

BATH COUNTY SCHOOL BOARD

AGENDA ITEM: INFORMATION { } ACTION { X } CLOSED MEETING { }

SUBJECT: SUPERINTENDENT’S PRESENTATIONS/REPORTS

Consideration of Capital Improvement Plan Draft #1 for FY14-19

BACKGROUND: An initial draft of the 2014-2019 CIP request reflects conversations with principals, directors, and Board members.

The division’s CIP request must be submitted to the Building, Planning and Zoning office on Monday, January 20, 2014, which will allow a final Board decision to be made on January 7, 2014 rather than December 3, 2013.

CIP expenditures shall be considered as non-recurring expenditures that have an operating/use life of at least five (5) years and have a total cost exceeding \$30,000. Correspondence from Ashton Harrison, County Administrator, follows.

RECOMMENDATION: Continue discussion and prioritization of CIP items.

**BATH COUNTY PUBLIC SCHOOLS
PROPOSED CAPITAL IMPROVEMENT PLAN REQUESTS
FY 2014-2015 through FY 2018-2019**

Approved by School Board: _____

PRIORITY	PROJECT	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
	School Bus Replacement (65 Passenger)	(2) \$181,196	(1) \$95,128	(2) \$199,768	(1) \$104,878	(2) 220,244
	Auditorium Project (BCHS) - Dehumidification, curtains, carpet, stage	\$53,835				
	Parking Lot Project (BCHS) (Lights, Surface, Drainage, Lining)		\$175,000			
	Vehicle Replacement (Truck/Car)		\$26,000		\$30,000	
	Locker Replacement (BCHS)		\$45,000			
	Restroom Project (BCHS, MES, VES) Boy/Girls Locker Rooms, Public Restrooms	\$90,000				
	Gym A/C (BCHS, VES)					\$58,352
	Refinish Gym Floor (BCHS) - Sand, Paint, Seal		\$40,000			
	Football Field Crowning					

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TO: Department and Agency Heads, Key Officials, Interested Civic and Community Organizations, Emergency Services Organizations, and Regional Service Providers.

FROM: Ashton N. Harrison, County Administrator
Phone: 540-839-7221 Fax: 540-839-8222

DATE: October 3, 2013

SUBJECT: REVISED LETTER
FISCAL YEAR 2015 GENERAL FUND BUDGET REQUESTS AND FISCAL YEARS 2015 TO 2019 CAPITAL IMPROVEMENT PLAN (CIP) REQUESTS

In order to provide time for development of budget requests for Fiscal Year 2015 and to allow agencies time to develop and incorporate requested additional supplemental information, we are sending the budget request forms out earlier than usual. Attached is (1) copy each of the Budget and Capital Improvement Plan request forms to be completed and returned.

Please return the completed budget request forms to the office of the County Administrator no later than 3:00 p.m. on Friday, January 10, 2014. The completed Capital Improvement Plan request form is to be returned to the office of Building, Planning, and Zoning no later than 3:00 p.m. on Monday, January 20, 2014. This is the beginning of the budget process, and we may need to come back to you for revisions as we progress.

The Board of Supervisors is requiring all agencies, civic and community organizations, emergency services organizations, and regional service providers who desire funding from Bath County supply financial statements compiled, reviewed, or audited by an independent certified public accountant from the prior year along with their request for the Board's review. **This supplemental information is not optional, any request submitted without the requested documentation will not be considered.**

Compiled financial statements are financial statements prepared by an independent certified public accountant in accordance with Statements on Standards for Accounting and Review Services (SSARS). Under a compilation engagement, the accountant assists management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.



Reviewed financial statements are financial statements prepared by an independent certified public accountant. A review engagement involves the CPA performing procedures (primarily analytical procedures and inquiries) that will provide a reasonable basis for obtaining limited assurance that there are no material modifications that should be made to the financial statements for them to be in conformity with the applicable financial reporting framework.

A Financial Audit, or more accurately, an audit of financial statements, is the verification of the financial statements of a legal entity, with a view to express an audit opinion. The audit opinion is intended to provide reasonable assurance that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the applicable financial reporting framework. The purpose of an audit is to enhance the degree of confidence of intended users in the financial statements.

The Bath County Planning Commission will review and discuss all Capital Improvement Plan (CIP) requests at their regular meeting on January 27, 2014, and also consider scheduling a public hearing on requests for February 24, 2014. The finalized CIP serves as a guide for budgetary planning and consideration of capital requests.

Capital Improvement Plan expenditures shall be considered as non-recurring expenditures that have an operating/use life of at least five (5) years and have a total cost exceeding \$30,000 in total funding. The capital cost includes all labor involved, implementation costs and capital outlay required to fully implement each project. Capital projects must be compatible with other planned projects and the County's adopted Comprehensive Plan. Please resubmit any previously submitted project with updated cost estimates that you would like to be included in the upcoming Capital Improvement Plan.

The Board of Supervisors is anticipated to schedule work sessions to review general government requests with department and agency representatives as deemed necessary. Work sessions will be scheduled as needed as the budget is developed by the Board of Supervisors and Planning Commission. The goal is adoption of the Fiscal Year 2015 budget on May 27, 2014.

The Bath County Public Schools budget process will follow the details and deadline as specified in the Code of Virginia. Work sessions and public hearings on the proposed school budget will be scheduled as necessary by the School Board and the Board of Supervisors.

Your assistance and cooperation in working with us during the budget and Capital Improvement Plan process is greatly appreciated. This budget year will once again be a challenge with resources likely to be reduced at the State and Federal levels. Please do not hesitate to contact us with any questions or concerns you have.

Cc: Honorable Members of the Bath County Board of Supervisors and School Board
Bath County Planning Commission
Bath County Building, Planning, and Zoning Office.