

Office of the County Auditor
Auditor's Analysis

Amendment No. 1
Council Bill No. 44-2020

Amendment Proposed by: The Chairperson at the request of County Executive
Introduced: September 8, 2020
Auditor: Michael A. Martin

Fiscal Impact:

There is no fiscal impact as a result of this amendment.

Purpose:

Amendment 1 to Council Bill 44-2020 removes a provision stating the Detail Pages for the School System Capital Projects shall be amended in accordance with this bill.

The amendment also addresses the numbering of the legislation, so it remains sequential upon removal of the provision.

Other Comments:

Upon further conversations between the County Auditor, Budget Office, and Council Administrator, it was concluded this section was not necessary. The Summary pages in the final Fiscal Year 2021 Capital Budget Book note the addition of \$9,733,000 of additional State funding and how the discrepancy was due to timing of the award.

All changes made to the FY 2021 Capital Project Detail Pages for the affected projects are attached to this analysis.

Fiscal 2021 Capital Budget

SCHOOL SYSTEM PROJECTS

Project: E1035-FY2019 NEW HIGH SCHOOL #13

(In Thousands)	Five Year Capital Program										Master Plan			
	Prior Appr.	FY2021 Budget	Appr. Total	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Sub Total	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Total Project
PLANS & ENGINEERING	6,732	0	6,732	0	0	0	0	0	0	0	0	0	0	6,732
CONSTRUCTION	9,000	34,817 39,254	43,817 48,254	30,630	23,498	19,920	0	0	74,048	0	0	0	0	117,865 122,302
EQUIPMENT & FURNISHINGS	0	0	0	0	5,400	0	0	0	5,400	0	0	0	0	5,400
Total Expenditures	15,732	34,817 39,254	50,549 54,986	30,630	28,898	19,920	0	0	79,448	0	0	0	0	129,997 134,434
BONDS	15,732	11,254	26,986	16,130	17,398	15,483	0	0	49,011	0	0	0	0	75,997
STATE AID for SCHOOLS	0	23,563 28,000	23,563 28,000	14,500	11,500	4,437	0	0	30,437	0	0	0	0	54,000 58,437
Total Funding	15,732	34,817 39,254	50,549 54,986	30,630	28,898	19,920	0	0	79,448	0	0	0	0	129,997 134,434

\$6,247,771 spent and encumbered through February 2020

\$2,385,687 spent and encumbered through February 2019

Project Status Planning and Design. Capacity of 1,658 students proposed to accommodate enrollment growth.

FY 2020 Budget	15,732	38,860	54,592	32,280	32,260	19,564	0	0	84,104	0	0	0		138,696
Difference 2020 / 2021	0	(4,043) 394	(4,043) 394	(1,650)	(3,362)	356	0	0	(4,656)	0	0	0	0	(8,699) (4,262)

Change from previous year request due to adjustment of cash flows to align with potential State funding participation and latest construction cost estimate from HCPSS based on preliminary procurement information.

Fiscal 2021 Capital Budget

SCHOOL SYSTEM PROJECTS

Project: E1043-FY2019 TALBOTT SPRINGS ELEM SCHOOL REPLACEMENT

(In Thousands)	Five Year Capital Program										Master Plan			
	Prior Appr.	FY2021 Budget	Appr. Total	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Sub Total	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Total Project
PLANS & ENGINEERING	1,750	0	1,750	0	0	0	0	0	0	0	0	0	0	1,750
CONSTRUCTION	15,800	15,129 20,827	30,929 36,627	2,869	6,319	0	0	0	9,188	0	0	0	0	40,117 45,815
EQUIPMENT & FURNISHINGS	0	0	0	0	1,600	0	0	0	1,600	0	0	0	0	1,600
Total Expenditures	17,550	15,129 20,827	32,679 38,377	2,869	7,919	0	0	0	10,788	0	0	0	0	43,467 49,165
BONDS	16,550	15,129	31,679	(3,131)	0	0	0	0	(3,131)	0	0	0	0	28,548
STATE AID for SCHOOLS	0	0 5,698	0 5,698	6,000	7,919	0	0	0	13,919	0	0	0	0	13,919 19,617
EDUCATION EXCISE BONDS	1,000	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Total Funding	17,550	15,129 20,827	32,679 38,377	2,869	7,919	0	0	0	10,788	0	0	0	0	43,467 49,165

\$2,196,568 spent and encumbered through February 2020

\$858,710 spent and encumbered through February 2019

Project Status 2017: Feasibility Study.

2018: Revised Feasibility Study

2017-2019: Planning.

Design.

FY 2020 Budget	17,550	14,218	31,768	9,878	0	0	0	0	9,878	0	0	0		41,646
Difference 2020 / 2021	0	911 6609	911 6,609	(7,009)	7,919	0	0	0	910	0	0	0	0	1,821 7,519

Change from previous year request due to adjustment of cash flows to align with potential State funding participation.

Fiscal 2021 Capital Budget

SCHOOL SYSTEM PROJECTS

Project: E1044-FY2019 SYSTEMIC RENOVATIONS

(In Thousands)	Five Year Capital Program									Master Plan				
	Prior Appr.	FY2021 Budget	Appr. Total	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Sub Total	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Total Project
PLANS & ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION	44,636	13,900 13,498	58,536 58,134	16,301	22,792	30,677	36,945	26,676	133,391	18,000	19,000	20,000	21,000	269,927 269,525
ADMINISTRATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	44,636	13,900 13,498	58,536 58,134	16,301	22,792	30,677	36,945	26,676	133,391	18,000	19,000	20,000	21,000	269,927 269,525
BONDS	23,337	0	23,337	8,056	10,509	18,202	26,510	26,526	89,803	16,111	12,876	13,136	12,970	168,233
EXCISE TAX	0	1,800	1,800	1,550	3,800	3,800	150	150	9,450	1,689	5,924	6,664	7,830	33,357
PAY AS YOU GO	1,400	0	1,400	0	0	0	0	0	0	0	0	0	0	1,400
STATE AID for SCHOOLS	6,749	402 0	7,151 6,749	495	5,033	5,225	10,285	0	21,038	0	0	0	0	28,189 27,787
TRANSFER TAX	13,150	5,900	19,050	6,200	3,450	3,450	0	0	13,100	200	200	200	200	32,950
Other GO	0	5,798	5,798	0	0	0	0	0	0	0	0	0	0	5,798
Total Funding	44,636	13,900 13,498	58,536 58,134	16,301	22,792	30,677	36,945	26,676	133,391	18,000	19,000	20,000	21,000	269,927 269,525

\$6,023,529 spent and encumbered through February 2020

\$788,241 spent and encumbered through February 2019

Project Status See Project Schedule. See Remarks. Ongoing.

FY 2020 Budget	43,073	24,589	67,662	23,327	20,270	19,974	11,948	17,000	92,519	18,000	19,000	20,000		217,181
Difference 2020 / 2021	1,563	(10,689) (11,091)	(9,126) (9,528)	(7,026)	2,522	10,703	24,997	9,676	40,872	0	0	0	21,000	52,746 52,344

Changes from prior plan reflect HCPSS prioritization within affordable funding levels. TAO2-2019 transferred in \$500,000 in General obligation bonds from projects E1031 and E1034.