

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 110-2021

Introduced: June 7, 2021

Auditor: Lisa Geerman

Fiscal Impact:

This resolution increases the Board of Education's total General Fund budget by \$67,701,882 but has no impact on the County budget or County expenditures. The County General Fund Appropriation remains at \$640,800,000.

The net effect to the Fiscal Year 2022 Board of Education Operating Budget is noted in the attached Attachment A. We have confirmed the validity of the transfer amounts by tying them to the score sheets that the Board voted on at their meeting on May 27, 2021.

Purpose:

The purpose of Council Resolution 110-2021 is to amend the Howard County Board of Education Operating Budget for FY 2022 (as adopted by CR68-2021), adding an additional \$67,701,882 appropriation in the General and Grant Funds. This amount includes the following:

- \$12,000,000 from the use of fund balance,
- \$43,506,702 increase in Grant Fund appropriation to account for Elementary and Secondary School Emergency Relief Fund III (ESSER III) grant,
- \$15,000,000 increase in the grant contingency, and
- Other adjustments in restricted funds as shown on Attachment A.

The resolution also makes categorical transfers to align with anticipated funding and expenses.

Other Comments:

None.

Attachment A: Net Effect of Changes

Category	Original BOE Request	Approved Budget	Transfer Inc./ (Dec.)	Revised Budget
Administration	\$13,956,658	\$10,786,504	\$3,032,852	\$13,819,356
Mid-Level Administration	64,491,531	61,429,652	2,724,349	64,154,001
Instruction	381,303,098	381,303,098	(6,055,070)	375,248,028
Special Education	137,063,338	137,063,338	423,492	137,486,830
Student Personnel Services	7,393,189	5,779,600	1,643,744	7,423,344
Student Health Services	9,660,081	9,660,081	(72,250)	9,587,831
Student Transportation	46,235,289	42,015,000	4,171,782	46,186,782
Operation of Plant	43,546,845	38,629,000	4,613,414	43,242,414
Maintenance of Plant	27,476,711	25,781,000	1,336,205	27,117,205
Fixed Charges	223,545,809	212,593,000	182,362	212,775,362
Community Services	4,623,600	4,623,600	(562)	4,623,038
Capital Outlay	981,729	981,729	(318)	981,411
Total General Fund Budget	\$960,277,878	\$930,645,602	\$12,000,000	\$942,645,602
School Construction	108,012,000	90,464,000	0	90,464,000
Food and Nutrition	16,937,099	16,937,099	0	16,937,099
Print Services	2,482,014	2,482,014	0	2,482,014
Information & Network Technology	16,030,233	16,030,233	(1,000,000)	15,030,233
Health	189,531,535	180,840,669	(1,804,820)	179,035,849
Worker's Compensation	2,816,500	2,816,500	0	2,816,500
Grants	50,000,000	50,000,000	58,506,702	108,506,702
Glenelg Wastewater Treatment Plant	242,912	242,912	0	242,912
Jim Rouse Theater	135,240	135,240	0	135,240
Total Restricted Funds	\$386,187,533	\$359,948,667	\$55,701,882	\$415,650,549
Debt Service	52,123,590	52,123,590	0	52,123,590
OPEB	6,735,000	6,735,000	0	6,735,000
Total Other Expenses	\$8,858,590	\$8,858,590	0	\$8,858,590
Grand Total	\$1,405,324,001	\$1,349,452,859	\$67,701,882	\$1,417,154,741