

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

**Council Resolution No. 65-2023**

Introduced: May 1, 2023

Auditor: Lisa Geerman

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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 County General Fund Appropriation remains at \$675,576,796.

The net effect to the Board of Education's FY 2023 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 13, 2023.

Purpose:

The purpose of Council Resolution 65-2023 is to approve certain transfers between major categories of the Board of Education's FY 2023 Operating Budget.

According to the BOE, this transfer is necessary to cover all costs of the Dual Enrollment Program which the Maryland State Department of Education has determined should be 100% covered by the Local Education Agencies, and to pay for an increase in utility costs. The funding will be transferred from the Instructional Salaries and Wages and Student Transportation categories to the Other Instructional Costs and Operation of Plant categories.

Other Comments:

There is a mathematical error on the resolution that will require an amendment. We have informed the Administration of the error.

**Exhibit A: Net Effect of Changes**

<b>Category</b>	<b>Approved Budget</b>	<b>Transfer Inc./ (Dec.)</b>	<b>Revised Budget</b>
Administration	\$ 15,334,620	\$ -	\$ 15,334,620
Mid-Level Administration	66,234,353	-	66,234,353
Instruction Salaries	394,180,658	(800,000)	393,380,658
Textbooks and Classroom Supplies	10,275,444	-	10,275,444
Other Instructional Costs	12,285,817	800,000	13,085,817
Special Education	156,011,247	-	156,011,247
Student Personnel Services	8,546,420	-	8,546,420
Student Health Services	11,715,622	-	11,715,622
Student Transportation	51,656,413	(300,000)	51,356,413
Operation of Plant	48,237,284	300,000	48,537,284
Maintenance of Plant	28,136,861	-	28,136,861
Fixed Charges	223,641,174	-	223,641,174
Community Services	5,086,111	-	5,086,111
Capital Outlay	1,106,591	-	1,106,591
<b>Total</b>	<b>\$ 1,032,448,615</b>	<b>\$ 0</b>	<b>\$ 1,032,448,615</b>