



**ANNE ARUNDEL COUNTY
OFFICE OF THE COUNTY AUDITOR**

To: Councilmembers, Anne Arundel County Council
From: Michelle Bohlayer, County Auditor
Date: January 11, 2023
Subject: Auditor's Review of Legislation for the January 17, 2023 Council Meeting

**Bill 89-22:
Capital Budget and
Program – Board of
Education –
Supplementary
Appropriations**

Summary of Legislation

This bill makes supplementary appropriations from anticipated sources in excess of budget estimates to Board of Education (BOE) Security Related Upgrades, Maintenance Backlog, Roof Replacement, and Upgrade Various Schools capital projects. This bill reflects the budgetary changes adopted by the BOE at their meetings on September 21, 2022 and November 16, 2022.

These changes to the fiscal year 2023 (FY23) Capital Budget have been reviewed by the Planning Advisory Board, and they have offered an advisory recommendation of approval.

Review of Fiscal Impact

The bill recognizes a total of \$3,334,000 in additional state grants from the Maryland Center of School Security (MCSS), Maryland Energy Administration (MEA), and the Interagency Commission on School Construction (IAC) to the BOE.

The BOE approved FY23 Supplemental Capital Budget Appropriation includes the following increases:

- Security Related Upgrades capital project (Project #E538100) – increases \$792,000 in other state grants,
- Maintenance Backlog capital project (Project #E538300) – increases \$1,250,000 in other state grants,
- Roof Replacement capital project (Project #E538400) – increases \$1,210,000 in other state grants, and
- Upgrade Various Schools capital project (Project #E539100) – increases \$82,000 in other state grants.

The \$792,000 in supplementary appropriation from MCSS is for the FY23 School Safety Grant Program. These funds will be used to cover the construction cost of guided entrance security vestibules to provide

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controlled access to the front of the school buildings for eight elementary and middle schools.

The \$1,250,000 from MEA is for the fiscal year 2022 Maryland Anchor Customer Grant. These funds will assist with converting Wiley H. Bates Middle School from heating oil to natural gas and seven schools across the County from heating oil fired water heaters to natural gas fired water heaters.

The \$1,210,000 in supplementary appropriation from IAC is for the FY23 Healthy School Facility Fund. These funds will be used to replace the existing roof at Woodside Elementary School.

The \$82,000 in supplementary appropriation from MEA is for the Decarbonizing Public Schools Pilot Program Grant. These funds will be used to defray BOE's cost of procuring consulting capacity to generate a district-wide planning document for identifying net zero energy opportunities in future new, replacement, or full renovation school construction projects.

The Controller certified that such funds are available for appropriation.

**Bill 90-22:
Subdivision and
Development – Adequate
Public School Facilities –
School Utilization Chart**

Summary of Legislation

This bill approves the 2024 School Utilization Chart. We have reviewed the bill and related attachments and agree with the information presented. The Council approved the 2023 School Utilization Chart in Bill 113-21.

The following schools were closed in 2022 and are now open: Arnold Elementary, Frank Hebron-Harman Elementary, High Point Elementary, Meade Heights Elementary, Oak Hill Elementary, Park Elementary, Ridgeway Elementary, Severna Park Elementary, Tyler Heights Elementary, West Annapolis Elementary, Broadneck High, and Glen Burnie High Schools.

The following schools were open in 2022 and are now closed: Bodkin Elementary, Odenton Elementary, Old Mill Middle North, and Meade High Schools.

Review of Fiscal Impact

While there is no direct fiscal impact of this legislation, it could allow or limit future development within the related feeder systems, which may have a future fiscal impact.

**Bill 91-22:
Sherwood Forest Special
Community Benefit
District – Approval of
Loan and Assignment
Agreement**

Summary of Legislation

This bill obligates the County to levy a special tax on the property owners in the Sherwood Forest Special Community Benefit District (SCBD) beginning in fiscal year 2024 (FY24) in an amount sufficient to repay a loan for up to \$1,000,000 from First Citizens Bank to the Sherwood Forest Club, Inc. (Corporation). The loan commitment letter provided by the bank shows a fixed interest rate of 4.8% for an 11 year loan repayment period.

The Corporation intends to use the proceeds to improve a clubhouse and tennis courts. The purpose of the SCBD includes providing total administration, personnel, operation, maintenance, and repair or replacement of all community facilities and property; including recreational areas and all community buildings, roads, providing security, erosion control, snow removal, and solid waste collection. The SCBD bylaws require a majority vote of the full members in good standing for any matter properly brought before the meeting, which was received on August 10, 2022. Documentation of this vote was provided and it was approved by a majority vote.

A FY24 budget request for Sherwood Forest SCBD was submitted to the Office of the Budget to include the repayment of the loan of \$129,239, which will cover the annual payment of this loan based on the terms and conditions provided by the Corporation.

Review of Fiscal Impact

The Corporation is responsible and the County does not commit its full faith and credit to the repayment of the loan, therefore, this bill has no direct fiscal impact.

**Bill 92-22:
Zoning – Critical Area
Overlay – RCA Uses –
Nurseries with
Landscaping and Plant
Sales**

Summary of Legislation

This bill amends the use “nurseries with landscaping and plant sales” to allow the use in the resource conservation area of the critical area if incidental uses are limited to a certain portion of the lot and makes the effective date of this bill contingent on the approval of the Maryland Critical Area Commission.

Review of Fiscal Impact

This bill has no direct fiscal impact.

**Bill 93-22:
Board of Appeals – Notice
of Zoning Appeals –
Property Address**

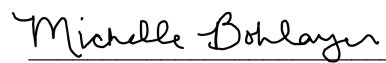
Summary of Legislation

This bill alters the information the Board of Appeals is required to include in a notice of hearing related to rezonings, critical area reclassifications, and special exceptions.

Review of Fiscal Impact

This bill has no fiscal impact.

Sincerely,



Michelle Bohlayer
County Auditor