

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 7451H.03C
Bill No.: HCS for HB 3496
Subject: Counties; County Officials; Salaries
Type: Original
Date: April 13, 2026

Bill Summary: This proposal modifies provisions related to county finances.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on FTE	0	0	0

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Local Government	\$0 or (Unknown, could exceed \$1,083,443)	\$0 or (Unknown, could exceed \$1,278,412)	\$0 or (Unknown, could exceed \$1,278,412)

FISCAL ANALYSIS

ASSUMPTION

§§48.010, 49.082, 50.327, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091 and 58.095 – Minimum Salary Base Amounts for Certain Non-Charter County Officials

In response to a previous version, officials from the **Christian County Auditor's Office (CCA)** assumed a cost impact of \$110,500 from this proposal.

Oversight will reflect a \$0 or unknown cost for county officials that could exceed \$108,600 (as estimated by the Christian County Auditor's Office – not including the public administrator).

Oversight notes the county officials in these sections that begin a term after August 28, 2026, shall receive an annual salary computed as set forth in the provisions of these sections. Oversight notes this proposal includes all officials (including St. Louis City, charter and non-charter 1st class counties) who are elected after August 28, 2026. Oversight does not have the information to determine how many counties would increase salaries for the various positions in this proposal. However, Oversight assumes no increase in salaries would take place without the approval by the salary commission.

§50.333 – Removal of Prosecuting Attorney and Sheriff from the County Salary Commission

In response to similar legislation, Perfected HB 1825, officials from the **Missouri Office of Prosecution Services** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

Oversight assumes this proposal allows the prosecuting attorney and sheriff of Boone County to remain as members of the Salary Commission. This amendment also adds any county that utilizes assistant prosecuting attorneys to also be members of the Salary Commission. Oversight assumes no fiscal impact for this proposal.

§473.742 – Salaries of Public Administrators

Oversight notes each county has a public administrator (PA), including the City of St. Louis. Oversight also notes that, currently, an incoming public administrator may elect to receive a salary or receive fees as may be allowed by law. Under terms of this proposal, every public administrator with 40 or more letters who begins a term after August 28, 2026, shall receive an annual salary as provided in this section. Oversight assumes this proposal would potentially increase the salaries in certain counties based on assessed valuation.

Using information gathered from various websites, Oversight was able to access salary information for several county public administrators. Oversight calculated the difference

between the new base salary that will be used for PAs after August 28, 2026 and the PAs current salaries. Based on the calculation, Oversight assumes there could be salary increases collectively exceeding \$1,044,382. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$1,169,812 and Oversight will reflect this amount in the fiscal note for this proposal.

Oversight notes the county public administrators in this section that begin a term after August 28, 2026, shall receive an annual salary computed as set forth in the provisions of these sections. Oversight notes this proposal includes all county public administrators (including St. Louis City, charter and non-charter 1st class counties) who are elected after August 28, 2026.

Oversight notes §58.095 is included in the salary adjustments under the provisions of §50.327 of this proposal. While §58.095.1 of this proposal is being changed to reflect the adjustment reference to subsection 4 and not 3, Oversight assumes subsection 1 and 2 that reflect salary increases based on increased assessed values and anniversary dates of county officials will not apply to §58.095.

Oversight notes in §50.327, no salary adjustment after August 28, 2026, shall decrease the current salary of any officials in §§49.082, 50.327, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, 58.095 and 473.742. To the extent that the salary of any official exceeds the amount set forth in the salary schedule (after August 28, 2026) of these sections, shall only be increased as a result of further increases to assessed value as provided in these sections. Salaries shall also be adjusted each year on the anniversary date of each official's current term based on the provisions of §50.327.2. Oversight does not have information to determine what those increases would be, therefore, Oversight will reflect an unknown cost beginning in FY28 and each year thereafter.

Responses regarding the proposed legislation as a whole

Officials from the **Missouri Department of Conservation, Missouri Department of Transportation, Office of the State Courts Administrator, State Tax Commission, Phelps County Sheriff's Office** and the **South River Drainage District** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Oversight only reflects the responses that we have received from state agencies and political subdivisions; however, other counties, county recorders, county assessors, county auditors, county collectors, county prosecutors, county treasurers, county public administrators, sheriffs and levee districts were requested to respond to this proposed legislation but did not. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note. A general listing of political subdivisions included in our database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
LOCAL POLITICAL SUBDIVISIONS			
<u>Cost</u> – County Officials (§§49.082, 50.334 51.281, 52.269, 53.082, 54.261, 54.320, 55.091 and 58.095) Potential salary adjustment increases p.3	\$0 or (Unknown, could exceed \$108,600)	\$0 or (Unknown, could exceed \$108,600)	\$0 or (Unknown, could exceed \$108,600)
<u>Cost</u> – County Public Administrators (§473.742) Potential salary increases p.4	\$0 or (Could exceed \$974,843)	\$0 or (Could exceed \$1,169,812)	\$0 or (Could exceed \$1,169,812)
<u>Cost</u> – County Officials (§50.327) Potential salary increases on anniversary date p.4	<u>\$0</u>	\$0 or (Unknown)	\$0 or (Unknown)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>\$0 or (Unknown, could exceed \$1,083,443)</u>	<u>\$0 or (Unknown, could exceed \$1,278,412)</u>	<u>\$0 or (Unknown, could exceed \$1,278,412)</u>

FISCAL IMPACT – Small Business

No direct fiscal impact on small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The bill increases the statutory salary schedules for various county officials. The salary increase will affect all terms beginning after August 28, 2026. Certain salary schedules will be adjusted each year based on a calculation provided in the bill.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Christian County Auditor's Office
Department of Conservation
Missouri Department of Transportation
Office of the State Courts Administrator
State Tax Commission
Missouri Office of Prosecution Services
Phelps County Sheriff's Office
South River Drainage District



Julie Morff
Director
April 13, 2026



Jessica Harris
Assistant Director
April 13, 2026