

# Office of the County Auditor

## Auditor's Analysis

### Council Bill No. 59-2022

Introduced: September 6, 2022

Auditor: Michael A. Martin

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#### Fiscal Impact:

Based on information provided by the Administration, the proposed legislation is estimated to increase Fire and Rescue Services' personnel costs by \$789,169 in Fiscal Year 2023 and \$2,933,077 in FY 2024. We reviewed and agreed with its calculations.

#### Purpose:

The purpose of this legislation is to amend the collective bargaining agreement between Howard County and the International Association of Firefighters, Local 2000, that was approved in Council Bill 47-2021. The proposed legislation includes the following amendments:

- An across-the-board salary increase from 2 percent to 3 percent, effective January 1, 2023
- An across-the-board salary increase of 5 percent, effective January 1, 2024
- The continuation of a staffing study group that will meet at least quarterly in FY 2023 and FY 2024 to make recommendations to the Chief Administrative Officer
- An extension of the term of the agreement by one additional year, through June 30, 2024

The legislation also approves provisions in the collective bargaining agreement between Howard County and the International Association of Firefighters, Local 2000, that conflict with the provisions of Title 1 "Human Resources" of the Howard County Code and/or the Employee Manual.

#### Other Comments:

The increase in expenditures resulting from this bill does not impact general funds, as expenses will be paid from the Fire & Rescue Reserve Fund using Fire Tax revenue (which is considered a property tax levied on County homeowners).

The Administration has indicated that this particular extension has pay scale changes that are in conflict with current Code and Pay Plan Provisions.

The Assistant Chief Administrative Officer confirmed the staffing study group has not yet issued any recommendations and any resulting costs would be negligible.