

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 151-2020

Introduced: October 5, 2020

Auditor: Lisa Geerman

Fiscal Impact:

There is no fiscal impact as a result of this resolution. Although it proposes Fiscal Year 2022 County bond funding in the amount of \$108,012,000, actual appropriation of County funds will occur as requested by the County Executive and concurred to by the County Council in the Annual Budget and Appropriation Ordinance.

Purpose:

This resolution approves the Board of Education's Capital Budget Request for FY 2022 and Capital Improvement Program Request for FY 2023-2027 for the purpose of submission to the State Interagency Commission (IAC) on School Construction. These requests are necessary if the County is to be considered for IAC funding.

Other Comments:

- The Board of Education (the Board) approved the FY 2022 Superintendent's Proposed Capital Budget and State capital priority list on September 24, 2020. The Board also approved the Long-Range Master Plan for FY 2022-2031, after amending the Superintendent's proposal with the addition of new High School #14 and new Elementary School #44.
- In February 2021, the Board will adopt its budget request, which will then be submitted to the County Executive. In May 2021, the County Council will adopt the County Capital Budget, and the Board will adopt the final Capital Budget.
- The FY 2022 Board Proposed Capital Budget is approximately \$11 million more than the amount programmed in the FY 2021 Council Approved Capital Budget.
- The FY 2022 Board Proposed Capital Budget's Five-Year Capital Program is approximately \$9 million lower than the amount programmed for the same period in the FY 2021 Council Approved Capital Budget.

- The following capital projects have revised schedules from those noted in the Council Approved FY 2021 Capital Budget:

Project #	Project Title	Adjusted Completion
E1025	Centennial HS Reno/Addition	Changed to September 2031
E1039	New ES #43	Delayed to September 2028
E1040	New ES #44	Changed to TBD
E1041	New ES #45	Removed from LRMP
E1049	Dunloggin MS Reno/Addition	Moved up to September 2027

- This proposal does not include funding for any new projects.
- Attachments A and B contain a comparison of the FY 2022 Board of Education Proposed Capital Budget to the FY 2022 amounts included in the FY 2021 Council Approved Capital Budget.
- The Administration will prepare an amendment to this resolution to add High School #14 and Elementary School #44 to the Long-Range Master Plan. This change was made by the Board of Education after the legislation was pre-filed.

Attachment A
Comparison of FY 2022 Board of Education Proposed vs
Executive Programmed Capital Projects

(In Thousands)

Project #	Project Title	FY2022 Executive Programmed	FY2022 BOE Proposed	Difference
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School Projects

E1043	Talbott Springs ES	\$ 2,869	\$ 5,090	\$ 2,221
E1035	New HS #13	30,630	42,699	12,069
E1024	Hammond HS Renovation/Addition	35,945	29,058	(6,887)
E1039	New ES #43	-	-	-
E1049	Dunloggin MS Renovation/Addition	-	-	-
E1037	Ellicott Mills MS Addition	-	-	-
E1036	Oakland Mills MS Renovation	-	-	-
E1050	Clarksville ES Addition	-	-	-
E1040	New ES #44	-	-	-
E1051	MS/HS Career Development Center	-	-	-

System Projects

E1044	Systemic Renovations	16,301	19,565	3,264
E1046	Roofing Projects	5,000	5,000	-
E0990	Playground Equipment	250	250	-
E1045	Relocatable Classrooms	1,500	1,500	-
E1047	Site Acquisition/Construction Reserve	-	-	-
E1048	Technology	3,750	3,750	-
E1012	School Parking Lot Expansions	-	600	600
E1038	Planning and Design	300	300	-
E0989	Barrier Free	200	200	-

Totals

\$ 96,745	\$	108,012	\$	11,267
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Attachment B

SCHOOL SYSTEM

(In Thousands)

FY 2022 IAC Submission compared to FY 2021 Council Approved Budget

Existing Projects

Project No.	Project Name		Prior Approval	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget & Program
E0989	FY1989 Barrier Free Projects	FY 2021 Council Approved	5,953	200	200	200	200	200	200	7,153
		FY 2022 IAC Request	5,953	200	200	200	200	200	200	7,153
		Increase (Decr.)	0	0	0	0	0	0	0	0
E0990	FY2002 Playground Equipment	FY 2021 Council Approved	3,180	250	250	250	500	500	500	5,430
		FY 2022 IAC Request	3,180	250	250	250	500	500	500	5,430
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1012	FY2008 School Parking Lot Expansion	FY 2021 Council Approved	4,200	0	0	0	600	600	600	6,000
		FY 2022 IAC Request	4,200	600	600	600	600	600	600	7,800
		Increase (Decr.)	0	600	600	600	0	0	0	1,800
E1024	FY2018 Hammond High School Renovation	FY 2021 Council Approved	38,006	35,945	26,093	15,315	0	0	0	115,359
		FY 2022 IAC Request	38,006	29,058	28,490	11,000	0	0	0	106,554
		Increase (Decr.)	0	(6,887)	2,397	(4,315)	0	0	0	(8,805)
E1025	FY2023 Centennial High Renovation Addition	FY 2021 Council Approved	0	0	0	0	0	0	0	0
		FY 2022 IAC Request	0	0	0	0	0	0	0	0
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1035	FY2018 New High School #13	FY 2021 Council Approved	54,986	30,630	28,898	19,920	0	0	0	134,434
		FY 2022 IAC Request	54,986	42,699	25,357	6,955	0	0	0	129,997
		Increase (Decr.)	0	12,069	(3,541)	(12,965)	0	0	0	(4,437)

Existing Projects (Continued)

Project No.	Project Name		Prior Approval	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget & Program
E1036	FY2018 Oakland Mills Middle School Renovation	FY 2021 Council Approved	0	0	0	0	0	0	3,500	3,500
		FY 2022 IAC Request	0	0	0	0	0	0	5,479	5,479
		Increase (Decr.)	0	0	0	0	0	0	1,979	1,979
E1038	FY2017 Planning and Design	FY 2021 Council Approved	1,100	300	300	300	300	300	300	2,900
		FY 2022 IAC Request	1,100	300	300	300	300	300	300	2,900
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1039	FY2020 New Elem School #43	FY 2021 Council Approved	0	0	0	4,000	15,500	14,500	12,439	46,439
		FY 2022 IAC Request	0	0	0	0	7,065	17,500	17,000	41,565
		Increase (Decr.)	0	0	0	(4,000)	(8,435)	3,000	4,561	(4,874)
E1040	FY2024 New Elem School #44	FY 2021 Council Approved	0	0	0	0	0	0	0	0
		FY 2022 IAC Request	0	0	0	0	0	0	0	0
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1043	FY 2019 Talbott Springs Elem School Replacement	FY 2021 Council Approved	38,377	2,869	7,919	0	0	0	0	49,165
		FY 2022 IAC Request	38,377	5,090	0	0	0	0	0	43,467
		Increase (Decr.)	0	2,221	(7,919)	0	0	0	0	(5,698)
E1044	FY2019 Systemic Renovations	FY 2021 Council Approved	58,134	16,301	22,792	30,677	36,945	26,676	18,000	209,525
		FY 2022 IAC Request	58,134	19,565	30,051	31,326	26,092	23,908	26,226	215,302
		Increase (Decr.)	0	3,264	7,259	649	(10,853)	(2,768)	8,226	5,777
E1045	FY2019 Relocatable Classrooms	FY 2021 Council Approved	6,500	1,500	1,500	1,500	1,500	1,500	1,500	15,500
		FY 2022 IAC Request	6,500	1,500	1,500	1,500	1,500	1,500	1,500	15,500
		Increase (Decr.)	0	0	0	0	0	0	0	0

Existing Projects (Continued)

Project No.	Project Name	Prior Approval	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget & Program	
E1046	FY2019 Roofing	FY 2021 Council Approved	17,997	5,000	1,000	1,000	5,000	5,000	5,000	39,997
		FY 2022 IAC Request	17,997	5,000	1,000	1,000	5,000	5,000	5,000	39,997
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1047	FY2025 Site Acquisition & Construction Reserve	FY 2021 Council Approved	0	0	0	0	0	0	2,000	2,000
		FY 2022 IAC Request	0	0	0	0	0	0	2,000	2,000
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1048	FY2019 Technology	FY 2021 Council Approved	7,500	3,750	5,500	5,500	7,500	7,500	5,500	42,750
		FY 2022 IAC Request	7,500	3,750	5,500	5,500	7,500	7,500	5,500	42,750
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1049	FY2021 Dunloggin MS	FY 2021 Council Approved	0	0	0	0	2,800	9,579	12,555	24,934
		FY 2022 IAC Request	0	0	0	3,557	9,555	14,077	14,418	41,607
		Increase (Decr.)	0	0	0	3,557	6,755	4,498	1,863	16,673
E1052	New HS #14	FY 2021 Council Approved	0	0	0	0	0	0	0	0
		FY 2022 IAC Request	0	0	0	0	0	0	0	0
		Increase (Decr.)	0	0	0	0	0	0	0	0

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget & Program
FY 2021 Council Approved	96,745	94,452	78,662	70,845	66,355	62,094	469,153
FY 2022 IAC Request	108,012	93,248	62,188	58,312	71,085	78,723	471,568
Increase (Decr.)	11,267	(1,204)	(16,474)	(12,533)	4,730	16,629	2,415