

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 101-2020

Introduced: June 1, 2020

Auditor: Owen Clark

Fiscal Impact:

The minimal fiscal impact from this legislation would be the cost¹ to publish the amendment announcement in the Howard County Times, which is approximately \$340.

This amendment does not change the stipulation that “*the Council shall have no power to change the form of the budget as submitted by the Executive*”. Therefore, any increase to capital or operating appropriations would require corresponding reductions and must have a neutral impact on total appropriations in any budget year.

Purpose:

To amend Section 606 of the County Charter to authorize the County Council to appropriate funds to Capital Projects and Departments.

Other Comments:

The Council would have the authority to amend proposed capital and operating appropriations by pairing the authority provided by this resolution with their current authority to reduce a capital and operating appropriation.

For example, the Council could reduce proposed General Obligation (GO) Bond appropriation in Project C0317 – Systemic Improvements and increase the GO Bond appropriation to H8904 – Community Road Revitalization.

We would like to note that this resolution only authorizes the Council to increase existing funding source appropriations in a capital project. For example, here is a scenario that was discussed during the Fiscal Year 2021 capital budget cycle:

The Council could NOT add Pay Go appropriation to fund computer hardware purchases in Project C0315 – Public Safety System by reducing a Pay Go appropriation in another project. This is because there is no existing Pay Go appropriation in project C0315.

¹ Source: <https://placeanad.baltimoresun.com/ad-options/?pub=howard-county-times&type=productpublication>
\$68 per publication x 5 weeks = \$340

Charter amendments must be approved by a two-thirds Council vote and are then submitted to the voters of Howard County for their adoption or rejection. The next general election in Maryland is scheduled for Tuesday, November 3, 2020.