

Date: 9/10/09

AREA: Business and Finance
AGENDA ITEM(S): 2009-2010 Capital Outlay Amendment and Line Item Budget
CONTACT PERSON(S): Susan J. Little, Chief Operating Officer
<input checked="" type="checkbox"/> ACTION FOR INFORMATION

I. Synopsis of Agenda Item (Overview & Purpose)

Attached is the reconciliation of the 2009-2010 Capital Outlay fund complete with a line item budget and amendment to the budget resolution. The first amendment in 2009-2010 includes a total appropriation of \$27,382,464.20 in new resources since the Board adopted the resolution in June. The best place to begin is with the revenues in the center of the amendment page. The table below highlights the details of the revenues.

Revenue	Description	Amount
County Funds	Northwood High School Expansion	\$2,256,122.17
County Funds	New Middle School	\$24,129,875.03
CIP Funds	Asbestos Ceiling Tile Replacement	\$187,480
	Asbestos Floor Replacement	\$35,000
	Bleacher Replacement	\$105,000
	Camera System for Schools	\$166,587
	Renovate High School Science Labs	\$152,400
	Renovate Restrooms	\$250,000
	JS Waters Wastewater System	\$100,000
Total		\$27,382,464.20

This amendment does not include an appropriation for carryover regular capital outlay projects, carryover CIP and Quality School Construction Bonds. Those revenues will be appropriated at a later date. The fund balance numbers for June 30, 2009 will be available when the audit field work is completed in September.

II. Organizational Impact (Academic, Fiscal & Personnel)

Capital outlay funds will be disbursed on a monthly basis from the county in 2009-2010. While funds for capital outlay are appropriated in lump sum for the projects submitted in the school system's fiscal year 2009-2010 funding request, Commissioners have asked that the school system provide a quarterly update on the status of these projects and associated expenditures. This is a change from 2008-2009 where project spending had to



be requested on a reimbursement basis. The Commissioners have been more than fair about this because they recognize that the Board of Education needs increased flexibility to manage cash flow in these economically challenging times.

III. Superintendent's Recommendation

Approve the amendment for capital outlay.

IV.

Suggested Motion: I move that the Chatham County Board of Education approve: the Capital Outlay budget amendment as presented.

CHATHAM COUNTY SCHOOLS
CAPITAL OUTLAY FUND
BUDGET AMENDMENT

The Chatham County Board of Education at a meeting on the 14th day of September 2009 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2010.

Explanation: To amend for FY10 Capital Improvement Projects and Building Projects.

Revenues by Program	Description	Amount
4.4811.575	County Funds - Northwood Expansion	2,256,122.17
4.4811.579	County Funds - New Middle School	24,129,875.03
4.4110.902	County Funds - CIP	996,467.00
	Total	27,382,464.20

Purpose	Description	Amount
4.9158.575	Northwood Expansion	2,256,122.17
4.9154.579	New Middle School	24,129,875.03
4.9117.902	High School Science Labs Renovation	152,400.00
4.9129.902	School Restrooms Renovation	250,000.00
4.9137.902	Asbestos Ceiling Replacement	187,480.00
4.9144.902	JS Waters Wastewater System	100,000.00
4.9147.902	Asbestos Floor Replacement	35,000.00
4.9148.902	Camera System	166,587.00
4.9208.902	Bleacher Replacement	105,000.00
	Total	27,382,464.20

Total Appropriation in Current Budget	999,668.00
Amount of Increase of Amendment	27,382,464.20
Total Amount of Current Amended Budget	28,382,132.20

Passed by majority vote of the Chatham County Board of Education on the 14th day of September 2009.

Chairman

Secretary

CAPITAL OUTLAY FUND

2009-2010

Amended 9/14/2009

BUDGET CODE							ACCOUNT DESCRIPTION	CURRENT BUDGET
							REVENUE	
1	4	4811	575	000	000	000	COUNTY APPROPRIATION - NORTHWOOD EXPANSION	2,256,122.17
2	4	4811	579	000	000	000	COUNTY APPROPRIATION - NEW MIDDLE SCHOOL	24,129,875.03
3	4	4110	901	000	000	000	COUNTY APPROPRIATION - REGULAR CAPITAL OUTLAY	999,668.00
4	4	4110	902	000	000	000	COUNTY APPROPRIATION - CIP	996,467.00
							TOTAL REVENUE	28,382,132.20
							NORTHWOOD EXPANSION	
5	4	9158	575	461	342	000	FURNITURE & EQUIPMENT	460,000.00
6	4	9158	575	462	342	000	TECHNOLOGY EQUIPMENT	60,000.00
7	4	9158	575	522	342	000	GENERAL CONTRACT	1,257,247.72
8	4	9158	575	526	342	000	ARCHITECT FEES	55,595.68
9	4	9158	575	529	342	000	MISCELLANEOUS CONTRACTS	423,278.77
							TOTAL NORTHWOOD EXPANSION EXPENDITURES	2,256,122.17
							NEW MIDDLE SCHOOL	
10	4	9154	579	522	000	000	GENERAL CONTRACT	20,615,456.00
11	4	9154	579	526	000	000	ARCHITECT FEES	675,305.75
12	4	9154	579	529	000	000	MISCELLANEOUS CONTRACTS	2,839,113.28
							TOTAL NEW MIDDLE SCHOOL EXPENDITURES	24,129,875.03
							REGULAR CAPITAL OUTLAY PROJECTS	
13	4	9111	901	529	000	000	FLOOR COVERING	76,982.00
14	4	9121	901	529	000	000	HVAC IMPROVEMENTS	106,000.00
15	4	9131	901	529	000	000	RENOVATE RESTROOMS	115,000.00
16	4	9135	901	529	000	000	PAVE & RESURFACE AREAS & DR	46,900.00
17	4	9139	901	529	000	000	REFURBISH AUDITORIUM SEATING	12,450.00
18	4	9141	901	532	000	000	FENCING	33,000.00
19	4	9202	901	461	000	000	FURNITURE & EQUIPMENT REPLACEMENT	100,000.00
20	4	9203	901	462	000	000	TECHNOLOGY FOR ALL SCHOOLS	150,000.00
21	4	9204	901	462	000	000	COMPUTER LABS/CARTS	81,600.00
22	4	9206	901	529	000	000	BOOKSHELVES & CABINETRY	16,236.00
23	4	9207	901	462	000	000	UPGRADE TEACHER LAPTOPS	81,600.00
24	4	9210	901	461	000	000	REFURBISH/REPLACE LOCKERS	79,900.00
25	4	9211	901	541	000	000	TELEPHONE SYSTEM	100,000.00
							TOTAL REGULAR CAPITAL OUTLAY PROJECTS EXPENDITURES	999,668.00
							CAPITAL IMPROVEMENT PROJECTS	
26	4	9117	902	529	000	000	HIGH SCHOOL SCIENCE LABS RE	152,400.00
27	4	9129	902	529	000	000	SCHOOL RESTROOMS RENOVATION	250,000.00
28	4	9137	902	529	000	000	ASBESTOS CEILING REPLACEMENT	187,480.00
29	4	9144	902	529	332	000	JS WATERS WASTEWATER SYSTEM	100,000.00
30	4	9147	902	529	000	000	ASBESTOS FLOOR REPLACEMENT	35,000.00
31	4	9148	902	461	000	000	CAMERA SYSTEM - CIP	166,587.00
32	4	9208	902	461	000	000	BLEACHER REPLACEMENT - CIP	105,000.00
							TOTAL CAPITAL IMPROVEMENT PROJECTS EXPENDITURES	996,467.00
							GRAND TOTAL CAPITAL OUTLAY FUND	28,382,132.20

CHATHAM COUNTY BOARD OF EDUCATION

2009-2010

September 14, 2009

CAPITAL OUTLAY FUND BUDGET AMENDMENT #1				
PURPOSE	DESCRIPTION OF REVENUES	CURRENT BUDGET	INCREASES (DECREASES)	AMENDED BUDGET
3400	STATE REVENUES	-	-	-
4100	COUNTY APPROPRIATIONS	999,668.00	996,467.00	1,996,135.00
4800	LOCAL SOURCES - RESTRICTED	-	26,385,997.20	26,385,997.20
4900	FUND BALANCE APPROPRIATED	-	-	-
	TOTAL REVENUES	999,668.00	27,382,464.20	28,382,132.20
DESCRIPTION OF EXPENDITURES				
8300	DEBT SERVICES	0.00	-	0.00
9100	CATEGORY I PROJECTS	390,332.00	27,277,464.20	27,667,796.20
9200	CATEGORY II PROJECTS	609,336.00	105,000.00	714,336.00
9300	CATEGORY III PROJECTS	0.00	-	0.00
	TOTAL EXPENDITURES	999,668.00	27,382,464.20	28,382,132.20