

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

**Council Resolution No. 93-2021**

Introduced: May 3, 2021

Auditor: Lisa Geerman

---

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 County General Fund Appropriation remains at \$620,300,000.

The net effect to the Fiscal Year 2021 BOE Operating Budget is noted in the attached **Exhibit A**. We have confirmed the validity of the transfer amounts by tying them to the categorical transfer request that was voted on and approved by the BOE at their meeting on April 29, 2021.

Purpose:

The purpose of Council Resolution 93-2021 is to approve certain transfers between major categories of the Board of Education's FY 2021 operating budget.

According to the BOE, this transfer is necessary to fund one-time projects and deferred maintenance needs in the Maintenance of Plant category and to continue to pay down the Health Fund deficit. The funding will be transferred from Other Instructional Costs, Student Transportation, and Operation of Plant.

Other Comments:

None.

**Exhibit A: Net Effect of Changes**

<b>Category</b>	<b>Approved Budget</b>	<b>Transfer Inc./ (Dec.)</b>	<b>Revised Budget</b>
Administration	\$ 13,343,612	\$ -	\$ 13,343,612
Mid-Level Administration	63,057,189	-	63,057,189
Instruction Salaries	360,800,857	-	360,800,857
Textbooks and Classroom Supplies	9,391,029	-	9,391,029
Other Instructional Costs	4,874,092	(750,000)	4,124,092
Special Education	132,179,019	-	132,179,019
Student Personnel Services	4,279,587	-	4,279,587
Student Health Services	10,203,710	-	10,203,710
Student Transportation	46,744,275	(3,250,000)	43,494,275
Operation of Plant	43,417,150	(750,000)	42,667,150
Maintenance of Plant	26,624,171	2,250,000	28,874,171
Fixed Charges	196,399,386	2,500,000	198,899,386
Community Services	6,462,524	-	6,462,524
Capital Outlay	913,108	-	913,108
<b>Total</b>	<b>\$ 918,689,709</b>	<b>\$ 0</b>	<b>\$ 918,689,709</b>