



April 23, 2026

**MEMORANDUM**

TO: Edward P. Burroughs III, Chair  
Government Operations and Fiscal Policy Committee (GOFPP)

THRU: Sylvia King *SK*  
Senior Legislative Budget Officer

FROM: David Williams *D.W.*  
Legislative Budget and Policy Analyst

RE: Office of Law  
Fiscal Year 2027 Budget Review

**Budget Overview**

The FY 2027 Proposed Budget for the Office of Law is \$5,601,600, an increase of \$791,500, or 16.5%, above the FY 2026 Approved Budget. The increase is due to mandated salary requirements, the increase in the fringe benefit rate, three (3) new positions and associated compensation and fringe benefit costs. The Increase is also attributed to technology cost allocations net operating adjustments. These increases are offset by recoveries from Risk Management, the Department of Permitting, Inspections and Enforcement (DPIE) and the Police Department.

**Budget Comparison**

Actual FY 2025 to Proposed FY 2027

**Expenditures by Category - General Fund**

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed	Change FY26-FY27	
					Amount (\$)	Percent (%)
Compensation	\$6,808,358	\$6,735,500	\$6,916,000	\$8,099,900	\$1,364,400	20.3%
Fringe Benefits	2,280,276	2,167,700	2,190,500	2,676,700	509,000	23.5%
Operating	593,756	658,100	633,900	702,200	44,100	6.7%
Capital Outlay	—	—	—	—	—	—
<b>SubTotal</b>	<b>\$9,682,390</b>	<b>\$9,561,300</b>	<b>\$9,740,400</b>	<b>\$11,478,800</b>	<b>\$1,917,500</b>	<b>20.1%</b>
Recoveries	(3,747,690)	(4,751,200)	(4,751,200)	(5,877,200)	(1,126,000)	23.7%
<b>Total</b>	<b>\$5,934,700</b>	<b>\$4,810,100</b>	<b>\$4,989,200</b>	<b>\$5,601,600</b>	<b>\$791,500</b>	<b>16.5%</b>

Authorized Staffing Count - General Fund				
	FY 2026 Approved	FY 2027 Proposed	Change Amount	Percentage Change
Full-Time	66	69	3	4.5%
<b>Total</b>	<b>66</b>	<b>69</b>	<b>3</b>	<b>4.5%</b>

**Staffing and Compensation**

- The proposed staffing level for FY 2027 shows an increase of 3 positions from FY 2026. . There is currently a vacancy rate of 10.6%, with 7 positions yet to be filled.
- There is one (1) unfunded position, which is an Administrative Assistant 2G.
- Proposed FY 2027 compensation is increased by \$1,364,400, or 20.3%, above the FY 2026 Approved Budget due to mandated salary increases, and three (3) additional positions including: an Associate County Attorney 4G, Associate County Attorney 2G and an Administrative Specialist.
- As of March 2026, the Office reported an attrition rate of 9%. Experienced attorneys and support staff are most affected. The most cited reasons for this is continual turnover.
- The Office has one Attorney 4G that is assigned to the Police Department and another Attorney 4G assigned to the Housing Authority.

**Fringe Benefits**

- Fringe benefit expenditures are proposed to increase by \$509,000 or 23.5% above the FY 2026 Approved Budget due to anticipated adjustments to compensation, and due to the increase in the fringe benefit rate from 32.2% to 33%.
- A five-year trend analysis of fringe benefit expenditures is included below.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Fringe Benefit Expenditures	\$ 1,714,590	\$ 1,886,264	\$ 2,280,276	\$2,190,500	\$ 2,676,700
As a % of compensation	33%	32%	33%	32%	33%
Compensation	\$ 5,194,267	\$ 5,929,787	\$ 6,808,358	\$6,916,000	\$ 8,099,900

**Operating Expenses**

- FY 2027 proposed operating expenses are estimated at \$702,200, a 6.7% increase from the FY 2026 Approved Budget.
- The top spending areas are:
  - Office Automation \$426,500
  - General and Administrative \$174,000
  - Training \$25,000
  - General Office Supplies \$17,000
  - Membership fees \$15,000
- The accompanying table compares the FY 2027 Proposed Budget operating expenditures with the FY 2026 Approved Budget operating expenditures. FY 2027 proposed expenditures increase in six (6) categories compared to the FY 2026 approved budget.

Operating Objects	FY 2026 Budget	FY 2027 Proposed	FY 2026 - FY 2027	
			\$ Change	% Change
Training	\$ 10,000	\$ 25,000	\$ 15,000	150.0%
Membership Fees	8,000	15,000	7,000	87.5%
Printing	5,000	5,000	-	0.0%
Mileage Reimbursement	10,400	10,000	(400)	-3.8%
Travel: Non-Training	800	1,100	300	37.5%
Telephone	12,000	5,600	(6,400)	-53.3%
Miscellaneous	10,000	5,000	(5,000)	-50.0%
Office and Operating Equipment Non-Capital	3,000	10,000	7,000	233.3%
General Office Supplies	20,000	17,000	(3,000)	-15.0%
Periodicals	11,300	8,000	(3,300)	-29.2%
General & Administrative Contracts	164,000	174,000	10,000	6.1%
Office Automation	403,600	426,500	22,900	5.7%
<b>TOTAL</b>	<b>\$ 658,100</b>	<b>\$ 702,200</b>	<b>\$ 44,100</b>	<b>6.7%</b>

**Recoveries**

- FY 2027 proposed recoveries are \$5,877,200, an increase of \$1,126,000 or 23.7% above the FY 2027 Approved Budget level. There was a noticeable increase in recoveries primarily due to the increase in recoveries from Risk.

- Management, the Department of Permitting, Inspections, and Enforcement, and the Police Department. The following is a two-year display of the Office’s recoveries classified by the source and fund type:

<b>Recoveries for FY 2026 and FY 2027</b>				
<b>Description</b>	<b>FY 2026 Estimated</b>	<b>FY 2027 Proposed</b>	<b>Difference</b>	<b>Fund*</b>
Department of Social Services	\$ 323,900	\$ 323,900	\$ -	GF
Health Department	228,000	230,500	2,500	GF
Office of Central Services	116,400	132,700	16,300	GF
Fire Department	176,100	185,900	9,800	GF
Housing Authority	257,300	275,200	17,900	GF
Department of the Environment	104,400	95,200	(9,200)	GF
Police Department	249,100	289,600	40,500	GF
Office of Finance/Risk Management	2,946,500	3,988,600	1,042,100	GF
DPIE	205,300	223,000	17,700	GF
Office of Procurement	144,200	132,600	(33,900)	GF

**Highlights**

- In FY 2026 the Office:
  - ❖ Reduced attorney vacancies
  - ❖ Fully staffed the Transparency Division
  - ❖ Assisted the County Council in reviewing election law options
  - ❖ Assisted DPIE with operationalizing the Rent Stabilization law.
- The Office reported a number of workload challenges including:
  - ❖ Workload increases due to Child Victims Act litigation

- ❖ Workload increases associated with Workers’ Compensation
  - ❖ Budget constraints reduce the ability to retain experienced attorneys
  - ❖ Workload increases related to tax sale proceedings
- For FY 2027, the Office’s priorities include:
    - ❖ Maximize office efficiency
    - ❖ Reduction of adverse decisions resulting from litigation
    - ❖ Assessment of Office performance
    - ❖ Improve efficiency in handling MPIA requests
  - The Office’s FY 2026 – FY 2027 legal services contracts are shown in the table below and is proposed at \$174K for FY 2027.

Contracts, FY 2026 and FY 2027									
			FY 2026 Approved Budget					FY 2027	
Vendor/Contractor	1=MBE 2=CBB 3=CBSB 4=CLB Unknown	Summary of Contract Services	FY 2026 Approval Budget	FY 2026 Actual/Estimated Contract Amount	Current Contract Term (month/year-month/year)	Number of Additional Option Years Available	Contract Status: Executed (E), planned Not Executed (PE)	FY 2027 Proposed Contract amount	Funding Source: General Fund (GF); Grants (GR), Other Fund (OF)
Law Offices of Johnnie Clark		Legal Services	\$74,700	\$74,700	Yearly		Executed	\$74,700	GF
Thomas Reuters/West Proflex		Legal Research	\$48,000	\$48,000	Yearly		Executed	\$48,000	GF
Thomas Reuters/High Q		Software/File Management	41300	\$41,300	Yearly		Executed	\$51,300	GF
Total			\$164,000	\$164,000				\$174,000	