

Office of the County Auditor
Auditor's Analysis

Council Bill No. 84-2021

Introduced: November 1, 2021

Auditor: Owen Clark

Fiscal Impact:

The fiscal impact of this legislation is an increase in the annual expense associated with the County's actuarially determined contribution, which the County's actuary has estimated to be \$147,616 in Fiscal Year 2022.

This increased expense will be paid out of the Fire and Rescue Tax Fund as a personnel cost.

Purpose:

The purpose of this legislation is to codify the terms of the Administration's negotiated agreement with the International Association of Fire Fighters, Local 2000, which removes the distinction between how unused sick leave is treated for non-management firefighters versus management firefighters.

As a result, the benefit accrual for non-management firefighters who have over 30 total years of service will increase from 1 percent to 2.5 percent of average compensation for each of the years of total service in excess of 30 years that are attributable to sick leave.

Other Comments:

For additional context on the impact of this proposed legislation, this change would result in a \$200 increase in the annual retirement benefits for a retiring member of Local 2000 who has an average salary of \$80,000, 30 years of creditable service, and 500 hours of unused sick leave.