

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

**Council Bill No. 10-2021**

Introduced: January 4, 2021

Auditors: Owen Clark and Melanie Bishop

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Fiscal Impact:

The fiscal impact of this legislation in Fiscal Year 2021 is an increase of \$3,129,502 million in grant appropriations to provide pandemic support as noted in the Purpose.

Per the Administration, these funds must be disbursed to businesses by no later than March 31, 2021.

Purpose:

The purpose of this legislation is to amend the FY 2021 budget in order to receive grant funds and provide an emergency appropriation that will immediately authorize \$3,129,502 in grant awards for the following initiatives:

- \$1,503,611 for restaurants from the Maryland Department of Commerce as part of the Restaurant Relief Fund
- \$1,625,891 in grant funding from the Maryland Department of Commerce to provide direct assistance to hotels

Other Comments:

*We have an open inquiry with the Administration to clarify if eligible restaurants include those who received prior funding. We will provide this response as it is received.*

Per the Administration:

- The State has not yet provided the details regarding how the hotel funds may be used by the hotels.
- Eligible hotels will be facilities based in Howard County, subject to the hotel tax, and in good standing with the State and County.
- Eligible restaurants will be locally-owned (not nationally corporate-owned) Howard County locations in good standing with the State and County.
- The grants can be used by restaurants for working capital, purchase of equipment and services to expand outdoor dining, infrastructure improvements, purchase of PPE, disposable food containers or utensils, and sanitation services.

- The Howard County Economic Development Authority's testimony indicates that it will administer these funds in the same manner it administered CARES funding for business assistance and the State's prior round of the Restaurant Relief Fund.