

**Office of the County Auditor**  
**Auditor's Analysis**

**Supplementary Budget & Appropriation Ordinance No. 1 – Fiscal Year 2024**

Introduced: May 6, 2024

Auditor: Lori Buchman

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Fiscal Impact:

This legislation transfers \$347,000 of Fiscal Year 2024 Contingency Funds to the Department of Public Works (DPW) for actual and projected snow removal expenses, which include replenishment of supplies and outstanding equipment rental invoices. The fiscal impact is a \$347,000 increase in DPW's FY 2024 Operating Budget appropriations.

As of May 9, 2024, the DPW General Fund had \$9.2 million in available appropriations. Based upon our review of spending trends to date and expenditures in prior years, our Office believes the available appropriations in the fund may not be sufficient to cover the remaining FY 2024 obligations without this transfer.

Purpose:

The purpose of this legislation is to transfer \$347,000 from the General Fund Contingency Reserve to the Bureau of Facilities in the DPW, for unanticipated expenses related to snow removal costs incurred during five snow events in January and February 2024.

Other Comments:

It should be noted that there are transfers from Contingency Fund appropriations to DPW for snow removal expenses most years. There was no need for a transfer in FY 2020 or FY 2023 due to the lack of inclement weather. However, the previous five transfers to cover snow expenditures were as follows:

- FY 2022 - \$700,000
- FY 2021 - \$1.7 million
- FY 2019 - \$1.7 million
- FY 2018 - \$900,000
- FY 2017 - \$600,000