

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

**Council Bill No. 55-2020**

Introduced: October 5, 2020

Auditor: Michelle R. Harrod

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Fiscal Impact:

The Auditor's Office believes this proposed legislation has no fiscal impact to the County.

According to the County Council website, there were 73 and 52 pieces of Executive sponsored legislation in Calendar Years 2019 and 2020, respectively, that would require submission of a fiscal analysis. Based upon the Budget Office's estimate of taking 5 hours per piece of legislation to complete the fiscal impact analyses, below is an estimated effort in average hours per week.

Calendar Year	Total Executive Legislation	Number Require Fiscal Analysis	Estimate Average Hours/Week
2019	173	73	8.3
2020	163	52	7.6

*Note: Estimated average hours per week excludes 4 weeks for August and December, as legislation is not typically introduced during these months.*

Because this effort will likely be spread among multiple agencies, we believe there are sufficient resources within the Administration to perform this analysis with existing staff.

The Budget Officer has indicated that her staff currently consider legislation that has significant fiscal implications. Our review of Administrative Testimony indicates that approximately 50 percent of County Executive-sponsored legislation includes a fiscal comment, which does not always comply with the requirements noted in Section 5.400 of the County Code. The additional work needed as a result of Council Bill 55-2020 would be to write a fiscal note for all legislation according to the requirements of Section 5.400 (as noted under Other Comments).

Purpose:

The purpose of this legislation is to require the County Executive to submit a fiscal analysis concurrent with each bill or other legislation introduced by the County Council at the request of the County Executive. This excludes resolutions for appointment or reappointment, along with the Annual Budget and Appropriation Ordinance.

Other Comments:

Section 5.400 of the County Code provides the criteria of a fiscal analysis as requiring:

- A summary of a bill or other legislation;
- An evaluation of the fiscal impact that a bill or other legislation will have on County government operations, revenues, and spending; and
- An explanation of how the bill or other legislation will be implemented.

Council Resolution 102-2020, if passed, would have required the Budget Office to perform or provide a fiscal impact analysis. The resolution was introduced in June 2020 as a proposed Charter Amendment.

It should be noted that CB55-2020 does not require the Budget Office to perform or provide the fiscal analysis. However, the Budget Officer has indicated her Office will be responsible for coordinating with agencies to perform the analysis for the Council. She said that her department would need to hire one part-time analyst to assist with this effort, at an estimated cost of up to \$55,000. As noted above, we do not agree with this assessment, as the estimated effort is approximately 8 hours per week for all legislation and the Budget Office currently reviews the ones with significant fiscal impact

We believe this work could be supported by the existing five analysts, as the Budget Officer has indicated that her Office currently reviews legislation which has a significant fiscal impact.