

Department of Legislative Services
Maryland General Assembly
2009 Session

FISCAL AND POLICY NOTE
Revised

House Bill 686

(Calvert County Delegation)

Environmental Matters

Budget and Taxation

Calvert County - Sheriff - Compensation

This bill authorizes Calvert County to pay the county sheriff, on or after January 1, 2011, an amount equal to the amount of contributions the county would have made to the county's Employees' Savings Plan (ESP) for the years of service the individual accrued as the county sheriff prior to joining ESP. The amount payable may be paid in one or more payments, as deemed appropriate by the county commissioners.

The bill takes effect July 1, 2009.

Fiscal Summary

State Effect: None.

Local Effect: Calvert County expenditures may increase by a total of \$20,600 in FY 2011 or future years to pay the county sheriff the amount he would have made under ESP.

Small Business Effect: None.

Analysis

Current Law: Chapter 172 of 2008 allowed a Calvert County sheriff to participate in the Calvert County Employees' Savings Plan, effective October 1, 2008. The sheriff was only allowed to participate if he or she was not eligible to participate in the Employees' Pension System and served as sheriff on or after July 1, 2008. The Calvert County Sheriff's salary is currently \$87,000. Compensation adjustments for constitutional

officers take effect at the beginning of the next term of office, which will likely be November or December, 2010 for the Calvert County Sheriff.

Local Expenditures: The current sheriff was first elected in November 2002, was sworn in on November 26, and his current term runs through at least a portion of November 2010. The Calvert County Employees' Savings Plan is a defined contribution plan that provides a 5% employer contribution and requires employees to contribute 3% of their compensation. Employees cannot contribute more than the required amount. The county advises that this has been the case since calendar 2002.

Exhibit 1 shows the Calvert County Sheriff's salary from calendar 2003 to 2008.

Exhibit 1
Calvert County Sheriff Salary

<u>Calendar Year</u>	<u>Salary</u>
2002	\$57,000
2003	59,500
2004	62,000
2005	64,500
2006	78,000
2007	81,000
2008	84,000

The county advises that the current sheriff opted into the Employees' Savings Plan beginning with the first pay period in October of 2008. Given the 5% employer contribution rate, and twice monthly contributions, the county's contribution to the sheriff's savings plan would have been approximately \$20,400 for January 1, 2003 to September 30, 2008. The December 2002 contribution would have been approximately \$240.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Calvert County, Maryland State Retirement Agency, Department of Legislative Services

Fiscal Note History: First Reader - March 3, 2009
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