

## Council Resolution 37-2026 Fiscal Analysis

Introduced: February 2, 2026

Fiscal Manager: Owen Kahn

**Legislative Intent:** This resolution grants a variance from the 34-foot height limitation so that the new ElkrIDGE Community Center can have a 48-foot gymnasium roof.

### ANALYSIS

#### **Fiscal Impact:**

Approval of this legislation will not affect the costs of the capital project, which is currently approved at \$36 million in FY2026. Any potential construction costs or operating costs of the roof height have already been accounted for in the capital budget plan.

*Capital Project C-0375 – ElkrIDGE Community Center and 50 Plus Center*

#### **Project: C0375-FY2025 ELKRIDGE COMMUNITY CENTER**

(In Thousands)				Five Year Capital Program						Master Plan				
Appropriation Object Class	Prior Appr.	FY2026 Budget	Appr. Total	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Fiscal 2031	Sub Total	Fiscal 2032	Fiscal 2033	Fiscal 2034	Fiscal 2035	Total Project
PLANS & ENGINEERING	1,500	2,000	3,500	0	0	0	0	0	0	0	0	0	0	3,500
LAND ACQUISITION	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
CONSTRUCTION	0	23,180	23,180	25,000	0	0	0	0	25,000	0	0	0	0	48,180
EQUIPMENT & FURNISHINGS	0	0	0	0	4,000	0	0	0	4,000	0	0	0	0	4,000
<b>Total Expenditures</b>	<b>11,500</b>	<b>25,180</b>	<b>36,680</b>	<b>25,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,680</b>
PAY AS YOU GO	11,500	25,180	36,680	25,000	4,000	0	0	0	29,000	0	0	0	0	65,680
<b>Total Funding</b>	<b>11,500</b>	<b>25,180</b>	<b>36,680</b>	<b>25,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,680</b>

\$10,878,134 spent and encumbered through February 2025

The [capital project for the new ElkrIDGE Community Center](#) was first approved in FY2025 and currently has an approved budget of \$36.68 million in PAYGO funds. During the FY2026 budget process, the five year capital program was projected to reach a total of \$65.68 million through FY2028 for completion (*see the FY2026 approved funding plan in Other Notes below*). However, the Administration indicated in their testimony for this resolution that the new total cost of completion is estimated at \$82.88 million, **an increase of \$17.2 million.**<sup>1</sup> According to the Administration, the additional funds are for “increased building size and accommodations for site complications.” This new total will likely be proposed in the FY2027 capital budget process at the following amounts:

- FY2027: \$33 million, an increase of \$8 million from FY2026 approved budget.
- FY2028: \$4.2 million, an increase of \$0.2 million from FY2026 approved budget.
- FY2029: \$9 million in, an increase of \$9 million from FY2026 approved budget.

The project will be completed in two phases. Phase one, which includes the new building and parking, will be completed in FY2028. Phase two, which includes the playground, outdoor amenities, and more

<sup>1</sup> The original testimony from the administration listed \$88.88 million as the project total. An amended testimony with the correct amount of \$82.88 million will be submitted.

parking, will be completed in FY2029. Operating expenses after the community center is completed are estimated at \$850,000 per year.

**Budget Implications:**

- Approval of this legislation will not affect the current FY2026 capital budget or the upcoming FY2027 capital budget. Changes in the capital budget for the project in FY2027 are not related to the roof height or the approval of this variance.

**Other Notes:**

- N/A.