

**Topic: FY 2017 General Fund Budget Transfer**  
**Beaufort County School District – Finance and Operations Committee**  
**August 11, 2016**

**Purpose:** Administrative Rule OS-5 requires any budget transfers outside program functions (e.g. instruction, support, etc.) exceeding \$50,000 be approved by the Board.

**Request:** The Administration is seeking to transfer \$132,000 from an instructional function to a support function. This transfer is to satisfy federal requirements in our IDEA fund. Non-instructional staff will be reclassified out of the support area of the IDEA fund (Special Revenue fund) into the General Fund support area. Instructional staff will be reclassified out of the General Fund instructional area into the instructional area of the IDEA fund. As demonstrated below, the overall budgets of both the General Fund and IDEA fund will remain the same.

	<u>General Fund</u>	<u>IDEA Fund</u>
Support Function	\$132,000	(\$132,000)
Instruction Function	<u>(\$132,000)</u>	<u>\$132,000</u>
<b>Net Effect</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Action Requested:** Approval to transfer \$132,000 from the Instructional Function area to the Support Function area in the FY 2017 General Fund budget.