

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Resolution No. 59-2020**

Introduced: May 4,2020  
Auditor: Michael A. Martin

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Fiscal Impact:

This Resolution has no impact on the Board of Education's (BOE) total budget or on the County budget or County expenditures. The net effect to the Fiscal Year 2020 BOE operating budget is as follows:

<b>Category</b>	<b>Approved Budget</b>	<b>Transfer Inc./ (Dec.)</b>	<b>Revised Budget</b>
Administration	\$ 13,578,591	\$ -	\$ 13,578,591
Mid-Level Administration	64,089,827	-	64,089,827
Instruction Salaries	362,637,330	(2,257,747)	360,379,583
Textbooks and Classroom Supplies	8,521,570	(730,176)	7,791,394
Other Instructional Costs	3,480,101	1,787,923	5,268,024
Special Education	120,298,423	1,200,000	121,498,423
Student Personnel Services	3,982,752	-	3,982,752
Student Health Services	9,302,729	-	9,302,729
Student Transportation	42,801,337	-	42,801,337
Operation of Plant	42,167,830	-	42,167,830
Maintenance of Plant	26,703,528	(250,000)	26,453,528
Fixed Charges	195,558,711	-	195,558,711
Community Services	7,289,364	-	7,289,364
Capital Outlay	929,204	250,000	1,179,204
<b>Total</b>	<b>\$ 901,341,297</b>	<b>\$ 0</b>	<b>\$ 901,341,297</b>

Purpose:

The purpose of Council Resolution 59-2020 is to approve certain transfers between major categories of the Board of Education's FY 2020 operating budget. The BOE is requesting a transfer of \$3,237,923 to meet unanticipated expenditures in Other Instructional Costs, Special Education, and Capital Outlay.

According to the BOE, this transfer is necessary to address technology costs related to the continuity of learning, redistricting consultant costs, and Special Education costs that are expected to exceed budgeted amounts as a result of changes in grant funding policies.

Other Comments:

No Comment