



Howard County

Internal Memorandum

To: Brandee Ganz
Chief Administrative Officer

From: Dr. Holly Sun, Administrator *HS*
Office of the Budget

Date: April 21, 2026

Subject: Testimony & Fiscal Impact Statement – Emergency Appropriation

Background

The Department of County Administration requests approval of an emergency appropriation on behalf of the Department of Public Works (DPW), the Department of General Services (DGS), the Department of Corrections, and for Non-Departmental expenses needed to cover snow removal, overtime, and county's share of costs for the State Department of Assessment and Taxation (SDAT) in excess of the Fiscal 2026 budgeted amounts.

Fiscal Impact

This legislation is needed to cover the \$1.7 million shortfall detailed below with funding proposed to come from current year savings in General Fund debt service payments.

- DPW snow removal costs are \$1,063,629 over budget. A supplemental appropriation ordinance is planned to be filed to cover \$1 million of the shortfall using the General Fund contingency reserve. The remaining \$63,629 is addressed with this legislation.
- DGS expects a net shortfall of \$800,000 in their snow budget after using other budget savings.
- Corrections is in need of an additional \$600,000 for overtime expenses resulting from higher inmate hospitalizations, juvenile arrests, and increased training hours, despite other budget savings.
- County's share of SDAT expenses exceeds budget by \$236,371 based on recent invoice received from the state.

CC: Angela Gruenfelder
Jennifer Sager
Patrick Pope
Yosef Kebede
Samantha Cobb
Margaret Chippendale
Rafiu Ighile