

Office of the County Auditor
Auditor's Analysis

Supplementary Budget & Appropriation Ordinance No. 4-2021

Introduced: November 2, 2020

Auditor: Owen Clark

Fiscal Impact:

The fiscal impact of this legislation is a potential General Fund savings of up to \$688,226, which is the maximum amount of the grant award.

Details of covered expenses are noted below in Other Comments. The Administration indicated this grant may prevent the Board of Elections from requesting additional General Fund appropriations later in Fiscal Year 2021.

Based on the grant award letter, there are no County matching funds required by this award.

Purpose:

Supplementary Budget and Appropriation Ordinance 4-2021 transfers a \$688,226 appropriation from the Grants Fund's Contingency Reserve to an active award in the Board of Election's Grants Fund.

This grant will be funded by the Center for Tech and Civic Life, a nonprofit organization, to plan and administer a safe and secure election in Howard County in Calendar Year 2020.

Other Comments:

While the completed grant application has not yet been provided, we did review the award letter and note that this grant:

- Can be spent on the following FY 2021 expenditures:
 - Ballot drop boxes, vote-by-mail/absentee voting equipment, or supplies
 - Personal protective equipment for staff, poll workers, or voters
 - Poll worker recruitment funds
 - Hazard pay and/or training expenses
 - Polling place rental and cleaning expenses for early voting or Election Day
 - Temporary staffing
- Includes expenditures which may be incurred from June 15, 2020 through December 31, 2020.
 - The Administration indicated they do not plan to request reimbursements for expenditures incurred prior to July 1, 2020.
- Will not supplant any FY 2021 appropriations, including an unused earmark of \$200,000.