

Proposed Capital Budget and Program



Steuart Pittman
County Executive

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Proposed Capital Budget and Program

Steuart Pittman
County Executive

Christine Anderson
Chief Administrative Officer



Chris Trumbauer
Budget Officer

Anne Arundel County Council

Julie Hummer
Chairperson

District 1 – Peter Smith
District 2 – Allison Pickard
District 3 - Nathan Volke
District 5 - Amanda Fiedler
District 6 – Lisa Rodvien
District 7 – Shannon Leadbetter

FY 2027 Proposed Capital Budget and Program

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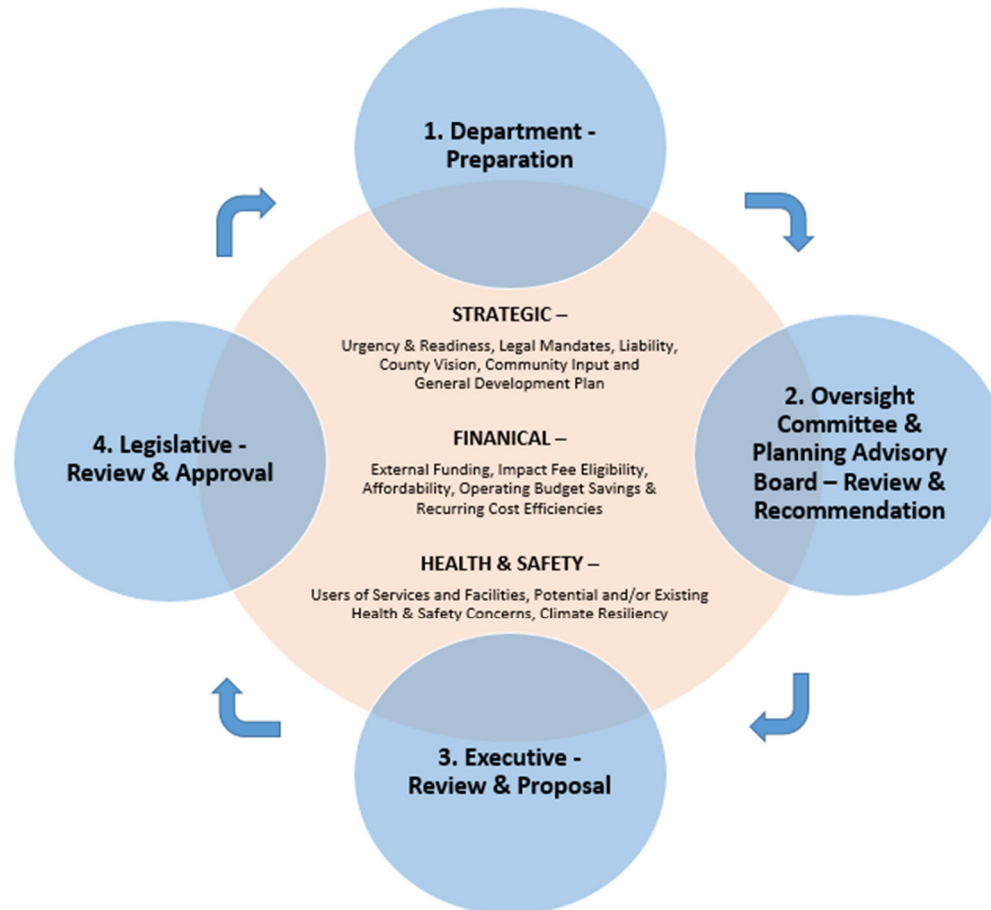
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Capital Budget Highlights - Capital Project Selection Process

The CIP project selection process is performed during the Department Preparation phase and the Review phases of the capital budget review process. During these phases, the Oversight Review Committee, Planning Advisory Board and Executive team consider several factors to determine the viability of new capital project requests. These factors can be grouped into three main areas: Strategic, Financial and Health & Safety. The Strategic component focuses on factors that address the urgency or readiness of a project, the legal mandates, the potential for liability, and the County's vision and General Development Plan. The Financial component examines how much of the cost can be offset by external funding sources or Impact Fee Eligibility. Additionally it reviews the impact on the operating budget by looking at potential savings or efficiencies on recurring costs. The third component addresses Health & Safety concerns and considers the users of County services or facilities, the potential for a health/safety issue or if one already exists. This section also looks at Climate Resilience and whether the project addresses concerns such as storms, drought, excessive heat and shoreline erosion.



Capital Budget and Program

Anne Arundel County, Maryland

Project Class Summary (000's)				FY 2027 County Executive Proposed					
Project Class	Total	Prior Apprvd.	6 Yr Total	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
General County	\$729,807	\$491,985	\$237,823	\$52,238	\$48,505	\$34,607	\$37,823	\$31,183	\$33,467
Public Safety	\$453,121	\$222,868	\$230,253	\$121,435	\$17,207	\$29,700	\$31,920	\$5,974	\$24,016
Recreation & Parks	\$639,088	\$428,428	\$210,659	\$56,506	\$74,666	\$35,756	\$22,581	\$11,325	\$9,825
Roads & Bridges	\$862,419	\$452,626	\$409,793	\$64,749	\$108,456	\$77,839	\$57,239	\$51,992	\$49,518
Traffic Control	\$51,308	\$29,433	\$21,875	\$4,050	\$3,565	\$3,565	\$3,565	\$3,565	\$3,565
Dredging	\$29,979	\$16,065	\$13,914	\$2,419	\$2,299	\$2,299	\$2,299	\$2,299	\$2,299
Water Quality Improvements	\$8,044	\$8,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Benefit Districts	\$229	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Off-Site	\$8,985	\$4,735	\$4,250	\$1,500	\$550	\$550	\$550	\$550	\$550
Board of Education	\$1,754,143	\$1,364,252	\$389,891	\$161,561	\$78,013	\$30,263	\$30,263	\$34,826	\$54,967
Community College	\$194,171	\$117,235	\$76,936	\$24,078	\$10,167	\$13,236	\$16,589	\$3,392	\$9,474
Library	\$78,630	\$64,532	\$14,098	\$9,514	\$3,084	\$375	\$375	\$375	\$375
Total: General County	\$4,809,923	\$3,200,432	\$1,609,491	\$498,050	\$346,512	\$228,190	\$203,204	\$145,480	\$188,056
Waste Management	\$155,879	\$55,395	\$100,484	\$1,404	\$2,502	\$9,829	\$27,462	\$25,674	\$33,613
Total: Solid Waste	\$155,879	\$55,395	\$100,484	\$1,404	\$2,502	\$9,829	\$27,462	\$25,674	\$33,613
Wastewater	\$1,429,965	\$682,941	\$747,024	\$140,361	\$189,641	\$129,246	\$100,515	\$129,208	\$58,053
Water	\$1,110,322	\$570,086	\$540,236	\$95,663	\$100,752	\$113,230	\$64,748	\$97,507	\$68,336
Total: Utility	\$2,540,288	\$1,253,028	\$1,287,260	\$236,024	\$290,393	\$242,476	\$165,263	\$226,715	\$126,389
Watershed Protection & Restor.	\$461,095	\$278,662	\$182,433	\$34,433	\$26,200	\$26,200	\$26,200	\$41,200	\$28,200
Total: Watershed Protection	\$461,095	\$278,662	\$182,433	\$34,433	\$26,200	\$26,200	\$26,200	\$41,200	\$28,200
Grand-Total (000's)	\$7,967,185	\$4,787,517	\$3,179,668	\$769,911	\$665,607	\$506,695	\$422,129	\$439,069	\$376,258

Capital Budget and Program

Anne Arundel County, Maryland

Funding Source Summary

FY 2027 County Executive Proposed

	Total	Prior Apprvd.	6 Yr Total	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
General County									
Bonds									
General County Bonds	2,102,772,700	1,106,323,237	996,449,463	161,558,663	274,754,300	177,466,800	153,319,100	108,019,000	121,331,600
PPI Fund Bonds	249,648,023	236,866,023	12,782,000	12,782,000	0	0	0	0	0
Bonds	2,352,420,724	1,343,189,261	1,009,231,463	174,340,663	274,754,300	177,466,800	153,319,100	108,019,000	121,331,600
PayGo									
Enterprise PayGo	4,951,700	2,676,700	2,275,000	390,000	350,000	350,000	395,000	395,000	395,000
Solid Wst Mgmt PayGo	1,118,000	523,000	595,000	100,000	90,000	90,000	105,000	105,000	105,000
General Fund PayGo	893,965,152	674,965,152	219,000,000	194,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Bd of Ed PayGo	2,311,700	2,311,700	0	0	0	0	0	0	0
Community College Pay Go	20,536,500	20,536,500	0	0	0	0	0	0	0
PayGo	922,883,052	701,013,052	221,870,000	194,490,000	5,440,000	5,440,000	5,500,000	5,500,000	5,500,000
Impact Fees									
Hwy Impact Fees Dist 1	53,432,750	38,600,750	14,832,000	3,458,000	3,000,000	3,250,000	2,000,000	0	3,124,000
Hwy Impact Fees Dist 2	21,658,000	10,216,000	11,442,000	3,571,000	6,021,000	1,000,000	850,000	0	0
Hwy Impact Fees Dist 3	6,473,000	5,041,000	1,432,000	1,032,000	200,000	200,000	0	0	0
Hwy Impact Fees Dist 4	70,675,469	46,347,469	24,328,000	7,767,000	5,892,000	3,000,000	2,000,000	2,500,000	3,169,000
Hwy Impact Fees Dist 5	3,615,000	2,865,000	750,000	0	300,000	200,000	250,000	0	0
Hwy Impact Fees Dist 6	12,508,400	12,508,400	0	0	0	0	0	0	0
Ed Impact Fees Dist 1	51,604,000	22,150,000	29,454,000	4,750,000	0	0	0	0	24,704,000
Ed Impact Fees Dist 2	16,551,000	15,051,000	1,500,000	850,000	650,000	0	0	0	0
Ed Impact Fees Dist 5	225,000	225,000	0	0	0	0	0	0	0
Ed Impact Fees Dist 6	11,600,000	10,000,000	1,600,000	1,600,000	0	0	0	0	0
Public Safety Impact Fees	8,121,800	5,166,800	2,955,000	1,105,000	100,000	500,000	500,000	750,000	0
Impact Fees	256,464,419	168,171,419	88,293,000	24,133,000	16,163,000	8,150,000	5,600,000	3,250,000	30,997,000
Grants & Aid									
Fed Bridge Repair Prgm	38,071,433	8,523,433	29,548,000	1,178,000	4,370,000	6,000,000	6,000,000	6,000,000	6,000,000
ARP Grant	12,509,242	12,509,242	0	0	0	0	0	0	0
Other Fed Grants	167,947,818	162,440,318	5,507,500	5,507,500	0	0	0	0	0
POS - Acquisition	28,232,617	10,273,617	17,959,000	2,834,000	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000
POS - Development	28,393,742	25,453,142	2,940,600	2,940,600	0	0	0	0	0
MD Waterway Improvement	10,239,876	5,442,826	4,797,050	-202,950	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Maryland Higher Education	56,578,105	11,612,000	44,966,105	18,808,000	7,782,605	6,125,500	7,302,000	1,203,500	3,744,500
IAC - Inter-Agency Commisson	232,318,025	167,598,699	64,719,326	31,256,326	5,732,600	6,932,600	6,932,600	6,932,600	6,932,600
BTL - Built to Learn	212,500,000	212,500,000	0	0	0	0	0	0	0

Capital Budget and Program

Anne Arundel County, Maryland

Funding Source Summary

FY 2027 County Executive Proposed

	Total	Prior Apprvd.	6 Yr Total	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Other State Grants	211,430,745	176,236,745	35,194,000	9,771,000	7,273,000	4,300,000	4,775,000	4,300,000	4,775,000
Grants & Aid	998,221,604	792,590,023	205,631,581	72,092,476	29,183,205	27,383,100	29,034,600	22,461,100	25,477,100
Other									
Developer Contribution	38,487,363	28,487,363	10,000,000	1,500,000	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Funding Sources	0	0	0	0	0	0	0	0	0
Insurance Recoveries	1,000,000	1,000,000	0	0	0	0	0	0	0
Miscellaneous	9,487,212	9,387,212	100,000	100,000	0	0	0	0	0
Laurel Racetrack	28,336	28,336	0	0	0	0	0	0	0
Bond Premium	102,458,000	79,735,000	22,723,000	17,723,000	5,000,000	0	0	0	0
Video Lottery Impact Aid	58,968,955	27,126,955	31,842,000	5,621,000	7,121,000	6,900,000	6,900,000	3,400,000	1,900,000
Tax Increment Fund (TIF)	51,933,000	41,933,000	10,000,000	5,000,000	5,000,000	0	0	0	0
Cable Fees	13,331,899	5,231,899	8,100,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Reforestation - Forest Conserv	2,229,100	1,729,100	500,000	500,000	0	0	0	0	0
Energy Loan Revolving Fund	809,000	809,000	0	0	0	0	0	0	0
Parking Garage Fund	900,000	0	900,000	900,000	0	0	0	0	0
Bike,Ped,Trans&Infrastr F-I-L	300,000	0	300,000	300,000	0	0	0	0	0
Natl. Bus Park Tax Dist	728	728	0	0	0	0	0	0	0
Other	279,933,593	195,468,593	84,465,000	32,994,000	20,971,000	9,750,000	9,750,000	6,250,000	4,750,000
General County	\$4,809,923,391	\$3,200,432,347	\$1,609,491,044	\$498,050,139	\$346,511,505	\$228,189,900	\$203,203,700	\$145,480,100	\$188,055,700
Solid Waste									
Bonds									
Solid Waste Bonds	146,090,623	46,582,623	99,508,000	428,000	2,502,000	9,829,000	27,462,000	25,674,000	33,613,000
Bonds	146,090,623	46,582,623	99,508,000	428,000	2,502,000	9,829,000	27,462,000	25,674,000	33,613,000
PayGo									
Solid Wst Mgmt PayGo	5,946,625	5,890,625	56,000	56,000	0	0	0	0	0
SW Financial Assurance PayGo	3,092,000	2,172,000	920,000	920,000	0	0	0	0	0
PayGo	9,038,625	8,062,625	976,000	976,000	0	0	0	0	0
Other									
Miscellaneous	750,000	750,000	0	0	0	0	0	0	0
Other	750,000	750,000	0	0	0	0	0	0	0
Solid Waste	\$155,879,248	\$55,395,248	\$100,484,000	\$1,404,000	\$2,502,000	\$9,829,000	\$27,462,000	\$25,674,000	\$33,613,000

Capital Budget and Program

Anne Arundel County, Maryland

Funding Source Summary

FY 2027 County Executive Proposed

	Total	Prior Apprvd.	6 Yr Total	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Utility									
Bonds									
Water Bonds	989,569,617	520,782,617	468,787,000	83,279,000	94,852,000	104,441,000	51,966,000	81,861,000	52,388,000
WasteWater Bonds	1,169,782,444	567,239,844	602,542,600	124,648,000	179,014,100	88,718,500	53,706,800	113,805,100	42,650,100
Bonds	2,159,352,061	1,088,022,461	1,071,329,600	207,927,000	273,866,100	193,159,500	105,672,800	195,666,100	95,038,100
PayGo									
WasteWater PayGo	126,540,432	53,045,432	73,495,000	8,470,000	8,610,000	12,011,000	14,104,000	15,150,000	15,150,000
Water PayGo	104,148,390	35,999,390	68,149,000	9,084,000	5,900,000	8,789,000	12,782,000	15,646,000	15,948,000
PayGo	230,688,822	89,044,822	141,644,000	17,554,000	14,510,000	20,800,000	26,886,000	30,796,000	31,098,000
Grants & Aid									
ARP Grant	8,187,000	8,387,000	-200,000	-200,000	0	0	0	0	0
Other Fed Grants	3,460,752	3,460,752	0	0	0	0	0	0	0
Other State Grants	79,025,993	22,365,193	56,660,800	0	1,792,800	25,348,000	29,070,400	224,800	224,800
Grants & Aid	90,673,745	34,212,945	56,460,800	-200,000	1,792,800	25,348,000	29,070,400	224,800	224,800
Other									
Developer Contribution	2,793,287	2,793,287	0	0	0	0	0	0	0
Other Funding Sources	7,232,600	150,000	7,082,600	0	224,100	3,168,500	3,633,800	28,100	28,100
Project Reimbursement	6,000,000	6,000,000	0	0	0	0	0	0	0
Bond Premium	43,547,000	32,804,000	10,743,000	10,743,000	0	0	0	0	0
Other	59,572,887	41,747,287	17,825,600	10,743,000	224,100	3,168,500	3,633,800	28,100	28,100
Utility	\$2,540,287,515	\$1,253,027,515	\$1,287,260,000	\$236,024,000	\$290,393,000	\$242,476,000	\$165,263,000	\$226,715,000	\$126,389,000

Capital Budget and Program

Anne Arundel County, Maryland

Funding Source Summary

FY 2027 County Executive Proposed

	Total	Prior Apprvd.	6 Yr Total	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Watershed Protection									
Bonds									
WPRF Bonds	437,924,030	255,490,961	182,433,069	34,433,069	26,200,000	26,200,000	26,200,000	41,200,000	28,200,000
Bonds	437,924,030	255,490,961	182,433,069	34,433,069	26,200,000	26,200,000	26,200,000	41,200,000	28,200,000
Grants & Aid									
Other Fed Grants	2,768,000	2,768,000	0	0	0	0	0	0	0
Other State Grants	5,882,300	5,882,300	0	0	0	0	0	0	0
Grants & Aid	8,650,300	8,650,300	0	0	0	0	0	0	0
Other									
Developer Contribution	1,000	1,000	0	0	0	0	0	0	0
Miscellaneous	7,619,964	7,619,964	0	0	0	0	0	0	0
Project Reimbursement	1,000,000	1,000,000	0	0	0	0	0	0	0
Bond Premium	5,900,000	5,900,000	0	0	0	0	0	0	0
Other	14,520,964	14,520,964	0	0	0	0	0	0	0
Watershed Protection	\$461,095,294	\$278,662,225	\$182,433,069	\$34,433,069	\$26,200,000	\$26,200,000	\$26,200,000	\$41,200,000	\$28,200,000
Grand-Total:	\$7,967,185,447	\$4,787,517,334	\$3,179,668,113	\$769,911,208	\$665,606,505	\$506,694,900	\$422,128,700	\$439,069,100	\$376,257,700

FY 2027 Debt Affordability

	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>	<u>FY2032</u>
New Authority, Normal	\$160,000,000	\$160,000,000	\$165,000,000	\$170,000,000	\$170,000,000	\$170,000,000
Not used (over used) in prior year	7,285,589					
New Authority, IPA's	\$0	\$0	\$0	\$0	\$0	\$0
Total New Authority Affordable	\$167,285,589	\$160,000,000	\$165,000,000	\$170,000,000	\$170,000,000	\$170,000,000

Affordability Ratios and Guidelines

Debt Service as % of Revenue	11.5%	6.8%	8.2%	7.9%	8.0%	7.8%	7.9%
Debt as % of Full Value	2.0%	1.46%	1.47%	1.47%	1.47%	1.48%	1.49%
Debt as % of Personal Income	4.0%	3.1%	3.1%	3.1%	3.0%	3.0%	3.0%
Debt per Capita	\$4,038	\$2,929	\$3,003	\$3,075	\$3,149	\$3,233	\$3,314

Debt Service	\$161,100,592	\$198,794,718	\$196,090,885	\$202,785,071	\$204,286,185	\$210,147,410
Debt at end of fiscal year	\$1,817,126,390	\$1,878,384,656	\$1,938,772,534	\$2,001,446,268	\$2,071,548,695	\$2,140,811,593
General Fund Revenues	\$2,364,497,800	\$2,418,086,500	\$2,479,639,500	\$2,542,827,500	\$2,607,695,000	\$2,674,287,700
Estimated Full Value (000)	\$124,195,958	\$127,922,000	\$131,760,000	\$135,713,000	\$139,784,000	\$143,978,000
Total Personal Income (000)	\$58,673,000	\$61,071,000	\$63,550,000	\$66,292,000	\$69,223,000	\$72,206,000
Population	620,445	625,479	630,555	635,672	640,831	646,031

FY2027 Debt Affordability - Budgeted

	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>	<u>FY2032</u>
New Authority, Normal	\$161,558,663	\$274,754,300	\$177,466,800	\$153,319,100	\$108,019,000	\$121,331,600
Not used (over used) in prior year	7,285,589					
New Authority, IPA's	\$0	\$0	\$0	\$0	\$0	\$0
Total New Authority Affordable	\$168,844,252	\$274,754,300	\$177,466,800	\$153,319,100	\$108,019,000	\$121,331,600

Affordability Ratios and Guidelines

Debt Service as % of Revenue	11.5%	6.8%	8.2%	8.0%	8.4%	8.2%	8.1%
Debt as % of Full Value	2.0%	1.46%	1.47%	1.56%	1.57%	1.56%	1.51%
Debt as % of Personal Income	4.0%	3.1%	3.1%	3.2%	3.2%	3.1%	3.0%
Debt per Capita	\$4,038	\$2,929	\$3,006	\$3,259	\$3,345	\$3,395	\$3,373

Debt Service	\$161,100,592	\$198,837,581	\$199,384,311	\$213,399,364	\$214,986,908	\$217,809,401
Debt at end of fiscal year	\$1,817,126,390	\$1,879,943,319	\$2,055,033,541	\$2,126,296,975	\$2,175,425,842	\$2,178,971,110
General Fund Revenues	\$2,364,497,800	\$2,418,086,500	\$2,479,639,500	\$2,542,827,500	\$2,607,695,000	\$2,674,287,700
Estimated Full Value (000)	\$124,195,958	\$127,922,000	\$131,760,000	\$135,713,000	\$139,784,000	\$143,978,000
Total Personal Income (000)	\$58,673,000	\$61,071,000	\$63,550,000	\$66,292,000	\$69,223,000	\$72,206,000
Population	620,445	625,479	630,555	635,672	640,831	646,031

BONDS & PAYGO AFFORDABILITY
Compared with
USE OF BONDS AND PAYGO IN FY 2027 PROPOSED BUDGET

	Bonds Affordability					
	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>
New Authority, Normal	160,000,000	160,000,000	165,000,000	170,000,000	170,000,000	170,000,000
Prior Year Credit	7,285,589	-	-	-	-	-
Adjusted Affordability	167,285,589	160,000,000	165,000,000	170,000,000	170,000,000	170,000,000
Use of Bonds	161,558,663	274,754,300	177,466,800	153,319,100	108,019,000	121,331,600
	PayGo Affordability					
Fund Balance	194,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Adjusted Affordability	194,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Use of PayGo	194,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	Bonds & PayGo Affordability (Combined)					
Combined Availability	361,285,589	165,000,000	170,000,000	175,000,000	175,000,000	175,000,000
Use of Bonds & PayGo	355,558,663	279,754,300	182,466,800	158,319,100	113,019,000	126,331,600
Amount Over (Under) Affordability	(5,726,926)	114,754,300	12,466,800	(16,680,900)	(61,981,000)	(48,668,400)
Cumulative:	(5,726,926)	109,027,374	121,494,174	104,813,274	42,832,274	(5,836,126)

Capital Budget and Program
Planning Advisory Board (PAB) Final Recommendations
Comparison with County Executive Proposed

Anne Arundel County, Maryland
FY 2027 County Executive Proposed

FY 2027 Capital Budget and Program	Request	<u>PAB Final Recommendation</u>		<u>County Executive Proposed</u>		<u>Difference</u>
		Rec Amt	Less Than Request	Proposed Amt	Less Than Request	County Executive More(Less)
Use of General Fund Bonds & PayGo	2,175,434,960	1,223,569,056	(951,865,904)	1,215,449,463	(959,985,497)	(8,119,593)

<u>Project Title</u>	<u>Project #</u>	<u>Type of Change:</u>	<u>Difference</u>
BOE Project and Prgm Planning	E593200	Did not include increase in budget request:	2,000,000
County Facilities & Sys Upgrad	C537800	Did not include increase in budget request:	250,000
FY27 Dredging Program	Q595300	Did not include increase in budget request:	110,000
Information Technology Enhance	C519600	Did not include project breakout and distribution across 3 other projects & shift in funding structure:	(56,096,000)
IT Corporate Infrastructure	C594800	Did not include project breakout and distribution across 3 other projects	16,781,000
Network & Network & Security Enha	C594900	Did not include project breakout and distribution across 3 other projects	24,009,800
New Northern Dist Pol Station	F589500	Did not include increase in budget request:	(1,300,000)
Old Mill HS	E578100	Did not include shift in funding structure:	6,402,407
Park Renovation	P479800	Did not include an increase and shift in funding structure:	(1,000,000)
Parking Garages Repair/Renov	C571700	Did not include shift in funding structure:	(3,700,000)
Public Safety Technology Enhan	F586300	Did not include project breakout and distribution across 3 other projects	12,582,200
Rd Reconstruction	H478900	Did not include shift in funding structure:	(3,850,000)
Road Resurfacing	H478600	Did not include shift in funding structure:	(3,665,000)
Stream/Shoreline Erosion Ctrl	P468700	Did not include decrease in budget request:	(644,000)
Total Change			\$ (8,119,593)

EXPLANATION OF SIGNIFICANT CAPITAL BUDGET ITEMS AND TERMS

PROJECT TITLE - Project titles are developed to afford identification by geographic reference or the nature of the work to be performed.

PROJECT NUMBER - All projects for which the county has expenditure accountability are assigned project numbers. All projects are assigned a seven-character alphanumeric indicator which includes a single alpha character identifying the project class, followed by a four-digit project identification number, followed by a two-digit job number. For the purposes of budgeting, the two-digit job number is always "00". The alpha prefixes are as follows:

C - General County	H - Roads and Bridges	C - School Off Site	N - Waste Management
F - Public Safety	H - Traffic Control	E - Board of Education	S - Wastewater (also X, Y & Z)
P - Recreation & Parks	Q - Dredging	J - Community College	W - Water (also X, Y & Z)
	Q - Water Quality Improvements	L - Libraries	B - Watershed Protection and Restoration
	D - Stormwater Runoff Controls		
	Q - Special Taxing Districts		

PROJECT DESCRIPTION - This is a general description of the improvement including the scope of work and purpose of the project.

Other useful information is also provided such as project status, financial activity, the estimated impact of the project on the operating budget, changes from prior year, amendment history, and where applicable a vicinity map identifying the general location of the project.

FUNDING TABLE - Below the project description is a funding table. The top half represents information pertaining to the various phases associated with capital projects. The standard phases used include:

- Plans and Engineering – “soft” costs related to studies and design activities.
- Land – costs related to appraisals and/or the acquisition of land or the right to use it.
- Construction – “hard” costs related to performing the actual construction work associated with a particular project.
- Overhead – a charge assessed to capital projects to cover the indirect costs of general county support services such as purchasing, personnel, law, budget and finance, etc.
- Furn., Fixtures and Equip. – costs for furniture, fixtures and equipment associated with the scope of the project.
- Other – other costs associated with the scope of the project but which do not fit any of the above categories. For instance, county contributions to larger projects being managed by another entity (e.g., state or other county), books for new libraries, grants provided by the county to support capital improvement efforts by other entities (e.g., non-profits).

EXPLANATION OF SIGNIFICANT CAPITAL BUDGET ITEMS AND TERMS (continued)

FUNDING TABLE (continued)

The bottom half of the funding table represents information about the funding sources used to finance the project. The standard funding categories include:

- Bonds - representing long-term, interest-bearing certificates of public indebtedness.
- Pay-Go – representing the use of budget year revenues or fund balance.
- Impact Fees - representing fees collected by the county to defray a portion of the costs associated with public school and transportation facilities necessary to accommodate new development in a designated area.
- Grants and Aid - primarily representing awards from the State of Maryland and the federal government to assist in the undertaking of specified projects.
- Other - representing other funding sources such as developer contributions, special revenues and fees, special tax districts, etc.

These Phases and Funding as described above are shown as separate lines or rows in this table. The columns of information provided in this table are as follows:

PROJECT TOTAL - This represents the estimated total cost to complete a project including prior approval, as well as the level of funding requested for the FY2027 budget year and that programmed for the period FY2027 through FY2032. If a project is programmed to exceed the five-year program, and a cost estimate is known for the period beyond six-years, then these costs will be included in the project total.

PRIOR APPROVAL - This represents the cumulative legal authorization for a project prior to, but not including, the budget fiscal year.

FY2027 BUDGET - This represents the request for the upcoming budget year. If approved by the County Council, this amount combined with the prior authorization described above establishes the legal authorization to spend for the upcoming budget year.

FY2028 through FY2032 (CAPITAL PROGRAM) - This represents the level of funding requested over the next five years and represents a spending plan.