



# **FY27 CAPITAL BUDGET AUDITOR OBSERVATIONS**



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
General County	C501100 p.24	Failed Sewage & Private Well Fund	Delete FY27 General Fund PayGo of \$80,000.	As of May 1, 2026, this project had an available project balance of \$184,000. The average annual expenses in this project are \$45,000. There is a sufficient available balance in this project for FY27 anticipated activity. Therefore, we recommend deleting FY27 General Fund PayGo of \$80,000.	\$80,000					\$80,000
General County	C562400 p.32	Add'l Salt Storage Capacity	Reduce FY29 General County Bonds by \$214,000.	Our review found that according to the supporting budget documents, the estimated project cost was less than the proposed budget by \$214,000. Therefore, we recommend reducing FY29 General County Bonds by \$214,000.					\$214,000	\$214,000
General County	C571700 p.35	Parking Garages Repair/ Renov	Reduce FY27 Bond Premium by 1,975,000.	Our review disclosed an error in the budget documents that resulted in the Administration's agreement that the project funding for FY27 could be reduced by \$1,975,000. Therefore, we recommend that the FY27 Bond Premium be reduced by \$1,975,000.			\$1,975,000			\$1,975,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
General County	C571900 p.50	Fire Equip Maint Facility	Reduce prior approved General County Bonds by \$72,000.	Our review disclosed that a contract was awarded for construction inspection; however, a higher cost estimate was used to determine the overall project budget. The Administration would like to retain these funds pending future changes; however; there is a construction contingency budgeted in this project. In light of the existing contingency provision and the existence of a contract award, we recommend reducing the project budget to the estimated cost using the contract award amount. We recommend reducing prior approved General County Bonds by \$72,000.				\$72,000		\$72,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
General County	C577900 p.37	Ralph Bunche Comm. Ctr.	Reduce FY27 General County Bonds by \$70,000.	Our review disclosed that a contract was awarded for construction inspection; however, a higher cost estimate was used to determine the overall project budget. The Administration would like to retain these funds pending future changes; however; there is a construction contingency budgeted in this project. In light of the existing contingency provision and the existence of a contract award, we recommend reducing the project budget to the estimated cost using the contract award amount. We recommend reducing FY27 General County Bonds by \$70,000.		\$70,000				\$70,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
General County	C585700 p.39	Circuit Courthouse Major Reno	Reduce FY27 General County PayGo by \$250,000.	Our review disclosed that a contract was awarded for construction resulting in project savings. However, other repair needs were identified by the Administration offsetting a portion of the savings. The Administration advised the resulting savings is \$250,000. Therefore, we recommend reducing FY27 General County PayGo by \$250,000.	\$250,000					\$250,000
General County	C589200 p.43	Transportation Oper Facility	Reduce prior approved General County Bonds by \$212,000.	Our review disclosed that the preliminary award for the construction contract is less than the amount estimated in the project budget by \$212,000. Additionally, it should be noted that a contract award is in process that may allow for a further reduction once complete. Therefore, we recommend that prior approved General County Bonds be reduced by \$212,000.				\$212,000		\$212,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
Roads & Bridges	H371200 p.157	Town Cntr To Reece Rd	Reduce FY28 Hwy Impact Fees Dist 4 by \$563,000.	Our review disclosed an error in the budget documents that resulted in the Administration's agreement that the project funding for FY28 be reduced by \$563,000. Therefore, we recommend that the FY28 Hwy Impact Fees District 4 be reduced by \$563,000.					\$563,000	\$563,000
Roads & Bridges	H561000 p.168	O'Connor Rd/ Deep Run	Reduce FY27 General County Bonds by \$85,000.	Our review of the supporting budget documents disclosed that the estimated project cost was less than the proposed budget by \$85,000. Therefore, we recommend reducing FY27 General County Bonds by \$85,000.		\$85,000				\$85,000
Roads & Bridges	H589700 p.194	Marley Neck Blvd Rd Improv	Reduce FY27 General County Bonds by an additional \$142,000.	Our review found that according to the supporting budget documents, the estimated project cost was less than the proposed budget by \$142,000. Therefore, we recommend reducing FY27 General County Bonds by an additional \$142,000.		\$142,000				\$142,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
Roads & Bridges	H589800 p.195	Ridge Rd Improv	Reduce FY28 General County Bonds by \$302,000 and reduce FY29 General County Bonds by an additional \$121,000.	Our review disclosed calculation errors in the project budget estimates. As a result, the project budget can be reduced by \$423,000. Therefore, we recommend reducing FY28 General County Bonds by \$302,000 and FY29 General County Bonds by an additional \$121,000.					\$423,000	\$423,000
Roads & Bridges	H590400 p.200	Riva Rd Shared Use Path	Reduce FY28 General County Bonds by \$57,000.	Our review found that according to the supporting budget documents, the estimated project cost was less than the proposed budget by \$57,000. Therefore, we recommend reducing FY28 General County Bonds by \$57,000.					\$57,000	\$57,000
Roads & Bridges	H592100 p.205	Forest Drive Safety Improv	Reduce FY27 General County Bonds by \$38,000, FY29 General County Bonds by \$188,000, and FY31 General County Bonds by \$250,000.	Our review disclosed calculation errors in the project budget estimates. As a result, the project budget can be reduced by \$547,000. Therefore, we recommend reducing FY27 General County Bonds by \$38,000, FY29 General County Bonds by \$188,000, and FY31 General County Bonds by \$250,000.		\$38,000			\$438,000	\$476,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
Traffic Control	H569300 p.244	Auto Flood Warning-Brdgs/Rds	Reduce prior approved General County Bonds by \$300,000.	This project is complete and the Administration has determined that project funds can be reduced by \$300,000. Therefore, we recommend reducing prior approved General County Bonds by \$300,000.				\$300,000		\$300,000
Water Quality Improvements	Q543000 p.267	Shipley's Choice Dam Rehab	Reduce prior approved General County Bonds by \$325,000.	This project is complete and has a remaining available balance. Therefore, we recommend reducing prior approved General County Bonds by \$325,000.				\$325,000		\$325,000



# Office of the County Auditor

ANNE ARUNDEL COUNTY, MARYLAND

Class	Project and Page #	Project Name	Description of Recommendation	Explanation	FY27 PayGo	FY27 Bonds	FY27 Bond Premium	Prior Approved Bonds	Other Adjustments	Total Recommendation
Dredging	Q594100 p.257	FY26 Dredging Program	Increase FY27 MD Waterway Improvement (State grant) by \$242,000 and reduce FY27 General Fund PayGo by an additional \$242,000.	Our review disclosed that the MD Waterway Improvement funding for this project is \$530,000 and not the \$288,000 identified in the funding section of the budget. Therefore, we recommend increasing the MD Waterway Improvement funding by \$242,000 and offsetting that increase with an additional decrease in FY27 General Fund PayGo.	\$242,000				(\$242,000)	\$0
<b>Total</b>					<b>\$572,000</b>	<b>\$335,000</b>	<b>\$1,975,000</b>	<b>\$909,000</b>	<b>\$1,453,000</b>	<b>\$5,244,000</b>