

ANNE ARUNDEL COUNTY OFFICE OF THE COUNTY AUDITOR

To: Councilmembers, Anne Arundel County Council

From: Office of the County Auditor

Date: April 17, 2025

Subject: Auditor's Review of Legislation for the April 21, 2025 Council Meeting

Bill 25-25: Branches of County Government -Executive Branch - Public Safety - Department of Animal Services - Boards, Commissions, and Similar Bodies - Animal Welfare Council - Personnel -Exempt Service - Public Ethics - Financial Disclosure - Director of Animal Services

Summary of Legislation

This bill seeks to establish a new Department of Animal Services (Department) within the Executive Branch and codify the Animal Welfare Council. This bill modifies animal and establishment licensing requirements, aligns the Code with State law by requiring ferrets to be vaccinated for rabies, removes a provision relating to the confidentiality of records, and removes provisions related to petting zoos, among other general changes to references to Animal Care and Control throughout the Code.

Review of Fiscal Impact

The Administration states that the Department will be funded independently from the Police Department and by the County in the FY26 proposed budget, but does not specify what those costs will be. The FY25 total budget for Animal Care and Control services, enforcement, and operations was \$3,991,900.

The Administration noted that the new Director position for the Department will cost \$112,418-\$271,508 (including benefits). It is not clear if this position will be filled by the current Animal Care and Control Administrator or if it will be a new position entirely.

The changes in licensure requirements as proposed by this bill will also impact revenue. The FY25 budget for licensure revenue received by Animal Care and Control is \$80,000. However, there is no available data accounting for how much revenue each kind of license generates —

therefore, we are unable to estimate the loss of revenue that eliminating certain licensures would create.

Bill 27-25: Indian Hills Special Community Benefit District – Approval of Loan and Assignment Agreement

Summary of Legislation

This legislation would approve the obligation of the County to impose a special tax known as the special community benefit assessment on the Indian Hills Special Community Benefit District (SCBD) in the amount of \$190,000 to repay a loan from First-Citizens Bank & Trust Company to the SCBD over the next six fiscal years.

Review of Fiscal Impact

The County will incur a cost in administering the multi-year repayment of the loan, which would be partially offset by the administrative fee charged when the SCBD taxes are collected. However, we were unable to confirm how much of this cost will be offset.

The proposed loan is not a general obligation of the County and the County does not pledge its full faith and credit toward the loan's repayment.