

SAO-1-2026 Fiscal Analysis

Introduced: May 4,2026

Fiscal Manager: Melinda Massey

Legislative Intent: This legislation authorizes the transfer of \$1,000,000 from the General Fund, Contingency Reserve to the Department of Public Works (DPW), Highways Maintenance program, for Fiscal Year 2026.

ANALYSIS

Fiscal Impact:

The purpose of the transfer is to address unanticipated snow removal expenses incurred during FY2026 that exceeded the amount originally appropriated in the adopted budget. The additional funding will supplement FY2026 operational expenditures associated with snow and ice control activities; including labor, equipment usage, materials, and related emergency responses. The table below presents the FY2026 approved appropriation, including the impact of the transfer from General Fund – Contingency Reserve, along with year-to-date spending as of May 2026.

Fund / Department	FY2026 Appropriation Before Transfer	Transfer from General Fund—Contingency Reserve	FY2026 Appropriation After Transfer	Year to Date Expense--*May 2026
General Fund – Contingency Reserve	\$1,000,000	(\$1,000,000)	\$0	\$1,000,0000
Department of Public Works – Highways Maintenance	\$20,773,289	\$1,000,000	\$21,773,289	\$17,947,636

**Data Source—SAP May 2026*

In the [FY2027 proposed operating budget](#), there would be \$10.0 million allocated to Contingency Reserves—Grant funds “to account for the possibility of receiving additional federal, State, and private grants” (Howard County Proposed Budget FY 2027 p. 353).

According to the Director of Finance, the funds identified for transfer are unexpended, unencumbered, and available for this purpose. This action does not increase total County expenditures or require additional revenues or borrowing. The legislation reallocates existing General Fund resources to meet operational needs resulting from severe weather conditions.

Budget Implications:

This transfer is cost neutral, increasing the Department of Public Works' (DPW) FY 2026 appropriation by \$1,000,000 while decreasing the General Fund Contingency Reserve by the same amount.