

Girl Scouts of Western Ohio  
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**Date:** October 28, 2008  
**To:** Board of Directors  
**From:** Barbara J. Bonifas, CEO  
**Subject:** 2009 Budget Presentation

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In preparation for the budget presentation at the November board meeting, the following documents are provided for your review:

- Compliance with Executive Limitations
- Tactical planning process
- Budgeted cash sources and uses summary
- Cost center budget
- Line item budget
- Capital budget

The budget that we are presenting to you for 2009 was developed prior to the recent economic challenges facing all of us. If the economy does not improve, it is likely that we will be making additional cuts. We have already made several difficult decisions; the state of the economy may require that we revise the budget even further. This budget has been cut by \$800,000 from the 2008 budget that was brought to you in March. If necessary, we will revise the budget further to meet revenues.

At the meeting we will review, briefly, the process used in development of the budget, as well as our compliance with Executive Limitations. We welcome your questions.

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**Our Mission**

*Girl Scouting builds girls of courage, confidence, and character,  
who make the world a better place.*



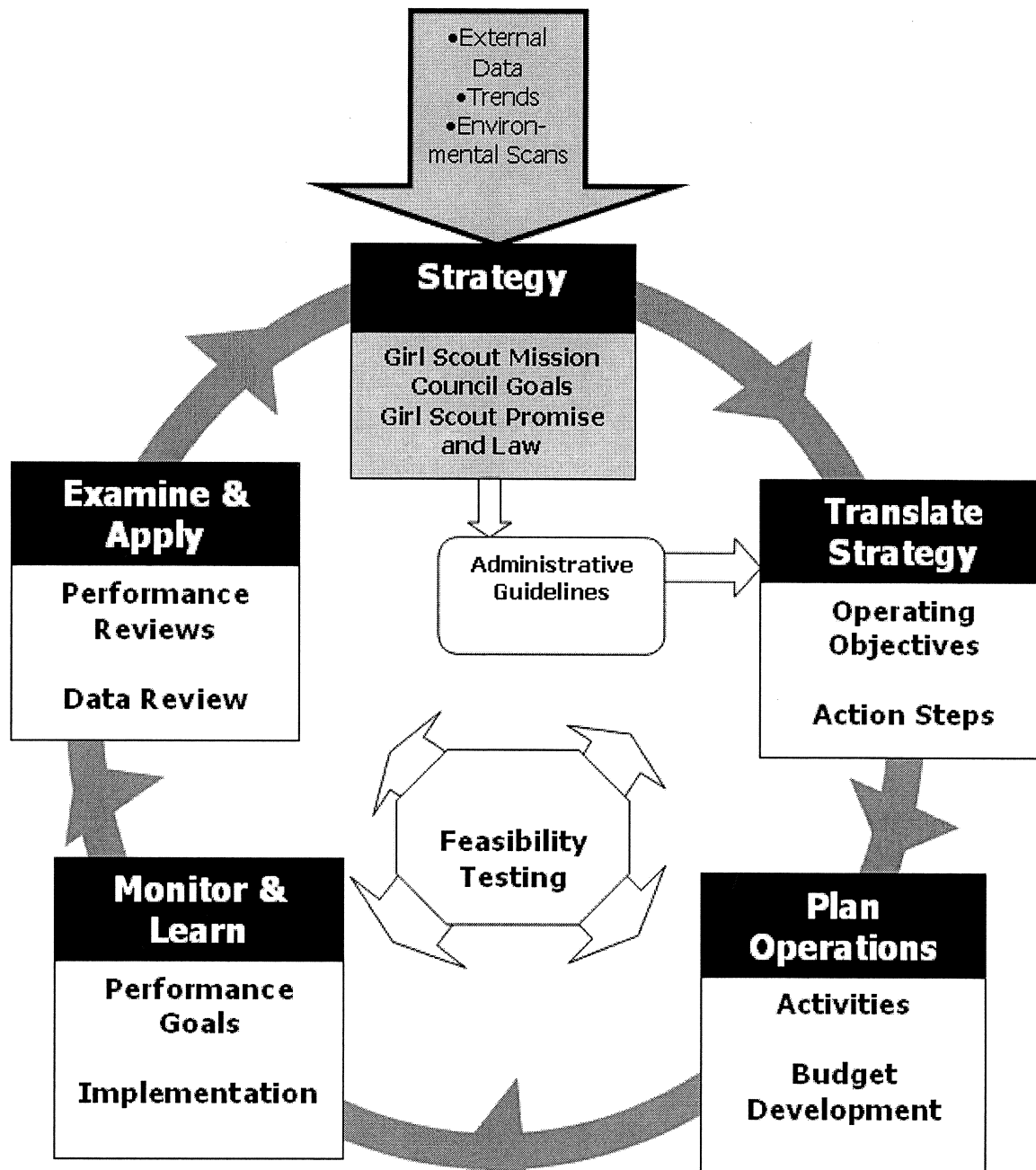
### Budget Compliance with Executive Limitations

Policy	Compliance
<p><b><u>2.3: Compensation and Benefits</u></b></p> <p>With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the CEO shall not cause or allow jeopardy to fiscal integrity or public image. Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:</p>	
<p>1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.</p>	<p>This budget does not project any change in the CEO's compensation and benefits and is consistent with the package for all other employees.</p>
<p>2. Alter at-will employment.</p>	<p>This budget does not alter at-will employment.</p>
<p>3. Establish current compensation and benefits that deviate materially from the geographic or professional market for the skills employed.</p>	<p>A human resources consultant surveyed the four regions prior to the merger and created temporary salary grades and ranges. We have consistent job descriptions throughout the council but jobs have not been graded to determine a compensation plan tied to salary ranges. This is a service that GSUSA has provided in the past and that we will pursue in 2009.</p>
<p>4. Establish rewards systems other than those based upon established criteria.</p>	<p>Girl Scouts of Western Ohio uses a merit based reward system, based on job performance against established work goals. Staff in all regions have been trained and developed a basic set of measurable work goals.</p>
<p>5. Create obligations over a longer term than revenues can be safely projected, in no event longer than one year and in all events subject to losses in revenue.</p>	<p>This budget does not project obligations longer than one year.</p>
<p><b><u>2.4: Financial Planning/Budgeting</u></b></p> <p>Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the forgoing by this enumeration, he or she shall not:</p>	
<p>1. Develop a budget without conducting a formal process for planning for the future of the organization.</p>	<p>This budget used a formal planning process in its development, and included the use of data from the volunteer survey of culture and service delivery.</p>
<p>2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.</p>	<p>The planning and budgeting process used "zero" based budgeting to project revenue and expenses. A separate capital budget was developed. We do not yet have a comprehensive property portfolio with a projected asset replacement schedule in all regions, so the capital budget reflects critical health, safety, and maintenance projects, within the constraints of a limited budget. The economy could impact our ability to fund these projects in 2009.</p> <p>This budget does include cash flow projections.</p>
<p>3. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.</p>	<p>This budget does not project a deficit.</p>

Policy	Compliance
4. Plan so that organizational reserves could drop below six months of the current unrestricted expense budget for the current fiscal year.	<p>We have developed a listing of the investment and other accounts in each region, and have begun to get a more accurate accounting of all banking and investment accounts held by the council.</p> <p>Our operational reserves are projected at \$6 million which represents six months of the current unrestricted expense budget. The economy could impact on our reserve.</p>
5. Plan so that an asset replacement fund is not maintained by at least the value of the current year depreciation expense and at no time will be longer than accumulated depreciation.	Our intention is to grow this fund to the total depreciation amount, but we do not have the resources currently to achieve this. Only Great Rivers Region had an active asset replacement fund based on current year depreciation expense. We are currently <u>not</u> in compliance with this policy.
6. Plan in a manner that risks unacceptable financial conditions enumerated in the “Financial Condition and Activities” policy.	Our planning process assumed centralized management of our financial systems, which is just being implemented. The economy could impact upon this plan.
7. Develop a budget without conducting a formal process for planning for the future of the organization.	This budget used a formal planning process in its development, and included the use of data from the volunteer survey of culture and service delivery. Future budget planning will include and be based on analysis of internal and external data, including program outcomes data, service delivery effectiveness measurements and program-related, volunteer, and financial trends.
<p><b><u>2.5: Financial Conditions and Activities</u></b></p>	
<p>With respect to the actual, ongoing financial condition and activities, the CEO shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from board priorities established in Ends policies. Further, without limiting the scope of the forgoing by this enumeration, he or she shall not:</p>	
1. Expend more funds than have been received in the fiscal year to date or incur debt unless the debt can be repaid by certain, otherwise unencumbered revenues within 60 days.	There are no debts projected in this budget beyond the normal equipment lease agreements.
2. Use any long term reserves.	No long term reserves are projected to be used in this budget.
3. Conduct inter-fund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues.	No inter-fund shifting is projected.
4. Allow payroll obligations to be unsettled or untimely.	A centralized payroll process has been established, strengthening the internal controls on the management of the payroll.
5. Allow debts to be unpaid beyond a reasonable period of time or in such a way as to jeopardize the organization’s ability to receive trade credit, damage its credit-worthiness, or diminish its reputation in the trades or in the community.	A centralized accounts payable process has been implemented to ensure consistent compliance with this policy.
6. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.	Tax payments are not projected to be overdue or inaccurately filed.

Policy	Compliance
7. Make a single unbudgeted purchase or commitment of greater than \$50,000. Splitting orders to avoid this limit is unacceptable.	Any unbudgeted expense greater than \$50,000 would be brought to the board for approval.
8. Make a single purchase or commitment of \$25,000 without a competitive bid process unless deemed an emergency situation. Splitting orders to avoid this limit is not acceptable.	All purchases of \$25,000 require competitive bids.
9. Acquire, encumber or dispose of real property.	This budget does not project any acquisition or disposition of real property.
10. Allow receivables to go uncollected beyond a reasonable period of time without aggressively pursuing their collection.	This budget projects that all accounts receivable will be handled centrally. A process is in place to manage uncollected funds.
11. Disburse funds without following the board-appointed auditor's financial procedures.	Financial controls are in place to ensure that past audit recommendations are being followed. In 2009 we will be working with one auditor and one set of recommendations.
12. Accept gifts and contributions that have stipulations that are contrary to board's Ends.	Efforts are in place to ensure that all gifts received are reviewed against the Ends. Managers have been educated to understand that gifts must be accepted by the board. A gift acceptance list will be provided to the board in January.
<p><b><u>2.6 Asset Protection</u></b></p>	
<p>The CEO shall not allow corporate assets to be unprotected, inadequately maintained or unnecessarily risked. Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:</p>	
1. Assume property or casualty risk unnecessarily, including risk against liability losses to board members, staff and the organization.	<p>Girl Scouts of Western Ohio has established the following coverages:</p> <ul style="list-style-type: none"> <li>• Directors and Officers Insurance (\$7 million)</li> <li>• D &amp; O "Tail Coverage" covering claims made against the pre-merger councils (\$3-\$7 million, based on previous coverage in councils)</li> <li>• Liability &amp; Property Coverage with an Umbrella Policy (General Liability is \$5 million and Umbrella is \$15 million)</li> </ul> <p>This budget projects for the above insurance expenses.</p>
2. Allow unbonded personnel access to material amounts of funds.	Insurance theft coverage limits loss potential.
3. Subject property and equipment to improper wear and tear or insufficient maintenance.	At the current time, Girl Scouts of Western Ohio does not have a complete property portfolio that identifies a maintenance and replacement schedule. Three of the legacy councils came into the merger without a portfolio. Property portfolios for all properties will be completed in 2009. Budget constraints are limiting our ability to do all repairs and maintenance needed.
4. Unnecessarily expose the organization, its board or staff to claims of liability.	D & O Coverage limits exposure and loss potential. Staff are expected to follow processes and internal controls in areas such as hiring (human resource processes, volunteer management (volunteer management processes), safety (Safety-Wise), and asset management (financial policies).

Policy	Compliance
5. Make purchases: a) wherein normally prudent protection has not been given against conflict of interest; b) without having obtained comparative prices and quality; and c) without considering the balance of long term quality and cost.	This budget provides for comparative pricing and consideration of quality and cost. A conflict of interest statement has been signed by all staff and board members.
6. Unnecessarily expose intellectual property, information and files to piracy, loss, theft, or significant damage.	A unified computer system that facilitates consistent data management standards and procedures has been implemented. Data is backed up daily, is password protected, and staff with access to secure data must sign confidentiality agreements.
7. Receive process or disburse funds under controls which are contrary to the board-appointed auditor's standards.	A centralized process is in place to receive, process, and disburse funds. Centralized finance software will ensure consistent processes.
8. Invest or hold operating capital in insecure instruments, including uninsured checking accounts and bonds of less than AA rating at any time, or in non interest-bearing accounts except where necessary to facilitate ease in operational transactions.	The board's investment policies are monitored with investment managers and meetings have been held with the managers of long-term investments to ensure compliance with these policies.
9. Invest funds contrary to the board-approved investment policy.	Funds are invested, based upon the investment policies.
10. Endanger the organization's public image or credibility, particularly in ways that would hinder its accomplishment of mission.	There are no activities contained in this budget that project to endanger the organization's public image.
<p><b><u>2.7 Ends Focus of Grants or Contracts</u></b></p>	
<p>The CEO may not enter into any grant or contract arrangements unless it primarily emphasizes the production of Ends and the avoidance of unacceptable means (Executive Limitations).</p>	
	<p>The cost center based budget developed by Girl Scouts of Western Ohio enables assurance that funds are allocated to the systems and activities that contribute to progress toward the Ends established by the board. This is further supported by the development of criteria for activities within each cost center that ensures that the activities best produce the stated results For example, in cost center 313 – Beyond the Troop Program Activities, activities must meet the following criteria:</p> <ul style="list-style-type: none"> <li>• Measurable objectives that support program goals, reflect program design, and address program priorities (based on gap areas).</li> <li>• Girl Scouts are uniquely positioned to provide well.</li> <li>• Does not duplicate resources or activities already available in the community.</li> <li>• Girl Scouts has the resources to provide well and cost is worth the results.</li> <li>• There is volunteer support and involvement.</li> </ul>



GIRL SCOUTS OF WESTERN OHIO  
 BUDGETED STATEMENT OF SOURCES AND USES  
 FOR THE FISCAL YEAR 2009

	<u>2009 BUDGET</u>
<b>SOURCES:</b>	
Operating Revenues	\$ 19,210,799 *
Donor Restricted Funds (Grants & Foundations)	<u>\$ 396,765</u>
Total Operating Sources	<u><u>\$ 19,607,564</u></u>
<b>USES:</b>	
Operating Expenses	\$ 18,976,264 *
Donor Restricted Expenses (Grants & Foundations)	<u>\$ 396,765</u>
	<u>\$ 19,373,029</u>
Capital Budget	\$ 215,250
Total Uses	<u>\$ 19,588,279</u>
<b>TOTAL SOURCES MINUS USES:</b>	<u><u>\$ 19,285</u></u>

\*The product sales revenue and expenses are shown as "gross figures" per auditor.  
 Note: Operating Expenses do not include non-cash expenses such as depreciation.



### 2009 COST CENTER BUDGET

CODE	DESCRIPTION	REVENUE	EXPENSE
<b>Administrative</b>		<b>\$421,500</b>	<b>\$2,165,097</b>
142 – Business Services	Lease agreements, production room (copiers, postage, general office supplies), computer hardware supplies, software (not program specific), maintenance contracts	0	826,663
144 – Corporate Management	Tactical planning, accounting, payroll execution, financial statements, hiring, benefit administration, performance management, legal, insurance, risk management	421,500	1,176,277
145 – Governance	Board retreat, audit fees, delegate/decision-influencing process, national council meeting	0	162,157
<b>Fund Development</b>		<b>\$2,166,497</b>	<b>\$410,325</b>
243 – Fund Development	Fundraising activities, grants, annual giving, United Way, planned giving	2,166,497	410,325
<b>Research &amp; Development</b>		<b>\$0</b>	<b>\$92,188</b>
311 – Evaluation & Research	Program and service delivery	0	92,188
<b>Program Service Delivery</b>		<b>\$16,973,251</b>	<b>\$12,933,691</b>
312 – Support to Troops	Program general administration, troop camping, resources and information to support troop activities, resource center, kits, curriculum to support short-term troop activities	1,040,554	1,180,830
313 – Beyond the Troop	Program events	144,887	493,375
314 – Summer Outdoor Program Activities	Resident camp, staff troop camp, staff girl and adult events, staffed day camp, volunteer day camp	641,639	875,447
315 – Direct Service to Girls	Educational outreach activities, including Girl Scouting in the School Day and other staff-intensive direct support to girls	9,700	1,048,282
316 – Product Sales	Cookie sale, fall product sale	15,085,321	7,799,374
341 – Property Management	Management of sites, maintenance, repairs	51,150	1,536,383
<b>Recruitment &amp; Registration of Girls</b>		<b>\$1,422</b>	<b>\$832,729</b>
321 – Recruitment of Girls	Recruitment, registration and placement of girls in troops/pathways, comprehensive membership plan (membership subsidies)	1,422	832,729
<b>Volunteer Management</b>		<b>\$44,894</b>	<b>\$2,459,384</b>
331 – Volunteer Recruitment	Recruitment of adults	0	551,938
332 – Volunteer Training	Standardized and customized training, volunteer preparation	40,144	427,488
334 – Volunteer Management	Volunteer placement process – applications, background checks, screening, placement/appointment	4,750	1,479,958
<b>Communications</b>		<b>\$0</b>	<b>\$479,615</b>
333 – Communications	Internal and external messages, marketing and media, web-based services, newsletters, brochures, catalogs, resource guides, annual report	0	479,615
<b>TOTALS</b>		<b>\$19,607,564</b>	<b>\$19,373,029</b>



GIRL SCOUTS OF WESTERN OHIO  
SUMMARY BUDGET (Gross Presentation)  
BUDGET YEAR 2009

	TOTALS
REVENUE:	
CONTRIBUTIONS	(375,110)
GRANTS	(396,765)
UNITED WAY	(1,286,872)
GOVERNMENT ALLOCATIONS	(1,300)
SPECIAL FUNDRAISING EVENTS	(117,750)
COOKIE SALES - GROSS	(13,646,328)
NUT SALES-GROSS	(1,436,993)
RETAIL SALES -GROSS	(930,410)
PROGRAM FEES	(991,886)
INVESTMENT INCOME	(402,500)
MISCELLANEOUS INCOME	(21,650)
	<u>(19,607,564)</u>
EXPENSES:	
SALARIES	6,203,969
BENEFITS	953,723
STAFF RELATED TAXES	548,259
PROFESSIONAL SERVICES	267,173
DIRECT COST OF PRODUCT & MERCHANDISE SALES	8,140,226
SUPPLIES	758,075
COMMUNICATIONS	144,958
POSTAGE/SHIPPING	129,453
OCCUPANCY	738,316
EQUIPMENT, REPAIRS & MAINTANCE	179,270
PRINTING, SUBSCRIPTION & PUBLICATIONS	263,479
TRAVEL & VEHICLE EXPENSES	315,904
STAFF DEVELOPMENT	28,260
FINANCIAL ASSISTANCE	260,711
INSURANCE	377,041
MISCELLANEOUS EXPENSE	64,212
	<u>19,373,029</u>
EXCESS REVENUE OVER EXPENSES	<u><u>(234,535)</u></u>

Region	Location	Item	2009	2008	Postpone
<b>BT</b>					
<b><u>Buckeye Trails Region</u></b>					
2009	WPW	New camp truck-1/2 ton w/snow plow & dump bed	\$ 30,000		
2009	WPW	Pool deck & bottom repairs-sandblast inside & repaint	\$ 5,000		
2009	WPW	Rangers Residence -- new carpet & tile-3 bedrooms,living room,hallway,kitchen,bathroom & entrance	\$ 8,000		
2009	WPW	Tent platforms-one unit per year-replace & rebuild - six	\$ -		\$ 7,000
2009	WPW	Tents & tent fly's-one unit per year-replace seven of each	\$ 9,000		
2009	WPW	Fernwood Lodge-fireplace insert to increase usage	\$ -		\$ 3,000
2009	WPW	Shelter for equipment storage-lean-to off back of shop	\$ -		\$ 3,000
2008	WPW	Bridges Repair/Replace (completed \$5000)		\$ 8,000	\$ 4,000
2009	RH	Camp truck repairs-tires & engine maintenance	\$ 3,000		
2009	RH	Commercial mower-48" zero turn			\$ 6,000
2009	RH	Tent platforms-replace & rebuild - two	\$ 2,500		
2008	RH	Commercial Mower		\$ 13,000	
2009	UC	Rip rap for erosion at creek head	\$ 6,500		
2009	Greene	Upgrade Latrines-all three in camp- \$500 each			\$ 1,500
2009	Greene	Commercial mower-48" zero turn			\$ 6,000
2009	Greene	Camp truck repairs-tires & engine maintenance			\$ 3,000
2009	Greene	Tent platform-replace & rebuild - one			\$ 1,250
2008	Greene	Commercial Mower		\$ 13,000	
<b><u>Buckeye Trails Region Sub-Total</u></b>			<b>\$ 64,000</b>	<b>\$ 34,000</b>	<b>\$ 21,750</b>
<b>GR</b>					
<b><u>Great Rivers Region</u></b>					
2009	BW	Dining Hall--replace roof, siding, kitchen floor			\$ 45,000
2009	BW	Old utility poles--remove & replace	\$ 10,000		
2009	BW	DH kitchen dishwasher--refurbish & rebuild	\$ 2,500		
2009	BW	Fireplace Beehive Lodge--rebuild chimney with insulated pipe	\$ -		\$ 4,500
2009	BW	Fireplace Freedom Lodge--rebuild chimney with insulated pipe	\$ -		\$ 4,500
2009	BW	Beds for tent camping--replace 30 old with 30 new	\$ -		\$ 6,000
2009	BW	Grosebeck Lodge--replace exterior doors			\$ 2,400
2009	BW	Beehive Lodge--replace exterior doors			\$ 2,400
2009	BW	Culvert pipe--replace along main camp road	\$ 8,000		
2008	BW	Freedom Lodge Carpet		\$ 4,500	
2009	SB	Upgrade Pool shower house--needs privacy stalls,paint,curtains	\$ -		\$ 5,000
2009	SB	Commercial mower--72" zero turn - Gravely			\$ 10,000
2009	SB	Pool bottom--sandblast, patch & paint	\$ 2,500		
2009	SB	Day camp entrance--gravel & repair road	\$ 2,500		
2009	SB	Grounds Utility vehicle--John Deer Gator 4x4			\$ 10,000
2008	SB	Phone system		\$ 6,000	
2008	SB	Fire supression system		\$ 2,200	

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**2009 CAPITAL BUDGET**

10/28/08

Region	Location	Item	2009	2008	Postpone
2008	SB	Hot water heater (Kitchen)		\$ 5,000	
2008	SB	Roof (Ittman)		\$ 6,500	
2008	SB	Concrete bridge supports		\$ 6,500	
2008	SB	DH Water Heater		\$ 5,500	
2008	SB	DH Kitchen Paint		\$ 1,600	
2008	SB	Day Camp Shelter		\$ 6,800	
2009	LAD	Tent platforms--replace & rebuild - two			\$ 2,500
2009	LAD	Rangers residence--Update Kitchen-- cabinets,counters,paint,appliances	\$ -		\$ 8,000
2008	LAD	Workshop Repairs			\$ 10,500
2009	GSC	Air Conditioners--replace two units			\$ 4,000
2009	GSC	Parking Lot--resurface & seal coat			\$ 6,500
2009	GSC	Lake Dock--replace with 6'x20' floating dock			\$ 3,500
2008	GSC	Replace air conditioning units (2)	\$ -	\$ 3,000	
2008	GSC	Printer to replace 5si		\$ 5,000	
<b>Great Rivers Region Sub-Total</b>			<b>\$ 25,500</b>	<b>\$ 52,600</b>	<b>\$ 124,800</b>

**MV**

**Maumee Valley**

2009	SC	Office & lobby chairs			\$ 10,000
2008	SC	Security System upgrades		\$ 2,510	
2008	SC	Garage Repairs		\$ 1,500	
2008	SC	Light Fixture Replacement		\$ 5,000	
2008	SC	Carpeting Replacement		\$ 2,500	
2008	SC	Office furniture updates			\$ 5,000
2008	SC	Reseal parking lot			\$ 3,000
2008	SC	Appliance Replacement			\$ 2,000
2008	LH	Air Conditioner Replacement		\$ 5,000	
2008	LH	appliance replacement			\$ 1,000
2008	LH	carpeting replacement			\$ 5,000
2008	LH	vinyl flooring replcement			\$ 2,500
2008	LH	security lights			\$ 3,000
2009	CL	Grounds tractor (pre 1977; no parts available)	\$ 28,500		
2009	CL	Dishwasher	\$ 14,000		
2009	CL	Intercom\phone upgrade			\$ 11,000
2009	CL	Canoes 8 units x 570.00			\$ 4,560
2009	CL	Tables for buildings 6 x \$585			\$ 3,510
2009	CL	Roof replaced at Low lodge	\$ 12,250		
2008	CL	Tents (Nov. '08)		\$ 7,500	
2008	CL	Hand Held Radios			\$ 2,000
2008	CL	Clusters Furnaces (3) (Oct. '08)		\$ 4,800	
2008	CL	Hot water Heater - Env. Center		\$ 1,000	
2008	CL	Replace Cabinets - Property Manager House (Oct. '08)	\$ -	\$ 2,500	
<b>Maumee Valley Sub-Total</b>			<b>\$ 54,750</b>	<b>\$ 32,310</b>	<b>\$ 52,570</b>

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**2009 CAPITAL BUDGET**

10/28/08

Region	Location	Item	2009	2008	Postpone
AR		<b>Appleseed Ridge</b>			
2009	WPC	Renovate Sweetbriar Kitchen (cabinets, flooring, countertop, sinks, & island)	\$ -		\$ 8,000
2009	WPC	Sweetbriar Lodge - Exterior door replacements – 3 sets with glass inserts	\$ -		\$ 5,000
2009	WPC	Mower – commercial zero turn	\$ -		\$ 8,000
2009	WPC	Duffy Lodge--Replace commercial freezer and refrigerator in Duffy Lodge	\$ 15,000		
2008	CSC	Front entrance facelift at CSC		\$ 5,000	
2009	MY	medium size trailer for Woodhaven/Myeerah/Rolling Hills	\$ -		
2009	MY	Myeerah Lodge Kitchen Renovation (replace sinks, countertops, flooring & add island)	\$ -		\$ 8,000
2009	MY	Gutters & downspouts (add/replace on all buildings)	\$ -		\$ 8,000
2009	MY	All terrain Vehicles (to replace golf cart)			\$ 7,000
2009	MY	Shower House at Myeerah (2 water heaters, roof repair, & electric service repair)	\$ 15,000		
<b>Appleseed Ridge Sub-Total</b>			<b>\$ 30,000</b>	<b>\$ 5,000</b>	<b>\$ 44,000</b>
<b>Council Technology</b>					
2009		Replace 20 computers (Laptop or CPU) avg. cost \$1275 ea,	\$ 25,500	\$ -	\$ -
2009		Server w/ Tape Drive	\$ 11,000		
2009		Computer Switches (for Dayton Office)	\$ 4,500		
2008		Laptops/Computers \$1700 x 20 to replace older ones		\$ 11,094	\$ 5,000
<b>Council Technology Sub-Total</b>			<b>\$ 41,000</b>	<b>\$ 11,094</b>	<b>\$ -</b>
<b>GRAND TOTAL 2009 CAPITAL BUDGET</b>			<b>\$ 215,250</b>	<b>\$ 135,004</b>	<b>\$ 243,120</b>

Shaded items indicate that it was a part of the 2008 Capital Budget and does NOT affect the 2009 Capital Budget total.