

Office of the County Auditor
Auditor's Analysis

Supplementary Budget & Appropriation Ordinance No. 4 – Fiscal Year 2022

Introduced: April 4, 2022

Auditor: Lori Buchman

Fiscal Impact:

This legislation is to transfer \$700,000 of Fiscal Year 2022 Contingency Funds to the Department of Public Works (DPW) for actual and projected snow removal expenses, which include replenishment of supplies. The fiscal impact is a \$700,000 increase in DPW's FY 2022 Operating Budget appropriations.

As of end of March 2022, the DPW General Fund had \$13 million in available appropriations. Based upon our review of spending trends to date and anticipated 4th quarter expenditures in prior years, our Office believes the available appropriations in the fund may not be sufficient to cover the remaining FY 2022 obligations without this transfer.

Purpose:

The purpose of this legislation is to transfer \$700,000 from the General Fund Contingency Reserve to the Department of Public Works for unanticipated expenses related to snow removal costs incurred during nine snow events from January 2022 through March 2022.

The Bureau of Highways will receive \$400,000 and the Bureau of Facilities will receive \$300,000.

Other Comments:

Our Office noted that the testimony indicates that the budget was exceeded by \$700,000, yet the attached support to the Testimony shows a \$1,000,000 deficit. Per the Director of DPW, the Department will utilize surplus funds from other areas within DPW to offset the additional deficit of nearly \$300,000.

It should be noted that there are transfers from available appropriations to DPW for snow removal expenses most years. There was no need for a transfer in FY 2020 due to the lack of inclement weather. However, the previous five transfers to cover snow expenditures were as follows:

- FY 2021 - \$1.7 million
- FY 2019 - \$1.7 million
- FY 2018 - \$900,000
- FY 2017 - \$600,000
- FY 2016 - \$2 million