

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

**Supplementary Budget & Appropriation Ordinance No. 2-2021**

Introduced: November 2, 2020

Auditor: Maya Cameron

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Fiscal Impact:

The fiscal impact for Fiscal Year 2021 will be an increase of \$644,475 in funding available to the Department of Public Works (DPW) for the purchase of five dump trucks. This is offset by an estimated annual cost savings of approximately \$144,414 for reduced expenses in maintenance and fuel for the five vehicles that are to be replaced.

According to the Administration, matching funds of \$214,825 will be obtained from savings in the budgeted FY 2020 Fleet Chargeback for DPW. The total budgeted is \$3,888,234. The pandemic and the resulting increase in telework has reduced use of County vehicles and equipment. This has reduced operating expenses in the Fleet fund which will, in turn, reduce chargebacks to various Departments.

Purpose:

The purpose of this legislation is to transfer \$644,475 from the Grant Fund Contingency Reserve to the Department of Public Works to replace five non-emission equipped dump trucks.

Other Comments:

The contract price for the replacement of the non-emission equipped vehicles is \$171,894 per complete unit. Additional dump trucks are planned to be replaced as the Capital budget allows.

The Howard County Department of Fire and Rescue Services will be given the old vehicles for training academy extrication practice. Once done, these vehicles will be sent to scrap.

The five vehicles to be replaced are all 2009 International Dump Trucks weighing at 40,000 lbs. each. All have a replacement date of December 31, 2017, and are located at the Bureau of Highways- Dayton Maintenance location.