

Office of the County Auditor
Auditor's Analysis

Council Bill No. 15-2020

Introduced: April 6, 2020

Auditor: Monica Kearns

Fiscal Impact:

This legislation has a short-term and a long-term impact in tuition reimbursement costs for the Department of Fire and Rescue Services (DFRS).

In the short-term, costs are reduced by approximately \$8,600 as a result of changes in college credits required for the Assistant Chief and Battalion Chief. This assumes two promotions to Assistant Chief for 15 additional credits and six promotions to Battalion Chief for 15 fewer credits.

In the long-term, the fiscal impact of additional required college credits is delayed until after December 31, 2022. Beginning January 1, 2023, costs will increase by approximately \$2,243 to \$19,288 per position. (*See Assumptions and Calculations below.*)

The fiscal effects will be spread over multiple years because employees of DFRS are likely taking courses on a part-time basis, and the tuition reimbursement program is limited to \$1,500 per person annually.¹

Purpose:

This legislation would amend educational requirements for the Assistant Chief (AC), Battalion Chief (BC), Fire Captain (FC), and Fire Fighter Lieutenant (FFLT) classifications in DFRS as follows:

- Postpones the planned increase in number of college credits required from September 1, 2021, to December 31, 2022, for all positions noted above;
- Reduces the required college credits for BC from 75 to 60;
- Removes requirement of earning some credits within 12 months prior to eligibility;
- Removes the substitution of a bachelor's or master's degree for one year of experience for all positions except FFLT; and
- Removes the substitution of three years of service as a paramedic for one year of fire fighter experience for FFLT.

¹ Howard County Employee Manual last revised Dec. 10, 2019, page 21.

Other Comments:

To fill vacancies due to expected retirements, DFRS proposes to postpone the increased college credit requirements, which is expected to expand the pool of qualified candidates.

The DFRS reports that employees promoted to the affected classifications would not be required to earn additional college credits to retain their position.

The education and experience requirements are based on standards from the National Fire Protection Association, according to DFRS.

Since Fiscal Year 2017, the County has provided an average of \$1,324 in reimbursement annually for the classifications affected by this legislation (approximately \$30,000 annually department-wide).

Assumptions / Calculations:

The DFRS expects 15 retirements prior to Dec. 31, 2022, among the four classifications, resulting in a cumulative 33 positions to fill through promotions:

- Two Assistant Chief (AC) – two retirements;
- Six Battalion Chief (BC) – four retirements plus filling of two AC vacancies;
- Ten Fire Captain (FC) – four retirements plus filling of six BC vacancies; and
- Fifteen Fire Fighter Lieutenant – five retirements plus filling of ten FC vacancies.
- Thirty-three total positions filled.

The following are estimated tuition costs:

Classification	Additional Credits Required Beginning Jan. 1, 2023	Fiscal Impact: Cost of Additional Credits
Assistant Chief	60	\$19,288
Battalion Chief	45	6,792
Captain	45	6,792
Lieutenant	15	2,243
Total	165	\$35,115

Our assumptions are:

- Employees take up to 10 course credits per year.
- The University of Maryland Global Campus tuition rate of \$300 per credit hour, increased annually by 1.7 percent, was used for the bachelor’s degree requirement. The Howard Community College (HCC) tuition rate of \$140 per credit hour, increased annually by 1.9 percent, was used for other college credit requirements.²

² Maryland Higher Education Commission 2020 Data Book, pages 35 and 36:
<https://mhec.state.md.us/publications/Pages/default.aspx>