

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 130-2023

Introduced: July 5, 2023

Auditor: Owen Clark

Fiscal Impact:

There is no fiscal impact associated with this legislation. The intent of this Financial Assurance Plan (FAP) is to demonstrate the County's good faith towards satisfying the requirements of its National Pollutant Discharge Elimination System (NPDES), Municipal Separate Storm Sewer System permit (MS4 permit) to the Maryland Department of the Environment (MDE). It does not bind the County to incur costs or recognize revenues as projected in the FAP.

While the state law does require the County to maintain a watershed protection and restoration program that includes maintaining its own dedicated fund and a sufficient source of revenue to meet the MS4 permit requirements, the fiscal impact of the MS4 permit is only recognized and quantifiable when (1) the County's budget appropriations are approved and (2) the revenues and expenditures associated with the MS4 permit are subsequently incurred or received.

Our Office has reviewed the schedules of projected revenues, costs, and funding sources provided in this resolution and believe that they are reasonably stated.

Purpose:

This resolution seeks Council approval of an FAP for Howard County's MS4 permit, which is required every two years to show the County is demonstrating good faith towards satisfying the requirements of the MS4 permit in accordance with Section 4-202.1 of the Environment Article of the Annotated Code of Maryland.

Other Comments:

Per the Bureau Chief of the Department of Public Works' Bureau of Environmental Services, the MDE was provided a draft of this FAP prior to the pre-filing of this legislation and their review only resulted in a format revision, which was addressed in advance of the legislation's pre-filing.