

Office of the County Auditor
Auditor's Analysis

Supplementary Budget & Appropriation Ordinance No. 1 – Fiscal Year 2025

Introduced: May 5, 2025

Auditor: Rebecca Gold

Fiscal Impact:

This legislation transfers \$2,000,000 from the FY 2025 Contingency Reserve to the Department of Public Works (DPW) for actual snow removal expenses. The fiscal impact of this transfer is cost neutral, with a \$2,000,000 increase in the DPW's FY 2025 appropriation and a decrease of the same in the Contingency Reserve.

As of April 28, 2025, the DPW General Fund had \$14,982,124 in unobligated appropriations (of which \$5,642,692 was in the Bureau of Highways and \$5,720,209 was in the Bureau of Facilities). The DPW stated that these unobligated amounts are needed to cover the remaining FY 2025 operating expenses.

Purpose:

The purpose of this legislation is to transfer \$2,000,000 from the General Fund Contingency Reserve to the DPW, for unanticipated expenses related to snow removal costs incurred during six snow events in January and February 2025. The transfer is to be broken down as follows:

- Bureau of Highways: \$1,165,000
- Bureau of Facilities: \$835,000

Other Comments:

The DPW indicated that there have not been any other needs identified for the Contingency Reserve for FY 2025, so the funds are available for use on snow removal expenses.

There are transfers from the Contingency Reserve to the DPW for snow removal expenses in many fiscal years. The previous five transfers for snow expenses are below. There was no need for a transfer in FY 2020 or FY 2023 due to the lack of inclement weather:

- FY 2024: \$347,000
- FY 2022: \$700,000
- FY 2021: \$1,700,000
- FY 2019: \$1,700,000
- FY 2018: \$900,000