

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

**Supplementary Budget & Appropriation Ordinance No. 5-2021**

Introduced: November 2, 2020

Auditor: Lisa Geerman

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Fiscal Impact:

The fiscal impact for Fiscal Year 2021 will be an increase of \$2,506,018 in funding available to the Department of Finance to be used to promote and stabilize the restaurant industry during the COVID-19 health emergency.

According to the Administration, there are no County matching funds required by this award.

Purpose:

Supplementary Budget and Appropriation Ordinance 5-2021 transfers \$2,506,018 of appropriation authority from the Grants Fund, Contingency Reserve, to the Department of Finance in order to accept the grant funds. The County has been awarded these grant funds as part of the State of Maryland's Restaurant Relief Fund.

The purpose of this grant is to provide financial assistance to Howard County businesses in targeted sectors that have been most impacted by the COVID-19 public health emergency. The grant may be used to cover expenses incurred beginning March 1, 2020.

Other Comments:

A preview of the online grant application was provided by the Administration. Eligible uses of funds include:

- Working capital, such as rent and purchase of equipment and services to expand outdoor dining through physical improvements including tents, heaters, warmers, and carts
- Sanitization services
- Purchase of personal protective equipment
- Technology to support carryout and delivery
- Infrastructure improvements, including HVAC system upgrades