

ANNE ARUNDEL COUNTY, MARYLAND  
OFFICE OF THE BUDGET

BILL NO. 55-18  
DATE: 5/17/2018

FISCAL NOTE

**BILL: AN EMERGENCY ORDINANCE CONCERNING: CURRENT EXPENSE BUDGET  
– BOARD OF EDUCATION -- SUPPLEMENTARY APPROPRIATION AND TRANSFER OF  
FUNDS**

**SUMMARY OF LEGISLATION**

This bill appropriates \$23,005,300 of additional funds to the Board of Education (BOE) and transfers funds among major categories of expenditure in the Local Education Fund.

**FISCAL IMPACT**

Section 1 of the bill recognizes \$11,284,100 of combined State and Federal grants, and local revenues a including \$5,000,000 of additional fund balance. Section 2 of the bill decreases appropriations by a total of \$11,721,200. Funds from the grants, local revenues, fund balance and decreased appropriations are the sources to provide increased appropriations of \$23,005,300 reflected in Section 3 of the bill. The table below shows that sources and appropriation decreases and increases:

<b>Category</b>	<b>Amount</b>	<b>Total</b>
Board of Education Local Revenues	\$5,548,600	
Federal & State Grants	\$735,500	
BOE Fund Balance	\$5,000,000	
<b>Section #1 - Revenue Increases</b>		<b>\$11,284,100</b>
Administration	\$606,900	
Mid-Level Administration	\$1,484,300	
Instructional Salaries & Wages	\$3,649,300	
Operations of Plant	\$510,000	
Fixed Charges	\$5,470,700	
<b>Section #2 - Appropriation Decreases</b>		<b>\$11,721,200</b>
<b>Total</b>		<b>\$23,005,300</b>
Textbooks & Instructional Supplies	\$11,185,000	
Other Instructional Cost	\$6,638,400	
Special Education	\$774,000	
Pupil Transportation	\$1,425,600	
Pupil Services	\$167,700	
Maintenance of Plant	\$2,007,400	
Community Services	\$129,500	
Capital Outlay	\$677,700	
<b>Section #3 - Appropriations Increases</b>		<b>\$23,005,300</b>