

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

**Council Bill No. 51-2024**

Introduced: September 3, 2024

Auditor: Rebecca Gold

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Fiscal Impact:

This legislation will not result in an immediate fiscal impact as Participating Deputy Sheriffs would not become eligible to receive a Deferred Retirement Option Program (DROP) benefit until July 2041.

According to the County's pension actuary, the proposed DROP benefit is expected to provide a small savings of approximately \$4,600 in the County's actuarially determined contribution to the retirement plan.

Purpose:

The purpose of this legislation is to add a DROP benefit for Deputy Sheriffs, who would otherwise be eligible for retirement, as an incentive to continue employment for two to five years. The benefit applies to Deputy Sheriffs hired after July 1, 2021 who elect to participate in the program upon obtaining 20 years of eligible service.

The DROP benefit addresses retention and succession planning within the Sheriff's Office and is consistent with pension programs for other public safety personnel.

Other Comments:

Participating Deputy Sheriffs will accrue monthly retirement benefits in a DROP account while continuing to work for the County during the elected DROP period. According to the Office of Human Resources, there are currently 17 employees that are in a position affected by this proposed legislation.

The Administration will be filing an amendment to correct Code references in the Bill.