

Office of the County Auditor
Auditor's Analysis

Council Bill No. 25-2021

Introduced: April 5, 2021

Auditor: Melanie A. Bishop

Fiscal Impact:

Because the purpose of this legislation is to transfer some of the Fiscal Year 2021 available appropriation authority to the Department of Public Works (DPW) for actual and projected snow removal expenses, the fiscal impact is \$0.

The Department of Public Works had \$1,963,000 available in FY 2021 for snow removal, which included a \$1 million earmark from available prior year appropriations dedicated for this purpose. Expenditures to date have been approximately \$3 million. An additional \$600,000 of FY 2021 expenditures are projected for salt replenishment and other snow related expenditures.

As of April 9, 2021, the DPW General Fund has \$11.2 million in available appropriations. Based upon spending trends to date and in prior years, our Office believes the available appropriations in this fund will not be sufficient to cover the remaining FY 2021 obligations.

We reviewed the revenue sources for the proposed transfer and determined that the appropriation to be transferred will not be needed by the Department of Police (Business Area 1520) in FY 2021. We have also confirmed that there are appropriations available for transfer in the General Fund Contingency Reserve.

Purpose:

The purpose of this legislation is to transfer a total of \$1,675,000 (\$500,000 from General Fund Contingency Reserve and \$1,175,000 from Department of Police) to DPW to cover expenses related to eight snow events.

Other Comments:

It should be noted that there are transfers from available appropriations to DPW for snow removal expenses most years. There was no need for a transfer in FY 2020 due to the lack of inclement weather, however the transfers made in the previous 5 fiscal years were as follows:

- FY 2019 - \$1.7 million
- FY 2018 - \$900,000
- FY 2017 – 600,000
- FY 2016 - \$2 million
- FY 2015 - \$2.1 million