

ANNE ARUNDEL COUNTY, MARYLAND
OFFICE OF THE BUDGET

BILL NUMBER: 47-26

INTRO. DATE: May 18, 2026

FISCAL NOTE

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

SUMMARY OF LEGISLATION

This emergency bill makes supplementary appropriations for the Board of Education from unanticipated grant revenue, unappropriated fund balance, and transfers appropriations between categories. Exhibit 1 summarizes the appropriation of \$22,312,100 within the Local Education Fund, which was submitted at the request of the Board of Education after passing at its May 6, 2026 meeting.

FISCAL IMPACT

Exhibit 1

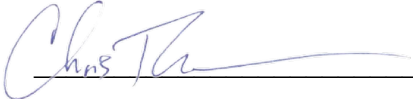
Section 1 - Revenue Increases	
Federal, State, and Local Unrestricted Funds	\$8,309,400
Federal, State, and Local Restricted Grant Funds	\$2,643,900
Unappropriated fund balance for the Internal Service Fund for Health Care (Restricted Funds)	\$5,238,600
Total Additional Revenues	\$16,191,900
Section 2 - Appropriation Reductions	
Mid-Level Administration	1,879,100
Textbooks and Classroom Supplies	871,800
Other Instructional Costs	3,032,600
Student Personnel Services	336,700
Total Appropriation Reductions	\$6,120,200
Total Funding Sources	\$22,312,100

Section 3 - Appropriation Increases	
Administration	\$776,300
Instructional Salaries and Wages	\$339,400
Special Education	\$3,808,700
Student Health Services	\$212,800
Student Transportation Services	\$2,045,200
Operation of Plant and Equipment	\$396,500
Maintenance of Plant	\$84,500
Fixed Charges	\$14,244,900
Food Services	\$200,000
Community Services	\$14,500
Capital Outlay	\$189,300
Total Appropriation Increases	\$22,312,100

Capital Budget: No effect.

Revenues: No effect.

Indirect and future fiscal effects: None.



Chris Trumbauer

Budget Officer

5/11/2026

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 Section 712 of the Anne Arundel County Charter, I certify that such funds are available for appropriation.

BILL: AN EMERGENCY ORDINANCE CONCERNING: CURRENT EXPENSE BUDGET – BOARD OF EDUCATION – SUPPLEMENTARY APPROPRIATIONS AND TRANSFER OF FUNDS

Section 1 summarizes the supplementary appropriations of revenues received from sources not anticipated in the budget and from revenues received from anticipated sources in excess of budget estimates:

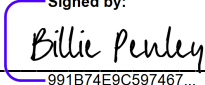
Section 1 Fund Availability	
Funding Source	Amount
Transfer From:	
Federal, State, and Local Unrestricted Funds	\$ (8,309,400)
Federal, State, and Local Restricted Funds	\$ (2,643,900)
Unappropriated fund balance for the Internal Service Fund for Health Care (Restricted Funds)	\$ (5,238,600)
Total	\$ (16,191,900)

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) Mid-Level Administration	\$ (1,879,100)
(2) Textbooks and Classroom Supplies	\$ (871,800)
(3) Other Instructional Costs	\$ (3,032,600)
(4) Student Personnel Services	\$ (336,700)
Total	\$ (6,120,200)

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	\$ 776,300
(2) Instructional Salaries and Wages	\$ 339,400
(3) Special Education	\$ 3,808,700
(4) Student Health Services	\$ 212,800
(5) Student Transportation Services	\$ 2,045,200
(6) Operation of Plant and Equipment	\$ 396,500
(7) Maintenance of Plant	\$ 84,500
(8) Fixed Charges	\$ 14,244,900
(9) Food Services	\$ 200,000
(10) Community Services	\$ 14,500
(11) Capital Outlay	\$ 189,300
Total	\$ 22,312,100

Signed by:

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Billie Penley 5/11/2026 | 19:08 EDT
 Controller Date