

Office of the County Auditor
Auditor's Analysis

Addendum
Council Resolution No. 122-2019

Introduced: September 3, 2019

Auditor: Owen Clark

Comments:

According to the Department of Planning and Zoning (DPZ), the case study used to determine this fee was based on the pond referenced in the attached document that is titled "Engineering Cost Estimate." This pond was chosen because it is large enough to require certain safety features required by the "USDA Natural Resources Conservative Service Maryland Pond Code 378." This pond is also close to 1.0 acre-foot in volume (actual volume is 1.04), which made it a good candidate for the study.

To determine the \$175,000 per acre-foot construction, the total cost was divided by the pond volume: $\$191,910/1.1 \text{ acre-foot} = \$174,464$. This was rounded up to \$175,000 per acre-foot of storage.

We did ask DPZ if it would be more appropriate to calculate this fee using the actual volume of the pond used in the case study (1.04 acre-foot). They indicated that they rounded up to the nearest tenth of 'acre-foot volume' in their calculation, but they take no exception to the amount that may be calculated using the 1.04 acre-foot amount. The resulting calculation would be: $\$191,910/1.04 \text{ acre-foot} = \$184,529$. Rounded up, this proposed fee would be \$185,000.