

Office of the County Auditor
Auditor's Analysis

Council Bill No. 23-2024

Introduced: May 6, 2024

Auditor: Rebecca Gold

Fiscal Impact:

Based on information provided by the Administration, this legislation is estimated to increase County personnel expenditures by \$440,000 in Fiscal Year 2025.

We requested the support for this amount, and for the anticipated fiscal impact of the two FY 2026 cost-of-living adjustments (COLAs). We also reached out to the Administration to provide the estimated FY 2025 costs for extending the 3.25 percent longevity adjustment to 21 years, as stated in Exhibit 1, Section 7.2. *The Administration's response is pending as of May 16, 2024.*

Purpose:

The purpose of this legislation is to approve a multi-year collective bargaining agreement between Howard County and the Howard County Police Supervisor's Alliance Lodge 143, which will be effective from July 2024 through June 2026. The agreement includes payment of certain compensation in future fiscal years.

For FY 2025, this legislation includes across-the-board COLAs of 1 percent in July 2024 and 3 percent in January 2025. For FY 2026, this legislation includes across-the-board COLAs of 1 percent in July 2025 and 3 percent in January 2026.

Other Comments:

We reached out to the Administration for more information about the conflicts between the provisions in Exhibit 2 of the legislation and the County's Pay Plan and Employee Manual. We also requested a copy of the actuarial study referenced in Exhibit 1, Article 18. *The Administration's response is pending as of May 16, 2024.*