

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 43-2024

Introduced: May 6, 2024

Auditor: Lisa Geerman

Fiscal Impact:

This resolution increases the Board of Education's (BOE) total General Fund budget by \$4,900,000. However, this resolution has no effect on the County budget or County expenditures. The County General Fund Appropriation remains at \$721,187,000.

The net effect to the Board of Education's FY 2024 Operating Budget is noted in the attached **Exhibit A**. We have confirmed the validity of the transfer amounts by reconciling them with the categorical transfer request that was voted on and approved by the BOE at its April 25, 2024, meeting.

Purpose:

The purpose of Council Resolution 43-2024 is to approve certain transfers totaling \$3,900,000 between major categories of the Board of Education's FY 2024 Operating Budget, and to approve a supplemental appropriation of unassigned fund balance in the amount of \$4,900,000.

According to the BOE, this transfer is necessary to add funding and transfer funds between state categories to address student transportation funding needs. The funding will be transferred from the Administration, Mid-Level Administration, Other Instructional Costs, Student Personnel Services, Student Health Services, Operation of Plant, Maintenance of Plant, and Community Services categories to the Student Transportation category.

Other Comments:

None.

Exhibit A: Net Effect of Changes

Category	Approved Budget	Transfer Inc./ (Dec.)	Supplemental Appropriation	Revised Budget
Administration	\$ 15,946,385	\$ (400,000)	\$ -	\$ 15,546,385
Mid-Level Administration	70,543,148	(150,000)	-	70,393,148
Instruction Salaries	416,759,697	-	-	416,759,697
Textbooks & Classroom Supplies	9,511,736	-	-	9,511,736
Other Instructional Costs	19,232,827	(1,400,000)	-	17,832,827
Special Education	169,167,514	-	-	169,167,514
Student Personnel Services	10,000,470	(200,000)	-	9,800,470
Student Health Services	12,850,743	(400,000)	-	12,450,743
Student Transportation	59,784,853	3,900,000	4,900,000	68,584,853
Operation of Plant	55,260,568	(900,000)	-	54,360,568
Maintenance of Plant	27,166,238	(200,000)	-	26,966,238
Fixed Charges	232,745,184	-	-	232,745,184
Community Services	4,411,212	(250,000)	-	4,161,212
Capital Outlay	1,195,562	-	-	1,195,562
Total	\$ 1,104,576,137	\$ 0	\$ 4,900,000	\$ 1,109,476,137