



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

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: June 11, 2026
Subject: County Auditor's Review of Legislation for the June 15, 2026 Council Meeting

CB 30-26 Boards, Commissions, and Similar Bodies – Resilience Authority of Annapolis and Anne Arundel County – Membership – Director

Summary of Legislation

This bill amends portions of Article 18, Title 3 of the Anne Arundel County Code pertaining to the Resilience Authority of Annapolis and Anne Arundel County. Proposed changes include removing the residency requirement for appointed members, transferring membership appointment authority from the County Executive and the Mayor of the City of Annapolis to the Resilience Authority's Board of Directors, and granting authority to determine qualifications for the Resilience Authority Director to the Authority's Board of Directors.

Review of Fiscal Impact

The Office of the County Auditor (OCA) agrees with the Administration's Fiscal Note. This bill has no fiscal effect.

CB 46-26 Current Expense Budget – Higher Education Fund – Anne Arundel Community College – Transfers of Funds

Summary of Legislation

This emergency ordinance modifies the FY26 Expense Budget ending June 30, 2026 by transferring \$800,000 from Anne Arundel Community College's Instruction, Academic Support, and Student Services accounts of the Higher Education Fund to the Institutional Support account of the Higher Education Fund to offset projected deficits driven by external legal services. This bill is an emergency ordinance and requires at least five affirmative votes.

Review of Fiscal Impact

OCA agrees with the Administration's Fiscal Note. This bill has no net fiscal impact on County appropriations or revenues. It is a reallocation of existing FY26 appropriations within the Higher Education Fund.

CB 47-26 Current Expense Budget – Board of Education – Supplementary Appropriation and Transfers of Funds

Summary of Legislation

This emergency ordinance modifies the FY26 Expense Budget ending June 30, 2026 by reappropriating \$22,312,100 in unexpected grant revenues, unappropriated fund balance, and transfers between categories within the Board of Education's (BoE) budget.

Review of Fiscal Impact

OCA agrees with the Administration's fiscal note. This bill recognizes \$16,191,900 in supplementary appropriations and \$6,120,200 in transfers between AACPS budget categories. OCA notes that of the \$16,191,900 in supplementary appropriations, approximately \$11.8 million is funded from drawdowns of AACPS accumulated fund balance, with the remaining \$4.4 million representing net increases in current-year revenue.

CB 48-26 Current Expense Budget – Fourth Quarter Supplementary Appropriations

Summary of Legislation

This emergency ordinance modifies the FY26 expense budget ending June 30, 2026 by transferring a total of \$34,805,200 from two avenues: 1) \$17,893,300 between accounts within the General Fund, and 2) appropriating unanticipated revenues or revenues in excess of budget estimates in an amount of \$16,911,900 in special funds and enterprise funds to varying accounts within the General Fund for General County purposes. This bill is an emergency ordinance and requires at least five affirmative votes.

Review of Fiscal Impact

OCA agrees with the Administration's Fiscal Note conclusion that this legislation appropriates a net \$13,092,200 from the General Fund unappropriated fund balance, \$16,911,900 from the unappropriated balances of ten special and enterprise funds, and transfers \$4,801,100 within the FY26 General Fund appropriation from the Chief Administrative Officer's Contingency Fund across multiple departments. The Controller has provided a Certification of Funds for the supplementary appropriations and intradepartmental transfers.

CB 50-26 Pensions – Retirement Plans – Personnel – Classification and Pay Plans – Classified Service and Exempt Service – Public Ethics – Financial Disclosure

Summary of Legislation

This bill modifies the County's Classification and Pay Plans for both Classified and Exempt positions as required by County Code and Charter. The bill amends certain DROP position classifications, clarifies position eligibility to certain retirement plans, lowers the threshold for years of service longevity pay from 25 to 22 years for certain employees, and more. This bill will take effect the first full pay period of FY27, July 2-15, 2026.

Review of Fiscal Impact

OCA agrees with the fiscal impact of this legislation as represented in the FY27 proposed budget.
