



## FY 2017 Recommended Budget Budget Question

**Board Question #: 22**

**BUDGET QUESTION:** What is the entire dollar amount provided to the Schools?

**RESPONSE:** The amount recommended for transfer to the Schools at the recommended \$0.86 real estate rate is \$119,107,374 – a \$2,674,627 increase of that budgeted in FY 2016. By law, the County must transfer an amount known as the “Required Local Effort” to match State Standards of Quality (SOQs). The following table shows the amount the County transfers for the Required Local Effort; for the local match requirement for other State funding; the amount transferred for debt service; and the additional amount transferred in excess of the local matches and debt service.

Local Transfer Breakdown	Transfer Amount
Required Local Effort (match for State funds)	\$53,898,329
Local Match for Other Programs (match for State funds)	\$2,250,402
Debt service	\$25,922,930
Additional Local Transfer (exceeding required matches & debt service)	<u>\$37,035,713</u>
<b>Total FY 2017 Recommended Transfer</b>	<b>\$119,107,374</b>

In addition to the local transfer which is a true transfer of cash to the Schools to meet Schools expenditures, we can attribute certain General Fund costs budgeted within certain support departments to the Schools. This is what the County Administrator was conveying in his Recommended Budget presentation on February 9. Though budgeted within the Comprehensive Services Act (CSA) budget and certain General Fund support departments (Finance, IT, the Treasurer’s Office), an estimated total of \$3,975,399 in costs are attributable to the Schools. This amount includes \$3,853,561 in CSA expenditures tied to alternative day placements and Special Education private day placements determined by the Schools through the Individualized Education Program (IEP) processes. Further, an additional estimated \$121,838 is attributable to audit, financial, IT and other services provided to the Schools by support departments within the General Fund. The following table adds the true transfer of cash to the Schools and these other General Fund costs that are allocable to the Schools based on prior year’s cost allocation reports:

Local Transfer to Schools + General Fund Costs Allocable to Schools	
Total FY 2017 Recommended Transfer	\$119,107,374
<i>Estimated General Fund Cost Allocable to Schools:</i>	
Alternative/Private Day Placements from IEPs (budgeted in CSA)	\$3,853,561
Other costs such as the Schools’ share of audit/financial services, treasurer services, IT (budgeted throughout the General Fund)	\$121,838
<b>Total Transfer to Schools + Estimated Allocable Costs</b>	<b>\$123,082,773</b>

## **FY 2017 Recommended Budget**

### **Budget Question**

This summary reflects only the allocations of supporting department costs to the Schools and does not reflect the costs of direct services such as DARE Officers<sup>1</sup>; School Resource Officers (SROs)<sup>2</sup>; trash and recycling pick-up; field maintenance and mowing; permitting fee payments; etc. provided by the County to the Schools. County Administration is in the process of drafting a MOU to document the services provided by the County to the Schools (and vice versa) and may be able to provide a comprehensive cost of those services at a later date outside of the budget process.

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<sup>1</sup> If the two DARE Officers recommended for FY 2017 are funded by the Board, there will be a total of 4 DARE Officers on staff in the Sheriff's Office.

<sup>2</sup> There are 14 SRO positions budgeted in the Sheriff's Office. One of those positions is fully funded by the Schools.