



Anne Arundel County, Maryland
**Office of the
County Auditor**

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: May 1, 2026
Subject: County Auditor's Review of Legislation for the May 4, 2026 Council Meeting

CB 26-26 National Business Park – North Special Taxing District – Modification of Boundaries; Resolution 6-26 amending Resolution No. 12-10 to modify the boundaries of the National Business Park – North Development District; & CB 27-26 Special Obligation Refunding Bonds – National Business Park - North Development District – National Business Park - North Special Taxing District

Summary of Legislation

The proposed legislation amends the original agreement in Bill No. 8-10 between the County and private developers that established the geographic area of National Business Park – North as a Special Taxing District and approved the area for Tax Increment Financing with a \$30 million special obligation bond. The bills and resolution modify the boundary of the area by adding eight parcels of land and removing one parcel, changing the district from ~204 cumulative acres, to ~228 acres.

Review of Fiscal Impact

The Office of the County Auditor (OCA) agrees with the Administration's conclusion that the three bills in this package have no direct impact on the County's operating and capital budgets. The package updates the geographic boundaries of the National Business Park - North Development District and Special Taxing District and makes a corresponding housekeeping amendment to the 2018 refunding bond ordinance.

CB 17-26 General Development Plan – Region 5 Plan & CB 18-26 Comprehensive Zoning – Region 5

Summary of Legislation

Bills 17-26 and 18-26 adopt the Region Plan and comprehensive zoning of Region Planning Area No. 5, covering all or portions of six communities in the central area of the County. Both bills require the Zoning Officer and County Council Administrative Office to keep the adopted Plan and digital zoning layer on file and authorize the Office of Planning and Zoning to amend text, maps, and related material to reflect Council amendments, correct obvious errors, and improve readability.

Review of Fiscal Impact

The Office of the County Auditor agrees with the Administration's fiscal note that these bills have no direct fiscal impact, but that implementation of the Plan and development pursuant to zoning changes could affect future County revenues and expenditures.

CB 25-26 Current Expense Budget – Supplementary Appropriations

Summary of Legislation

This bill modifies the FY26 Operating Budget ending June 30, 2026 by making supplementary appropriations and transfers of a combined \$18,613,900 (\$10,515,000 of unappropriated funds from the General Fund account and \$8,098,900 from the Chief Administrative Office (CAO) Contingency account) to the Office of Finance Non-Departmental account, the CAO Workforce Development Corp. fund, the Public Works Bureau of Highways account, and to the Partnership for Children, Youth, and Families. The appropriations will subsidize outstanding Self-Insurance fund claims; staffing and operating costs to support increased workloads due to changes for SNAP benefit eligibility; staffing and contractual costs related to snow and ice removal, and salary and benefits for an Initiative Director within the Partnership for Children, Youth, & Families.

Review of Fiscal Impact

The Office of County Auditor partially concurs with the Administration's Fiscal Note. OCA agrees with all figures except the Bureau of Highways snow removal appropriation, where the Administration's supporting documentation shows actual costs exceed the amount appropriated in this bill by \$291,476.09. It is not yet clear how this gap will be addressed. All other calculations in the Fiscal Note reconcile correctly. The bill appropriates a total of \$18,613,900 to the Operating Budget for FY2026, consisting of \$10,515,000 from the unappropriated General Fund balance and \$8,098,900 transferred from the Chief Administrative Office Contingency appropriation.
