

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

**Supplementary Budget & Appropriation Ordinance No. 1 – Fiscal Year 2023**

Introduced: March 6, 2023

Auditor: Rebecca Gold

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Fiscal Impact:

There is no direct fiscal impact from this legislation in Fiscal Year 2023, as it only transfers the remaining FY 2023 General Fund appropriation from the Orphan's Court to the Circuit Court. A portion of the transferred appropriation will fund the Circuit Court's proposed conversion of a current contingent employee to a full time, benefitted position in FY 2023.

The Circuit Court states that, beginning in FY 2024, the annual fiscal impact will be a net savings to the County of \$16,000 as it takes responsibility for the Orphan's Court cases. See **Attachment A** for a summary of these estimated costs and savings.

**Note:** We determined that the remaining available Orphan's Court FY 2023 appropriation is \$47,037 as of March 14, 2023. *County Administration informed us that an amendment will be filed to reflect the correct appropriation amount.*

Purpose:

This legislation transfers \$47,737 from the General Fund – Orphan's Court to the Circuit Court as a result of Maryland House Bill 868, which abolishes the Orphan's Court judges and dictates Circuit Court judges preside over cases before the Howard County Orphan's Court, effective December 14, 2022.

Other Comments:

The Director of Finance has certified that the Orphan's Court has \$47,737.82 remaining in its Fiscal Year 2023 appropriations. The approval of SAO1-FY2023 will deplete the Orphan's Court of all FY 2023 funds.

**Attachment A**  
**Estimated Fiscal Impact beginning in FY 2024**

Estimated Circuit Court Costs:

Legal Support Services Specialist Salary & Benefits	\$83,000
Additional supplies needed to handle Orphan's Court Cases	\$2,000
Orphan's Court Pension Contribution	\$4,000
<u>Less Orphan's Court Operating Budget</u>	<u>(\$105,000)</u>
<b>FY 2024 Cost (Savings) to County</b>	<b>(\$16,000)</b>