

**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:

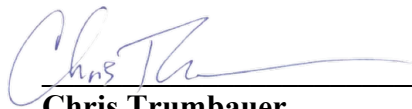
- A net increase of \$1,798,900 in eight different federal grants, including Infants and Toddlers (\$451,000) and Read and Lead (\$327,000).
- A net increase of \$554,000 in state funds, including \$294,400 in PreK Expansion funds and \$175,000 for System of Professional Learning.
- A net reduction of \$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	
<u>Section 1 - Additional Revenue</u>	
Federal, State, and Local Restricted Grant Funds	2,190,000
Unappropriated Fund Balance (Unrestricted Funds)	4,222,762
Total Additional Revenue	6,412,762
<u>Section 2 - Appropriation Decreases</u>	
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
<u>Section 3 - Appropriation Increases</u>	
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



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1/22/2026

Date

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