

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 102-2020

Introduced: June 1, 2020

Auditor: Michelle R. Harrod

Fiscal Impact:

Our office anticipates a minimal fiscal impact from this resolution resulting from \$340 of advertising costs.

According to the County Council website, there were 171 pieces of Executive sponsored legislation in Fiscal Year 2019, of which 68 were appointment resolutions and would not require analysis. Given the Administration's proposed estimate of 5 hours per analysis, this would equate to approximately 9.9 hours per week (or 1.6 hours per analyst). We believe this analysis could be completed with existing staff.

For comparison, we reviewed Anne Arundel County's Budget Office. They currently perform similar fiscal analysis as proposed in this legislation. Their analysis is conducted utilizing existing staff. As reported in their FY 2021 Operating Budget, Anne Arundel's Budget Office has eight full time equivalent employees, the same as Howard County's Budget Office.

Purpose:

This legislation proposes an amendment to the County Charter by adding Section 619 "Fiscal Analyses."

This section would require the County Executive to submit a fiscal analysis to the County Council with each ordinance or resolution introduced. Fiscal analyses must be submitted 5 business days prior to the public hearing.

The fiscal impact must include a summary of the legislation, an evaluation of the fiscal impact, and how it will be implemented.

Other Comments:

We disagree with the Administration's analysis of the fiscal impact resulting from the passage of this resolution, if it is approved by the voters of Howard County. As noted above, we believe the required fiscal analysis could be completed with existing staff.

The Administration has estimated a fiscal impact of approximately \$60,000 to fund a 0.5 full time equivalent budget analyst. This is based upon their estimate of 5 hours of analysis for 175 bills/resolutions introduced in FY 2019 (or 16.8 hours weekly).

Charter amendments must be approved by a two-thirds Council vote and are then submitted to the voters of Howard County for their adoption or rejection. The next general election in Maryland is scheduled for Tuesday, November 3, 2020.