

Response to Questions on the FY 2005 Advertised Budget Plan

Request By: Chairman Connolly

Question: Since the existence of an elected School Board, what have been the Budget Guidelines for the School Transfer (when applicable), the School Board Transfer Request and Board Adopted Transfer amount?

Response: See attached chart.

SCHOOL TRANSFER

Fiscal Year	SCHOOL OPERATING & CONSTRUCTION TRANSFER		Board Guideline (% Increase)	School Board Request % Change over Prior Year Revised	BOS Adopted Transfer % Change over Prior Year Revised	Comments
	SCHOOL BOARD Transfer Request	BOARD ADOPTED Transfer				
FY 1990	\$570,829,322	\$574,711,894	10.00%	10.00%	10.70%	BOS Adopted includes an increase of \$3.9 million for the FCPS share of an S-scale adjustment for employees approved by the the BOS during their deliberations on the budget.
FY 1991	\$632,183,083	\$632,183,083	10.00%	10.00%	10.00%	Fully funded the School Board request while taking cuts in other disbursement categories to offset an 8 cent reduction in the Real Estate Tax Rate.
FY 1992	\$670,114,068	\$636,612,046	6.00%	6.00%	1.35%	BOS cut \$29.4 million from the requested transfer and a reduction of \$4.1 million based on the deferral of the FY 1992 payment to offset the unfunded salary liability along with elimination of merit increments and COLA for County employees, and reductions in other County programs based on FY 1992 revenue shortfalls.
FY 1993	\$649,344,287	\$624,344,287	2.00%	2.00%	-1.93%	BOS cut \$25 million in the transfer request based on a shortfall in revenues even with a 5 cent increase in the real estate tax rate. This is in conjunction with the abolishment of 531 positions, the elimination of merit increments for County employees, no COLA and an across the board reduction in County agency expenditures.
FY 1994	\$655,375,054	\$642,724,186	2.00%	4.97%	2.94%	BOS approved an \$18 million increase over the prior year.
FY 1995	\$650,434,627	\$652,334,627	2.00%	2.00%	2.30%	BOS approved an additional \$1.9 million.
FY 1996 (1st year of elected School Board)	\$751,097,224	\$724,123,056	5.00%	14.94%	10.81%	BOS funded the transfer above the guidelines in recognition of education as BOS top priority.
FY 1997	\$809,030,234	\$788,143,212	7.50%	11.60%	8.72%	BOS funded the transfer above the guidelines in recognition of education as BOS top priority, while adopting net reductions totalling \$105.7 million and elimination of 479 positions in County programs. Note: There was a 7 cent increase in the real estate tax rate.
FY 1998	\$824,423,433	\$819,668,940	4.00%	4.60%	4.00%	Held to the guideline.
FY 1999	\$859,536,614	\$852,127,830	3.96%	4.86%	3.96%	Held to the guideline.
FY 2000	\$916,889,545	\$897,412,605	5.30%	7.60%	5.31%	BOS funded \$122,000 above the guideline to provide instruction to 450 additional ESL students.
FY 2001	\$1,035,679,607	\$985,231,488	7.00%	15.41%	9.79%	BOS funded the transfer above the guidelines in recognition of education as BOS top priority.
FY 2002	\$1,094,705,006	\$1,078,090,014	7.45%	10.80%	9.12%	BOS funded the transfer above the guidelines based on commitment to education. Note: In addition the BOS approved additional funding for school debt service to allow the sale of \$130 million in school bonds to accelerate construction of new schools and renovation of older schools.
FY 2003	\$1,217,919,664	\$1,167,861,517	7.07%	12.78%	8.14%	BOS funded the transfer above the guidelines even with a 2 cent reduction in the Real Estate tax rate and increase in the asset limit for the Tax Relief program based on education as number one priority. Note: In addition the County assumed \$5.7 million in school debt service payments.
FY 2004	\$1,241,628,915	\$1,238,475,201	6.03%	6.30%	5.95%	Held to the amount included in the Advertised Budget which was funded at the guideline increase of 6.03% over the <i>FY 2003 Revised Budget Plan</i> however additional funding of \$0.83 million was transferred to the School Board as part of the <i>FY 2003 Third Quarter Review</i> and changed the base against which the amount was calculated. Effectively resulting in a 5.95% increase even though the total transfer amount remained the same.
FY 2005 Advertised	\$1,361,212,802	\$1,322,374,187	6.57%	9.70%		

* Note: From FY 1990 to FY 1993 the Transfer amount includes the separate transfer to Subfund 462, School Construction Fund. Beginning in FY 1994 the General Fund transfer to support school operating and construction was transferred directly to the School Operating Fund.