

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 105-2024

Introduced: July 1, 2024

Auditor: Lisa Geerman

Fiscal Impact:

This resolution increases the Board of Education's (BOE) total Fiscal Year 2025 Operating budget by \$1,145,000. However, this resolution has no effect on the County budget or County expenditures. The County General Fund Appropriation remains at \$766,000,000.

The net effect to the Board of Education's FY 2025 Operating Budget is noted in the attached **Exhibit A**. We have confirmed the validity of the amounts by reconciling them with the amended capital budget request that was voted on and approved by the BOE at its June 20, 2024, meeting.

Purpose:

The purpose of Council Resolution 105-2024 is to amend the budget to account for additional funding received from the State of Maryland for capital projects.

According to the BOE, this amendment is necessary to add funding received after the passage of CR48-2024, which approved the BOE's FY 2025 Operating Budget. This budget included the State Capital Improvement Plan (CIP) funding approved by the Interagency Commission on School Construction at the 90 percent allocation, in the amount of \$14,491,000. This amendment reflects the approved 100 percent allocation of \$15,636,000, an increase of \$1,145,000.

Other Comments:

None.

Exhibit A: Net Effect of Changes

Category	Approved Budget	Amendment	Revised Budget
Administration	\$ 15,228,243	\$ -	\$ 15,228,243
Mid-Level Administration	70,121,095	-	70,121,095
Instruction Salaries	422,706,169	-	422,706,169
Textbooks & Classroom Supplies	8,253,290	-	8,253,290
Other Instructional Costs	18,941,311	-	18,941,311
Special Education	180,637,339	-	180,637,339
Student Personnel Services	10,909,402	-	10,909,402
Student Health Services	13,514,147	-	13,514,147
Student Transportation	67,824,058	-	67,824,058
Operation of Plant	55,860,193	-	55,860,193
Maintenance of Plant	26,404,846	-	26,404,846
Fixed Charges	249,341,889	-	249,341,889
Community Services	4,254,383	-	4,254,383
Capital Outlay	1,170,213	-	1,170,213
Total General Fund Budget	\$ 1,145,166,578	\$ -	\$ 1,145,166,578
School Construction	75,738,000	1,145,000	76,883,000
Food and Nutrition	31,632,747	-	31,632,747
Print Services	2,576,542	-	2,576,542
Technology Services	26,457,965	-	26,457,965
Health	215,053,582	-	215,053,582
Workers' Compensation	3,439,700	-	3,439,700
Grants	76,985,200	-	76,985,200
Glenelg Wastewater Treatment Plant	244,151	-	244,151
Jim Rouse Theater	275,764	-	275,764
Total Restricted Funds	\$ 432,403,651	\$ 1,145,000	\$ 433,548,651
Debt Service	52,696,860	-	52,696,860
OPEB	7,518,907	-	7,518,907
Total Other Expense Paid by County	\$ 60,215,767	\$ -	\$ 60,215,767
Total General Fund, Restricted Funds and Other Expenses Budget	\$ 1,637,785,996	\$ 1,145,000	\$ 1,638,930,996