

ANNE ARUNDEL COUNTY OFFICE OF THE COUNTY AUDITOR

To: Councilmembers, Anne Arundel County Council

From: Michelle Bohlayer, County Auditor

Date: February 25, 2025

Subject: Auditor's Review of Legislation for the March 3, 2025 Council Meeting

Bill 8-25: Current Expense Budget – Board of Education – Supplementary Appropriation and Transfers of Funds

Summary of Legislation

This bill amends the current expense budget to provide additional appropriations to the Board of Education (BOE). This bill makes \$18,421,900 in supplementary appropriations from unanticipated revenues and transfers \$359,900 between major categories to the Local Education Fund for fiscal year 2025 (FY25).

Review of Fiscal Impact

The bill recognizes a total of \$18,421,900 in additional federal (\$18,402,000) and state (\$19,900) funds. This bill also recognizes an appropriation transfer of \$359,900 between major categories in the Local Education Fund. The Controller certified that such funds are available.

Although the supplementary and transfer appropriations and grant sources were provided in the Administration's fiscal note, the Administration did not include an explanation of how these funds will be used.

Bill 9-25: General Development Plan – Region 1 Plan & Bill 10-25: Comprehensive Zoning – Region 1

Summary of Legislation

These bills adopt the proposed comprehensive zoning plan and map for Region Planning Area No. 1. These bills require the Planning and Zoning Officer and County Council Administrative Officer 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

We agree with the Administration's fiscal note that these bills have no direct fiscal impact but that implementation of the plan and future development pursuant to zoning changes could affect County revenues and expenditures.

Bill 11-25: General Development Plan – Region 3 Plan & Bill 12-25: Comprehensive Zoning – Region 3

Summary of Legislation

These bills adopt the proposed comprehensive zoning plan and map for Region Planning Area No. 3. These bills require the Planning and Zoning Officer and County Council Administrative Officer 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

We agree with the Administration's fiscal note that these bills have no direct fiscal impact but that implementation of the plan and future development pursuant to zoning changes could affect County revenues and expenditures.