

ANNE ARUNDEL COUNTY OFFICE OF THE COUNTY AUDITOR

To: Councilmembers, Anne Arundel County Council

From: Office of the County Auditor

Date: November 26, 2025

Subject: County Auditor's Review of Legislation for the December 1, 2025 Council Meeting

Bill 76-25: Public Safety

– Sidewalks – Removal
of Snow and Ice

Summary of Legislation

This bill establishes updated enforcement processes for removing snow and ice from sidewalks in the County after winter weather events to enhance compliance and ensure responsible use of County resources. Specifically, this bill repeals the current snow and ice removal requirements, modifies related violations from a criminal offense to a civil offense, and provides for exemptions to specific populations.

This bill was introduced on behalf of the Department of Public Works and the Department of Inspections and Permits (I&P).

Review of Fiscal Impact

We concur with the Administration's Fiscal Note. The I&P possesses the existing capacity to absorb these additional duties with minimal impact on time and resources. While some overtime may be required during severe weather events, overall costs are not expected to increase significantly.

A review of this legislation was also included in the Auditor's Review of Legislation for the November 17, 2025 Council Meeting.

Bill 81-25: Subdivision and Development – Adequate Public Facilities – Adequate Transportation Facilities – Mitigation – Fees and

Summary of Legislation

This bill modifies Article 17 of the County Code relating to Adequate Public Facilities (APF) standards for Transportation by replacing existing adequacy standards with a comprehensive framework expanding required APF testing from roads to include

Securities – Development Impact Fee Credits

other forms of transportation such as sidewalks, bicycles, pedestrian crossings, and transit facilities. The bill also establishes a mitigation hierarchy prioritizing physical improvements and maintains impact fee credits for developers who exceed baseline adequacy requirements.

Review of Fiscal Impact

We concur with the Administration's fiscal note. A definitive estimate of this bill's fiscal impact is not possible due to the various factors involved.

A review of this legislation was also included in the Auditor's Review of Legislation for the November 17, 2025 Council Meeting.

Bill 88-25: Capital
Budget and Program –
Board of Education All
Day Kindergarten and
Pre-Kindergarten,
Maintenance Backlog,
Building Systems
Renovations, Additions,
and Sustainability
Initiatives capital
projects –
Supplementary and
Transfer of
Appropriations

Summary of Legislation

This legislation modifies the FY26 Approved Capital Budget ending June 30, 2026 by transferring \$3,300,000 in General County Bonds from the Board of Education (BoE) Additions project (E549200) to the All Day K and Pre-K project (E524100). It also makes supplementary appropriations of unanticipated revenues of \$13,799,046 from various Interagency Commission on School Construction (IAC) sources to the Maintenance Backlog (E538300), Building Systems Renovation (E538200), and Sustainability Initiatives (E591700) capital projects.

Review of Fiscal Impact

We concur with the Administration's Fiscal Note. This legislation increases the FY26 capital budget authorization by \$13,799,046.

Bill 89-25: Current
Expense Budget – Fund
Transfer and
Supplementary
Appropriations –
Video Lottery Impact
Aid – South River
Heights Special
Community Benefit
District – Capital Budget
and Program – Advance
Land Acquisition
Capital Project

Summary of Legislation

This bill seeks transfer of appropriations and supplemental appropriations in the FY26 expense and capital budget. A certain amount is requested to be transferred from the Video Lottery Local Impact Aid Fund - Public Libraries to the Video Lottery Local Impact Aid Fund - County Executive-VLT Community Grants fund; a certain amount is requested to be transferred from the CAO Contingency Fund to the Office of Finance (non-Departmental) Pay-As-You-Go fund; and a supplementary appropriation of a certain amount is requested for the South River Heights Special Community Benefit District (SCBD).

Review of Fiscal Impact

We concur with the Administration's Fiscal Note that this bill will result in a \$38,075 increase to the FY26 operating budget to

fund the South River Heights SCBD's expenses and a \$1.1 million increase in FY26 capital authorizations for the Advance Land Acquisition Project (C106700) using funds transferred from the CAO Contingency Fund. The Administration expects to request additional appropriations for the Advanced Land Acquisition Project in the FY27 Capital Budget, though the Capital Improvement Plan for FY26-FY31 includes \$0 for the project over the full planning period.

Resolution 34-25:
Approving the Use of
Funds from Advance
Land Acquisition
Capital Project
for the Purchase of Real
Properties in Edgewater,
Maryland, from Glebe
Bay, LLP and
Ardebella Fox, and in
Harmans, Maryland,
from Craig A. Mercier

Summary of Legislation

This resolution approves the purchase of real property in two locations: Parcel 1 (Glebe Heights and Loch Haven) consists of 68.27 acres in Edgewater, MD and Parcel 2 (Shipley Avenue) consists of 7.911 acres and a deed recorded in the Land Records in Book 23143. The funding for this land acquisition include accounts from the Advanced Land Acquisition (ALA) capital project fund, Program Open Space, and the reforestation fund, totaling \$12,150,000.

Review of Fiscal Impact

We concur with the Administration that this resolution will have a minimal effect on the County operating budget for FY26 and will authorize the expenditure of \$9.6 million from the ALA capital project fund (C106700), \$2 million from existing appropriations in Greenways, Parkland & Open Space capital project fund (P400200), and \$500,000 from the Reforestation Fund. The Office of Finance provided a certification of funds for the purchases, contingent upon the passage of CB 89-25.