

Department of Legislative Services  
Maryland General Assembly  
1999 Session

FISCAL NOTE  
Revised

House Bill 517 (Delegate Edwards)

Appropriations

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Employees' Pension System - Garrett County Office for Children, Youth and Families

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This pension bill authorizes the Garrett County Office for Children, Youth, and Families (CYF) to participate in the Employees' Pension System of the State Retirement and Pension System of Maryland (SRPS) as a participating governmental unit.

The bill takes effect July 1, 1999.

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Fiscal Summary

**State Effect:** None.

**Local Effect:** Potential one-time cost of \$4,500 for an actuarial valuation. No impact on the ongoing pension costs of employees of CYF.

**Small Business Effect:** None.

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Fiscal Analysis

**Local Expenditures:** The bill allows the Garrett County Office for Children, Youth, and Families to participate in the SRPS. Currently, employees of CYF already participate in the SRPS through the Garrett County Community Action Committee, which acts as a payroll and benefits administrator for CYF (which reimburses the Community Action Committee for these costs). A recent local audit determined that the organizations are now sufficiently separate and that CYF should be directly responsible for its pension contributions and liabilities.

CYF currently has six permanent employees who already participate in the SRPS. There is no additional ongoing cost for making CYF a separate participating provider.

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**Information Source(s):** Garrett County; Garrett County Community Action Committee; Garrett County Office for Children, Youth, and Families; State Retirement Agency; Department of Legislative Services

**Fiscal Note History:** First Reader - February 25, 1999  
Inc/jr Revised - House Third Reader - March 24, 1999

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