

**ANNE ARUNDEL COUNTY, MARYLAND
OFFICE OF THE BUDGET**

BILL NUMBER: 8-26

INTRO. DATE: Jan. 20, 2026

FISCAL NOTE (Revised)

BILL: Current Expense Budget – Board of Education – Supplementary Appropriation and Transfers of Funds

SUMMARY OF LEGISLATION

This bill makes supplementary appropriations to the Board of Education (BOE) from unanticipated grant revenue, unappropriated fund balance, and transfers appropriations between budget categories. The bill recognizes \$2,190,000 in Federal, State, and Local restricted grant funds, appropriates \$4,222,762 in unappropriated fund balance, and reallocates \$1,720,800 among BOE expenditure categories. The net increase is \$6,412,762.

The increased restricted grant funds consist of:

- A net increase of \$1,798,900 in eight different federal grants, including Infants and Toddlers (\$451,000) and Read and Lead (\$327,000).
- A net increase of \$554,000 in state funds, including \$294,400 in PreK Expansion funds and \$175,000 for System of Professional Learning.
- A net reduction of \$162,900 from reducing the fiscal year 2026 appropriations by \$356,400 for a Local Development Council (LDC) grant that was expended and charged to fiscal year 2025 rather than 2026. This reduction was offset by \$193,500 in six new or increased private grants.

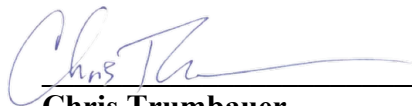
The unrestricted increase reflects \$4 million under Administration for Enterprise Resource Planning Software expenses (ERP) and \$222,762 in Workforce Development related supplies.

The remaining appropriation changes reflect the expenditures associated with the increased grant funds and recategorizations of existing budgeted amounts.

Exhibit 1 summarizes the proposed changes.

Exhibit 1	
Section 1 - Additional Revenue	
Federal, State, and Local Restricted Grant Funds	2,190,000
Unappropriated Fund Balance (Unrestricted Funds)	4,222,762
Total Additional Revenue	6,412,762
Section 2 - Appropriation Decreases	
Instructional Salaries and Wages	833,300
Pupil Services	384,900
Health Services	9,400
Fixed Charges	493,200
Total Decreases	1,720,800
Total Funding Sources	8,133,562

Section 3 - Appropriation Increases	
Administration	4,051,900
Mid-Level Administration	226,300
Textbooks and Classroom Supplies	948,762
Other Instructional Costs	1,546,700
Special Education	669,100
Pupil Transportation	175,800
Operation of Plant	408,100
Maintenance of Plant	20,000
Community Services	86,900
Total Increases	8,133,562


 Chris Trumbauer
 Budget Officer

1/22/2026
 Date

Prepared by: Neil Bergsman, Budget Analyst

cc: Billie Penley, Controller

**Anne Arundel County
Office of Finance**

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CERTIFICATION OF FUNDS

In accordance with § 8-3-101(d)(1) of the Anne Arundel County Code, I certify that adequate funds have been included in the capital budget.

**ORDINANCE: CURRENT EXPENSE BUDGET – BOARD OF EDUCATION – SUPPLEMENTARY
APPROPRIATION AND TRANSFERS OF FUND**

Section 1 summarizes the funds available from revenues received from sources not anticipated in the budget and from revenues received from anticipated sources in excess of estimates.


Section 1 Fund Availability	
Funding Source	Amount
Transfer From:	
Federal, State, and Local Restricted Grant Funds	\$ (2,190,000)
Unappropriated Fund Balance (Unrestricted Funds)	\$ (4,222,762)
Total	\$ (6,412,762)

Section 2 summarizes the funds being transferred from accounts in the current expense budget.

Section 2 Transfer From	
Funding Source	Amount
Transfer From:	
Board of Education	
(1) Instructional Salaries and Wages	\$ (833,300)
(2) Pupil Services	\$ (384,900)
(3) Health Services	\$ (9,400)
(4) Fixed Charges	\$ (493,200)
Total	\$ (1,720,800)

Section 3 summarizes the supplementary appropriations to be made using those funds enumerated in the previous two sections.

Section 3 Transfer To	
Funding Use	Amount
Transfer To:	
Board of Education	
(1) Administration	\$ 4,051,900
(2) Mid-Level Administration	\$ 226,300
(3) Textbooks and Classroom Supplies	\$ 948,762
(4) Other Instructional Costs	\$ 1,546,700
(5) Special Education	\$ 669,100
(6) Pupil Transportation	\$ 175,800
(7) Operation of Plant	\$ 408,100
(8) Maintenance of Plant	\$ 20,000
(9) Community Services	\$ 86,900
Total	\$ 8,133,562


 Billie Penley
 Controller

01/13/2026
 Date