



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

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: June 13, 2025
Subject: Auditor's Review of Legislation for the June 16, 2025 Council Meeting

**Bill 47-25: Boards,
Commissions, and
Similar Bodies –
Resilience Authority
Director – Personnel –
Classification and Pay
Plans – Classified
Service and Exempt
Service – Public Ethics –
Financial Disclosure**

Summary of Legislation

This bill modifies the list of positions and pay for specific employees within the Exempt Service and Court and State's Attorney pay plans, alters stand-by pay for certain employees, modifies annual leave accrual for certain employees and classifications, adds to the list of positions required to file specified financial disclosure statements, and approves the Personnel Officer's classification plan and pay plans for classified (represented and unrepresented) and exempt employees. This bill will take effect the first full pay period of FY26, which is July 3-16, 2025.

Review of Fiscal Impact

The Proposed FY26 budget proposes a \$53.9 million (5.8%) year-over-year increase in County expenditures on Personal Services across all departments. Under the proposed legislation, salaries and wages for permanent County employees will see a year-over-year increase of \$22.8 million (5.1%). Associated County contributions toward employee pension and 401(a) plans will increase by \$11.8 million (8.0%).

A review of this legislation was also included in the Auditor's Review of Legislation for the June 2, 2025 Council Meeting.

**Bill 51-25: Current
Expense Budget –
Higher Education Fund
– Anne Arundel
Community College –
Transfers of Funds**

Summary of Legislation

This emergency ordinance modifies the FY25 expense budget ending June 30, 2025 by transferring \$400,000 from the Instruction account of the Higher Education Fund to the Plant Operations account of the Higher Education Fund to cover projected utility deficits and unanticipated maintenance and

supply costs. This bill amends the County budget and therefore requires the affirmative vote of at least five members of the County Council.

Review of Fiscal Impact

This is a transfer within funds and therefore has no fiscal impact. The Office of Finance provided a certification of funds for this transfer.

**Bill 52-25: Current
Expense Budget – Board
of Education –
Supplementary
Appropriation and
Transfers of
Funds**

Summary of Legislation

This emergency ordinance modifies the FY25 expense budget ending June 30, 2025 by transferring \$23.6 million from unanticipated revenues and various funds to provide supplemental appropriations to the School Current Expense Fund. This bill amends the County budget and therefore requires the affirmative vote of at least five members of the County Council.

Review of Fiscal Impact

This legislation makes \$18.6 million available for supplementary appropriations from unanticipated grant revenue, unappropriated general funds, and unappropriated funds from the Internal Service Fund for Health Care. Additionally, the bill transfers \$5 million in previously-appropriated funds between expenditure categories. The Office of Finance provided a certification of funds for this transfer.

Unrestricted General Funds: \$4,228,826

- Federal: (\$399,222)
- State: \$1,828,322
- Other Sources: \$2,799,726

Restricted Grant funds: \$4,019,800

- Federal: \$3,653,900
- State: \$53,600
- Local: \$312,300

Internal Service Fund for Health Care: \$10,338,500

- Employee Contribution: \$1,570,500
- Retiree contribution: \$543,900
- Restricted from Prior Years: \$8,244,100
- Other: (\$20,000)

Transfers of Previously-Appropriated Funds: \$4,979,700

**Bill 53-25: Current
Expense Budget –
Fourth Quarter Fund
Transfer and
Supplementary
Appropriations**

Summary of Legislation

This emergency ordinance modifies the FY25 expense budget ending June 30, 2025 by transferring \$10.1 million between accounts within the General Fund. It also makes supplemental appropriations using anticipated and unanticipated revenues of \$13.3 million to varying accounts including but not limited to the Health Insurance Fund, Library Fund, and Special Taxing District funds. This bill amends the County budget and therefore requires the affirmative vote of at least five members of the County Council.

Review of Fiscal Impact

This legislation has no fiscal impact, as the bill reallocates existing fund balances and requires no additional revenue generation. The Office of Finance provided a certification of funds for these transfers. This legislation proposes two distinct fiscal actions:

1) Transfers of \$10,068,000 within the General Fund, consisting of \$10,039,900 from the Chief Administrative Office Contingency Account and \$28,100 from the Office of Central Services to the General Fund accounts for the following Departments:

- Board of Supervisors of Elections - \$800,000
- Detention Center - \$1,800,000
- Fire Department - \$1,720,000
- Inspections and Permits - \$520,000
- Office of Law - \$120,000
- Office of Finance - \$300,000
- Office of Finance – Non-Departmental - \$700,000
- Office of the Sheriff - \$1,000,000
- Partnership for Children, Youth, and Families - \$50,000
- Public Libraries - \$326,600
- Public Works - \$2,141,400
- Recreation and Parks - \$590,000

2) Interfund transfers to the General Fund of \$13,319,800 from unanticipated revenues and unappropriated fund balances, as follows:

- \$300,000 from the Garage Working Capital Fund to the General Fund for the Central Services Vehicle Operations Bureau;
 - \$10,000,000 from the Health Insurance Fund to the General Fund for the Personnel Office Health Costs Bureau;
 - \$74,500 from the Library Fund to the Public Libraries General Fund account; and
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- \$2,945,300 from various tax increments and special taxing district funds to the Office of Finance – Non-Departmental General Fund account.
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