

Office of the County Auditor

Auditor's Analysis

Council Resolution No. 154-2021

Introduced: October 4, 2021

Auditor: Michael A. Martin

Fiscal Impact:

There is no fiscal impact as a result of this resolution. Although it proposes Fiscal Year 2023 County appropriations in the amount of \$99,503,000, the actual appropriation will occur as requested by the County Executive and concurred to by the County Council in the Annual Budget and Appropriation Ordinance and will likely be dependent on the availability of other revenue sources.

Purpose:

This resolution approves the Board of Education's (BOE) Capital Budget Request for FY 2023 and Capital Improvement Program Request for FY 2024-2028 for the purpose of submission to the Interagency Commission (IAC) on School Construction. These requests are necessary if the County is to be considered for IAC grant funding.

NOTE: The BOE proposed an amendment to the Superintendent's request, which adjusts the timeline for Oakland Mills Middle School Renovation and adds Oakland Mills High School Renovation, Patapsco Middle School Renovation, and Jeffers Hill Elementary School Renovation. This amendment increases the Superintendent's Proposed Capital Improvement Program Request for FY 2024-2028 by \$99.1 million by adding funding to the following projects:

- Oakland Mills Middle School Renovation (\$44.1 million increase)
- Oakland Mills High School Renovation (\$55 million increase)

Other Comments:

- The Board of Education (BOE) approved the FY 2023 Superintendent's Proposed Capital Budget and State capital priority list as well as the Long-Range Master Plan for FY 2023–2032 on September 23, 2021.
- In February 2022, the BOE will adopt its budget request, which will then be submitted to the County Executive. In May 2022, the County Council will adopt the County Capital Budget, and the BOE will subsequently adopt its final Capital Budget.

- The FY 2023 BOE Proposed Capital Budget is approximately \$20.5 million more than the amount programmed in the FY 2022 Council Approved Capital Budget. See **Attachment A** for details.
- The FY 2023 BOE Proposed Capital Budget’s Five-Year Capital Program is approximately \$121.4 million higher than the amount programmed for the same period in the FY 2022 Council Approved Capital Budget. Prior to the BOE’s amendment noted above, the Superintendent’s Five-Year Capital Program was approximately \$22.3 million higher than what was programmed for the same period in the FY 2022 Council Approved Capital Budget. See **Attachment B** for details.
- The BOE revised the Superintendent’s schedules for the following capital projects from those noted in the FY 2022 Council Approved Capital Budget:

Project ID	Project Name	Noted Change & Reasons for Change
E1043	Talbott Springs ES Replacement	TSES was removed from CIP Budget since they received funding in prior fiscal years to finalize the project and do not currently require additional funding.
E1039	New ES #43	The proposed occupancy date changed from September 2028 to September 2027 based on identified needs in the feasibility study and a re-evaluation of the projected project schedule.
E1036	Oakland Mills MS Renovation/Addition	The proposed occupancy date changed from September 2030 to September 2027 based on the BOE’s request to accelerate the schedule for this project.
TBD	Oakland Mills HS Renovation/Addition	This project was added at the request of the BOE.
E1053	Regional Early Childhood Center	This project was added as a response to the growing need within the school system, potential Pre-K requirements, and the need for an allocated project to provide an opportunity to place land reservations based on the County code.
E1054	Northern Region ES Addition	This project was added in response to a projected elementary need identified in the 2021 Feasibility Study.
TBD	Patapsco MS Renovation/Addition	This project was added at the request of the BOE.
TBD	Jeffers Hill ES Renovation	This project was added at the request of the BOE.

- State funding for FY 2022 was \$33.1 million and it is expected that FY 2023 State funding will be approximately \$17.4 million according to staff at the Howard County Public School System.
- Other than the amendment already filed, the BOE does not anticipate further amendments to be made to this legislation. The State may require the resubmission of capital requests and priority lists as funding options become finalized.

Attachment A
Comparison of FY 2023 Board of Education Proposed vs
Executive Programmed Capital Projects

(In Thousands)

Project #	Project Title	FY2023 Executive Programmed	FY2023 BOE Proposed	Difference
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School Projects

E1024	Hammond HS Renovation/Addition	28,490	28,516	26
E1035	New HS #13	25,357	25,357	-

System Projects

E1044	Systemic Renovations	20,948	30,630	9,682
E1048	Technology	1,000	5,500	4,500
E1046	Roofing Projects	1,000	5,000	4,000
E1045	Relocatable Classrooms	1,500	2,000	500
E1047	Site Acquisition/Construction Reserve	-	1,000	1,000
E1012	School Parking Lot Expansions	-	600	600
E1038	Planning and Design	300	450	150
E0990	Playground Equipment	250	250	-
E0989	Barrier Free	200	200	-

Totals		\$ 79,045		\$ 99,503		\$ 20,458
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Attachment B

SCHOOL SYSTEM

(In Thousands)

FY 2023 IAC Submission compared to FY 2022 Council Approved Budget

Existing Projects

Project		Prior							Total Budget
No.	Project Name	Approval	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	& Program
E0989	FY1989 Barrier Free Projects	FY 2023 IAC Request (BOE)	6,153	200	200	200	200	200	7,353
		FY 2023 IAC Request (Superintendent)	6,153	200	200	200	200	200	7,353
		Increase (Decr.)	0	0	0	0	0	0	0
E0990	FY2002 Playground Equipment	FY 2023 IAC Request (BOE)	3,430	250	250	500	500	500	5,930
		FY 2023 IAC Request (Superintendent)	3,430	250	250	500	500	500	5,930
		Increase (Decr.)	0	0	0	0	0	0	0
E1012	FY2008 School Parking Lot Expansion	FY 2023 IAC Request (BOE)	4,800	600	600	600	600	600	8,400
		FY 2023 IAC Request (Superintendent)	4,800	600	600	600	600	600	8,400
		Increase (Decr.)	0	0	0	0	0	0	0
E1024	FY2018 Hammond High School Renovation	FY 2023 IAC Request (BOE)	67,038	28,516	11,000	0	0	0	106,554
		FY 2023 IAC Request (Superintendent)	67,038	28,516	11,000	0	0	0	106,554
		Increase (Decr.)	0	0	0	0	0	0	0
E1025	FY2023 Centennial High Renovation Addition	FY 2023 IAC Request (BOE)	0	0	0	0	0	8,808	8,808
		FY 2023 IAC Request (Superintendent)	0	0	0	0	0	8,808	8,808
		Increase (Decr.)	0	0	0	0	0	0	0
E1035	FY2018 New High School #13	FY 2023 IAC Request (BOE)	97,685	25,357	6,955	0	0	0	129,997
		FY 2023 IAC Request (Superintendent)	97,685	25,357	6,955	0	0	0	129,997
		Increase (Decr.)	0	0	0	0	0	0	0

Attachment B

Existing Projects (Continued)

Project		Prior	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total Budget & Program	
No.	Project Name	Approval								
E1036	FY2018 Oakland Mills Middle School Renovation	FY 2023 IAC Request (BOE)	0	0	4,269	7,115	22,768	14,230	7,115	55,497
		FY 2023 IAC Request (Superintendent)	0	0	0	0	0	4,269	7,115	11,384
		Increase (Decr.)	0	0	(4,269)	(7,115)	(22,768)	(9,961)	0	(44,113)
E1038	FY2017 Planning and Design	FY 2023 IAC Request (BOE)	1,100	450	300	300	300	300	300	3,050
		FY 2023 IAC Request (Superintendent)	1,100	450	300	300	300	300	300	3,050
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1039	FY2020 New Elem School #43	FY 2023 IAC Request (BOE)	0	0	5,115	25,577	27,282	8,526	1,705	68,205
		FY 2023 IAC Request (Superintendent)	0	0	5,115	25,577	27,282	8,526	1,705	68,205
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1040	FY2024 New Elem School #44	FY 2023 IAC Request (BOE)	0	0	0	0	0	0	4,542	4,542
		FY 2023 IAC Request (Superintendent)	0	0	0	0	0	0	4,542	4,542
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1044	FY2019 Systemic Renovations	FY 2023 IAC Request (BOE)	69,201	30,630	33,767	31,843	23,909	26,226	23,000	238,576
		FY 2023 IAC Request (Superintendent)	69,201	30,630	33,767	31,843	23,909	26,226	23,000	238,576
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1045	FY2019 Relocatable Classrooms	FY 2023 IAC Request (BOE)	8,000	2,000	1,500	1,500	1,500	1,500	1,500	17,500
		FY 2023 IAC Request (Superintendent)	8,000	2,000	1,500	1,500	1,500	1,500	1,500	17,500
		Increase (Decr.)	0	0	0	0	0	0	0	0

Attachment B

Existing Projects (Continued)

Project No.	Project Name		Prior Approval	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total Budget & Program
E1046	FY2019 Roofing	FY 2023 IAC Request (BOE)	17,997	5,000	1,000	5,000	5,000	5,000	5,000	43,997
		FY 2023 IAC Request (Superintendent)	17,997	5,000	1,000	5,000	5,000	5,000	5,000	43,997
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1047	FY2025 Site Acquisition & Construction Reserve	FY 2023 IAC Request (BOE)	0	1,000	0	0	0	2,000	2,000	5,000
		FY 2023 IAC Request (Superintendent)	0	1,000	0	0	0	2,000	2,000	5,000
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1048	FY2019 Technology	FY 2023 IAC Request (BOE)	7,500	5,500	5,500	7,500	7,500	5,500	5,500	44,500
		FY 2023 IAC Request (Superintendent)	7,500	5,500	5,500	7,500	7,500	5,500	5,500	44,500
		Increase (Decr.)	0	0	0	0	0	0	0	0
E1049	FY2021 Dunloggin MS	FY 2023 IAC Request (BOE)	0	0	4,004	6,673	21,352	13,345	6,673	52,047
		FY 2023 IAC Request (Superintendent)	0	0	4,004	6,673	21,352	13,345	6,673	52,047
		Increase (Decr.)	0	0	0	0	0	0	0	0
TBD	Oakland Mills High School Renovation	FY 2023 IAC Request (BOE)	0	0	0	0	8,250	13,750	33,000	55,000
		FY 2023 IAC Request (Superintendent)	0	0	0	0	0	0	0	0
		Increase (Decr.)	0	0	0	0	(8,250)	(13,750)	(33,000)	(55,000)

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total Budget & Program
FY 2023 IAC Request (BOE)	99,503	74,460	86,808	119,161	91,677	100,443	572,052
FY 2023 IAC Request (Superintendent)	99,503	70,191	79,693	88,143	67,966	67,443	472,939
Increase (Decr.)	0	(4,269)	(7,115)	(31,018)	(23,711)	(33,000)	(99,113)