

Office of the County Auditor
Auditor’s Analysis

Transfer of Appropriation Ordinance No. 1-2025

Introduced: January 7, 2025

Auditor: Rebecca Gold

Fiscal Impact:

There is no anticipated fiscal impact of this legislation. It allows for the transfer of funds (from pay-as-you-go and bond funding) from four capital projects to Capital Project C0360 – Real Estate Planning And Design (C0360). The funding appropriation for these projects was approved in the FY 2025 Capital Budget. The amounts to be transferred are:

Project	Amount	Source	Remaining Unobligated*
C0376 – Troy Park Indoor Track	\$ 2,200,000	PayGo	\$ 294,075
C0378 – Data Center	1,910,000	Bonds	90,000
C0377 – Public Ice Rink Facility	700,000	PayGo	18,128
C0365 – Systemic Renovations	535,000	Bonds	11,968,192

*According to SAP as of January 16, 2025

Purpose:

This legislation authorizes the transfer of \$5,345,000 from four donor projects to Capital Project C0360 for the purchase of property located at 9755 Patuxent Woods Drive in Columbia.

Other Comments:

This legislation corresponds with CB1-2025, which grants the County the ability to issue up to \$2,445,000 in bonds to finance Capital Project C0360.

According to the Real Estate Services Division (RESD) of the Department of Public Works, the fund transfers are not expected to affect the progress of the donor projects. The funds remaining in each project will be sufficient to cover anticipated expenses:

- Capital Project C0376 – Troy Park Indoor Track Facility: The remaining funding will be sufficient to conduct a market, financial, and economic analysis to advance this project.
- Capital Project C0378 – Data Center: The County is considering deploying small-scale flexible data center technology to securely house County data within the footprint of a previously-acquired building. The RESD will conduct a feasibility determination in FY

2026. The remaining funds in this project will be used to complete the feasibility study and assess full implementation costs of small-scale data center projects.

- Capital Project C0377 – Public Ice Rink Facility: The Department of Recreation and Parks will be coordinating a market, financial, and economic analysis to advance this project. The remaining funding in the project will be used to accomplish these efforts. A location for this facility has not been determined.
- Capital Project C0365 – Systemic Renovations: These funds were not needed as originally anticipated due to the Board of Elections move being delayed. (The identified new leased space for the Board of Elections is no longer available.) The RESD is reevaluating the board's requirements and available space in the market. It does not anticipate that the board will move until after the 2026 election.