOLS

FY2002 BUDGET APPROPRIATION TRANSFER
SUMMARY OF DECREASES BY CATEGORY

003 Instructional Salaries - \$1,363,657

\$1,363,657 is available in Instructional Salaries due to turnover savings greater than the amount originally budgeted.
