

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 56-2022

Introduced: May 4, 2022

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 \$640,800,000.

The net effect to the Board of Education's FY 2022 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 28, 2022.

Purpose:

The purpose of Council Resolution 56-2022 is to approve certain transfers between major categories of the Board of Education's FY 2022 Operating Budget.

According to the BOE, this transfer is necessary to pay certain costs associated with boundary line consultants approved by the BOE on December 16, 2021. The funding will be transferred from the Operation of Plant and Maintenance of Plant categories to the Capital Outlay category.

Other Comments:

None.

Exhibit A: Net Effect of Changes

Category	Approved Budget	Transfer Inc./ (Dec.)	Revised Budget
Administration	\$ 14,319,356	\$ -	\$ 14,319,356
Mid-Level Administration	65,764,001	-	65,764,001
Instruction Salaries	368,251,737	-	368,251,737
Textbooks and Classroom Supplies	9,397,916	-	9,397,916
Other Instructional Costs	4,848,375	-	4,848,375
Special Education	139,986,830	-	139,986,830
Student Personnel Services	7,558,344	-	7,558,344
Student Health Services	9,762,831	-	9,762,831
Student Transportation	46,221,782	-	46,221,782
Operation of Plant	43,742,414	(200,000)	43,542,414
Maintenance of Plant	27,982,205	(80,000)	27,902,205
Fixed Charges	214,160,362	-	214,160,362
Community Services	4,653,038	-	4,653,038
Capital Outlay	996,411	280,000	1,276,411
Total	\$ 957,645,602	\$ 0	\$ 957,645,602