

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

**Council Bill No. 24-2024**

Introduced: May 6, 2024

Auditor: Rebecca Gold

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Fiscal Impact:

Based on information provided by the Administration, this legislation is estimated to increase County personnel expenditures by \$2,000,000 in Fiscal Year 2025.

We requested the support for this amount, for the anticipated fiscal impact of the two FY 2026 cost-of-living adjustments (COLAs), and for the anticipated fiscal impact of the FY 2027 COLA. *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 Officer's Association Lodge 21, which will be effective from July 2024 through June 2027. The agreement includes payment of certain compensation in future fiscal years.

For FY 2025, this legislation includes across-the-board COLAs of 2 percent in July 2024 and 2 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. For FY 2027, there is an across-the-board COLA of 4 percent in January 2027.

Other Comments:

Our review of the proposed pay scales found that the COLA percentages effective in July 2024 are different than those stated in the Administration's testimony. Beginning at Step PL14, salary increases exceed the 2 percent stated in the testimony. *We have requested clarification from the Administration and await a response as of May 16, 2024.*

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 22. *The Administration's response is pending as of May 16, 2024.*