

Department of Legislative Services
Maryland General Assembly
2001 Session

FISCAL NOTE

House Bill 331 (Cecil County Delegation)

Commerce and Government Matters

Budget and Taxation

Cecil County - County Treasurer - Salary

This bill increases the annual salary of the Treasurer of Cecil County from \$48,000 to \$60,000 beginning with the next term of office.

The bill is effective October 1, 2002.

Fiscal Summary

State Effect: State retirement expenditures would increase by \$300 in FY 2003 and by \$600 each year thereafter.

Local Effect: Cecil County expenditures would increase by \$6,500 in FY 2003 and by \$13,000 each year beginning in FY 2004.

Small Business Effect: None.

Analysis

Current Law: The Treasurer of Cecil County is paid an annual salary of \$48,000. Salary adjustments for constitutional officers take effect at the beginning of the next term of office, which begins in January 2003 for the Treasurer of Cecil County.

Background: The salary for the Treasurer of Cecil County has not changed since July 1, 1987. The Treasurer is responsible for both tax collection and accounting whereas most county treasurers are only responsible for tax collection. The salary for county treasurers

in other counties on the Eastern Shore is shown in **Exhibit 1**. The Treasurer of Harford County earns a salary in the range of \$65,603 to \$96,970.

Exhibit 1
Salaries for County Treasurer

<u>County</u>	<u>Salary Amount</u>
Queen Anne	\$57,940 - \$88,006
Talbot	\$52,500
Wicomico	\$84,100
Worcester	\$64,289

State Fiscal Effect: The State is responsible for making the retirement contributions for the Cecil County Treasurer. Based on the State's fiscal 2002 contribution rate of 4.73% of salary, expenditures would increase by \$284 in fiscal 2003 which reflects the State's contribution for the six months of fiscal 2003 after the new term of office begins. Future pension expenditure increases would be \$568 in fiscal 2004 and each year thereafter.

Local Fiscal Effect: Cecil County expenditures will increase by \$6,459 in fiscal 2003 for additional salary and fringe benefits, which accounts for the beginning of the next term of office in January 2003. Cecil County expenditures would increase by approximately \$12,918 each fiscal year thereafter.

Additional Information

Prior Introductions: None.

Cross File: SB 111 (Senators Baker and Hooper) – Budget and Taxation.

Information Source(s): Cecil County, Department of Legislative Services

Fiscal Note History: First Reader –February 1, 2001
ncs/jr

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