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BOARD OF COUNTY COMMISSIONERS

March 16, 2021

OPEN SESSION AGENDA

The meeting of the Board of County Commissioners of Washington County will be held at 100 West Washington Street, Suite 1113, Hagerstown. Due to Governor Hogan's Executive Order and gathering restrictions, Board members will be practicing social distancing. County buildings remain closed to public access except by appointment. Therefore, there will be no public attendance in the meeting chambers. The meeting will be live streamed on the County's YouTube and Facebook sites.

10:00 AM MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

CALL TO ORDER, President Jeffrey A. Cline

APPROVAL OF MINUTES: March 9, 2021

10:05 AM CLOSED SESSION *(To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals; to consult with counsel to obtain legal advice on a legal matter; to consult with staff, consultants, or other individuals about pending or potential litigation.)*

11:00 AM COMMISSIONERS' REPORTS AND COMMENTS

11:10 AM STAFF COMMENTS

11:15 AM AMENDMENTS TO THE RETIREMENT PLAN – Barry K. Downey, Smith & Downey

11:25 AM FISCAL YEAR 2022 ANNUAL TRANSIT GRANT APPLICATION – Kevin Cerrone, Director, Transit; Allison Hartshorn, Grant Manager, Office of Grant Management

11:30 AM AUTHORIZATION TO DECLINE ACQUISITION OF CERTAIN STATE SURPLUS PROPERTIES – Todd Moser, Real Property Administrator

11:35 AM REQUEST FOR AWARD (Q-21-0693) BOARD OF ZONING APPEALS – Professional Legal Services – Brandi Naugle, Buyer, Purchasing; Ashely Holloway, Director, Plan Review & Permitting

11:45 AM FISCAL YEAR 2022 PERSONNEL REQUESTS – Deborah Condo, Deputy Director, Human Resources; Sara Greaves, CFO

11:55 AM TEMPORARY/SEASONAL PART TIME WAGES – Deborah Condo, Deputy Director, Human Resources; Sara Greaves, CFO; Andrew Eshleman, Director, Public Works

12:05 PM FISCAL YEAR 2022 HIGHWAY DEPARTMENT BUDGET – Andrew Eshleman, Director, Public Works; Zane Rowe, Deputy Director, Highway Department

12:15 PM FY2022 GENERAL FUND BUDGET PRESENTATION, HAGERSTOWN COMMUNITY COLLEGE – Dr. Jim Klauber, Hagerstown Community College (via ZOOM)

12:25 PM FY2022 GENERAL FUND BUDGET – PROPOSED (Draft 2) – Sara Greaves, CFO; Kim Edlund, Director, Budget & Finance

12:45 PM ADJOURNMENT



Agenda Report Form

Open Session Item

SUBJECT: Amendments to the Retirement Plan

PRESENTATION DATE: March 16, 2020

PRESENTATION BY: Barry K. Downey, Smith & Downey

RECOMMENDED MOTION: I move to amend and restate the Employees' Retirement Plan of Washington County as proposed.

REPORT-IN-BRIEF: The Board of County Commissioners has directed that certain amendments be made to the Retirement Plan, in accordance with the actions and decisions of the Board.

DISCUSSION: The Board of County Commissioners maintains the Employees' Retirement Plan of Washington County (the *Plan*). The Board desires to amend the Plan as shown in the attached Amendment and Restatement. The Plan Amendments have been prepared to implement the actions and intentions of the Board.

FISCAL IMPACT: N/A

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: Employees' Retirement Plan of Washington County Amendment and Restatement

AUDIO/VISUAL NEEDS: N/A

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

Amendment and Restatement

Generally effective July 1, 2015⁹

New effective date

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

Amendment and Restatement
Generally effective July 1, 2015⁹

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EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

Amendment and Restatement Generally effective July 1, 2015⁹

This amended and restated Plan, the Employees' Retirement Plan of Washington County (the "Plan"), is adopted, generally effective July 1, 2015⁹, by Washington County, Maryland (the "County"). This amended and restated Plan is designed to afford eligible employees an opportunity to increase their security at retirement through participation in a pension plan during their periods of active employment while this Plan remains in effect.

The retirement plan set forth in the Employees' Retirement System of the State of Maryland was created and established on October 1, 1941 and has been amended from time to time. On July 1, 1948, the County Commissioners of Washington County, Maryland became a participating municipality on behalf of certain employees of Washington County, Maryland.

Effective July 1, 1972, the County Commissioners of Washington County, Maryland enacted and adopted by ordinance the "Employees' Retirement Plan of Washington County" (the "Plan"). The Plan has been amended on a number of occasions since that time.

~~—The County adopts this amended and restated Plan, generally effective as of July 1, 2015, subject to such amendments as may be required by the Internal Revenue Service in order that the Plan may qualify as a tax-qualified pension plan and conditioned on such qualification. This amended and restated Plan includes various provisions that are intended to incorporate the provisions of the Pension Funding Equity Act of 2004 and the Pension Protection Act of 2006. Accordingly, the Employer wishes to adopt this amended and restated Plan, generally effective as provided herein, subject, however, to such amendments as may be required by the Internal Revenue Service in order that the Plan may qualify as a tax-qualified defined benefit pension plan and conditioned on such qualification. This amended and restated Plan is to be construed in accordance with the Pension Funding Equity Act of 2004, the Pension Protection Act of 2006 and guidance issued under such Acts.~~

removed obsolete introductory language.

Except as ~~is~~ otherwise provided in the Plan or by applicable law, the terms of the Plan, as amended and restated, shall apply only on or after July 1, 2015⁹. Except as is otherwise provided in the Plan or by applicable law, the terms of the Plan, as amended and restated, shall apply only with respect to individuals who are Covered Employees of the County on or after July 1, 2015⁹, and the rights, benefits and interests of any employee who died, retired or otherwise terminated his or her employment with the County prior to July 1, 2015⁹ shall be determined under the provisions of the Plan as in effect on the date such former employee died, retired or otherwise terminated his or her employment with the County.

ARTICLE 1 DEFINITIONS

The following terms, when used in this Plan, have the meanings set forth below, unless different meanings are clearly required by the context:

1.1 ACCRUED BENEFIT means the benefit to which a Participant is entitled, pursuant to the provisions of Article 5, expressed as the Normal Form of monthly benefit commencing at Normal Retirement Date or its Actuarial Equivalent. The Accrued Benefit as of any date preceding the Participant's Normal Retirement Date, but expressed as the Normal Form of monthly benefit or its Actuarial Equivalent, shall be the monthly benefit computed pursuant to Section 5.3, 5.7 or 8.1. In no event, however, shall the Accrued Benefit exceed the maximum limitation determined, as of the date of computation, pursuant to Section 5.8.

The portion of the Participant's Accrued Benefit attributable to contributions made pursuant to Sections 4.5 and 4.7 shall be equal to the Actuarial Equivalent of the Participant's Employee Contributions Benefit, expressed as the Normal Form of monthly benefit commencing at Normal Retirement Date. The portion of the Participant's Accrued Benefit attributable to County contributions shall be the remainder, if any, of the Accrued Benefit.

~~The Accrued Benefit will include, if applicable, the early retirement window benefit provided on Schedule A to the Plan.~~

Schedule A is no longer needed as it no longer applies to anyone, so this reference also is no longer needed.

1.2 ACTUARIAL EQUIVALENT OR EQUIVALENT ACTUARIAL VALUE means the dollar value of any benefit on a specified date, computed as provided in Section 5.10.

Notwithstanding any other Plan provisions to the contrary, the applicable mortality table used for purposes of adjusting any benefit or limitation under Code Section 415(b)(2)(B), (C), or (D) for purposes of satisfying the requirements of Code Section 417(e), is the mortality table prescribed in Revenue Ruling 2001-62 (or such other mortality table published by the Internal Revenue Service using the latest effective date permitted for that table).

1.3 ACTUARIAL REDUCTION means a reduction which will cause a benefit with a starting date that precedes a Participant's Normal Retirement Date to be the Actuarial Equivalent of the benefit which would otherwise have been payable commencing on that Normal Retirement Date. However, notwithstanding any factors set forth in the definition of Actuarial Equivalent, the reduction shall be equal to one-half of one percent (0.5%) of the benefit for each month by which the Participant's Benefit Commencement Date precedes the first day of the month coincident with or next following the date on which the Participant would have attained Normal Retirement Age had he or she remained a Participant.

1.4 ADMINISTRATOR means the Plan Administrator provided for in Article 11 of this Plan.

1.5 ANNUITY STARTING DATE means the first day of the first period for which an amount is paid as an annuity, or in the case of a benefit not payable in the form of an annuity, the first day on which all events have occurred which entitle the Participant to such benefit.

1.6 APPOINTED OFFICIAL means any County official appointed in accordance with the Annotated Code of Maryland, the Public Local Laws of Washington County, or in accordance with the Constitution of the State of Maryland.

1.7 AVERAGE COMPENSATION means one-third of the sum of the Participant's Compensation for each of the three Plan Years, ~~including the Plan Year during which this determination is made~~, for which his or her Compensation was the highest. If a Participant has had

language in first sentence deleted as unnecessary.

Compensation for fewer than three years, Average Compensation shall be based on his or her Compensation during his or her entire period of employment with the County.

For purposes of this Section 1.7, Compensation for any Plan Year will be determined as of the ~~first~~final day of the Plan Year. Notwithstanding the preceding, Compensation with respect to a Plan Year will be disregarded if (i) the Participant was not a Participant as of the ~~first~~last day of the Plan Year or (ii) the Participant was on a Leave of Absence on the ~~first~~last day of the Plan Year.

changes requested by staff/actuaries to determine Average Compensation on last day instead of first day.

1.8 BENEFICIARY means any person, estate or trust entitled to receive any payments due under this Plan as a result of the death of a Participant.

1.9 CASH-OUT means a distribution, in settlement of a benefit otherwise payable under the Plan and which is the Actuarial Equivalent of the Participant's Employee Contribution Benefit.

1.10 CODE means the Internal Revenue Code of 1986 and the regulations promulgated thereunder, as amended from time to time.

July 1 changed to June 30 to match change to 1.7 above.

1.11 COMPENSATION means the Covered Employee's annualized base rate of pay from the County in effect each ~~July~~June 30 of the applicable Plan Year, determined without regard to (i) overtime, bonuses and other extra remuneration, (ii) contributions, credits or benefits under this or any other retirement, deferred compensation, fringe benefit or employee welfare benefit plan, or (iii) direct reimbursement for expenses. Notwithstanding the preceding, Compensation includes "elective contributions" which are not includible in gross income under Code §§125, 402(e)(3), 402(h)(1)(B), 403(b) or 132(f)(4), plus deferrals under an eligible deferred compensation plan within the meaning of Code §457(b) and plus employer "pick-up" contributions (under governmental plans) within the meaning of Code §414(h)(2).

Notwithstanding the preceding, the annual Compensation of each Participant taken into account under the Plan for any year may not exceed the dollar limit under Code §401(a)(17)(~~e~~). ~~The Code §401(a)(17) dollar limit is g., \$265~~80,000 for 201~~5~~9. This dollar limit shall be adjusted automatically at the same time and in the same manner as any cost-of-living adjustment made by the Secretary of the Treasury under Code §415(d) (as modified by Code §401(a)(17)). In determining benefit accruals in Plan Years beginning after December 31, 2001, the annual compensation limit described in the first sentence of this paragraph shall not apply for determination periods beginning before January 1, 2002.

limit updated to 2019 IRS limit.

1.12 COORDINATOR means a specific employee of the County to whom certain administrative duties have been delegated by the Administrator.

1.13 COUNTY means Washington County, Maryland. The County shall act through the County Commissioners, except to the extent the County Commissioners have designated authority to act on behalf of the County to any other individual or entity.

1.14 COUNTY COMMISSIONERS means the County Commissioners of Washington County, Maryland.

1.15 COVERED EMPLOYEE means any person employed by the County as a full time employee who is regularly scheduled to work at least 35 hours per week and twelve months each

calendar year and who is paid by the County Commissioners or, prior to July 1, 1995, by the Washington County Sanitary Commission. "Covered Employee" also includes any Appointed Official or Elected Official of Washington County. Notwithstanding the preceding, "Covered Employee" does not include any person who is a leased employee. For purposes of this Section ~~1.15~~, "leased employee" means any person (other than an employee of the recipient) who, pursuant to an agreement between the recipient and any other person, has performed services for the recipient (or for the recipient and related persons determined in accordance with Code §414(n)(6)) on a substantially full-time basis for a period of at least one year, and such services are under the recipient's primary direction or control.

see note at bottom of page

1.16 EARLY RETIREMENT DATE means, for a Non-Uniformed Participant ~~identified on Exhibit 1~~, except for a Non-Uniformed Participant whose Normal Retirement Age is defined in Section 1.29(b), any date that precedes the Participant's Normal Retirement Date and that coincides with or follows the date he or she is first credited with ~~twenty-five (25)~~ Years of Service. For a Uniformed Participant, Early Retirement Date is any date that precedes the Participant's Normal Retirement Date and that coincides with or follows the date he or she is first credited with ~~twenty (20)~~ Years of Service.

For consistency, throughout the document, references to numbers are simplified to just use either numerals or spelled-out written numbers, e.g., "20" instead of "twenty (20)" or "five" instead of "five (5)".

1.17 EFFECTIVE DATE means July 1, 201~~5~~⁹, the general effective date of this amendment and restatement of the Plan. The initial effective date of the Plan was July 1, 1972. ~~Notwithstanding the preceding, any provisions of this amendment and restatement of the Plan that conflict with the Plan as it existed before the Effective Date and that would bring it into compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001, the Pension Funding Equity Act of 2004, the Pension Protection Act of 2006, and guidance issued under such Acts, are effective retroactively to the effective date of those Acts.~~

unnecessary obsolete language deleted.

1.18 ELECTED OFFICIAL means any County official elected for a fixed term as specifically provided in the Annotated Code of Maryland, the Public Local Laws of Washington County, or in accordance with the Constitution of the State of Maryland.

1.19 EMPLOYEE CONTRIBUTIONS BENEFIT means the sum of the following amounts (minus any previous distributions):

(a) The contributions made by the Participant on an after-tax basis prior to January 1, 1990 and made by the Participant through salary reduction and "picked up" by the County on or after January 1, 1990, as described in Section 4.5(a)(i); plus

(b) The contributions made by the Participant pursuant to Section 4.7; plus

(c) The contributions, plus earnings previously credited on such contributions, made by the Participant pursuant to Section 4.5(a)(ii), and picked up by another Maryland Employer, all of which are thereafter transferred to the Plan; plus

(d) The contributions, plus earnings previously credited on such contributions, made by the Participant pursuant to Section 4.7(b)(ii), and not picked up by another Maryland Employer, all of which are thereafter transferred to the Plan; plus

(e) Interest on the amounts described in (a) through (d) above, as follows:

First sentence of 1.16 revised based on staff comments. The reference to Exhibit 1 is no longer necessary. Early retirement date for non-uniformed participants is as defined in this section except for those whose NRA is defined in Section 1.29(b), who cannot qualify for early retirement.

1, 2020: (A) For Participants whose Termination Date is before January

- (B) For Plan Years other than the Plan Year that includes the Participant's Termination Date, six percent of any amounts contributed or transferred prior to the Plan Year, with such interest computed on June 30 of the Plan Year and compounded annually.

(C) For the Plan Year that includes the Participant's Termination Date, interest on any amounts contributed or transferred prior to the Plan Year and on any amounts contributed or transferred during the Plan Year, with such interest computed as of the last day of the month coincident with or immediately preceding the Annuity Starting Date, at an annualized rate of six percent; or

(ii) For Participants whose Termination Date is on or after January 1, 2020:

Changes to this Section were approved by Commissioners 4/23/2019 to use 4% interest rate for years (other than years that include a Termination Date) beginning in 2020 or later

(A) For Plan Years preceding or including the Participant's Termination Date, six percent of any amounts contributed or transferred prior to the Plan Year, with such interest computed on June 30 of the Plan Year and compounded annually.

(B) For Plan Years beginning after the Participant's Termination Date, four percent of any amounts contributed or transferred prior to the Plan Year, with such interest computed on June 30 of the Plan Year and compounded annually.

1.20 EMPLOYER means Washington County, Maryland.

1.21 EMPLOYMENT COMMENCEMENT DATE or REEMPLOYMENT COMMENCEMENT DATE means the later of July 1, 1972 or the date on which a Covered Employee first performs an Hour of Service or first performs an Hour of Service following a Period of Severance. Notwithstanding the preceding sentence, the Employment Commencement Date for a Covered Employee who elects to defer the effective date of his or her participation in the Plan pursuant to Section 2.2 shall be the date on which the Covered Employee elects to commence participation.

1.22 LEAVE OF ABSENCE means an absence from active service with the County, approved in advance by the County, that does not constitute a termination of employment.

1.23 LIMITATION YEAR means, for purposes of the application of the provisions of Code §415, the calendar year, unless otherwise provided by adoption of a written resolution by the County.

1.24 MARYLAND EMPLOYER means the State of Maryland and any other political subdivision within the State of Maryland.

1.25 MARYLAND EMPLOYER RETIREMENT PLAN means a retirement plan that is sponsored by a Maryland Employer, provided such plan is a defined benefit plan operated on an actuarial basis.

1.26 MARYLAND STATE RETIREMENT SYSTEMS means, collectively, the Employees' Retirement System of the State of Maryland and the Employees' Pension System of the State of Maryland.

1.27 NON-UNIFORMED COVERED EMPLOYEE means any Covered Employee who is not a Uniformed Covered Employee.

1.28 NON-UNIFORMED PARTICIPANT means any Non-Uniformed Covered Employee who is currently a Participant under the Plan, including, where appropriate according to the context of the Plan, any former Non-Uniformed Covered Employee who is or may become (or whose Beneficiaries may become) eligible to receive a benefit under the Plan.

1.29 NORMAL RETIREMENT AGE means, **SEE NOTE AT BOTTOM OF PAGE**

(a) for a Non-Uniformed Participant identified on Exhibit 1, the earlier of (i) the Participant's ~~sixtieth~~ (60th) birthday or (ii) the date on which he or she is credited with ~~thirty~~ (30) Years of Service. ~~For a Uniformed Participant, Normal Retirement Age means the earlier of (i) the Participant's fiftieth (50th) birthday or (ii) the date on which he or she is credited with twenty-five (25) Years of Service. For:~~

(b) ~~for~~ a Non-Uniformed Participant identified on Exhibit 2 or whose ~~Employee Employment~~ Commencement Date is on or after July 1, 2013 (see Section 4.5(a)(ii)) ~~but before July 1, Normal Retirement Age means~~ 2019, the earlier of (i) the Participant's ~~sixtieth~~ (60th) birthday or (ii) the date on which he or she is credited with ~~twenty-five (25)~~ 25 Years of Service;

(c) ~~for a Non-Uniformed Participant who would be described in Section 1.29(b) except that he or she was rehired as a Covered Employee after July 1, 2019, the earlier of (i) the Participant's 60th birthday or (ii) the date on which he or she is credited with 25 Years of Service;~~

subsection (c) added to apply 25-year NRA for employees who were previously eligible but were rehired after 7/1/2019

(d) ~~for a Non-Uniformed Participant not described in 1.29(c) whose Employment Commencement Date is on or after July 1, 2019, the earlier of (i) the Participant's 62nd birthday or (ii) the date on which he or she is credited with 30 Years of Service; and~~

(e) ~~for a Uniformed Participant, the earlier of (i) the Participant's 50th birthday or (ii) the date on which he or she is credited with 25 Years of Service.~~

1.30 NORMAL RETIREMENT DATE means the first day of the month coinciding with or next following a Participant's Normal Retirement Age.

1.31 ONE-YEAR PERIOD OF SEVERANCE means a 12 consecutive month period beginning on a Covered Employee's Termination Date and ending on the first anniversary of such date provided the Covered Employee during such 12 consecutive month period does not perform an Hour of Service

language added below to clarify that a person entitled to a future benefit is still a "Participant". This is consistent with other plan provisions and is not intended as a substantive change.

1.32 PARTICIPANT means any Covered Employee who participates in the Plan as provided in Article 2 or any former Covered Employee who is entitled to a future benefit under the Plan. A Participant shall continue to be a Participant as long as he or she is entitled to receive or is receiving a Plan benefit.

Changes to Section 1.29 (except for new subsection (c)) were approved by Commissioners 4/23/2019. No change for Uniformed Participants. For Non-Uniformed participants, NRD now depends on whether hired before July 1, 2019 or not.

1.33 PERIOD OF SERVICE means a period of service commencing on the Covered Employee's Employment Commencement Date or Reemployment Commencement Date, whichever is applicable, and ending on the Covered Employee's Termination Date; ~~provided, however,~~ Notwithstanding the preceding, a period when a Covered Employee is on unpaid Leave of Absence will not count as a Period of Service ~~also shall include a Period of Severance immediately following such Period of Service if the Period of Severance is less than a One-Year Period of Severance because the Covered Employee completes an hour of service within 12 months of the date on which the Covered Employee was first absent from service~~ except as provided under Section 3.1.

1.34 PERIOD OF SEVERANCE means a period of time commencing on a Covered Employee's Termination Date and ending on the date the Covered Employee again is credited with an Hour of Service.

1.35 PER-PAY COMPENSATION means the Participant's base pay per pay period, determined without regard to: (i) overtime, bonuses and other extra remuneration; (ii) amounts in excess of the per-pay equivalent of the applicable dollar limit under Code §401(a)(17), as adjusted for increases in the cost of living pursuant to Code §401(a)(17)(B) of the Internal Revenue Code, in effect on the first day of the Plan Year; (iii) contributions, credits or benefits under this Plan or under any other retirement, deferred compensation, fringe benefit or employee welfare benefit plan, or (iv) direct reimbursement for expenses. Notwithstanding the preceding, Per-Pay Compensation includes any amount that would have qualified as base pay if it had not been deducted from the Participant's pay pursuant to a salary reduction election under Code §§ 125 or 132(f)(4), a deferral under an eligible deferred compensation plan within the meaning of Code §457(b) or a "pick-up" contribution (under governmental plans) within the meaning of Code §414(h)(2).

1.36 PLAN means the Employees' Retirement Plan of Washington County as set forth in this document and as amended from time to time.

1.37 PLAN YEAR means the 12 month period beginning each July 1 and ending each June 30 during which this Plan is in effect.

1.38 PRE-EMPLOYMENT MILITARY SERVICE means active military duty in the Armed Forces of the United States which precedes a Participant's Employment Commencement Date.

1.39 TERMINATION DATE means the earliest to occur of (a) a termination of employment by reason of resignation, discharge, mutual agreement, total and permanent disability, retirement or death; (ii) the date on which a Leave of Absence expires without a return to active employment; or (iii) the date on which the individual ceases to be a Covered Employee. Notwithstanding the foregoing provisions of this Section, an Employee who is absent from service with the Employer solely by reason of military service under circumstances by which such Employee is afforded reemployment rights under any applicable Federal or State statute or regulation, will be deemed not to have quit or have been absent from service with the Employer if he or she returns to service with the Employer before the expiration of such reemployment rights; provided, however, in the event that the Employee fails to return to service with the Employer before the expiration of such reemployment rights, he or she will be deemed to have quit on the first day on which the Employee was first absent from service with the Employer by reason of such military service.

Solely for purposes of determining whether a Termination Date has occurred, a Termination Date shall not occur for a Participant until the second anniversary of the first date on which the Participant is absent from employment with the County for maternity or paternity reasons. For purposes of this Section, an absence from employment for maternity or paternity reasons shall mean an absence due to (a) the pregnancy of the Participant, (b) the birth of a child of the Participant, (c) the placement of a child with the Participant, or (d) the caring of such child by the Participant for a period beginning immediately following such birth or placement.

1.40 TRUST means the trust established under this Plan or under a separate trust agreement which forms a part of this Plan.

1.41 TRUST FUND means the assets of the Trust.

1.42 TRUSTEE means the trustee of the Trust serving as such from time to time.

1.43 UNIFORMED COVERED EMPLOYEE means any Covered Employee who is employed as sworn sheriff's personnel.

1.44 UNIFORMED PARTICIPANT means a Uniformed Covered Employee who is currently a Participant under the Plan, including, where appropriate according to the context of the Plan, any former Uniformed Covered Employee who is or may become (or whose Beneficiaries may become) eligible to receive a benefit under the Plan.

1.45 YEARS OF SERVICE.

(a) In General. Years of Service means a Participant's total number of whole years and completed months of Periods of Service (with a partial month of 15 or more days considered a completed month), whether or not such Periods of Service were completed consecutively. For any Participant who elected, before August 31, 1972, to participate in this Plan, Years of Service also includes service credited under the Maryland State Retirement Systems prior to July 1, 1972.

In addition, additional Years of Service may be credited for Leaves of Absence, unused sick leave and purchases and transfers of service, as provided in Article 3.

(b) Other Rules. In determining a Covered Employee's Years of Service, the following rules shall apply:

(i) If a Covered Employee is transferred to a class of employment ineligible for participation in this Plan, but remains employed by the County, except as otherwise provided under the Plan or any Exhibit thereto, the employee shall no longer accrue Years of Service for benefit accrual purposes or for vesting purposes under this Plan.

(ii) If an employee is transferred from an ineligible class to an eligible class of employment for participation in this Plan, except as otherwise provided under the Plan or any Exhibit hereto, the Covered Employee shall not receive Years of Service for any of the Covered Employee's prior service (except with respect to any service rendered while a prior Participant of this Plan in accordance with the provisions of this Plan at that time) with the County for benefit accrual or for vesting purposes under this Plan.

(iii) A Covered Employee whose employment has been interrupted by a One-Year Period of Severance and who later is reemployed and receives credit for service under subparagraph (a)(ii) shall be deemed to be a Participant as of the date of the Covered Employee's reemployment. A Covered Employee who terminates employment and is rehired prior to incurring a One-Year Period of Severance shall be deemed to be a Participant as of the date of the Covered Employee's reemployment. For purposes of this subparagraph (a), a person's date of reemployment shall be the first date following the person's reemployment on which he or she first receives credit for an Hour of Service because of the performance of duties for the County.

(iv) In all other cases, upon the reemployment of a former Participant, the former Participant shall be regarded for all purposes as a new employee and shall be eligible to participate after he or she meets the eligibility requirements of Section 1.15 and Article 2.

(v) Notwithstanding the foregoing subparagraphs (a)(iii) and (a)(iv), if a Participant who had terminated employment with a vested benefit is reemployed, and the Participant has received, is receiving or is eligible to receive benefits under the Plan when he or she is reemployed, the benefits (if any) to which the Participant was entitled under the Plan prior to such reemployment shall be suspended until the earlier of the Participant's (1) subsequent retirement, (2) termination of employment, (3) death, or (4) required distribution date determined under the Plan. Upon the subsequent commencement of benefit payments to the Participant following such suspension, the monthly amount of the Participant's benefit payable shall be determined by taking into account the Participant's reemployment; provided, however, that any Years of Service for which the Participant has received a "cash-out distribution" shall be disregarded (unless the cash-out distribution is repaid as provided below) and any benefits payable with respect to the Participant's reemployment will be reduced or offset as and to the extent permitted by applicable law by any benefits previously paid to the Participant and/or by any actuarial adjustments provided hereunder due to the Participant's suspension of benefits.

In the event of the retirement or the termination of employment of such a Participant following such suspension, the monthly amount of the Participant's pension payable following such retirement or termination of employment shall be no less than the monthly benefits previously being provided under the form of benefit chosen by the Participant at his or her initial retirement. If a Participant dies during the period of such a suspension and prior to such a subsequent retirement or termination of employment, the Participant's Beneficiary shall be entitled to the benefit, if any, provided under the form of benefit chosen by the Participant at his or her initial retirement and to any other death benefit provided under the Plan.

(vi) Anything in this Plan to the contrary notwithstanding, Years of Service for benefit accrual purposes shall not be granted for service for which the Participant had previously received a distribution of his or her entire benefit under the Plan.

(vii) Any Participant who has received a cash-out distribution of his or her Employee Contributions Benefit is entitled to make a repayment to the Plan to restore the Participant's benefit accrual Years of Service which otherwise would be disregarded, subject to the following:

(A) All repayments must be made no later than the Participant's Benefit Commencement Date;

(B) The repayment must be made in cash; and

(C) The amount of the repayment must be the Actuarial Equivalent amount of that portion of the Participant's projected benefit attributable to Years of Service with respect to which the cash-out distribution was received.

(viii) A Covered Employee who is absent from service with the County or an Affiliated Company solely by reason of military service under circumstances by which such Covered Employee is afforded reemployment rights under any applicable Federal or State statute or regulation, such Covered Employee shall be deemed not to have quit or have been absent from service with the County or an Affiliated Company if such Covered Employee returns to service with the County or an Affiliated Company before the expiration of such reemployment rights; provided, however, in the event such Covered Employee fails to return to service with the County or an Affiliated Company before the expiration of such reemployment rights, such Covered Employee shall be deemed to have quit on the first day on which such Covered Employee was first absent from service with the County or an Affiliated Company by reason of such military service.

ARTICLE 2

ELIGIBILITY FOR PARTICIPATION

2.1 **INITIAL ELIGIBILITY.** Each Covered Employee who is a Participant on the Effective Date will continue as a Participant in the Plan on the Effective Date.

2.2 **SUBSEQUENT ELIGIBILITY.** Each person who becomes a Covered Employee after the Effective Date will become a Participant on the date he or she first performs an hour of service for the County as a Covered Employee.

2.3 **PARTICIPATION AS CONDITION OF EMPLOYMENT.** Except for Covered Employees who, before July 1, 1972, elected to retain participation in the Maryland State Retirement Systems, a Covered Employee's participation in the Plan and the agreement to make contributions, as provided in Section 4.5 is a mandatory condition of employment.

2.4 **REHIRED PARTICIPANTS.** A Participant whose employment with the County terminates and who is rehired will be eligible to participate in this Plan on his or her Reemployment Commencement Date.

2.5 **WINDOW BENEFIT ELIGIBILITY.** From time to time, the County may approve an early retirement window benefit under the Plan. ~~Notwithstanding any other eligibility provisions contained in this Article 2, each Employee who meets the applicable requirements on Schedule A to the Plan shall be eligible for an early retirement window benefit as described on Schedule A to the Plan.~~

The sentence above has been deleted because it no longer is needed for any active employees. To the extent that Schedule A is still relevant to a retiree's benefits, it would be interpreted based on the terms of the plan in effect at the time of retirement.

CREDIT FOR SERVICE

3.1 **LEAVE OF ABSENCE.** Years of Service will be credited for a Leave of Absence (or any portion thereof) during which a Participant receives payment directly from the County from which required Participant contributions are deducted pursuant to Section 4.5. Except as otherwise provided in this Section 3.1, Years of Service will not be credited for a Leave of Absence (or any

References to required Participant contributions in this paragraph added to clarify that service for a period of leave counts only if required contributions are made during the leave or after return, as provided in this section.

portion thereof) during which a Participant does not receive payment directly from the County from which required Participant contributions are deducted pursuant to Section 4.5.

However, a Participant may elect to receive credit for Years of Service with respect to a Leave of Absence during which he or she does not receive payment directly from the County: If a Participant does so elect, he or she shall be required to pay over by (i) making a written request for such credit, in accordance with procedures established by the County, no later than 30 days after Participant returns to work at the end of the Leave of Absence (or, if the Participant's employment terminates during the Leave of Absence, no later than 30 days after the Participant's Participant's employment terminates) and (ii) paying to the Plan, in one lump sum payment; or through payroll deductions an amount ("Make-Up Contributions") equal to the total amount of Participant contributions that would have been payable by the Participant if the Participant had remained actively employed for the entire period covered by that Leave of Absence, pursuant to procedures described in this Section 3.1 and any additional administrative rules established by the County. A Participant who fails to make such an election within the 30-day period described in this Paragraph will cease to be eligible to receive credit for Years of Service for the applicable Leave of Absence.

The Participant's election to contribute Make-Up Contributions pursuant to this Section will include an agreement to contribute total Make-Up Contributions in an amount equal to the Participant contributions he or she the Participant would have been required to make pursuant to Section 4.5 had the Participant remained in active service during the Leave of Absence (based on what the Participant's Per-Pay Compensation would have been in his or her last paycheck prior to the Leave of Absence if the Participant had worked his or her regularly-scheduled hours).

Language above and below in this section has been revised to reflect current administrative practices for participants to receive credit for leaves of absences, including flexibility.

If the Participant timely elects to contribute Make-Up Contributions through payroll deductions, those contributions shall be made over a period that is acceptable to the County that is no longer than the period of Leave of Absence for which the Participant is electing to make contributions. Payroll deductions will commence within a reasonable period after the Participant makes a timely election to contribute Make-up Contributions through payroll deductions. If a Participant elects to contribute Make-Up Contributions pursuant to this paragraph through payroll deductions and the Participant's employment with the County terminates before the Participant has contributed the total amount of Make-Up Contributions needed for the Participant to be credited with service for the entire period of Leave of Absence, the Participant must pay the entire remaining amount due in a lump sum payment no later than 30 days after termination of employment. If no such payment is received by that deadline, the Participant will be credited with Years of Service for only the portion of the period of Leave of Absence for which Make-Up Contributions were received by the Plan. If a Participant's payroll deductions for Make-Up Contributions are interrupted for a reason other than termination of employment with the County, such as because of another unpaid Leave of Absence, the Participant's time period for contributing Make-Up Contributions with respect to the original Leave of Absence will be tolled until the Participant again resumes employment.

If a Participant timely elects to contribute Make-Up Contributions as a lump sum, that lump sum payment must be equal to the total amount of Make-Up Contributions and must paid to the Plan no later than 60 days after the end of the Leave of Absence or in accordance with other administrative rules established by the County. If the Participant fails to contribute the entire amount of required Make-Up Contributions by the end of that 60-day period, the Participant will cease to be eligible to contribute Make-Up Contributions for the applicable Leave of Absence.

Notwithstanding the preceding, if Section 3.3(a)(iv)(A) applies with respect to a Leave of Absence, payment of the Participant's contributions for that Leave of Absence may be made in accordance with applicable requirements of the Uniformed Services Employment and Reemployment Rights Act of 1994 or any other applicable federal law or in accordance with this Section, whichever is more favorable to the Participant.

A Participant (or his or her Beneficiary) who is on a Leave of Absence remains eligible for death benefits under Section 7.3. However, a Participant who is on a Leave of Absence shall not be eligible for disability benefits under Section 5.7.

3.2 UNUSED SICK LEAVE. Prior to his or her Annuity Starting Date, a Participant may make an election to exchange unused sick leave that has not been cashed in. The election shall be made in writing to the Coordinator.

(a) A Participant who wishes to retire on account of normal retirement, but who does not have the necessary Years of Service, may elect to exchange unused sick leave for additional Years of Service applied to render the Participant eligible for normal retirement.

(b) A Participant who wishes to retire on account of early retirement, but who does not have the necessary Years of Service, may elect to exchange unused sick leave for additional Years of Service applied to render him or her eligible for early retirement.

(c) A Participant who wishes to retire on account of normal retirement, and who has attained his or her Normal Retirement Date but has fewer than 50 Years of Service (~~fewer than 30 Years of Service for Plan Years beginning before July 1, 2001~~), may elect to exchange unused sick leave for additional Years of Service (but only to the extent that total Years of Service do not exceed 50 (~~30 for Plan Years beginning before July 1, 2001~~)) applied to calculate the amount of the Participant's normal retirement benefit. *obsolete language deleted.*

(d) A Participant who wishes to retire on account of early retirement and who has reached his or her Early Retirement Date may elect to exchange unused sick leave for additional Years of Service applied to reduce the Actuarial Reduction for early commencement of benefits (or applied to calculate the amount of the Participant's normal retirement benefit, if such application produces a higher retirement benefit).

(e) Unused sick leave shall be exchanged at the rate of one-~~twelfth~~ ^(1/12) of ~~a~~ ^{one} Year of Service ~~for each 22 days of sick leave. (one "Month of Service"), the equivalent of which is calculated based upon Annual Hours of Service by employment category as described in Exhibit 3, which is incorporated into the Plan by this reference.~~ Any unused sick leave remaining after crediting ~~unused sick leave in multiples~~ ^{full Months} of ~~22 days~~ ^{Service based on the preceding sentence} shall not be available for exchange under this Section 3.2. No partial Months of Service will be credited. Any changes to Exhibit 3 may be made at any time to reflect changes in the County's employment practices and any such changes are automatically incorporated into the Plan as of the effective date of each change without the need for an Amendment to this Plan document.

Section 3.2(e) revised and new Exhibit 3 added, based on information provided by staff about actual calculation of unused sick leave, including differences among different categories of employees. The previously undefined references to 22 days have been eliminated.

3.3 PURCHASE AND TRANSFER OF SERVICE. A Participant may elect to receive credit for service (whether or not it would be considered a Year of Service had it been performed for the County) purchased with respect to prior County service or transferred from another employer in accordance with Section 3.3(a). If such service is purchased or transferred, the number of Years of Service credited to the Participant shall be adjusted in accordance with Section 3.3(b).

(a) Conditions for Purchase and Transfer.

<i>References to Maryland County Retirement Plan have been revised to use the defined term, as intended.</i>

(i) Any member of a Maryland County Employer Retirement Plan who, without a break in employment, becomes a Covered Employee, may be entitled to elect to receive credit for Years of Service for service recognized under another Maryland County Employer Retirement Plan. Notwithstanding any provision of this Plan to the contrary, benefits with respect to Participants who transfer employment between Maryland governmental employers shall be governed by Title 37 of the State Personnel and Pensions Article of the Annotated Code of Maryland.

(ii) Pursuant to Section 4.7(b)(iii), any Covered Employee may elect to receive credit for Years of Service for service performed with the County which is disregarded on account of a Cash-Out.

(iii) Any Covered Employee may elect, at any time, to receive credit for Years of Service for service performed under the federal government PEP or CETA programs (up to a maximum of three years). A Covered Employee who makes such an election must pay over to the Plan the Actuarial Equivalent of that portion of his or her projected benefit attributable to service with such program, subject to limitations set forth in Section 5.8.

(iv) Any Covered Employee who provides the Coordinator with sufficient evidence of military service shall receive service credit for such military service as follows:

(A) If a Participant incurs a Leave of Absence on account of military service, he or she will receive credit for Years of Service as required by the Uniformed Services Employment and Reemployment Rights Act of 1994 or any other federal law.

(B) If a Participant's military service precedes his or her active duty service with the County, he or she will receive credit for Years of Service to the extent of his or her active military service in the Armed Forces of the United States (to a maximum of three years) provided that the Participant earns at least five Years of Service (actual County credited service other than military or transferred service).

(C) A Participant may not receive service credit for military service: (1) if the military service has been previously recognized by another Maryland State system (ADD or local retirement or pension), or (2) if the Participant is entitled to receive a benefit (except for disability benefits, Social Security benefits or benefits under the National Railroad Retirement Act) from another retirement system on account of such military service or (3) if the military service was connected with inactive or reserve military status.

(v) Any Participant who is determined by the County to be eligible to purchase service as described in this paragraph (v) pursuant to the terms of an employment agreement entered into before June 1, 2017 may elect, at any time, including following a separation from service with the County, to receive credit for up to eight Years of Service for any combination of (i) up to five years of “non-qualified service credit” (as defined in Code §415(n)(3)(B)) or (ii) service as an employee of the government of the United States, or any state or political subdivision of a state, or any agency or instrumentality of the government of the United States or a state or political subdivision of a state. To receive credit for any service pursuant to this Section 3.3(a)(v), a Participant who makes such an election, must pay over to the Plan (in cash or in the form of a check or other cash equivalent that is acceptable to the County, as determined by the Plan Administrator, in its sole discretion) the Actuarial Equivalent of the full amount needed to fund the entire cost of his or her additional projected benefit attributable to service that is to be credited based on the preceding sentence. Any crediting of service based on this Section 3.3(a)(v) is subject to limitations set forth in Section 5.8. Payment by the Participant of the amount necessary to fund the additional periods of service provided for in this paragraph may be made in accordance with any schedule acceptable to the County and consistent with Section 5.8 and other terms of the Plan and applicable law. The amount of service credited pursuant to this paragraph will be limited to the amount of service that can be purchased based on the actual amount paid to the Plan by the Participant (and not counting any County contributions to the Plan) and the timing of any payments, in accordance with the Plan’s provisions for determining Actuarial Equivalence.

(b) Amount of Credited Service.

(i) The Participant shall receive full credit for all Years of Service purchased or transferred pursuant to Section 3.3(a).

(ii) Notwithstanding clause (i), if a Participant retires (within the meaning of Title 37 of the State Personnel and Pension Article of the Annotated Code of Maryland) within five years after the date of transferring service into this Plan pursuant to Section 3.3(a)(i), the portion of the Participant’s Accrued Benefit payable with respect to the transferred service credit may not be greater than the benefits that would have been payable by the other Maryland County Retirement Plan with respect to that service if the Participant had remained a participant in that other Maryland County Retirement Plan.

3.4 BENEFIT ENHANCEMENTS. Notwithstanding any provision of this Plan to the contrary, the County has the discretion to negotiate Plan benefit enhancements for the County Administrator to the extent permitted under applicable law. These benefit enhancements can be incorporated into the Plan by reference to the County Administrator's employment contract. The details of the Plan benefit enhancements will be contained in the employment contract, but will be a part of the Plan by the Plan's incorporation of those provisions of the employment contract by reference.

New section added to provide flexibility for County to offer benefit enhancements to future County Administrators with the details included in an employment agreement and incorporated by reference into the Plan.

CONTRIBUTIONS

4.1 EMPLOYER CONTRIBUTIONS. The funding of the Plan and payment of benefits hereunder shall be provided for through the medium of the Trust. The County’s contributions shall be payable at such intervals and in such amounts as may be determined by the actuaries for the Plan. The County, from time to time, shall make contributions to the Trust in amounts determined, in

accordance with generally accepted actuarial principles, to be sufficient to support the contributions and transfers made pursuant to Section 4.5.4, and the contributions and transfers made pursuant to Section 54.57, and to fund the benefits provided by the Plan.

corrections to section references

4.2 EMPLOYER'S RIGHT TO SUSPEND OR REDUCE CONTRIBUTIONS. The County intends to continue the Plan and make regular contributions to the Fund, but the County reserves the right to suspend or reduce contributions to the Plan.

4.3 DISPOSITION OF FORFEITURES. Any forfeiture arising under the provisions of the Plan shall be used to reduce the then current or future costs of funding the benefits provided in the Plan.

4.4 ACTUARIAL EVALUATION. The County shall, at least once every Plan Year, cause the liabilities of the Plan to be evaluated by an enrolled actuary who shall report to the County as to the soundness and solvency of the Trust and the amount of the County contribution sufficient to meet the requirements of Section 4.1.

4.5 PICK-UP CONTRIBUTIONS. Under limited circumstances described below, Participant contributions, picked up by the County or by another Maryland Employer, may be accepted by the Plan.

(a) Types of Contributions/Transfers

(i) County Pick-Up Contributions of Participants With Employment Commencement Dates Before July 1, 2013. In accordance with rules established by the County, (A) commencing on September 1, 2013, each Non-Uniformed Participant with an Employment Commencement Date before July 1, 2013, shall be required to make contributions to the Plan equal to the percentage specified in the following paragraph, and (B) commencing on his or her Employment Commencement Date, each Uniformed Participant with an Employment Commencement Date before July 1, 2013, shall be required to make contributions to the Plan equal to 6.0% of his or her Per-Pay Compensation.

Each Non-Uniformed Participant identified on Exhibit 1 will make contributions at 5.5% of his or her Per-Pay Compensation. Each Non-Uniformed Participant identified on Exhibit 2 will make contributions at 6.0% of his or her Per-Pay Compensation.

Each Participant who is on a Leave of Absence during which the Participant receives payment directly from the County also shall be required to make contributions to the Plan equal to (A) in the case of a Non-Uniformed Participant specified on Exhibit 1, 5.5% of his or her weekly payment, (B) in the case of a Non-Uniformed Participant specified on Exhibit 2, 6.0% of his or her weekly payment, and (C) in the case of a Uniformed Participant, 6.0% of his or her weekly payment. The Participant contributions referred to in this Section 4.5(a)(i) shall be picked up by the County, as described in Code §414(h)(2), deducted from the pay of the contributing Participants as salary reduction contributions, and paid by the County to the Trustees with reasonable promptness after the total of such contributions during any month has been determined, and in any event by the end of the succeeding month. The contributions made pursuant to this Section 4.5(a)(i) shall be made a part of the Participant's Employee Contributions Benefit; that is, a part of his or her Accrued Benefit. (Before January 1, 1990, the contributions referred to in this Section 4.5(a)(i) were made on an after-tax basis.)

(ii) County Pick-Up Contributions of Participants With Employment Commencement Dates On or After July 1, 2013. Notwithstanding the preceding, in accordance with rules established by the County, commencing on his or her Employment Commencement Date, each Non-Uniformed Participant and Uniformed Participant whose Employment Commencement Date is on or after July 1, 2013 shall be required to make contributions to the Plan equal to 6.0% of his or her Per-Pay Compensation. Each Participant covered by this Section 4.5(a)(ii) who is on a Leave of Absence during which the Participant receives payment directly from the County also shall be required to make contributions to the Plan equal to 6.0% of his or her weekly payment. The Participant contributions referred to in this Section 4.5(a)(ii) shall be picked up by the County, as described in Code §414(h)(2), deducted from the pay of the contributing Participants as salary reduction contributions, and paid by the County to the Trustees with reasonable promptness after the total of such contributions during any month has been determined, and in any event by the end of the succeeding month. The contributions made pursuant to this Section 4.5(a)(ii) shall be made a part of the Participant's Employee Contributions Benefit; that is, a part of his or her Accrued Benefit.

(iii) Transfer of Pick-Up Contributions from Other Maryland Employers. Pursuant to the provisions of Section 3.3(a), the Trust may accept a transfer of monies directly from another Maryland Employer Retirement Plan. Such transfer shall consist of contributions made by the Participant, but characterized by that other Maryland Employer as employer pick-up contributions, plus earnings previously credited upon such contributions. Such amounts shall be made a part of the Participant's Employee Contributions Benefit; that is, a part of his or her Accrued Benefit.

Notwithstanding any provision of this Plan to the contrary, benefits with respect to Participants who transfer employment between Maryland governmental employers shall be governed by Title 37 of the State Personnel and Pensions Article of the Annotated Code of Maryland.

(b) Suspension of Contributions. A Participant's salary reduction contributions shall be automatically suspended for any payroll period during which the Participant is not a Covered Employee or with respect to a Leave of Absence during which the Participant does not receive payment directly from the County.

(c) Vesting of Pick-Up Contributions. Notwithstanding any other provision of this Plan, Participant contributions, picked up either by the County or by other Maryland Employers and made or transferred to the Plan, are fully vested at all times.

(d) Payment of Benefits. Subject to the right of withdrawal described in Section 4.8, benefits purchased from the Participant's contributions are payable at the same time, in the same manner, and, in the event of the Participant's death, to the same Beneficiary as the remainder of the Participant's Accrued Benefit.

(e) Plan Termination. Notwithstanding any provision of Section 9.3, if the Plan is terminated, distribution to each Participant of the portion of his or her Accrued Benefit attributable to contributions picked up by the County shall be treated as a priority distribution ahead of any other distribution to Participants based upon the remainder of the Trust, other than those attributable to contributions made pursuant to Section 4.7.

4.6 ROLLOVER CONTRIBUTIONS. A Participant may contribute to the Plan a Rollover Contribution, as defined in this Section, only as permitted under this Section.

(a) Effective Date. At the discretion of the Administrator, this Section 4.6 will become effective on or after July 1, 2002, as determined by the Administrator, and nothing in this Section shall apply to the Plan before the date, if any, set by the Administrator.

(b) Definition of Rollover Contribution. “Rollover Contribution” means an amount contributed to the Plan on or before the 60th day after the day the contributing Covered Employee received it, if the amount received by the Covered Employee is a distribution which is eligible for rollover to the Plan under Code §402 and is a distribution from one of the following: (i) another retirement plan qualified under §401(a) or 403(a) of the Code; (ii) to the extent permitted under the Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”), an individual retirement account or annuity described in Code §§408(a) or (b), but only if the distribution would otherwise be includible in gross income; (iii) to the extent permitted under the Code, as amended by EGTRRA, a distribution from an annuity contract described in Code §403(b); or (iv) to the extent permitted under the Code, as amended by EGTRRA, an eligible plan under Code §457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

The term “Rollover Contribution” also means assets representing a Participant’s nonforfeitable interest in another retirement plan qualified under §401(a) or 403(a) of the Code, or in a conduit individual retirement account or annuity, which assets have been transferred directly from the trustee (or other fiduciary) of such other plan, account or annuity to the Trustees of this Plan; provided, however, that such direct transfer shall not be accepted by the Trustee unless (A) the transfer constitutes an “elective transfer” under §1.411(d)-4 Q&A-3(b) of regulations promulgated by the Secretary of the Treasury, (B) the plan from which the transfer is made provides no protected benefits under §411(d)(6) of the Code which are not already provided under the Plan and (C) the transfer constitutes a direct rollover under §402 of the Code.

In addition to the preceding, to the extent permitted under the Code, as amended by EGTRRA, the term “Rollover Contribution” shall further mean a direct rollover contribution of a distribution from an annuity contract described in Code §403(b), excluding after-tax contributions, or from an eligible plan under Code §457(b) that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

The Administrator may reject any Rollover Contribution which is not qualified to be a Rollover Contribution to the Plan under the foregoing or under the Code. The Administrator may make all investigations necessary to determine whether any amount submitted as a Rollover Contribution may be received.

(c) Vesting of Rollover Contributions. Notwithstanding any other provision of this Plan, a Participant’s Rollover Contributions are fully vested at all times.

(d) Payment of Benefits. Benefits attributable to a Participant’s Rollover Contributions are payable at the same time, in the same manner, and, in the event of the Participant’s death, to the same Beneficiary as the Participant’s Accrued Benefit. Such benefits are in addition to the Plan’s Accrued Benefit and are not subject to the limitation described in Section 5.8.

(e) Plan Termination. Notwithstanding any provision of Section 9.3, if the Plan is terminated, distribution to each Participant of the portion of his or her Accrued Benefit that is attributable to Participant contributions under Section 4.7 or Rollover Contributions under this Section 4.6 shall be treated as a priority distribution ahead of any other distribution to Participants based upon the remainder of the Trust.

4.7 OTHER PARTICIPANT CONTRIBUTIONS. Under limited circumstances, as described below, other Participant contributions may be accepted by the Plan.

(a) Characterization. The contributions made pursuant to this Section 4.7 are distinct from those made pursuant to Section 4.5 as to the character of such contributions. Whereas Section 4.5 contributions are classified as County; or other Maryland Employer; contributions picked up from the pay of Participants, contributions made pursuant to this Section 4.7 are either made directly by the Participant or transferred directly from another Maryland Employer Retirement Plan.

Notwithstanding any provision of this Plan to the contrary, benefits with respect to Participants who transfer employment between Maryland governmental employers shall be governed by Title 37 of the State Personnel and Pensions Article of the Annotated Code of Maryland.

(b) Types of Contributions.

(i) Leave of Absence Purchase of Service Credit. A Participant on a Leave of Absence who elects to purchase service credit pursuant to Section 3.1 shall contribute to the Plan the amount required under Section 3.1.

(ii) Direct Transfer From Another Maryland Employer Plan. The Trustees shall accept a direct transfer of after-tax Participant contributions, together with interest thereon, from another Maryland Employer, provided such contributions were made by a Covered Employee who elects to transfer service from another Maryland Employer Retirement Plan, as described in Section 3.3(a)(i).

(iii) Cash-Out Restoration. If, after a Termination Date: (i) a Participant receives a Cash-Out (either voluntarily or automatically) of his or her Employee Contributions Benefit, and (ii) the Participant again becomes a Covered Employee, Years of Service with respect to which the distribution was received will be disregarded. Notwithstanding the preceding sentence, if the Participant: (i) again becomes a Covered Employee, and (ii) contributes to the Plan, on or before his or her Annuity Starting Date, the Actuarial Equivalent of that portion of the Participant's projected benefit attributable to Years of Service with respect to which the distribution was received, the Participant's Years of Service before as well as after the Termination Date will be taken into account for vesting and benefit accrual purposes (subject to the remaining applicable provisions of this Article H3 and subject to Section 65.68).

correction to section reference

(iv) PEP/CETA Purchase of Service Credit. A Participant who elects to purchase credit for service performed under the federal government PEP or CETA programs, as described in Section 3.3(a)(iii), shall contribute to the Plan the Actuarial Equivalent of his or her projected benefit attributable to such service.

(v) Other Purchases of Service Credit. A Participant who elects to

Wash **change to permit contributions based on new section 3.3(a)(v)**

purchase credit for service, as described in Section 3.3(a)(v), shall contribute to the Plan the Actuarial Equivalent of his or her projected benefit attributable to such service.

(c) Procedures. All Participant contributions or transfers made pursuant to this Section 4.7 shall be paid to the Trust.

(d) Vesting of Participant Contributions. Notwithstanding any provision of this Plan to the contrary, Participant contributions made to the Plan pursuant to this Section 4.7 are fully vested at all times.

(e) Payment of Benefits. Subject to the right of withdrawal described in Section 4.8, benefits purchased from the Participant's contributions are payable at the same time, in the same manner, and, in the event of the Participant's death, to the same Beneficiary as the remainder of the Participant's Accrued Benefit.

(f) Plan Termination. Notwithstanding any provision of Section 9.3, if the Plan is terminated, distribution to each Participant of the portion of his or her Accrued Benefit that is attributable to Participant contributions under this Section 4.7 or Rollover Contributions under Section 4.6 shall be treated as a priority distribution ahead of any other distribution to Participants based upon the remainder of the Trust.

4.8 WITHDRAWAL OF EMPLOYEE CONTRIBUTION BENEFIT. A Participant who has reached a Termination Date and is credited with at least five Years of Service may elect, at any time, to receive a Cash-Out of his or her Employee Contributions Benefit (including contributions described in Sections 4.5 and 4.7) by filing a written notice with the Coordinator. A Participant who has reached a Termination Date without being credited with at least five Years of Service automatically will have a Cash-Out of his or her Employee Contributions Benefit which will be paid as soon as administratively feasible following the Termination Date. In either case, a Cash-Out shall constitute full payment of all benefits due to the Participant under the Plan.

A Participant who receives a Cash-Out pursuant to this Section 4.8, forfeits the entire remaining portion of his or her Accrued Benefit. Any forfeited amount is subject to restoration as provided in Section 4.7(b)(iii).

ARTICLE 5

RETIREMENT BENEFITS

5.1 NORMAL RETIREMENT BENEFITS. Subject to any limitations provided under the Plan, each Participant who is a Covered Employee on his or her Normal Retirement Age shall be 100% vested in his or her Plan benefit and shall be entitled to receive a monthly pension under this Plan, which shall commence at the later of the Participant's Normal Retirement Date or the first day of the month coincident with or next following the date of the Participant's actual retirement and continuing for the life of the Participant. The amount of the monthly pension will be one-twelfth of two percent of the Participant's Average Compensation multiplied by his or her Years of Service. For purposes of the preceding sentence, a Participant's Years of Service greater than 50 shall be disregarded.

5.2 LATE RETIREMENT BENEFITS. Subject to the requirements of Section 5.9, if a Participant remains a Covered Employee after the Participant's Normal Retirement Date, the

Participant's retirement benefits under the Plan shall not commence until the first day of the month coincident with or next following the Participant's Termination Date. The amount of the Participant's monthly pension will be the amount determined as provided in Section 5.1 as if the Participant had retired on his or her Normal Retirement Date, but adjusted by including any additional Years of Service that accrued after the Participant's Normal Retirement Date (but only to the extent that total Years of Service do not exceed 50) and by taking into account any increases in Average Compensation which may be generated by increases in Compensation earned since his or her Normal Retirement Date.

5.3 EARLY RETIREMENT BENEFITS. If a Participant shall, for any reason except death, retire on or after his or her Early Retirement Date and before his or her Normal Retirement Date, the Participant's retirement shall be considered as Early Retirement. Such a Participant may elect to receive an Early Retirement benefit (payable in accordance with the provisions of Section 5.4) which shall commence on the Participant's Normal Retirement Date or, at the election of the Participant, may commence on the first day of any month following his or her Early Retirement Date and on or before his or her Normal Retirement Date (such commencement date to be determined by the Participant by notice to the Committee in accordance with the rules adopted by the Committee). If a Participant's Early Retirement benefit commences prior to the Participant's Normal Retirement Date, such benefit shall be the pension benefit as computed under Section 5.1, reduced by one-half of one percent (0.5%) for each month by which the Participant's Annuity Starting Date precedes his or her Normal Retirement Date (determined as described in Section 1.3).

5.4 FORMS OF BENEFITS.

(a) Normal Form of Benefit. A Participant's monthly pension benefit, as computed in Section 5.1 above, shall be paid for the Participant's lifetime. Notwithstanding the preceding, if a Participant who elects to receive payment in the normal form of benefit payment dies before receiving in payments the value of his or her Employee Contributions Benefit, determined at the time of his or her Annuity Starting Date, the balance of the value of his or her Employee Contributions Benefit shall be paid to his or her Beneficiary.

(b) Actuarial Equivalent Value Options. In lieu of receiving the monthly pension benefit provided in Section 5.4(a) above, a Participant may elect (as provided in (c), below) to receive his or her pension benefit payable in accordance with one of the following options, which options are of Actuarial Equivalent Value to the benefit to which the Participant was entitled under Section 5.4(a). The options available to a Participant are:

(i) Life Annuity With Period Certain. A life annuity with five, ten (10) or 15 years certain;

(ii) Joint and Survivor Annuity. A joint and 50%, 66-2/3 % or 100% survivor annuity. Notwithstanding the preceding, if a Participant who elects to receive payment in the form of a joint and survivor annuity and the Participant's designated survivor dies before receiving in payments the value of his or her Employee Contributions Benefit, determined at the time of his or her Annuity Starting Date, the balance of the value of the Participant's Employee Contributions Benefit shall be paid to his or her Beneficiary;

(iii) Special Option. Subject to the approval of the Administrator, and the requirements of applicable law, a Participant may make a written request to the Coordinator for any

other form of benefit. The determination of whether to provide a form of benefit under this Section 5.4(b)(iii) will be made by the Administrator, in its sole discretion. The Administrator's determination is final and binding and is not subject to review.

(iv) Lump Sum Option. The lump sum option is a Cash-Out distribution of the Participant's Employee Contributions Benefit, as described in Section 4.8, in lieu of all other benefits under the Plan.

(v) Social Security Step-Up Option. The Social Security Step-Up Option, is an annuity that is designed to provide the Participant with a series of payments which, when combined with Social Security benefits received by the Participant, provides a series of substantially equal payments over the lifetime of the Participant. For purposes of this section, it will be assumed that the Participant will begin to receive Social Security benefits at age 62 (whether or not the Participant actually begins to receive Social Security benefits at age 62).

(c) Election of Options. An election of an optional form of benefit under Section 5.4(b) above must be in writing (on a form provided by the Administrator) filed with the Administrator prior to the commencement of retirement benefit payments. If no election is made, then the normal form of benefit in Section 5.4(a), will be deemed to have been elected by the Participant. Once an election of an optional benefit form has been made and filed with the Administrator or has been deemed to have been made, and unless it is rescinded or changed before the commencement of benefit payments or before the purchase of an annuity that will pay the Participant's benefits, it cannot be rescinded or changed by the Participant.

(d) Method of Payment. All benefit distributions shall be in cash (or in annuity contracts as provided herein). The County shall determine, in its discretion, whether the distribution shall be funded through periodic payments made directly from the Trust, or through the purchase of annuity contracts, or whether a combination of such methods of distribution shall be used, and the County shall give to the Trustees such directions and information as may be necessary for the Trustees to carry out the decision of the County. If the County determines that any part of the distribution is to be funded through purchase of an annuity contract for a Participant, the County shall select the form of contract (including a variable annuity) to be purchased and shall direct the Trustees to pay the premium to the issuing company. The County shall direct that all right, title and interest in such contract shall remain in the Trustees under the terms of the Plan and the Participant shall have no right, title or interest therein except to receive the payments, and to change the Beneficiary from time to time. Alternatively, the County may direct that the contract be purchased in the name of the Participant and distributed to him or her free and clear of the Trust, in which case: (i) the contract shall be issued so as to be nontransferable, (ii) it shall not contain a death benefit in excess of the death benefit provided in Article 7 or in this Article 5, and (iii) it shall not contain provisions that expand upon, change or eliminate any Plan provisions applicable to distributions in annuity form.

5.5 PAYMENTS TO MINORS AND INCOMPETENTS. If the Administrator shall receive evidence satisfactory to it (a) that a Participant or Beneficiary entitled to receive any benefit under this Plan is, at the time when such benefit becomes payable, a minor, or is physically or mentally incompetent to receive such benefit and to give a valid release therefor, (b) that another person or an institution is then maintaining or has custody of such Participant or Beneficiary, and (c) that no guardian, committee or other representative of the estate of such Participant or Beneficiary has been duly appointed, the Administrator may authorize the Trustee to make payment of the benefit

otherwise payable to such Participant or Beneficiary to such other person or institution, including a custodian under a Uniform Gifts to Minors Act or corresponding legislation (who shall be an adult, a guardian of the minor or a trust company), and the release given by such other person or institution shall be a valid and complete discharge for the payment of such benefit.

5.6 NON-LOCATABLE PARTICIPANTS. The Administrator shall make a reasonable effort to locate all persons entitled to benefits under the Plan. Should the Administrator be unable to locate any person entitled to benefits, such benefits will remain in the Fund and shall be payable to such person at any future date that such person is located by the Administrator. Before the Administrator can deem that a person cannot be located, the Administrator shall send a certified letter to such person at his or her last known address advising the person that benefit payments shall be suspended unless the person responds to such certified letter.

5.7 DISABILITY BENEFITS. The Plan shall pay disability benefits determined in accordance with the following provisions:

(a) Ordinary Disability.

(i) Subject to Section 5.7(c), if a Participant who has completed at least five Years of Service reaches a Termination Date by reason of total and permanent disability (as defined in Section 5.7(a)(ii)), he or she shall be entitled to receive a monthly disability benefit equal to the greater of (A) a monthly amount equal to one-twelfth ~~(1/12)~~ of 25% of his or her Average Compensation determined at the time his or her disability is incurred, or (B) the Participant's Accrued Benefit at the time his or her disability is incurred.

(ii) For purposes of this Section 5.7(a), a Participant shall be considered totally and permanently disabled if (A) the Committee determines, on the basis of a medical examination conducted by a physician or physicians selected by the County, that he or she is totally and permanently prevented from engaging in any occupation or employment for remuneration or profit, and that such condition was not a result of bodily injury in the performance of duty with the County or occupational disease incurred in the performance of duty with the County; and (B) the Participant is eligible for disability benefits under the provisions of the federal Social Security Act as in effect on the date the Participant otherwise becomes eligible for disability benefits under this Section 5.7(a).

(iii) A Participant ceases to qualify for disability benefits under this Section 5.7(a) on the earliest of (A) the date the Participant is no longer eligible for disability benefits under the provisions of the Social Security Act; (B) the date the Participant refuses to submit a report of his or her total earnings when requested by the County if he or she subsequently engages in an occupation or employment for remuneration or profit (other than for purposes of rehabilitation as approved by the Committee); and (C) the date the Participant attains age 65 (for a Participant whose disability is incurred on or before age 60) or the five-year anniversary of the date his or her disability benefits under this Section 5.7 commence (for a Participant whose disability is incurred after age 60). For any disability benefits to be paid under this Section 5.7(a) when the Participant becomes engaged in an occupation or employment for remuneration or profit, the Participant shall be required to report on an annual basis his or her total earnings from that occupation or employment and to provide the Committee with documents satisfactory to the Committee, including his or her federal income tax return, that will substantiate the earnings being reported.

(b) Line of Duty Disability.

(i) Subject to Section 5.7(c), if a Participant (regardless of length of service) reaches a Termination Date by reason of total and permanent disability (as defined in Section 5.7(a)(ii)), incurred as a result of an accident or injury which has been ruled compensable under the Maryland Workers' Compensation Act, the Participant will be entitled to receive a monthly benefit equal to the lesser of (A) the sum of (1) one-twelfth ~~(1/12)~~ of 66-2/3% of his or her Average Compensation determined at the time the disability is incurred, and (2) the Actuarial Equivalent of his or her Employee Contributions Benefit, or (B) ~~one-twelfth (1/12)~~ one-twelfth of his or her Average Compensation determined at the time the disability is incurred.

(ii) For purposes of this Section 5.7(b), a Participant will be considered totally and permanently disabled if the Committee determines, on the basis of a medical examination conducted by a physician or physicians selected by the County, that (A) the Participant is totally and permanently incapacitated as the natural and proximate result of bodily injury in the performance of his or her regular occupation with the County or occupational disease incurred in the performance of duty with the County at some definite time or place, without willful negligence on the Covered Employee's part; and (B) the Participant is unable to engage in his or her regular occupation with the County as a Covered Employee or to be employed by the County in some other position for which he or she is suited or which is appropriate given the Participant's training and experience and (C) the Participant is eligible for disability benefits under the provisions of the federal Social Security Act as in effect on the date he or she otherwise becomes eligible for disability benefits under this Section 5.7(b).

(iii) A Participant ceases to qualify for disability benefits under this Section 5.7(b) on the earliest of (A) the date on which the Committee determines, on the basis of a medical examination conducted by a physician or physicians selected by the County, that the Participant is no longer totally and permanently incapacitated for duty or has sufficiently recovered but refuses to resume his or her regular occupation as a Covered Employee or to be reemployed by the County in some other position for which he or she is suited or which is appropriate given the Participant's training and experience; (B) the date on which the Participant refuses to undergo a medical examination requested by the Committee, provided such a medical examination may not be required more often than once a year; and (C) the date on which the Participant attains age 65 (for a Participant whose disability is incurred on or before age 60) or the five-year anniversary of the date disability benefits under this Section 5.7(b) commence (for a Participant whose disability is incurred after age 60).

(c) General Provisions Relating to Disability.

(i) Disability benefits shall commence on the first day of the month coincident with or next following the later of (A) the determination of disability by the Committee, and (B) the date the Participant has exhausted all sick leave and any accident and sickness benefits (other than long-term disability) from other programs, exclusive of Social Security, to which the County makes contributions.

(ii) The benefits payable pursuant to this Section 5.7 shall be payable in the Plan's normal form of benefit unless an optional form of payment has been elected pursuant to

Section 5.4.

(iii) Notwithstanding Sections 5.7(a)(ii) and 5.7(b)(ii), total and permanent disability under this Section ~~65.47~~ shall not include any injury or disease that results from (a) the Participant currently engaging in the illegal use of drugs or narcotics; (b) the Participant inflicting a purposefully self-inflicted injury (while sane or insane); (c) the Participant engaging in any illegal or criminal enterprise or activity; (d) the Participant working on the job while under the influence of alcohol; or (e) the Participant engaging in military service (except to the extent such exclusion is prohibited by applicable law).

(iv) Except as provided in Section 5.7(d), Years of Service shall not be credited for periods during which the Participant received disability benefits pursuant to this Section 5.7.

(v) Benefits with respect to a Participant who is eligible for or has commenced receiving benefits under this Section 5.7 are payable only as provided in Article 7.

(vi) A Participant who is on a Leave of Absence is not eligible to receive disability benefits pursuant to this Section 5.7.

(d) Change in Amount of Benefits. Notwithstanding any of the foregoing provisions of this Section 5.7, if a Participant incurs a disability on or before age 60, as of the first day of the month coincident with or next following his or her ~~sixty-fifth~~ (65th) birthday, the Participant will no longer receive the monthly disability benefit calculated pursuant to Section 5.7, but instead shall begin receiving a monthly benefit equal to the amount determined under Section 5.4, with (A) Years of Service credited as if the Participant had remained in active service through his or her Normal Retirement Date, and (B) Average Compensation based on the Participant's Average Compensation on the date he or she incurred the disability. In no case will the Participant be permitted to change the form of payment.

Notwithstanding any of the foregoing provisions of this Section 5.7, if a Participant incurs a disability on or after attaining age 60, as of the first day of the month coincident with or next following the five-year anniversary of the date his or her disability benefits pursuant to this Section 5.7 commence, the Participant will no longer receive the monthly disability benefit calculated pursuant to Section 5.7, but instead will begin receiving a monthly benefit equal to the amount determined under Section 5.4 with (A) Years of Service credited as if the Participant had remained in active service through the five-year anniversary of the date disability benefits commenced, and (B) Average Compensation based on the Participant's Average Compensation on the date he or she incurred the disability. In no case will the Participant be permitted to change the form of payment.

5.8 MAXIMUM LIMITATION ON BENEFITS.

(a)~~(a)~~ In General. To the extent the provisions of Code section 415 are applicable to the Plan, in no event shall any benefit be payable from this Plan, nor contribution be permitted to this Plan, if such benefit or contribution would cause the Plan or any other plan maintained by the Employer to violate the limitations of section 415 of the Code and the regulations thereunder. For purposes of the Plan's compliance with Code Section 415, "compensation" means compensation as defined in Treasury Regulations Section 1.415(c)-2.

(b)(b) Additional Rules for Certain Employee Contributions. This Section 5.8(b) applies only to the extent, if any, that any employee contributions under Section 4.7 are required to be treated like contributions to a defined contribution plan for purposes of Code Section 415(c) and only with respect to such contributions or other amounts that would be considered annual additions to a contribution plan for purposes of Code Section 415(c).

Notwithstanding any other provision of this Plan, a Participant's total annual additions under this Plan for any Plan Year shall not exceed the lesser of (a) \$536,000 (for the Plan Year beginning in 20159 (as indexed for later years) or (b) 100% of the Participant's compensation for such Plan Year. "Annual additions" for this purpose means the sum of (i) contributions under Section 4.7 of this Plan allocable to the Participant's Plan Account that are determined to be subject to the Code §415(c) limit, (ii) any forfeitures allocable to the Participant's Plan Account and (iii) amounts described in Code §§401(h) and 419A(f)(2).

If a Participant in this Plan participates in any defined contribution plan sponsored by the Employer which is qualified under Code §401(a), his or her annual additions under such plan shall be aggregated with his or her annual additions under this Plan, if any, and his or her annual additions under this Plan shall be reduced, if necessary, so that the aggregate of such annual additions does not exceed the limitations set forth in this Section.

5.9 DISTRIBUTION REQUIREMENTS.

(a) General Rule. This Section is included in the Plan to comply with Code §401(a)(9) and the regulations thereunder. To the extent that there is any conflict between the provisions of Code §401(a)(9) and the regulations thereunder and any other provision in the Plan, the provisions of Code §401(a)(9) and the regulations thereunder will control.

(b) Commencement of Benefits. The distribution of benefits to a Participant who continues employment with the County beyond the Participant's Normal Retirement Date must commence by the first day of April of the calendar year following the later of the calendar year in which the Participant terminates employment with the County or the calendar year in which the Participant attains age 70½.

~~For distributions under the Plan made in calendar years beginning on or after January 1, 200372 (age 70½ for any Participant who reached age 70½ before January 1, 2020).~~

Notwithstanding any provision of the Plan to the contrary, the Plan will apply the minimum distribution requirements of Code §401(a)(9); to the extent, that they are applicable to a governmental plan, in accordance with the Temporary and Final Regulations under Code §401(a)(9) that were released in April 2002, including Treasury Regulation §1.401(a)(9)-2. Notwithstanding any other provision of the Plan to the contrary, the Plan shall be interpreted in a manner consistent with Sections 114 and 401 of the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "SECURE Act") and subsequent guidance issued under the SECURE Act (to the extent such guidance is applicable to a governmental plan), and such guidance is incorporated in this Plan by reference, effective as of the effective dates specified in Sections §§114 and 401 of the SECURE Act with respect to the Plan.

(c) Death Distribution Provisions

Required revisions to conform to recent changes in applicable law, including increase in age when required distributions must commence from 70½ to 72.

(i) Death After Distribution. If the Participant dies after distribution of his or her interest has commenced, the remaining portion of such interest, if any, will be distributed pursuant to the form in which the Participant's interest was being paid prior to the Participant's death.

(ii) Death Before Distribution. If the Participant dies before distribution of his or her interest commences, any benefits payable because of the Participant's death will be distributed pursuant to the provisions of Article 7. If the Participant's spouse is not the beneficiary, the method of distribution must satisfy the incidental death benefit requirements specified in §401(a)(9)(G) of the Code and regulation §1.401(a)(9)-2.

5.10 DETERMINATION OF ACTUARIAL EQUIVALENCE. For purposes of determining present values and lump sum amounts or any optional form of benefit or for any other calculation of Actuarial Equivalent Value that is necessary or appropriate under the terms of the Plan, the Plan will use the UP 84 Mortality Table and ~~an 8.00% annual interest rate~~ the actuarial rate approved by the County Commissioners that is in effect at the time of any calculation.

change requested by staff--allows a change in actuarial rate by Commissioners without the need for an amendment.

5.11 DIRECT ROLLOVERS. Notwithstanding any other provision of the Plan to the contrary, any Distributee who is to receive an Eligible Rollover Distribution may elect the direct trustee-to-trustee rollover of the distribution to an Eligible Retirement Plan. A direct rollover election must be made pursuant to the procedures established by the Plan Administrator and must specify the Eligible Retirement Plan to which the direct rollover is to be made. If the Distributee elects a direct rollover as permitted hereunder, the Plan Administrator shall make the rollover as elected. For purposes of this Section, the term "Eligible Rollover Distribution" has the meaning given such term in Code §401(a)(31)(C) and currently means any distribution of all or any portion of the balance to the credit of the Distributee, except (i) any distribution that is one of a series of substantially equal periodic payments (not less frequent than annual) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period of 10 years or more, (ii) any distribution to the extent such distribution is required under Code §401(a)(9), and (iii) the portion of any distribution that is not includable in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities).

For purposes of this Section, the term Eligible Retirement Plan has the meaning given such term in Code §401(a)(31)(D) and currently means (i) an individual retirement account described in Code §408(a), (ii) an individual retirement annuity described in Code §408(b) (other than an endowment contract), (iii) an annuity plan described in Code §403(a), (iv) a qualified trust that is a defined contribution plan described in Code §401(a), the terms of which permit the acceptance of direct rollovers, (v) an annuity contract described in Code §403(b), (vi) an eligible plan under Code §457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan, and (vii) ~~effective January 1, 2008,~~ a Roth IRA described in Code §408A, provided the requirements of Code §408A and the Treasury regulations issued thereunder are satisfied.

For purposes of this Section, the term Distributee includes the Participant and the Participant's surviving spouse. In addition, Distributee includes the Participant's spouse or former spouse who is the alternate payee under a Qualified Domestic Relations Order, as defined in Code §414(p), with respect to the payee's interest under the Plan. In addition, for distributions to Eligible

Retirement Plans described in (i) and (ii) of the preceding paragraph, Distributee also includes the Participant's surviving non-spouse Beneficiary who is a designated beneficiary within the meaning of Code §401(a)(9)(E).

5.12 MILITARY SERVICE BENEFITS. Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with §414(u) of the Code.

5.13 IN-SERVICE RETIREMENT BENEFIT. Prior to July 1, 2019, a Participant was eligible to elect an in-service retirement, in accordance with procedures that applied under the Plan before that date, if he or she was eligible for Normal Retirement. This benefit is no longer available to any Participant who did not elect the benefit before July 1, 2019. For anyone who properly elected that benefit before that date, the provisions of this Section 5.13 will continue to apply.

(a) As of the effective date of the Participant's in-service retirement, the Administrator determined the Participant's Accrued Benefit, and commenced paying the Participant's Accrued Benefit in the form of payment elected by the Participant as provided in Section 5.4.

(b) The in-service retirement shall be an actual retirement for all purposes under the Plan.

(c) A Participant who is receiving in-service retirement payments may not receive credit for Years of Service for any period of in-service retirement.

(d) A Participant's compensation during the in-service retirement period may not be:

(i) subject to the employer pickup provisions of Section 4.5 or any reduction as an employee contribution for pension or retirement purposes, or

(ii) used to increase the Participant's Average Compensation.

(e) During the period of in-service retirement, the Participant shall:

(i) continue to receive any benefits to which he or she is entitled as an employee of Washington County,

(ii) be subject to the personnel law, regulations and policies applicable to an employee of Washington County, and

(iii) receive retirement benefits only to the extent provided in this Article.

(f) When a Participant who is receiving in-service retirement payments terminates employment, the Trustee shall continue to pay the Participant's retirement benefits in the same amount and form elected by the Participant upon his or her in-service retirement.

(g) If a Participant who is receiving in-service retirement payments dies, the Participant's Beneficiary will be entitled to any death benefits payable under Section 7.2 for a

At 4/23/2019 meeting, Commissioners approved the removal of the In-service Retirement Benefit, effective July 1, 2019. The language in this new Section 5.13 was taken from the previous language of Article 6A and is included only to apply to people who elected this benefit when it was available. This language can be deleted once it no longer applies to any current participant.

ARTICLE 6
DEFERRED RETIREMENT OPTION PROGRAM

6.1 DEFINITIONS. In this Article, the following words have the meanings indicated:

(a) “DROP” means the Deferred Retirement Option Program established; ~~effective July 1, 2001,~~ under this Article 6.

(b) “DROP Participant” means a Participant in the Plan who:

(i) is eligible to participate in the DROP, as provided below, and

(ii) elects to participate in the DROP, as provided below.

(c) “DROP Account” means the dollars allocated to a DROP Participant pursuant to this Article. Such accounts will be maintained by the Trustee as entries on its books. The Trustee is not required to set up individual accounts for each DROP Participant.

6.2 ELIGIBILITY FOR DROP. ~~Effective July 1, 2001, a~~ Δ Participant is eligible to participate in the DROP if he or she is eligible for Early or Normal Retirement.

6.3 DURATION OF DROP. An eligible Participant may elect to participate in the DROP for a period not less than one ~~(1)~~ year nor more than five ~~(5)~~ years.

6.4 APPLICATIONS FOR DROP PARTICIPATION.

(a) ~~(a)~~ An eligible Participant who elects to participate in the DROP shall complete and submit a written election form to the Administrator, on the form provided by the Administrator, stating:

(i) ~~(i)~~ the Participant’s intention to participate in the DROP and to resign thereafter,

(ii) ~~(ii)~~ the period that the Participant desires to participate in the DROP (not to be less than one ~~(1)~~ year or more than five ~~(5)~~ years),

(iii) ~~(iii)~~ the Participant’s acknowledgment that his or her Accrued Benefit will be frozen as of the first day of his or her participation in the DROP, and

(iv) ~~(iv)~~ any other information required by the Administrator or the Trustees to administer the DROP.

(b) ~~(b)~~ Subject to Section ~~6A5.2(c)~~ 13, a Participant’s election to participate in the DROP is irrevocable once DROP participation has begun as provided below.

6.5 DROP PARTICIPATION.

<i>revised section reference to refer to new Section 5.13 instead of former Section 6A.2</i>
--

(a) A Participant's participation in DROP begins on the first day of the month following acceptance by the Administrator of the Participant's election form and any other information required by the Administrator.

(b) A DROP Participant's participation in the DROP ends on the first day of the month coincident with or next following:

(i) the date that the DROP Participant separates from employment with the Employer,

(ii) the date that the DROP Participant dies, or

(iii) the date that the DROP Participant specifies as the end of the DROP period that is earlier than the date specified under Section 6.4(a)(ii), by delivering to the Administrator written notice of the earlier end date and the intent of the DROP Participant to terminate employment on such earlier date.

6.6 DROP BENEFIT.

(a) As of the effective date of participation in the DROP, the Administrator shall determine the DROP Participant's Accrued Benefit.

(b) During the period that a DROP Participant participates in the DROP, the Administrator shall direct the Trustee to:

(i) credit the DROP Participant's monthly pension benefit to the DROP Account for the DROP Participant's benefit, and

(ii) accrue interest on the amounts calculated under subparagraph (i) for the DROP Participant at the rate of (A) six percent (6%) a per year, compounded annually, for anyone who becomes a DROP Participant before January 1, 2020 or (B) four percent per year, compounded annually, for anyone who becomes a DROP Participant on or after January 1, 2020.

The above change was approved by Commissioners on 4/23/2019. The 4% rate applies only to people entering DROP in 2020 or later.

(c) A DROP Participant may not receive credit for Years of Service during the period that the DROP member participates in the DROP.

(d) A DROP Participant's compensation during the DROP period may not be:

(i) subject to the employer pickup provisions of Section 4.5 or any reduction as an employee contribution for pension or retirement purposes, or

(ii) used to increase the DROP Participant's Average Compensation.

(e) During the DROP period, the DROP participant shall:

(i) continue to receive any benefits to which he or she is entitled as an employee of Washington County,

(ii) be subject to the personnel law, regulations and policies applicable to an employee of Washington County, and

(iii) receive retirement benefits only to the extent provided in this Article.

(f) Each Plan Year, the Administrator shall provide a DROP Participant with a written accounting of the DROP Participant's balance in the DROP Account. Participant DROP Accounts shall be maintained by the Administrator as entries on its books. No money shall actually be paid into any DROP Account. No assets or funds shall be paid to, held in or invested in any separate trust.

6.7 PAYMENT OF DROP ACCOUNT.

Section 6.7(a) has been revised to more accurately reflect how the benefit is administered.

(a) At the end of the DROP period, a DROP Participant who terminates employment may request a distribution of the DROP Account in the form of ~~a lump sum or in any other form permitted under the Plan. Any~~either Option (1) a lump sum distribution may be taken in cash or of the DROP Participant's entire DROP Account balance, or Option (2) an increase (or "bump up") to the form of benefit in which the Participant elects to receive the Participant's remaining Accrued Benefit. For example, if the DROP Participant elects Option (2) and also elects to receive his or her Accrued Benefit in the Plan's normal form of benefit (monthly annuity payments for life, as described in Section 5.4(a)), the value of the Participant's monthly annuity retirement payments would be actuarially increased ("bumped up") to reflect the value of the DROP Account. A DROP Participant must choose either Option (1) or Option (2). The chosen option will apply to the Participant's entire DROP Account.

If the DROP Participant elects to receive the value of the DROP Account in the form of a lump sum, the Participant may elect to have the lump sum distribution (a) paid as a cash distribution to the Participant of the Participant's entire DROP Account, or (b) treated as an Eligible Rollover Distribution (if applicable) under Section 5.11 equal to the Participant's entire DROP Account to an Eligible Retirement Plan designated by the Participant, or (c) distributed in any combination of a cash distribution to the Participant and an Eligible Rollover Distribution to a designated Eligible Retirement Plan, with the combined value being equal to the value of the DROP Participant's entire DROP Account.

The amount accrued in the DROP Account will be available as soon as practicable following the end of the DROP period, but not sooner than the first day of the month coincident with or next following the end of the DROP period and not later than the first day of February of the next calendar year following the year of the termination of employment. Alternatively, he or she may elect, in a format acceptable to the Administrator, to have the amount accrued in the DROP Account added to his or her Employee Contributions Benefit. Notwithstanding anything in the Plan to the contrary, no interest will accrue on the Participant's DROP Account after the first day of the month coincident with or next following the end of the DROP period.

(b) If the DROP Participant has died, the amount in the Participant's DROP Account will be paid to the Participant's Beneficiary or may be treated as an Eligible Rollover Distribution (if applicable) under Section 5.11. The amount in the DROP Account will be available as soon as practicable following the DROP Participant's death, but not sooner than the first day of the month coincident with or next following the end of the DROP period and not later than the first day of February of the next calendar year following the year of the termination of employment.

6.8 BENEFITS PAYABLE UPON TERMINATION OF EMPLOYMENT.

(a) If a DROP Participant terminates employment at the end of the DROP period, the Trustee shall pay his or her Accrued Benefit, calculated as outlined above as of the beginning of the DROP period, in any form permitted under the Plan.

(b) If a DROP Participant dies before the end of the DROP period, the Participant's Beneficiary will be entitled to any death benefits payable under the terms of the Plan, based on the Participant's Accrued Benefit, calculated as outlined above as of the beginning of the DROP period, in any form permitted under the Plan.

ARTICLE 6A
IN-SERVICE RETIREMENT PROGRAM

Deleted to reflect elimination of benefit based on 4/23/2019 action by Commissioners. Still relevant language has been moved to Section 5.13.

~~6A.1 ELIGIBILITY FOR IN-SERVICE RETIREMENT. Effective January 1, 2013, a Participant is eligible to elect an in-service retirement if he or she is eligible for Normal Retirement.~~

~~6A.2 APPLICATIONS FOR IN-SERVICE RETIREMENT.~~

~~_____ (a) _____ An eligible Participant who elects in-service retirement shall complete and submit a written election form to the Administrator, on the form provided by the Administrator, stating:~~

~~_____ (i) _____ the Participant's intention to elect an in-service retirement;~~

~~_____ (ii) _____ the Participant's acknowledgment that his or her Accrued Benefit will be frozen as of the first day of his or her in-service retirement; and~~

~~_____ (iii) _____ any other information required by the Administrator or the Trustees to administer the in-service retirement.~~

~~_____ (b) _____ A Participant's election of in-service retirement is irrevocable once in-service retirement payments have begun as provided below:~~

~~_____ (c) _____ Notwithstanding anything in the Plan to the contrary, any DROP Participant who has reached Normal Retirement Age and who is a DROP Participant as of the later of (i) January 1, 2013 or (ii) the date the DROP Participant first receives notification of the option to elect an in-service retirement benefit, may make a one-time irrevocable election to receive in-service retirement payments as provided in this Article 6A. At the option of the DROP Participant, the payment of the DROP Account of a Participant who makes this conversion election will be made either:~~

~~_____ (i) _____ in a lump sum upon the effective date of the conversion election as provided in Section 6A.3, in which case the Participant will no longer participate in the DROP feature of the Plan provided for in Article 6; or~~

~~_____ (ii) _____ at the end of the DROP period in accordance with Article 6, in which case the DROP Account would continue to accrue interest as provided in and subject to the provisions of Article 6.~~

~~6A.3 IN-SERVICE RETIREMENT EFFECTIVE DATE. A Participant's in-service retirement begins on the first day of the month following acceptance by the Administrator of the Participant's election form and any other information required by the Administrator.~~

~~6A.4 IN-SERVICE RETIREMENT BENEFIT.~~

~~———— (a) ——— As of the effective date of the Participant's in-service retirement, the Administrator shall determine the Participant's Accrued Benefit, and shall pay the Participant's Accrued Benefit in the form of payment elected by the Participant as provided in Section 5.4.~~

~~———— (b) ——— The in-service retirement shall be an actual retirement for all purposes under the Plan.~~

~~———— (c) ——— A Participant who is receiving in-service retirement payments may not receive credit for Years of Service for any period of in-service retirement.~~

~~———— (d) ——— A Participant's compensation during the in-service retirement period may not be:~~

~~———— (i) ——— subject to the employer pickup provisions of Section 4.5 or any reduction as an employee contribution for pension or retirement purposes, or~~

~~———— (ii) ——— used to increase the Participant's Average Compensation.~~

~~———— (e) ——— During the period of in-service retirement, the Participant shall:~~

~~———— (i) ——— continue to receive any benefits to which he or she is entitled as an employee of Washington County,~~

~~———— (ii) ——— be subject to the personnel law, regulations and policies applicable to an employee of Washington County, and~~

~~———— (iii) ——— receive retirement benefits only to the extent provided in this Article.~~

~~6A.5 BENEFITS PAYABLE UPON TERMINATION OF EMPLOYMENT.~~

~~———— (a) ——— When a Participant who is receiving in-service retirement payments terminates employment, the Trustee shall continue to pay the Participant's retirement benefits in the same amount and form elected by the Participant upon his or her in-service retirement.~~

~~———— (b) ——— If a Participant who is receiving in-service retirement payments dies, the Participant's Beneficiary will be entitled to any death benefits payable under Section 7.2 of the Plan for a Participant who dies after benefits begin.~~

ARTICLE 7 DEATH BENEFITS

Sect 7.1 revised to clarify that this section applies only to death after termination Not a substantive change.

7.1 DEATH AFTER RETIREMENT BUT BEFORE BENEFITS BEGIN. Except as provided in Section 7.3, no death benefits are payable on account of a Participant who dies after his or her Termination Date and before the payments of his or her benefits under the Plan begin.

7.2 DEATH AFTER BENEFITS BEGIN. The death benefits of a Participant who dies after his or her benefits under the Plan begin are those specified, if any, under the form in which the Participant's benefits were being paid.

Heading of Sect 7.3 revised to clarify that the section applies only to death before retirement benefits start

7.3 PRERETIREMENT DEATH BENEFITS.

(a) General Preretirement Death Benefit. If a Participant dies before his or her Annuity Starting Date, his or her Beneficiary will be entitled to receive as a single lump sum the benefit described in (i) plus that described in (ii).

(i) An amount equal to the Participant's Employee Contributions Benefit.

(ii) An amount equal to ~~fifty percent (50%)~~ of the Participant's Average Compensation determined at the time of death; provided, however, that the benefit provided by this Section 7.3 will be payable only if the Participant dies before his or her Termination Date and after completing one Year of Service.

(b) Surviving Spouse Annuity Benefit. If each of the following conditions are met, the surviving spouse of a deceased Participant is entitled to receive a survivor annuity, in lieu of any other Plan benefit:

(i) The Participant is married on the date of death;

(ii) The Participant's death occurs before his or her Termination Date;

(iii) The Participant has designated his or her surviving spouse as the only primary Beneficiary;

(iv) The Participant attained age 55 and was credited with at least 15 Years of Service before his or her death or would have been eligible to receive either normal retirement benefits pursuant to Section 5.1 or early retirement benefits pursuant to Section 5.3 if the Participant had retired on the day before his or her death; and

(v) The Participant's spouse does not elect to receive the benefit provided in Section 7.3(a).

For purposes of this Section 7.3(b), a survivor annuity is a monthly benefit commencing in the month next following the Participant's death, and continuing for the remainder of the spouse's life, in an amount equal to the benefit the spouse would have received under an immediate joint and 100% survivor annuity pursuant to Section 5.4(b)(ii) if the Participant had retired on the day before his or her death.

(c) The Beneficiary of a Participant who dies while on a Leave of Absence shall be entitled to receive death benefits pursuant to this Section 7.3.

ARTICLE 8

TERMINATION OF EMPLOYMENT

8.1 **DEFERRED PENSION BENEFITS.** If a Participant reaches a Termination Date for any reason other than the Participant's Normal Retirement, Early Retirement, disability or death, the Participant shall be entitled to receive a deferred pension benefit commencing at the Participant's Normal Retirement Date and equal to the greater of (i) 100% of the Participant's Employee Contributions Benefit or (ii) the vested percentage of the Participant's Accrued Benefit.

A Participant's vested percentage is determined based on Years of Service on the Termination Date, according to the following schedule:

YEARS OF SERVICE	VESTED PERCENTAGE
Less than 5	0%
5 or more	100%

Notwithstanding the preceding, (i) a Participant who reaches a Termination Date and is credited with at least five Years of Service may elect to receive a Cash-Out of his or her Employee Contributions Benefit, which may be made at any time after the Termination Date; and (ii) a Participant who reaches a Termination Date and is credited with fewer than five Years of Service will automatically receive a Cash-Out of his or her Employee Contributions Benefit, which will be paid as soon as administratively feasible after the Termination Date. Notwithstanding the above, any automatic Cash-Out of an amount greater than \$1,000 (excluding amounts attributable to rollover contributions) will be made as a direct rollover (as defined in Section 5.11) to an individual retirement account described in Code §408(a) for the benefit of the Participant, unless the Participant elects a cash distribution or a rollover or transfer to another Eligible Retirement Plan (as defined in Section 5.11). A direct rollover pursuant to the previous sentence will be made as soon as practicable after the Participant becomes entitled to a distribution.

For purposes of this Section, "amounts attributable to rollover contributions" means amounts contributed to the Plan as rollover contributions within the meaning of Code sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii) and 457(e)(16), together with any earnings or losses allocable to such contributions.

ARTICLE 9

AMENDMENT AND TERMINATION

9.1 **EMPLOYER'S RIGHT TO AMEND.** Subject to applicable labor laws, the County shall have the right to amend this Plan in any and all respects at any time and from time to time, including the right to reduce or suspend contributions; provided, however:

(a) that no amendment shall increase the duties or liabilities of the Trustee without its consent;

(b) that no amendment shall deprive any Participant of any of the vested accrued benefits to which he or she is entitled to under this Plan;

(c) that no amendment shall provide for the use of the Fund other than for the benefit of ~~Participant~~Participants and Beneficiaries, except as provided in Section 9.3;

(d) that any amendment may be made retroactively; and

(e) that no amendment shall deprive any Participant of any vested interest in his or her Accrued Benefit.

9.2 AMENDMENT PROCEDURE. An amendment made under this Article shall be valid only if it is approved by the County Commissioners of Washington County, by amendment to the Public Local Laws of Washington County. Notwithstanding any other provision of County Law, no County resolution or ordinance that relates to the subject matter of the Plan will be effective with respect to the Plan unless the County acts by ordinance to specifically amend the relevant provisions of the Plan.

9.3 TERMINATION OF THE PLAN.

(a) The County reserves the right to terminate all or any portion of the Plan or to terminate or limit the participation of any County in the Plan at any time.

(b) In the event of a termination or partial termination, as determined under applicable Internal Revenue Service regulations and rulings, of the Plan, all affected Participants on the date of the termination or partial termination, to the extent required by law, shall have a nonforfeitable right to benefits under this Plan accrued on the date of the termination or partial termination to the extent the same are funded as of such date. In addition, no person who is not a Participant on the date of the termination or, if relevant, a partial termination, may become a Participant on or after that date and no further benefits shall accrue to affected Participants after that date.

(c) Upon termination or partial termination of the Plan as described above, the Administrator, to the extent necessary, shall make provision for any expenses of the Plan and the Administrator shall allocate the assets of the Fund, as appropriate. Upon such allocation of assets, the Administrator shall have the authority to direct the liquidation and distribution of the Fund or to continue the operation of the Plan and the Fund in accordance with their provisions as from time to time established, including, as necessary, subsequent allocations of the Fund assets among persons entitled to benefits under this Plan in the manner provided in Section ~~79.2(d)4~~. In the event of liquidation, distributions from the Fund on the basis of the most recent allocation of assets, as described in Section ~~79.2(d)4~~, may be made in cash or by means of annuity contracts or certificates of equivalent value.

corrected section references above.

9.4 ALLOCATION AND DISTRIBUTION. This Section shall become operative upon any of the following events: (a) a complete termination of the County's liability to make further contributions to the Trust; (b) a complete discontinuance of contributions by the County to the Trust; or (c) a complete termination of the Plan. The provisions of this Section 9.4 also shall become operative in the event of a partial termination of the Plan, but only with respect to that portion of the Plan attributable to the Participants to whom the termination is applicable. The effective date of any termination or discontinuance of contributions shall be as set forth in a resolution adopted by the County. Upon the effective date of any such event, then, notwithstanding any other provisions of the Plan, no persons who are not Participants shall be eligible to become Participants, no further

benefits shall accrue and the Accrued Benefits of all Participants not then vested, and not previously forfeited, shall immediately become fully vested.

The allocation and distribution of Plan assets upon Plan termination will be made in a manner determined by the Committee to preclude individual discrimination, by the purchase of annuities or other equitable means of distribution. Notwithstanding any provision of this Plan to the contrary, if the balance of the Trust, as of the date of any event specified in this Section ~~9.3~~, exceeds the amount required to fully fund the benefits accrued to that date for all Participants who are then active, retired or disabled, the excess amount shall be returned to the County.

9.5 AUTOMATIC TERMINATION OF CONTRIBUTIONS. The liability of the County to make contributions to the Trust shall automatically terminate upon liquidation of the County, upon its adjudication as a bankrupt or upon the making of a general assignment for the benefit of creditors;

9.6 TERMINATION PROCEDURE. A termination or discontinuance made under this Article shall be valid only if it is approved by the County Commissioners of Washington County, by amendment to the Public Local Laws of Washington County.

9.7 RELEASE AND DISCHARGE OF ADMINISTRATOR. Notwithstanding the above, in case the Plan is terminated in whole or in part, the Administrator, to the extent permitted under applicable law, shall distribute the assets in the Fund. To the extent permitted by applicable law, when the assets in the Fund shall have been so applied or distributed and the accounts of the Fund shall have been so settled, the Administrator shall be released and discharged from all further accountability or liability respecting the Plan and the Fund (or that part of the Fund so applied or distributed if the Plan is terminated only in part) and shall not be responsible in any way for the further disposition of the Fund (or that part of the Fund so applied or distributed, if the Plan is terminated only in part) or any part thereof so applied or distributed.

ARTICLE 10 **ADMINISTRATION**

10.1 ADMINISTRATION. The Administration of this Plan shall be the responsibility of the following named fiduciaries:

(a) The Trustee with respect to the management, control and investment of the Trust (except to the extent the Trustee is subject to the direction of the Administrator or an investment manager) and the payment of benefits to Participants and their beneficiaries;

(b) The Administrator or other person or persons designated by the Administrator for purposes of determining appeals with respect to denied claims for benefits; and

(c) The Administrator with respect to controlling and managing the administration and operation of the Plan as hereinafter set forth. The Administrator may, through a written instrument, designate other persons to carry out some or all of its fiduciary responsibility.

The authority of each named fiduciary in its designated area of responsibility as aforesaid shall be exclusive, and no named fiduciary shall have either authority or responsibility to exercise any discretion or control other than as specifically delegated to the named fiduciary

hereunder. Any person or group of persons or entity may serve in more than one fiduciary capacity with respect to the Plan.

ARTICLE 11

THE ADMINISTRATOR

11.1 **MEMBERS.** The Administrator shall be the Retirement Committee, as established in Section 11.2.

11.2 **RETIREMENT COMMITTEE.** Except to the extent that the County has retained any power or authority, or allocated duties and responsibilities to another administrator or other fiduciary, the Retirement Committee shall have full power and authority to administer and operate the Plan in accordance with its terms and in particular the authority contained in this Article 11, and, in acting pursuant thereto, shall have full power and authority to deal with all persons in any matter directly connected with the Plan, including, but not limited to, the Trustees, other fiduciaries, insurance companies, investment advisors, other advisors and specialists, Participants, Beneficiaries and their representatives, in accordance with the following provisions:

positions: (a) The Committee shall consist of those individuals who hold the following

Revised to reflect current composition of Committee based on information provided by staff.

- (i) County Administrator or designee;
- (ii) ~~Finance Director~~Chief Financial Officer or designee;
- (iii) A County Commissioner, appointed by the County Commissioners as a whole; and
- (iv) Human Resources Director, as Chairman.

~~In addition to the individuals designated above, until July 1, 2001, the Committee shall also include the following individuals:~~

- (v) One representative of the Sheriff's² Department, recommended by the Sheriff~~and approved by the County Commissioners~~; and
- (vi) ~~Three~~Four representatives of Local 67 of the American Federation of State, County, and Municipal Employees, elected by the union membership.

(b) Subject to the right to resign at any time, each member of the Committee shall serve without compensation at the pleasure of the County, and the County may appoint, and may revoke the appointment of, additional members to serve with the Committee as may be determined to be necessary or desirable from time to time. Each member of the Committee, by accepting his or her appointment to the Committee, shall thereby be deemed to have accepted all of the duties and responsibilities of such appointment, and to have agreed to the faithful performance of his or her duties thereunder.

(c) The Committee shall adopt such formal organization and method of operation as it shall deem desirable for the conduct of its affairs. The Committee shall act as a body, and the individual members of the Committee shall have no powers and duties as such, except as provided herein. The Committee shall act by vote of a majority of its members at the time in office (other than those disqualified from voting pursuant to the Committee's rules), either at a meeting or in writing without a meeting.

(d) Except as otherwise provided in this Plan, the determination of the Committee on any matter pertaining to the Plan within the powers and discretion granted to it shall be final and conclusive on the County, the Trustees, all Participants and Beneficiaries and all those persons dealing in any way or capacity with the Plan.

11.3 RETIREMENT ADVISORY COMMITTEE. There shall be a committee, to be known as the Retirement Advisory Committee, which shall serve as a liaison between the Retirement Committee and Covered Employees.

(a) The Retirement Advisory Committee shall consist of 10 Employees appointed by the Board of County Commissioners.

(b) The members of the Retirement Advisory Committee shall be invited to actuary and investment overviews and will meet from time-to-time to review the Plan.

(c) The Retirement Advisory Committee will present suggestions with respect to the Plan from time-to-time to the Retirement Committee who will determine whether the suggestions should be recommended for approval by the Board of County Commissioners.

11.4 POWERS AND RESPONSIBILITIES. The Administrator shall have the following powers and responsibilities:

(a) Under advice of counsel, who may be counsel to the County or counsel of its own selection, construing the Plan, and remedying any ambiguities, inconsistencies or omissions.

(b) Determining all questions relative to the eligibility of employees to be Participants and the benefits of Participants or beneficiaries.

(c) Establishing reasonable rules for the administration of the Plan.

(d) Maintaining appropriate records relating to Participants and their beneficiaries.

(e) Communicating the funding policy to the Trustee and to any investment ~~managers~~manager or any Investment Committee established by the County whose duties are to determine the investment policy of the Fund

Revised based on instructions from staff to reflect that an Investment Committee may be designated as responsible for determining the Plan's investment policy. Note that no such designation is required, this merely permits such a designation.

(f) Preparing and filing such reports and returns with respect to the Plan as are required by law.

(g) Acting for the County before all persons in any matter directly related to the Plan.

(h) Performing other duties necessary for the administration of this Plan which appear to the Administrator to be necessary or appropriate ~~in order to~~ properly ~~to~~ administer and operate the Plan.

The Administrator shall discharge its duties for the exclusive purpose of providing benefits hereunder and defraying the reasonable expenses of operating the Plan and with the skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

In carrying out its duties herein, the Administrator shall have discretionary authority to exercise all powers and to make all determinations, consistent with the terms of the Plan, in all matters entrusted to it, and its determinations shall be given deference and shall be final and binding on all interested parties.

11.5 CERTIFICATIONS AND INVESTIGATIONS.

(a) Whenever in the administration of the Plan a certification by the County is required to be given to the Administrator, or if the Administrator shall deem it necessary that a matter be proved by certification of the County prior to taking or omitting any action hereunder, such certification shall be duly made, and the matter shall be deemed proved, by an instrument delivered to the Administrator, signed in the name of the County by its duly authorized representative. The Administrator shall be empowered to act, and shall be protected in acting, upon such instrument. Further, the Administrator shall be empowered to act, and shall be protected in acting, upon any notice, resolution, order, offer, telegram, letter or other document believed by the Administrator to be genuine and to have been signed by the proper party or parties.

(b) The Administrator shall not be required to make any investigation to determine the identity or mailing address of any person entitled to benefits under this Plan and shall be entitled to withhold the payment of benefits until the identity and mailing addresses of persons entitled to benefits are certified to it by the County or by such person.

11.6 CLAIMS PROCEDURE. Any person claiming a benefit under the Plan (a "Claimant") shall present the claim, in writing, to the Administrator, and the Administrator shall respond in writing. If the claim is denied, the written notice of denial shall state, in a manner calculated to be understood by the Claimant:

(a) The specific reason or reasons for denial, with specific references to the Plan provisions on which the denial is based;

(b) A description of any additional material or information necessary for the Claimant to perfect his or her claim and an explanation of why such material or information is necessary; and

(c) An explanation of the Plan's claims review procedure.

The written notice denying or granting the Claimant's claim shall be provided to the Claimant within 90 days after the Administrator's receipt of the claim, unless special circumstances require an extension of time for processing the claim. If such an extension is required, written notice

of the extension shall be furnished by the Administrator to the Claimant within the initial 90 day period and in no event shall such an extension exceed a period of 90 days from the end of the initial 90 day period. Any extension notice shall indicate the special circumstances requiring the extension and the date on which the Administrator expects to render a decision on the claim. Any claim not granted or denied within the period noted above shall be deemed to have been denied.

Any Claimant whose claim is denied, or deemed to be denied under the preceding sentence, (or such Claimant's authorized representative) may, within 60 days after the Claimant's receipt of notice of the denial, or after the date of the deemed denial, request a review of the denial by notice given, in writing, to the Administrator. Upon such a request for review, the claim shall be reviewed by the County Commissioners (or a designated representative) which may, but shall not be required to, grant the Claimant a hearing. In connection with the review, the Claimant may have representation, may examine pertinent documents, and may submit issues and comments in writing.

The decision on review normally shall be made within 60 days of the Administrator's receipt of the request for review. If an extension of time is required due to special circumstances, the Claimant shall be notified, in writing, by the Administrator, and the time limit for the decision on review shall be extended to 120 days. The decision on review shall be in writing and shall state, in a manner calculated to be understood by the Claimant, the specific reasons for the decision and shall include references to the relevant Plan provisions on which the decision is based. The written decision on review shall be given to the Claimant within the 60 day (or, if applicable, the 120 day) time limit discussed above. If the decision on review is not communicated to the Claimant within the 60 day (or, if applicable, the 120 day) period discussed above, the claim shall be deemed to have been denied upon review. All decisions on review shall be final and binding with respect to all concerned parties.

11.7 ADVICE. The Administrator may secure specialized advice or assistance as it deems necessary or desirable in connection with the administration and operation of the Plan and shall be entitled to rely conclusively upon, and shall be fully protected in any action or omission taken by it in good faith reliance upon, any advice or opinion so obtained.

11.8 LIABILITY; INDEMNIFICATION. No member of the Administrator shall incur any liability: (i) by virtue of any contract, agreement, bond or other instrument made or executed by the member or on the member's behalf as a member of the Administrator, (ii) for any act or failure to act, or any mistake or judgment made by the member, with respect to the business of the Plan, unless resulting from the member's gross negligence or willful misconduct, or (iii) for the neglect, omission or wrongdoing of any other member of the Administrator or of any person employed or retained by the Administrator. The County shall indemnify and hold harmless each member of the Administrator from the effects and consequences of the member's acts, omissions and conduct with respect to the Plan, except to the extent that such effects and consequences shall result from the member's own willful misconduct or gross negligence. The foregoing right to indemnification shall be in addition to such other rights as the Administrator may enjoy as a matter of law or by reason of insurance coverage of any kind. Rights granted hereunder shall be in addition to and not in lieu of any rights to indemnification to which the Administrator may be entitled pursuant to the by-laws of the County, and, if the Administrator is a Covered Employee, service as the Administrator shall be deemed in partial fulfillment of the member's employment function. In all computations, the Administrator shall be entitled to rely fully upon data furnished by the County and upon information furnished it by or on behalf of an employee or employees.

11.9 INSURANCE. The Plan may purchase, as an expense of the Plan, liability insurance for the Plan and/or for its fiduciaries to cover liability or losses occurring by reason of an act or omission by a fiduciary. In addition, any fiduciary may purchase, from and for the fiduciary's own account, insurance to protect the fiduciary in the event of a breach of fiduciary duty, and the County may also purchase insurance to cover the potential liability of one or more persons who serve in a fiduciary capacity with regard to the Plan.

11.10 BONDING. The Administrator shall arrange for such bonding, if any, as is required by law. Bonding in excess of the amount required by law shall not be considered required, but shall be permitted, by this Plan. The costs for such bonding shall be paid by the County or, if the County elects, from the Trust.

11.11 COMPENSATION. The Administrator shall serve without compensation, but all expenses of the Administrator incurred in the performance of duties hereunder shall be proper charges to the Trust and shall be paid therefrom unless the County, in its discretion, chooses to pay such expenses.

11.12 PLAN RECORDS. The Administrator, or the Secretary of the Administrator shall keep or cause to be kept records reflecting administration of the Plan, which records shall be subject to audit by the County. A Participant may examine only those records pertaining directly to the Participant.

11.13 INSTRUCTIONS TO TRUSTEES. The Administrator shall provide appropriate written instructions to the Trustee signed by an authorized member or members of the Administrator to enable it to make the distributions provided for in the Plan. The Trustee shall be entitled to rely upon any written notice, instruction, direction, certificate or other communication reasonably believed by it to be genuine and to be signed by an authorized member of the Administrator or an officer of the County, and the Trustee shall be under no duty to make investigation or inquiry as to the truth or accuracy of any statement contained therein, unless it knows that the direction or instruction constitutes a breach of the Administrator's or ~~an~~the County's fiduciary responsibility with respect to the Plan.

11.14 INVESTMENT MANAGERS. The County's power to retain the services of an investment manager~~(s)~~ for the management of (including the power to acquire and dispose of) all or any part of the Fund's assets, shall be limited to the retention of such persons or firms that are registered as investment managers under the Investment Advisers Act of 1940, as Banks (as defined in that Act), or which are insurance companies qualified to manage, acquire or dispose of the Fund's assets under the laws of more than one state, and provided that each of such persons or firms has acknowledged to the Administrator and the Trustee in writing that he or she is a fiduciary with respect to the Plan. In such event, the Trustee shall not be liable for the acts or omissions of such investment manager or managers, nor shall it be under any obligation to invest or otherwise manage any assets which are subject to the management of such investment manager or managers.

ARTICLE 12

MISCELLANEOUS

12.1 NORIGHT TO EMPLOYMENT. Participation in this Plan shall not give any person the right to be retained in the employ of the County, or any right or interest in this Plan other than as herein provided.

12.2 HEADINGS. The headings and sub-headings in this instrument are inserted for convenience of reference only and are not to be considered in construing the provisions hereof.

12.3 COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which shall be deemed an original, and said counterparts shall constitute but one and the same instrument, which may be sufficiently evidenced by any one counterpart.

12.4 GOVERNING LAW. Except to the extent preempted by applicable Federal law, this Plan shall be construed, administered and governed in all respects under and by the laws of the State of Maryland.

12.5 UNIFORM TREATMENT. This Plan shall be administered and construed in a uniform and non-discriminatory manner, treating similarly situated Participants alike.

12.6 RULES AND REGULATIONS. By becoming a Participant, every Participant shall thereby be deemed to have agreed to abide by the rules and regulations of the Administrator made in accordance with this Plan, and to sign all papers necessary for the compliance therewith.

12.7 LOCATION OF PARTICIPANT OR BENEFICIARY UNKNOWN. In the event that all, or any portion, of the distribution payable to a Participant or a Beneficiary shall remain unpaid solely because the Administrator cannot ascertain the whereabouts of the Participant or Beneficiary, after sending a registered letter, return receipt requested, to the last known address, and after further diligent effort, the amount so distributable shall be treated as a forfeiture and used to reduce the contribution for that Plan Year. However, the dollar amount, unadjusted for gains or losses in the interim, shall be reinstated if a claim for the benefit is made by the Participant or Beneficiary to whom it was payable. If a benefit payable to an unlocated Participant or Beneficiary is subject to escheat pursuant to applicable state law, neither the Trustee nor the County shall be liable to any person for any payment made in accordance with such law.

12.8 NO ASSIGNMENT OF BENEFITS. Except as expressly provided herein, no benefits under the Plan may be assigned or alienated, and the Trustee shall pay all amounts payable hereunder, and shall distribute all assets distributable hereunder, to any person, into the hands of such person and not unto any other person or corporation whatsoever, whether claiming by his or her authority or otherwise; nor may said payments be anticipated. Except as expressly provided herein, the interest of any Participant hereunder may not be assigned or encumbered, nor shall it be subject to attachment or other judicial process. However, deposit to the credit of the account of any person in a bank or trust company designated by such person in writing shall be deemed to be the equivalent of payment into the hands of such person. Notwithstanding the foregoing, amounts held for the benefit of a Participant may be paid in accordance with a "qualified domestic relations order" as defined in Code §414(p) (or a domestic relations order entered before January 1, 1985 which, in the judgment of the Administrator, is entitled to be treated as a qualified domestic relations order), so long as the payment complies with Code §414(p). Notwithstanding the foregoing, amounts held for the benefit of a Participant may be paid in accordance with a domestic relations order, if required under applicable law. Notwithstanding the foregoing, a Participant's benefits under the Plan may be offset if the offset is permitted under applicable law.

12.9 EXCLUSIVE BENEFIT. The Trust Fund shall be held by the Trustee for the exclusive purpose of providing benefits to Participants and their beneficiaries and defraying reasonable expenses of administering the Plan. No part of the Trust shall ever inure to the benefit

of the County prior to the satisfaction of all liabilities to all Participants and their beneficiaries, except that:

(a) Any contribution made to the Trust Fund by the County which is attributable to a mistake of fact may be returned to the County within one year after such contribution was made;

(b) All contributions shall be conditioned on the initial qualification of the Plan under Code §401, and if the Plan does not qualify, then such contributions may be returned to the County within one year after the date of denial of qualification of the Plan.

(c) If a return of contributions pursuant to the foregoing is due to a good faith mistake of fact or a good faith mistake in determining the deductibility of the contribution:

(i) The amount which may be returned to the County is the excess of the amount contributed over the amount that would have been contributed had there not occurred a mistake of fact or a mistake in determining the deduction; and

(ii) Earnings attributable to such excess contribution may not be withdrawn, but losses attributable thereto must reduce the amount to be returned.

(d) In the case of the termination of the Plan, any residual assets of the Plan shall be distributed to the County at the direction of the Administrator if all liabilities of the Plan to Participants and their Beneficiaries have been satisfied and the distribution does not contravene any provision of law.

12.10 STATUTE OF LIMITATIONS. No legal action may be commenced or maintained to recover benefits under this Plan more than 12 months after the final review/appeal decision by the Plan Administrator has been rendered (or deemed rendered).

IN WITNESS WHEREOF, as evidence of its adoption of this Plan, the County has caused this Plan to be executed, and, if a separate Trust agreement is not entered into between the County and the Trustee, the Trustee has joined herein to evidence its acceptance of the provisions of the Plan applicable to the Trustee, generally effective July 1, 2015.

ATTEST/WITNESS: _____

WASHINGTON COUNTY, MARYLAND

By: _____

Print Name: _____

Title: _____

Print Name: _____

Date: _____

We don't normally include signature lines for witnesses in plan documents anymore, as it is not necessary for compliance purposes, but we can include if desired.

EXHIBIT 1

This Exhibit has been updated based on information provided by staff

TO THE

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

The following Non-Uniformed Participants Hired Prior to July 1, 2013 shall contribute at 5.5% of his or her Per-Pay Compensation:

Alidoosti, Sherry S
Ambrose, Pamela S
Anders, Donna K
Ankeney, Tonya L.
Bair, Rodney A ~~Baker, Jr, Durell~~
~~W-Ballam, Stephanie~~
~~L.Barnes, Gregory L.~~
Barnhart, Dee A ~~Barr, John~~
~~FBeall, Brian R~~ ~~Belew, Claude T~~
Bishop Sr, Rocky L
Bittering, Sunni
Blubaugh, David W
Bockstanz, Wayne K.
Boden, Lucinda A ~~Bomar, Janis K~~
Bowers, Alicia B
Bowers, Kim L
B o w e r s , R o d n e y
L ~~Brandenburg, Misti Sue~~
Braniff, Karie A. ~~Brown, Larry D.~~
Brown, Scott E.
Buchanan, Susan M
Buell, Joanne R
Bussard, Dwayne S
C a l a n d r e l l e , J a m i e
L ~~C a l l a h a m , R u t h~~
~~Anne~~ ~~Campbell, Angela M~~
Camuti- Carranza, Elizabeth A
Cerrone, Kevin D
Cirincion, Regina M
Cline, Jeffrey A.
Coccodrilli Jr, Ronald
~~R~~ ~~Cole, Destini R.~~
Collins, Lucinda L ~~Cosey, John~~
~~M.~~
Culler, Garrett E.
Culler, Vicki L.
Curry, Richard F ~~Davis, Mark D.~~
Deal, Curtis W. ~~Deal, Pamela~~
~~S~~ ~~Dean, Brandon J~~
Debes Jr, Leon M.
Decker, Jeffrey L ~~Deneen, David~~
~~B~~
Derr, Ricky W

Dick, Michael E.
Dick, Shelly I
Divelbiss, John D
DiVito, Daniel F
D o r s e y , T i m o t h y
~~H~~ ~~Drake, Michael A~~ ~~Drake, Philip~~
~~A~~ ~~Drenner, Pamela J.~~
Ebersole, David W
Eckard, Debra S
Eichelberger, Richard W
Elwood, Wade A.
Embly, Dennis W
Enderlin, Lisa D
Eshleman, Andrew E.
Eslick, Angela M.
Faith, Donald L
Faith, Kimberly D
F a r m e r , C a t h e r i n e
~~I~~ ~~Feigley, Dwayne E.~~
Feiser, Terrance L ~~Ferguson, Tina~~
~~M~~
Flores, Michelle D
Foreman, Christine D ~~Gardiner~~
Franks, Jamie L.
Gander, Jeffrey L ~~Garrett, Thomas~~
~~W~~ Rebekah S.
Gaver, Richard L
Gist, Harold M ~~Glaze, Jamie L~~
Godlove II, Larry E
Golden, Terry L
Goodrich, Stephen T
Grabill, David L
Graham, George D
Greene, Todd E
Grim, Darin L
Grimmer, Misti Sue
Gross Jr, David L. ~~Grove, Richard~~
~~E~~
Gudmundson, John E
Hansen, Michele F
Harbaugh, Carmen A.
Harbaugh, Shawn M.
Hart, Leslie D ~~Hebb-Jr, R.~~

Graydon
Heil, Alicia A ~~Helfrick, Angela M~~
Helmer, Mary H ~~Helser~~
~~H~~ ~~Orville H~~
Hemphill, Kevin C.
H e r s h m a n , R o b e r t
~~A~~ ~~Higgins, Richard W~~
Hill, Terry L.
Hixon, Daniel E
Hoffman, R Todd
Hoopengardner, Benjamin E.
Hoopengardner, Robert E
Hoover, Paul S.
H o t t i n g e r , P a u l
~~A.~~ ~~Householder, Roy~~ ~~Hovis, James~~
~~B~~
Hyatt, Michael A.
Imes, Albert C.
Ingram, Stephen L. ~~Irwin, Terry R~~
Jamison, Patricia J.
J a m i s o n , W a r r e n
~~R~~ ~~Jenkins, James F~~
Jernigan, Sean E
Johns, Christine E
Johnson, Lisa J
Jones, Daniel P
Jones, Gregory L
Jones, Patricia M
Kelly, Lisa A.
Keltner, Bonnie L
Kidwell, Michael A
K i m b l e , C h r i s t o p h e r
~~D.~~ ~~Kozal, Sarah M.~~ ~~Kuhna, Joseph~~
~~F~~
Levey, Barry J.
Levine, Douglas L
Lewis, Kevin L. ~~Lindley, Justin~~
~~E~~ ~~Lumm, Vicki C~~ ~~Lung, Timothy~~
~~A~~ ~~M a g i n n i s , B e c k y~~
~~Jo~~ ~~Mandley, Robert P~~
Manlove, Kimberly A.
Mann, Mark W.
Marks, Sherry M ~~Martz, Ricky L~~

McCammon, Tracy L.
 McCormack, Christopher
 McKinley, William B.
 Mellott, Jennifer L. Mellott, John M
 Melville, Laura K
 Michael, Joseph S Miller, Carol A
 Miller, Cody L. Mills, Cathy A
 Mills, Shirley L
 Moats, Janet K
 Molina, Brandi N.
 Mollett-Gaumer, Sarah M
 Morris, Stanley N
 Mowery, Samuel
 Moyseenko, Alexander M.
 Mummert, Mark
 Myers, Angela M.
 Myers, Brian E Myers, Mary F.
 Naugle, Brandi J Neisser, Bradley S.
 Nelson, Mary A
 Nelson, Michael
 Nugent, Frederick A
 Overcash, Stephanie L.
 Palmer II, Raymond D Palmer Jr, Carl L. Palmer, Frank T
 Palmer, Steven G
 Parker Jr, Edward
 L Parkinson, David E
 Pennesi, John J Pensinger, Craig W
 Pereschuk Sr, Earle R Peyton, Debra I
 Pfeiffer, Laurie D.
 Phillips III, John W Plank, Edwin L
 Plante, Russell A.
 Plummer, James P.
 Poland IV, Bonn A.
 Powell, Eric B Priest, Tyler H.
 Quillen Jr, Frank
 Ramos-Izquierdo, Ramiro J
 Rathvon, Joseph M.
 Reedy, William T
 Reynard Jr, Jackie L

Richards, Edward
 M Ridenour, Phillip G
 Ritter, Jill M Robinson, Keith M.
 Rohm, Karen S Rohrer, William M
 M Rosenthal, Diane M.
 Routzahn Jr, William A
 Royce Jr, Warren E
 Rozes, Arthur S Rubeck, Gerald W
 Ruppert, Tina I
 Rupp, Michelle E Russ, Peggy
 Ryan, Patricia A
 Saville, Merle L.
 Schlotterbeck, Kathy
 S Shanholtz, Tony L
 Shank, Darrell L. Shank, Rebekah S.
 Shank, Vinson V Sharrar, Dyanne A
 Sheeley, Chester C
 Shifler, Alex M. Shifler, Michael A
 Shives, Jason
 E. Shoemaker, Ernest W
 Showe, Kenneth L.
 Sipes, Calvin R. Smith Jr, Robert L
 Smith Sr, Thomas M.
 Smith, Kenneth L.
 Smith, Michelle L.
 Smith, Robert J.
 Smith, Teresa M
 Smith, Terry L.
 Snyder, Rodney E
 Socks, David W
 Spade, Heather A.
 Spence, Linda A
 Spickler, Greg E.
 Spradlin, Homer A
 Sprecher, Michael L
 Sprecher, Robert R.
 Spring, Jessica L Squibb Sr, Patrick J. Sterling, James L
 Stevens, Richard R
 Stockslager, Herman

E Stone, Stephanie
 M Stotelmyer, Steven R.
 Stouffer, Terry W
 Stransky, Mark E
 Stratton, Darlene K
 Strock III, Harry E
 Strong Jr, Charles
 P Summers, Charles R.
 Sutton, Joe L Swartz, Joshua D
 Swauger Jr, John W.
 Thomas, Jessica M.
 Thomas, Tina M.
 Thompson, Lockie
 J Timmons, Dwayne E.
 Triggs, Monte H. Turnbull, David
 Wachter, Lucinda D
 Ward, Jerry L Weller, Tonya L.
 Whitacre, Jeffrey L
 White III, Thornton F
 Whitman, John B
 Whitt, Ronald N
 Whittington Jr, Robert L
 Wilhide, Pamela
 S Wilson, Brett R
 Wolfe Jr, Emanuel
 E Wolfensberger, James G.
 Woods, Bardona J
 Worden, John A.
 Wright, Brenda K
 Wyand, Andrea C Yates, Vicky L.
 Yetter, Mark Yost, Pamela S.
 Young, Richard A.
 Younker, Samuel L
 Yutzy, Davina E

EXHIBIT 2

~~TO THE~~

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

All Non-Uniformed Participants Hired Prior to July 1, 2013 and not identified on Exhibit 1 shall contribute at 6.0% of his or her Per-Pay Compensation.

EXHIBIT 3

~~SCHEDULE A
TO THE~~

Schedule A has been removed because it is no longer relevant to current employees and is not needed in the current plan document. If anything in Schedule A is still relevant to any retiree, it will still apply based on the language in effect on the retiree's termination date.

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

~~I. 2011 Early Retirement Incentive~~

~~(a) (1) Effective~~

~~For purposes of determining Months of Service to be credited for a Participant based on unused sick leave pursuant to Section 3.2(e), effective July 1, 2011 each Participant listed in Section I(b) below who satisfies the eligibility criteria set forth in Section I(a)(2) and who elects to retire will receive the early retirement window benefit provided for in this Section I and referred to as the "2011 Early Retirement Incentive".~~

~~(2) Each Participant who has reached his or her Early Retirement Date is eligible for the 2011 Early Retirement Incentive. An election to retire and receive the 2011 Early Retirement Incentive must be made pursuant to the rules and procedures established by the County in its discretion.~~

~~(3) Except as provided in this Section I, all references in the Plan to the calculation of the Participant's Accrued Benefit or retirement benefit shall be interpreted to include the 2011 Early Retirement Incentive provided for in this Schedule A, if applicable.~~

~~(4) Each Participant listed in Section I(b) below shall be entitled to have his or her benefit calculated under the terms of the Plan as though he or she has up to three (3) additional Years of Service (but not in excess of the minimum Years of Service needed to reach Normal Retirement Age).~~

~~(b) The following Participants have elected and are entitled to receive the 2011 Early Retirement Incentive described in Section I(a): Steven L. McCarty, Dennis W. Minnick, Terrence N. Taylor, Michael C. Thompson, William V. Stachoviak, Paula A. Blenard, Ronald R. Laughman, John W. Lehman, Kelly Reynard, J. Rob Smith, and Victoria L. McKenzie~~

~~H. 2015 Early Retirement Incentive~~

~~(a) (1) Effective January 1, 2015 each Participant listed in Section H(b) below who satisfies the eligibility criteria set forth in Section H(a)(2) will receive the early retirement window benefit provided for in this Section H and referred to as the “2015 Early Retirement Incentive”. The 2015 Early Retirement Incentive shall be in addition to any other benefit that the Participant may be entitled to under the Plan.~~

~~(2) Each Participant who is within three years of his or her Normal Retirement Date is eligible for the 2015 Early Retirement Incentive. An election made to retire and receive the 2015 Early Retirement Incentive must be made by January 8, 2015 pursuant to the rules and procedures established by the County in its discretion.~~

~~(3) Notwithstanding any other provision of the Plan to the contrary, a Participant who wishes to retire on account of reaching Normal Retirement Age, but who does not have the necessary Years of Service, may elect to exchange unused sick leave for additional Years of Service applied to render the Participant eligible for Normal Retirement or eligible for the 2015 Early Retirement Incentive as described in Section H(a)(2). The Years of Service credited under this Section H(a)(3) shall count for both eligibility to participate in the 2015 Early Retirement Incentive and for Years of Service for benefit accrual purposes. Such Participant may not exchange unused sick leave beyond the minimum number of Years of Service needed to reach Normal Retirement Age. Notwithstanding anything else in the Plan to the contrary, any remaining unused sick leave will be forfeited under the Plan. An election to exchange unused sick leave must be made pursuant to the rules and procedures established by the County in its discretion.~~

~~(4) Except as provided in this Section H, all references in the Plan to the calculation of the Participant’s Accrued Benefit or retirement benefit shall be interpreted to include the 2015 Early Retirement Incentive provided for in this Schedule A, if applicable.~~

~~(5) Participation in the 2015 Early Retirement Incentive Program shall not impact a Participant’s eligibility to participate in the DROP set forth in Article 6 or to receive an in-service retirement benefit as set forth in Article 6A.~~

~~(6) Each Participant listed in Section H(b) below shall be entitled to have his or her benefit calculated under the terms of the Plan as though he or she has up to three (3) additional Years of Service (but not in excess of the minimum Years of Service needed to reach Normal Retirement Age).~~

~~(b) The following Participants have elected and are entitled to receive the 2015 Early Retirement Incentive described in Section H(a):~~

~~Crumbacker, Patsy
Robinson, Keith
Rohrer, William M
Shoemaker Ernest
Wolfensberger, James~~

~~ENTERED DROP/ISRP~~
~~Artz, Kim~~
~~Baker, Durell~~
~~Barnhart, Kenneth~~
~~Bishop Rocky L. Sr.~~
~~Bockstanz, Wayne~~
Bowers, Kim
Buchanan, Johnny
DiVito, Daniel
Ebersole, Ricky
Faith, Daniel
Foltz, Linda
French, Shane
Gist, Harold
Hardy, Ronald
Householder, Roy
Kain, John
Kline, Ricky
Kroboth, Kathy
Murray, Debra
Overcash, Arthur
Plummer, James P
Reid, Craig
Saville, Merle
Schlotterbeck, Terry
Snyder, Rodney
Stone, Stephanie
Stratton, Darlene K
Whitman, John
Whitt, Ron
Whittington, Darrell
Woods, Bardona
Yates, Vicky

Exhibit 3 has been added to allow for specification of hours or service equivalents for each employment category for crediting service based on unused sick leave pursuant to Section 3.2(e)

2019 and until this Exhibit 3 is replaced by a revised Exhibit, the following hours requirements apply for the specified employment categories:

<u>Employment Category</u>	<u>Annual Hours of Service</u>	<u>Monthly Hours of Service Equivalent</u>
<u>Solid Waste Employees</u>	<u>2,496</u>	<u>208</u>
<u>911 Employees</u>	<u>2,184</u>	<u>182</u>
<u>Fire and EMS Employees on a 24/48 Schedule</u>	<u>2,496</u>	<u>208</u>
<u>All Other Employees</u>	<u>2,080</u>	<u>173.33</u>

As indicated in Section 3.2(e), this Exhibit is subject to change from time to time based on the County's employment practices, without the need for an Amendment to the Plan.

Agenda Report Form

Open Session Item

SUBJECT: Fiscal Year 2022 Annual Transit Grant Application – Approval to Submit Application and Accept Awarded Funding

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Kevin Cerrone, Director, Washington County Transit and Allison Hartshorn, Grant Manager, Office of Grant Management

RECOMMENDED MOTION: Move to approve the resolution authorizing the filing of the application for a grant under the Federal Transit Act and approve the execution of the grant agreement upon receipt, subject to review and approval by the County Attorney's Office.

REPORT-IN-BRIEF: Washington County Transit annually applies to the Maryland Department of Transportation / Maryland Transit Administration (MDOT/MTA) for Federal and State operational and capital grant funding through the Annual Transportation Improvement Plan (ATP). The grant funds are used to operate authorized transportation programs within Washington County, which includes the Section 5307 Public Transportation -Fixed Route program, the American Disability Act (ADA) Complementary Paratransit Program, the Statewide Special Transportation Assistance Program (SSTAP) – aka: Ride Assist Voucher Program and the Capital Assistance Program (CAP).

The fiscal year 2022 application requests \$2,778,477 in State and Federal funds from MTA and the Federal Transit Administration (FTA) to subsidize the Transit system at current level of service.

DISCUSSION: The Office of Grant Management has reviewed the grant application. There are no unusual conditions or requirements attached to the acceptance of the grant.

FISCAL IMPACT: Local match (General Fund) is required to secure the Federal and State grant funds. The local match requirement associated with the fiscal year 2022 application is as follows:

5307 Operating Grant (General Funds)	\$681,684.00
5307 Capital Grant (General Funds)	\$361,541.00
SSTAP Grant:	<u>\$ 48,972.00</u>
	\$1,092,197.00
WCDSS:	\$109,000.00

CONCURRENCES: Susan Buchanan Director, Office of Grant Management, County Attorney

ALTERNATIVES: If a decision is made not to apply for the grant funds and/or provide the local match requirements, the County would become ineligible for the Federal and State transit grant funds in fiscal year 2022.

ATTACHMENTS: County Attorney has grant application in his possession.

AUDIO/VISUAL NEEDS: N/A



Agenda Report Form

Open Session Item

SUBJECT: Authorization to Decline Acquisition of Certain State Surplus Properties

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Todd Moser, Real Property Administrator

RECOMMENDED MOTION: Move to approve the authorization of the Real Property Administrator to decline certain State surplus properties after review with the Engineering, Public Works, and Planning & Zoning departments and to approve an ordinance granting said authorization.

REPORT-IN-BRIEF: The Maryland Department of Transportation State Highway Administration (MDOT SHA) provides the County 60 days to review State surplus property, request additional information, and declare interest in purchasing said property for fair market value that has been cleared by the MDOT SHA disposition process.

DISCUSSION: MDOT SHA receives letters of interest from third-party inquirers, often from adjoining property owners regarding remaining State-owned land from prior road and drainage projects. MDOT SHA reviews the land internally and determines if it can proceed to State clearance property status. Once the property has been declared clearance property, per MDOT SHA Policy and Procedures and prior to proceeding with any additional sales activity, the County is given a 60-day review period as mentioned above. If the County/Municipality declines and it is determined that the parcel is developable and has access, the State offers the property at public auction. If the property does not have access or is not buildable, the State offers it to the adjoining property owners through a sealed bid process.

Due to the marked increase in the number of surplus parcels offered by the MDOT SHA to the Board of County Commissioners, staff is seeking authorization to decline State surplus properties deemed to be non-beneficial to any future project or unnecessary to serve any other public purpose. This authorization would maximize staff efficiency, expedite the process of placing the properties back on the tax rolls, and relieve undue burden on the Board's resources and meetings.

Under the proposed ordinance, properties that are deemed beneficial to the County would continue to be presented to the Board for approval.

FISCAL IMPACT: N/A

CONCURRENCES: County Attorney, Engineering, Public Works, Planning & Zoning

ALTERNATIVES: N/A

ATTACHMENTS: Proposed ordinance

AUDIO/VISUAL NEEDS: N/A

**AN ORDINANCE TO AUTHORIZE THE REAL PROPERTY ADMINISTRATOR
TO DECLINE CERTAIN OFFERS TO PURCHASE SURPLUS PARCELS
FROM THE MARYLAND DEPARTMENT OF TRANSPORTATION
STATE HIGHWAY ADMINISTRATION**

WHEREAS, the Maryland Department of Transportation State Highway Administration (MDOT SHA) disposes of certain surplus parcels of real estate ("Surplus Parcel(s)") that have been cleared for disposition advancement in accordance with Md. Code Ann., *Trans.* § 8-309, and applicable COMAR regulations, policies, and procedures, including, without limitation, MDOT Policy and Procedures (the "MDOT SHA Disposition Process").

WHEREAS, during the MDOT SHA Disposition Process, certain of said Surplus Parcels that are cleared for disposition advancement may be made available for use by the State, a Maryland County, or a Maryland municipality for any transportation purpose or other public purposes, said Surplus Parcels offered by MDOT SHA as offeror to a governmental entity or agency as offeree for purchase at fair market value.

WHEREAS, pursuant to Subtitle 3, Sections 1-301 and 1-302, of the Code of the Public Local Laws of Washington County (the "Code"), the Board of County Commissioners of Washington County, Maryland (the "Board"), is authorized to acquire and convey real property by the means and methods, and for the purposes, stated therein.

WHEREAS, when a Surplus Parcel has been cleared by the MDOT SHA Disposition Process and offered to the Board for purchase at fair market value, the Washington County Real Property Administrator, together with staff of the Department of Engineering, the Division of Public Works, and the Department of Planning and Zoning, undertake an internal review to determine whether the offer should be recommended for approval and acceptance by the Board because the Surplus Parcel is of benefit to a future project or because there is a clear reason for the Board to acquire ownership of the Surplus Parcel, or whether the offer should be recommended for disapproval and declination by the Board because acquisition of the Surplus Parcel would not be of benefit to or further the interests of Washington County and its citizens (the "County's Internal Clearing Process").

WHEREAS, the volume of Surplus Parcels offered by the MDOT SHA to the Board for purchase consideration has markedly increased, particularly Surplus Parcels that are small in area as remaining lands of drainage and other types of projects previously initiated and completed by the State.

WHEREAS, given the marked increase in volume of the Surplus Parcels offered by the MDOT SHA to the Board, the Board's meeting agendas will be unduly inundated and burdened, and the Board's meeting lengths will be significantly elongated, if the Real Property Administrator continues to present each Surplus Parcel for the Board's approval and acceptance or disapproval and declination.

WHEREAS, to avoid undue burden and hardship on the Board's resources and time, and to maximize staff's efficiency in conducting the County's Internal Clearing Process, the Real Property Administrator should be authorized to disapprove and decline offers on any Surplus Parcels emerging from the County's Internal Clearing Process with a designation of non-beneficial to any future project or unnecessary to serve any other public purpose.

WHEREAS, the Real Property Administrator will continue to present offers from the MDOT SHA to the Board, for approval and acceptance or for disapproval and declination, of any Surplus Parcels emerging from the County's Internal Clearing Process with a designation of beneficial to any future project or necessary to serve any other public purpose.

THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Washington County, Maryland, as follows:

1. As the volume of Surplus Parcels offered by the MDOT SHA to the Board has increased, the Board hereby authorizes and delegates authority to the Real Property Administrator, on behalf of the Board, to disapprove and decline offers on any Surplus Parcels determined to be non-beneficial or unnecessary by the County's Internal Clearing Process.

2. The Real Property Administrator will continue to present offers from the MDOT SHA to the Board, for approval and acceptance or for disapproval and declination, of any Surplus Parcels emerging from the County's Internal Clearing Process with a designation of beneficial to any future project or necessary to serve any other public purpose.

3. The President of the Board of County Commissioners of Washington County, Maryland, and the County Clerk be, and are hereby, authorized to execute this Ordinance for the purpose of authorizing the Real Property Administrator, on behalf of the Board, to disapprove and decline MDOT SHA offers of Surplus Parcels determined to be non-beneficial or unnecessary by the County's Internal Clearing Process.

ADOPTED AND EFFECTIVE this ____ day of _____, 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY,
MARYLAND

Krista L. Hart, Clerk

BY: _____
Jeffrey A. Cline, President

Approved as to form
and legal sufficiency:

Kirk C. Downey
County Attorney

Mail to:
Office of the County Attorney
100 W. Washington Street, Suite 1101
Hagerstown, MD 21740



Agenda Report Form

Open Session Item

SUBJECT: Request for Quotation Award (Q-21-0693) Board of Zoning Appeals – Professional Legal Services

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Brandi Naugle, CPPB, Buyer, Purchasing Department and Ashley Holloway, Director of Plan Review & Permitting/Zoning Administrator

RECOMMENDED MOTION: Move to award the contract for the Board of Zoning Appeals – Professional Legal Services to the responsive, responsible bidder Kurtyka & Associated, LLC, of Hagerstown, MD with the lowest total lump sum in the amount of \$52,500 based on the annual costs contained in its proposal dated February 11, 2021.

REPORT-IN-BRIEF: The services under this contract will consist of providing professional legal services from an Attorney to support the functioning of the Board of Appeals. The Board of Appeals of Washington County, Maryland is governed by the provisions of all applicable state statutes, local laws, ordinances, and the Amended Rules of Procedures, Board of Appeals of Washington County, Maryland adopted July 5, 2006 pursuant to the Washington County Zoning Ordinance, section 25.2(e). The attorney shall be responsible for attending meetings and hearings and provide associated services on an as needed bases.

The term of this contract is for a one (1) year period tentatively commencing April 18, 2021 with an option by the County to renew for up to two (2) additional consecutive one (1) year periods, subject to written notice given by the County at least sixty (60) calendar days in advance of its expiration date. If the Quoter wishes to renew the contract, he/she must submit a letter of intent to the Washington County Zoning Administrator at least ninety (90) calendar days prior to the expiration of each contract period. The County reserves the right to accept or reject any annual request for renewal. All other terms and conditions shall remain unchanged. The County reserves the right to terminate the contract at any time upon sixty (60) calendar days' written notice to the attorney.

The Request for Quotation (RFQ) was advertised on the State of Maryland's "*eMarylandMarketPlace Advantage*" website and on the County's website. Sixteen (16) persons/companies registered to download the document on-line. Two (2) bids were received as indicated on the bid tabulation matrix.

DISCUSSION: N/A

FISCAL IMPACT: Funds are budgeted in the Division's operating budget.

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: Bid Tabulation Matrix

AUDIO/VISUAL NEEDS: N/A

Q-21-693
Board of Zoning Appeals - Professional Legal Services

	Kurtyka & Associates, LLC Hagerstown, Maryland	Travis W. Pool, Esquire Hagerstown, Maryland
TOTAL ANNUAL LUMP SUM SEES		
FIRST YEAR	\$17,500.00	\$18,000.00
SECOND YEAR	\$17,500.00	\$18,000.00
THIRD YEAR	\$17,500.00	\$18,000.00
TOTAL FOR YEARS ONE (1) THRU THREE (3):	\$52,500.00	\$54,000.00
Board of Zoning Appeals - Professional Legal Services awarded to Kurtyka & Associates, LLC		



Agenda Report Form

Open Session Item

SUBJECT: FY22 Personnel Requests

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Deborah Condo, Deputy Director of Human Resources; Sara Greaves, Chief Financial Officer

RECOMMENDED MOTION(S): For informational purposes

REPORT-IN-BRIEF: Each year, personnel requests are submitted through the budget process. These requests are reviewed by the Director of Human Resources, Chief Financial Officer, and the County Administrator and a recommendation is provided to the Board of County Commissioners for consideration.

DISCUSSION: Personnel requests total \$1,093,650 for FY22.

General Fund -	\$672,200
Water Quality -	\$240,210
<u>Solid Waste -</u>	<u>\$ 181,240</u>
Total	\$ 1,093,650

Recommendations from the committee total \$589,830. Please see the attached summary for more information.

FISCAL IMPACT: \$589,830

CONCURRENCES: County Administrator

ALTERNATIVES: Any combination of changes to the recommendation.

ATTACHMENTS: FY22 Personnel Request Summary

AUDIO/VISUAL TO BE USED: N/A

Washington County, Maryland
Summary of Personnel Requests
Fiscal Year 2022 Proposed

Fund	Total FTEs *		Request	Proposed
	Positions Requested	Positions Proposed		
Elected/Appointed:				
County Administrator	0.0	0.0	\$ -	\$ -
County Clerk	0.0	0.0	\$ -	\$ -
Chief Financial Officer	0.0	0.0	\$ -	\$ -
Circuit Court	0.0	0.0	\$ -	\$ -
State's Attorney	1.0	1.0	\$ 107,960	\$ 107,960
	1.0	1.0	\$ 107,960	\$ 107,960
Public Safety:				
Elected Sheriff	0.0	0.0	\$ 42,810	\$ 42,810
Emergency Services	3.0	3.0	\$ 332,970	\$ 274,840
	3.0	3.0	\$ 375,780	\$ 317,650
Other General Fund:				
Election Board	0.0	0.0	\$ 99,450	\$ -
Human Resources	0.0	0.0	\$ -	\$ -
Plan Review & Permitting	0.0	0.0	\$ -	\$ -
Planning & Zoning	0.0	0.0	\$ -	\$ -
Information Technology	1.0	0.0	\$ 89,010	\$ -
Weed Control	0.0	0.0	\$ -	\$ -
	1.0	0.0	\$ 188,460	\$ -
Total General Fund:	5.0	4.0	\$ 672,200	\$ 425,610
Highway	0.0	0.0	\$ -	\$ -
Solid Waste	2.0	0.0	\$ 181,240	\$ -
Water Quality	3.0	2.0	\$ 240,210	\$ 164,220
Transit	0.0	0.0	\$ -	\$ -
Airport	0.0	0.0	\$ -	\$ -
Golf Course	0.0	0.0	\$ -	\$ -
Other: Ag Center	0.0	0.0	\$ -	\$ -
Grand Total	10.0	6.0	\$ 1,093,650	\$ 589,830
* FTEs - full-time counted as 1; part-time counted as .5.				

Washington County, Maryland
Detail Personnel Requests
FY2022

Function or Area	Request	Page	Proposed New Position or Change (# of positions stated as FTEs) Department Description	Requested				Change to Budget			Total change to Budget
				# of new positions	Full or Part time	Grade	Step	Wages	Benefits	Offset	
State's Attorney	New Position		State's Attorney II	1.0	FT	16	1	65,686	42,274	0	107,960
			The coronavirus court closure is creating a backlog of Circuit Court jury trials. In District Court there will be at least a years worth of untried cases. In addition to the backlog of cases, new cases continue to come in daily. We are severely understaffed for this crisis and will need additional prosecutorial manpower to serve the citizens of Washington County.								
	Proposed			1.0				\$ 65,686	\$ 42,274	\$ -	\$ 107,960
Sheriff: Detention	New Position		Attorney - Sheriff Office	1.0	FT	17	1	70,928	44,371	0	115,300
			The Sheriff's Office is in need of having an Attorney who is familiar with policies and procedures of the Sheriff's Office; laws pertaining to police officers and correctional officers; laws on disciplinary procedures and who is familiar with the process of establishing law in Annapolis. To fund this position we are willing to give up 2 correctional deputy positions and the \$30,000 budgeted for outside legal counsel.								
	Proposed			1.0				\$ 70,928	\$ 44,371	\$ -	\$ 115,300
Sheriff: Detention	Eliminate Positions		Correctional Deputies	(2.0)	FT	1	1	(78,666)	(63,466)	0	(142,130)
			There are currently sixteen vacant correctional deputy positions and the detention center was unable to hire any correctional deputy positions in the year 2020 for the first time in over twenty years. It is unlikely all current vacancies can be filled.								
	Proposed			(2.0)				\$ (78,666)	\$ (63,466)	\$ -	\$ (142,130)
Sheriff: Detention	New Position		Building Maintenance Mechanic	1.0	FT	9	1	38,314	31,326	0	69,640
			The current volume of maintenance needed on the multiple aging buildings cannot be maintained by the current staff of three. Additional person is needed for building and grounds maintenance.								
	Proposed			1.0				\$ 38,314	\$ 31,326	\$ -	\$ 69,640
Elected/ Appointed				1.0	-	-	-	\$ 96,262	\$ 54,505	\$ -	\$ 150,770
Proposed				1.0	-	-	-	\$ 96,262	\$ 54,505	\$ -	\$ 150,770
Emerg. Svcs: 911	New Position		Emergency Comm Specialist	1.0	FT	8	1	35,506	30,202	0	65,710
			911 received approval from the BOCC on July 21,2020, to delay hiring of position 265 Emergency Communications Specialist Trainee so that position 1677 CAD/IT Specialist position could be created. The CAD/IT position was originally requested in the FY21 Budget, however it was removed to bring a more conservative budget before the BOCC. Requesting to move forward with re-hiring position 265 to bring the total of full-time communication specialists back to 48. This will allow DES to complete hiring which places 12 positions on each shift. Please see attached memo for further justification.								
	Proposed			1.0				\$ 35,506	\$ 30,202	\$ -	\$ 65,710
Emerg. Svcs: Fire Operations	Increase in over time		Requesting an increase in over time	0.0	OT			94,000	15,300	0	109,300
			Requesting to increase overtime wages by \$94,000. With the hiring of 33 additional firefighters, overtime is relative to training and holdovers and will increase, the total extent is not known.								
	Proposed			0.0				\$ 94,000	\$ 15,300	\$ -	\$ 109,300

Washington County, Maryland
Detail Personnel Requests
FY2022

Function or Area	Request	Page	Proposed New Position or Change (# of positions stated as FTEs) Department Description	Requested				Change to Budget			Total change to Budget
				# of new positions	Full or Part time	Grade	Step	Wages	Benefits	Offset	
Emerg. Svcs: Fire Operations	Increase in part time		Requesting an increase in part time	0.0	PT			100,000	16,270	0	116,270
			Requesting increase because there have been over 3,400 hours per month of volunteer station staffing requests, but we can only cover 1,450 hours per month at the current budget. To cover all requests we would need another \$350,000 but that is not realistic with the full time staffing needs.								
			Proposed	0.0				\$ 50,000	\$ 8,135	\$ -	\$ 58,140
Emerg. Svcs: Public Safety Training Center	New Position		Maintenance LeadWorker	1.0	FT	8	1	10,900	9,358	0	20,260
			Requesting a new position to provide maintenance and upkeep of the new Public Safety Training Center. The Center is projected to be open March of 2022 so the wages and benefits are projected at four months.								
			Proposed	1.0				\$ 10,900	\$ 9,358	\$ -	\$ 20,260
Emerg. Svcs: Public Safety Training Center	New Position		Senior Office Associate	1.0	FT	8	1	11,773	9,658	0	21,430
			Requesting a new position to support the daily operations of the new Public Safety Training Center. The Center is projected to be open March of 2022 so the wages and benefits are projected at four months.								
			Proposed	1.0				\$ 11,773	\$ 9,658	\$ -	\$ 21,430
Emergency Services:	Requested			3.0	-	-	-	\$ 252,179	\$ 80,788	\$ -	\$ 332,970
	Proposed			3.0	-	-	-	\$ 202,179	\$ 72,653	\$ -	\$ 274,840
Election Board	Part time		Election Workers	0.0				14,525	0	0	14,530
			Add an additional 83 Election Workers to serve as Ballot Marking Device Judges. We saw a 50% increase in the use of the Ballot Marking Device during the 2020 elections and we believe that will continue to increase.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	-
Election Board	Part time		Election Clerks	0.0				6,672	540	0	7,210
			Election Clerks are our most experienced and trusted part time employees and warrant a higher hourly rate than Election Workers. Their current rate is \$15 per hour, but in view of the increase in MD minimum wage, a proportionate and appropriate increase for Election Clerks is \$18 per hour.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	-
Election Board	Part time		Election Workers	0.0				12,120	960	0	13,080
			On January 1, 2022, the minimum wage will be \$12.50 per hour. The current hourly rate for Election Workers is \$12 per hour. We propose increasing the hourly rate to \$15 per hour. We rely on Election Workers to assist with the many labor intensive tasks associated with each election.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	-
Election Board	Part time and Contracted Services		Chief Judge	0.0				3,250	100	0	3,350
			Requesting to increase the pay for chief judge from \$225 to \$250. The pay was last increased in FY18 and since then the position has taken on more responsibility.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	-
Election Board	Part time and Contracted Services		Provisional/Same Day Registration and Technical Judges	0.0				7,600	600	0	8,200
			Requesting to increase the pay from \$175 to \$225. These jobs put more responsibility on and require greater training than check-in judges and voting judges.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	-

Washington County, Maryland
Detail Personnel Requests
FY2022

Function or Area	Request	Page	Proposed New Position or Change (# of positions stated as FTEs) Department Description	Requested				Change to Budget			Total change to Budget
				# of new positions	Full or Part time	Grade	Step	Wages	Benefits	Offset	
Election Board	Part time and Contracted Services		Election Judges	0.0				20,725	430	0	21,160
			Requesting an increase in pay from \$175 to \$200. The pay was last increased in FY18 and since then elections have come under more scrutiny, adding more pressure to our workers.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Election Board	Part time and Contracted Services		Staffing Early Voting Site	0.0				30,200	1,720	0	31,920
			Early voting continues to increase and after the 2020 General Election we realized there is a critical need to have a second site for the safety of voters. We would like to have a second site in South County.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Information Technology	New Position		Network Engineer I	1.0	FT	13	1	52,146	36,858	0	89,010
			Due to the increasing complexity of County network infrastructure, as well the additional demands placed on IT during expansion of service during the pandemic, a dedicated staff member is required to supervise, maintain, and deploy network infrastructure.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Other General Fund:	Requested			1.0				\$ 147,238	\$ 41,208	\$ -	\$ 188,460
	Proposed			0.0				\$ -	\$ -	\$ -	\$ -
Water Quality	New Position		Stormwater Technician	2.0	FT	12	1	96,596	67,617		164,220
			Additional personnel is requested to assist current staff to meet the Federal and State mandates for the MS4 Permit and WIP goals.								
			Proposed	2.0				\$ 96,596	\$ 67,617	\$ -	\$ 164,220
Water Quality	New Position		Inspector	1.0	FT	11	1	44,699	31,289		75,990
			Inspectors are needed for Stormwater Management Infrastructure and for annual inspection of Stormwater/Watershed programs as required by the MS4 Permit.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Solid Waste	New Position		Weigh Clerk	1.0	FT	8	1	54,100	37,640	0	91,740
			As customer levels increase an additional Weight Clerk is needed to cover the daily duties of this position. This position will work 6 days per week and the annual salary includes scheduled OT each week.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Solid Waste	New Position		Maintenance Trades Worker	1.0	FT	8	1	52,500	37,000	0	89,500
			The duties of the Maintenance Worker assigned to this position are currently done by an equipment operator. Given the increase in the daily tonnage, the lessee duties will be reassigned to the Maintenance Worker allowing the equipment operator to focus on essential landfill activities. This position will work 6 days per week. The annual salary includes scheduled OT each week.								
			Not Proposed	0.0				\$ -	\$ -	\$ -	\$ -
Grand Total:	Requested			10.0				\$ 743,574	\$ 350,047	\$ -	\$ 1,093,650
	Proposed			6.0				\$ 395,037	\$ 194,775	\$ -	\$ 589,830



Agenda Report Form

Open Session Item

SUBJECT: Temporary/Seasonal Part Time Wages

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Deborah Condo, Deputy Director of Human Resources; Andrew Eshlemen, Director of Public Works; Sara Greaves, Chief Financial Officer

RECOMMENDED MOTION: To approve that the County Administrator have full authority to set wages for Part-Time Seasonal and Temporary employees only for a period of up to 12 months.

REPORT-IN-BRIEF: The County has reduced the number of applicable steps on the pay scale as minimum wage continues to increase. This has created a situation where grades 1 through 4 have a starting rate within \$.02-\$.05 of each other. Where there used to be an 8% gap between grades, there is now less than a 1% differential. This has become problematic as the County looks to hire seasonal part time employees.

DISCUSSION: While addressing the concern related to hiring for calendar year 2021 is of the most immediate importance, the county does recognize a need for a more permanent solution. It is possible a new scale should be created for temporary/seasonal part time workers. Staff will continue to review possible remedies and bring a solution to the BOCC within the next 12 months for consideration.

FISCAL IMPACT: Not available, estimate for Public Works is \$25K and can be absorbed in their existing budget.

CONCURRENCES: John Martirano

ALTERNATIVES: Not applicable

ATTACHMENTS: FY21 Salary Scale

AUDIO/VISUAL NEEDS: None

Washington County Government
FY 2021 Salary Scale
7/1/2020

10/12/2020

GRADE	STEP																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Base	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%
22	102,190	104,749	107,370	110,053	112,798	115,627	118,518	121,472	124,509	127,629	130,811	134,077	137,426	140,858	144,373	147,992	151,694	155,480	159,370	163,363
	49.13	50.36	51.62	52.91	54.23	55.59	56.98	58.40	59.86	61.36	62.89	64.46	66.07	67.72	69.41	71.15	72.93	74.75	76.62	78.54
21	94,619	96,990	99,424	101,920	104,478	107,099	109,782	112,528	115,336	118,227	121,181	124,218	127,317	130,499	133,765	137,114	140,546	144,061	147,659	151,341
	45.49	46.63	47.80	49.00	50.23	51.49	52.78	54.10	55.45	56.84	58.26	59.72	61.21	62.74	64.31	65.92	67.57	69.26	70.99	72.76
20	87,589	89,773	92,019	94,328	96,678	99,091	101,566	104,104	106,704	109,366	112,091	114,899	117,770	120,723	123,739	126,838	130,000	133,245	136,573	139,984
	42.11	43.16	44.24	45.35	46.48	47.64	48.83	50.05	51.30	52.58	53.89	55.24	56.62	58.04	59.49	60.98	62.50	64.06	65.66	67.30
19	81,120	83,158	85,238	87,360	89,544	91,790	94,078	96,429	98,842	101,317	103,854	106,454	109,117	111,842	114,629	117,499	120,432	123,448	126,526	129,688
	39.00	39.98	40.98	42.00	43.05	44.13	45.23	46.36	47.52	48.71	49.93	51.18	52.46	53.77	55.11	56.49	57.90	59.35	60.83	62.35
18	75,088	76,960	78,894	80,870	82,888	84,968	87,090	89,274	91,499	93,787	96,138	98,550	101,005	103,522	106,101	108,763	111,488	114,275	117,125	120,058
	36.10	37.00	37.93	38.88	39.85	40.85	41.87	42.92	43.99	45.09	46.22	47.38	48.56	49.77	51.01	52.29	53.60	54.94	56.31	57.72
17	69,534	71,282	73,070	74,901	76,773	78,686	80,662	82,680	84,739	86,861	89,024	91,250	93,538	95,867	98,259	100,714	103,230	105,810	108,451	111,155
	33.43	34.27	35.13	36.01	36.91	37.83	38.78	39.75	40.74	41.76	42.80	43.87	44.97	46.09	47.24	48.42	49.63	50.87	52.14	53.44
16	64,397	65,998	67,642	69,326	71,053	72,821	74,651	76,523	78,437	80,392	82,410	84,469	86,590	88,754	90,979	93,246	95,576	97,968	100,422	102,939
	30.96	31.73	32.52	33.33	34.16	35.01	35.89	36.79	37.71	38.65	39.62	40.61	41.63	42.67	43.74	44.83	45.95	47.10	48.28	49.49
15	59,634	61,131	62,650	64,210	65,811	67,454	69,139	70,866	72,634	74,443	76,294	78,208	80,163	82,160	84,219	86,320	88,483	90,688	92,955	95,285
	28.67	29.39	30.12	30.87	31.64	32.43	33.24	34.07	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81
14	55,203	56,576	57,990	59,446	60,923	62,442	64,002	65,603	67,246	68,931	70,658	72,426	74,235	76,086	77,979	79,934	81,931	83,970	86,070	88,213
	26.54	27.20	27.88	28.58	29.29	30.02	30.77	31.54	32.33	33.14	33.97	34.82	35.69	36.58	37.49	38.43	39.39	40.37	41.38	42.41
13	51,106	52,374	53,685	55,037	56,410	57,824	59,280	60,757	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765
	24.57	25.18	25.81	26.46	27.12	27.80	28.50	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31
12	47,341	48,526	49,733	50,981	52,250	53,560	54,891	56,264	57,678	59,114	60,590	62,109	63,669	65,270	66,893	68,557	70,262	72,010	73,819	75,670
	22.76	23.33	23.91	24.51	25.12	25.75	26.39	27.05	27.73	28.42	29.13	29.86	30.61	31.38	32.16	32.96	33.78	34.62	35.49	36.38
11	43,826	44,928	46,051	47,195	48,381	49,587	50,835	52,104	53,414	54,746	56,118	57,512	58,947	60,424	61,942	63,482	65,062	66,685	68,349	70,054
	21.07	21.60	22.14	22.69	23.26	23.84	24.44	25.05	25.68	26.32	26.98	27.65	28.34	29.05	29.78	30.52	31.28	32.06	32.86	33.68
10	40,581	41,600	42,640	43,701	44,803	45,926	47,070	48,256	49,462	50,690	51,958	53,248	54,579	55,952	57,346	58,781	60,258	61,755	63,294	64,875
	19.51	20.00	20.50	21.01	21.54	22.08	22.63	23.20	23.78	24.37	24.98	25.60	26.24	26.90	27.57	28.26	28.97	29.69	30.43	31.19
9	37,565	38,501	39,458	40,435	41,454	42,494	43,555	44,637	45,760	46,904	48,069	49,275	50,502	51,771	53,061	54,392	55,744	57,138	58,573	60,029
	18.06	18.51	18.97	19.44	19.93	20.43	20.94	21.46	22.00	22.55	23.11	23.69	24.28	24.89	25.51	26.15	26.80	27.47	28.16	28.86
8	34,798	35,672	36,566	37,482	38,418	39,374	40,352	41,371	42,411	43,472	44,554	45,677	46,821	47,986	49,192	50,419	51,688	52,978	54,309	55,661
	16.73	17.15	17.58	18.02	18.47	18.93	19.40	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.85	25.47	26.11	26.76
7	32,219	33,030	33,862	34,715	35,589	36,483	37,398	38,334	39,291	40,269	41,267	42,307	43,368	44,450	45,552	46,696	47,861	49,067	50,294	51,542
	15.49	15.88	16.28	16.69	17.11	17.54	17.98	18.43	18.89	19.36	19.84	20.34	20.85	21.37	21.90	22.45	23.01	23.59	24.18	24.78
6	29,827	30,576	31,346	32,136	32,947	33,779	34,632	35,506	36,400	37,315	38,251	39,208	40,186	41,184	42,224	43,285	44,366	45,469	46,613	47,778
	14.34	14.70	15.07	15.45	15.84	16.24	16.65	17.07	17.50	17.94	18.39	18.85	19.32	19.80	20.30	20.81	21.33	21.86	22.41	22.97
5	27,622	28,309	29,016	29,744	30,493	31,262	32,053	32,864	33,696	34,549	35,422	36,317	37,232	38,168	39,125	40,102	41,101	42,120	43,181	44,262
	13.28	13.61	13.95	14.30	14.66	15.03	15.41	15.80	16.20	16.61	17.03	17.46	17.90	18.35	18.81	19.28	19.76	20.25	20.76	21.28
4	25,563	26,208	26,874	27,539	28,226	28,933	29,661	30,410	31,179	31,949	32,739	33,550	34,382	35,235	36,109	37,003	37,918	38,875	39,853	40,851
	12.29	12.60	12.92	13.24	13.57	13.91	14.26	14.62	14.99	15.36	15.74	16.13	16.53	16.94	17.36	17.79	18.23	18.69	19.16	19.64
3	23,691	24,274	24,877	25,501	26,146	26,790	27,456	28,142	28,850	29,578	30,326	31,075	31,845	32,635	33,446	34,278	35,131	36,005	36,899	37,814
	11.39	11.67	11.96	12.26	12.57	12.88	13.20	13.53	13.87	14.22	14.58	14.94	15.31	15.69	16.08	16.48	16.89	17.31	17.74	18.18
2	21,923	22,464	23,026	23,608	24,190	24,794	25,418	26,062	26,707	27,373	28,059	28,766	29,494	30,222	30,971	31,741	32,531	33,342	34,174	35,027
	10.54	10.80	11.07	11.35	11.63	11.92	12.22	12.53	12.84	13.16	13.49	13.83	14.18	14.53	14.89	15.26	15.64	16.03	16.43	16.84
1	20,301	20,800	21,320	21,861	22,402	22,963	23,546	24,128	24,731	25,355	25,979	26,624	27,290	27,976	28,683	29,390	30,118	30,867	31,637	32,427
	9.76	10.00	10.25	10.51	10.77	11.04	11.32	11.60	11.89	12.19	12.49	12.80	13.12	13.45	13.79	14.13	14.48	14.84	15.21	15.59

GRADE	STEP																			
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	14																			
	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%	+ 2.5%
22	167,440	171,621	175,906	180,294	184,808	189,426	194,168	199,014	203,986	209,082	214,302	219,669	225,160	230,797	236,558	242,466	248,518	254,738	261,102	267,634
	80.50	82.51	84.57	86.68	88.85	91.07	93.35	95.68	98.07	100.52	103.03	105.61	108.25	110.96	113.73	116.57	119.48	122.47	125.53	128.67
21	155,126	158,995	162,968	167,045	171,226	175,510	179,899	184,392	189,010	193,731	198,578	203,549	208,645	213,866	219,211	224,682	230,298	236,059	241,966	248,019
	74.58	76.44	78.35	80.31	82.32	84.38	86.49	88.65	90.87	93.14	95.47	97.86	100.31	102.82	105.39	108.02	110.72	113.49	116.33	119.24
20	143,478	147,056	150,738	154,502	158,371	162,323	166,379	170,539	174,803	179,171	183,643	188,240	192,941	197,766	202,717	207,792	212,992	218,317	223,766	229,362
	68.98	70.70	72.47	74.28	76.14	78.04	79.99	81.99	84.04	86.14	88.29	90.50	92.76	95.08	97.46	99.90	102.40	104.96	107.58	110.27
19	132,933	136,261	139,672	143,166	146,744	150,405	154,170	158,018	161,970	166,026	170,186	174,450	178,818	183,290	187,866	192,566	197,371	202,301	207,355	212,534
	63.91	65.51	67.15	68.83	70.55	72.31	74.12	75.97	77.87	79.82	81.82	83.87	85.97	88.12	90.32	92.58	94.89	97.26	99.69	102.18
18	123,053	126,131	129,293	132,517	135,824	139,214	142,688	146,266	149,926	153,670	157,518	161,450	165,485	169,624	173,867	178,214	182,666	187,242	191,922	196,726
	59.16	60.64	62.16	63.71	65.30	66.93	68.60	70.32	72.08	73.88	75.73	77.62	79.56	81.55	83.59	85.68	87.82	90.02	92.27	94.58
17	113,942	116,792	119,704	122,699	125,757	128,898	132,122	135,429	138,819	142,293	145,850	149,490	153,234	157,061	160,992	165,027	169,146	173,368	177,694	182,146
	54.78	56.15	57.55	58.99	60.46	61.97	63.52	65.11	66.74	68.41	70.12	71.87	73.67	75.51	77.40	79.34	81.32	83.35	85.43	87.57
16	105,518	108,160	110,864	113,630	116,480	119,392	122,387	125,445	128,586	131,810	135,096	138,466	141,918	145,475	149,115	152,838	156,666	160,576	164,590	168,709
	50.73	52.00	53.30	54.63	56.00	57.40	58.84	60.31	61.82	63.37	64.95	66.57	68.23	69.94	71.69	73.48	75.32	77.20	79.13	81.11
15	97,677	100,110	102,606	105,165	107,786	110,490	113,256	116,085	118,997	121,971	125,029	128,149	131,352	134,638	138,008	141,461	144,997	148,616	152,339	156,146
	46.96	48.13	49.33	50.56	51.82	53.12	54.45	55.81	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07
14	90,418	92,685	94,994	97,365	99,798	102,294	104,853	107,474	110,157	112,902	115,731	118,622	121,597	124,634	127,754	130,957	134,222	137,571	141,003	144,518
	43.47	44.56	45.67	46.81	47.98	49.18	50.41	51.67	52.96	54.28	55.64	57.03	58.46	59.92	61.42	62.96	64.53	66.14	67.79	69.48
13	83,803	85,904	88,046	90,251	92,498	94,806	97,178	99,611	102,107	104,666	107,286	109,970	112,715	115,523	118,414	121,368	124,405	127,525	130,707	133,973
	40.29	41.30	42.33	43.39	44.47	45.58	46.72	47.89	49.09	50.32	51.58	52.87	54.19	55.54	56.93	58.35	59.81	61.31	62.84	64.41
12	77,563	79,498	81,424	83,533	85,613	87,755	89,939	92,186	94,494	96,866	99,278	101,754	104,291	106,891	109,554	112,299	115,107	117,978	120,931	123,947
	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.32	45.43	46.57	47.73	48.92	50.14	51.39	52.67	53.99	55.34	56.72	58.14	59.59
11	71,802	73,590	75,421	77,314	79,248	81,224	83,262	85,342	87,485	89,669	91,915	94,203	96,554	98,966	101,442	103,979	106,579	109,242	111,966	114,774
	34.52	35.38	36.26	37.17	38.10	39.05	40.03	41.03	42.06	43.11	44.19	45.29	46.42	47.58	48.77	49.99	51.24	52.52	53.83	55.18
10	66,498	68,162	69,867	71,614	73,403	75,234	77,106	79,040	81,016	83,034	85,114	87,235	89,419	91,645	93,933	96,283	98,696	101,171	103,709	106,309
	31.97	32.77	33.59	34.43	35.29	36.17	37.07	38.00	38.95	39.92	40.92	41.94	42.99	44.06	45.16	46.29	47.45	48.64	49.86	51.11
9	61,526	63,066	64,646	66,269	67,933	69,638	71,386	73,174	75,005	76,877	78,790	80,766	82,784	84,864	86,986	89,170	91,395	93,683	96,034	98,426
	29.58	30.32	31.08	31.86	32.66	33.48	34.32	35.18	36.06	36.96	37.88	38.83	39.80	40.80	41.82	42.87	43.94	45.04	46.17	47.32
8	57,054	58,490	59,946	61,443	62,982	64,563	66,186	67,850	69,555	71,302	73,091	74,922	76,794	78,707	80,683	82,701	84,760	86,882	89,045	91,270
	27.43	28.12	28.82	29.54	30.28	31.04	31.82	32.62	33.44	34.28	35.14	36.02	36.92	37.84	38.79	39.76	40.75	41.77	42.81	43.88
7	52,832	54,163	55,515	56,909	58,323	59,779	61,277	62,816	64,397	65,998	67,642	69,326	71,053	72,821	74,651	76,523	78,437	80,392	82,410	84,469
	25.40	26.04	26.69	27.36	28.04	28.74	29.46	30.20	30.96	31.73	32.52	33.33	34.16	35.01	35.89	36.79	37.71	38.65	39.62	40.61
6	48,963	50,190	51,438	52,728	54,038	55,390	56,784	58,198	59,654	61,152	62,691	64,251	65,853	67,496	69,181	70,907	72,675	74,485	76,357	78,270
	23.54	24.13	24.73	25.35	25.98	26.63	27.30	27.98	28.68	29.40	30.14	30.89	31.66	32.45	33.26	34.09	34.94	35.81	36.71	37.63
5	45,365	46,509	47,674	48,859	50,086	51,334	52,624	53,934	55,286	56,659	58,074	59,530	61,027	62,546	64,106	65,707	67,350	69,035	70,762	72,530
	21.81	22.36	22.92	23.49	24.08	24.68	25.30	25.93	26.58	27.24	27.92	28.62	29.34	30.07	30.82	31.59	32.38	33.19	34.02	34.87
4	41,870	42,910	43,992	45,094	46,218	47,382	48,568	49,774	51,022	52,291	53,602	54,933	56,306	57,720	59,155	60,632	62,150	63,710	65,312	66,955
	20.13	20.63	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.15	29.88	30.63	31.40	32.19
3	38,750	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963
	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79
2	35,901	36,795	37,710	38,646	39,603	40,602	41,621	42,661	43,722	44,824	45,947	47,091	48,277	49,483	50,710	51,979	53,269	54,600	55,973	57,366
	17.26	17.69	18.13	18.58	19.04	19.52	20.01	20.51	21.02	21.55	22.09	22.64	23.21	23.79	24.38	24.99	25.61	26.25	26.91	27.58
1	33,238	34,070	34,923	35,797	36,691	37,606	38,542	39,499	40,477	41,496	42,536	43,597	44,678	45,802	46,946	48,110	49,317	50,544	51,813	53,102
	15.98	16.38	16.79	17.21	17.64	18.08	18.53	18.99	19.46	19.95	20.45	20.96	21.48	22.02	22.57	23.13	23.71	24.30	24.91	25.53



Agenda Report Form

Open Session Item

SUBJECT: FY22 Highway Budget

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: Andrew Eshleman, Director of Public Works; Zane Rowe, Deputy Director of Highway

RECOMMENDED MOTION(S): For informational purposes

REPORT-IN-BRIEF: The Washington County Highway Department is responsible for the maintenance of the County's Road system; this includes but is not limited to patching, resurfacing, stabilization of dirt roads, keeping ditch lines clear of debris, mowing along County right of ways, mowing storm water management ponds, snow and ice removal, line striping, signal maintenance and signing of County Roads both regulatory and directional. Our fleet department also provides maintenance service for County owned vehicles.

DISCUSSION: The Highway budget increased over FY21 by \$140,450 and 1.20%. The increase is mainly the result of the 2.5% step and 1% COLA.

The General Fund contribution to Highway has increased by \$211,680 to account for the wage increase and also to supplant the reduction in Highway User Revenue.

FISCAL IMPACT: \$ 11,876,800

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: FY22 Highway Budget

AUDIO/VISUAL TO BE USED: N/A

Washington County, Maryland
Highway Fund Operating Budget
Detailed Summary
Fiscal Year 2022

Page	Category by Function	Requested	Adjustment	FY 2022 Proposed Budget	\$ Change	Note	% Change	Budget FY 2021
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Revenues:

20-2	Highway User Revenues	1,868,000	0	1,868,000	(124,080)	1	-6.23%	1,992,080
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1 Highway User Revenues:
- Estimate by the State.

Reimbursed Expenses:

20-2	Reimburse Administrative	0		0	0		0.00%	0
20-2	Projects	30,000		30,000	0		0.00%	30,000
20-2	Street Lighting	37,000		37,000	0		0.00%	37,000
20-2	Fuel	262,000		262,000	40,350	2	18.20%	221,650
20-2	Guardrails	5,000		5,000	0		0.00%	5,000
20-2	Auto Repair	33,500		33,500	(6,500)		-16.25%	40,000
		367,500	0	367,500	33,850		10.15%	333,650

2 Fuel:
- Increase due to a an increase in costs.

Other Revenues:

20-2	Recycling Revenues	4,000		4,000	0		0.00%	4,000
20-2	Miscellaneous	30,000		30,000	0		0.00%	30,000
20-2	Gain or Loss on Sale of Asset	69,000		69,000	19,000		38.00%	50,000
20-2	General Fund Appropriation	9,538,300		9,538,300	211,680	3	2.27%	9,326,620
		9,641,300	0	9,641,300	230,680		2.45%	9,410,620

3 General Fund Appropriation:
- Increased due to salary COLA and step plus to offset a decrease in Highway User Revenues.

Total Revenues	11,876,800	0	11,876,800	140,450	1.20%	11,736,350
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20-5	General Operations	1,361,030		1,361,030	13,480		1.00%	1,347,550
20-12	Road Maintenance	5,962,710		5,962,710	110,480		1.89%	5,852,230
20-14	Snow Removal	1,195,350		1,195,350	(97,860)		-7.57%	1,293,210
20-17	Storm Damage	20,900		20,900	170		0.82%	20,730
20-19	Traffic Control	677,300		677,300	36,710		5.73%	640,590
20-21	Fleet Management	2,659,510		2,659,510	77,470		3.00%	2,582,040

Total Expenses	11,876,800	0	11,876,800	140,450	4	1.20%	11,736,350
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4 Total Expenses:
- Increase due to salary COLA and Step; Increase in Fuel and Insurance.

Category Summary:

Salaries and Benefits	7,944,690	0	7,944,690	139,930	1.79%	7,804,760
Operating	3,932,110	0	3,932,110	27,720	0.71%	3,904,390
Capital Outlay	0	0	0	(27,200)	-100.00%	27,200
	11,876,800	0	11,876,800	140,450	1.20%	11,736,350

Washington County, Maryland
Highway Fund Revenues
FY22

	2022 Operating Budget Requested	Adjustment	2022 Operating Budget Proposed	\$ Change	% Change	2021 Operating Budget Approved	2020 Actuals Final	2019 Actuals Final
400270 - Cash Drawer over/under	0	0	0	0	0.00%	0	0	0
404420 - Interest, Penalties & Fees	0	0	0	0	0.00%	0	148	104
420100 - Recycling Revenues	4,000	0	4,000	0	0.00%	4,000	2,287	2,870
490000 - Miscellaneous	30,000	0	30,000	0	0.00%	30,000	709	3,029
490005 - Insurance Recovery	0	0	0	0	0.00%	0	50,189	9,364
490010 - Gain or Loss on Sale of Asset	69,000	0	69,000	19,000	38.00%	50,000	10,802	41,415
490045 - Oper Transfer - General Fund	9,538,300	0	9,538,300	211,680	2.27%	9,326,620	9,038,250	9,188,110
496200 - Highway User Revenues	1,868,000	0	1,868,000	(124,080)	(6.23)%	1,992,080	1,788,131	1,865,894
499400 - Projects	30,000	0	30,000	0	0.00%	30,000	8,977	36,372
499410 - Street Lighting	37,000	0	37,000	0	0.00%	37,000	36,593	27,876
499420 - Fuel	262,000	0	262,000	40,350	18.20%	221,650	186,113	230,515
499430 - Guardrails	5,000	0	5,000	0	0.00%	5,000	0	0
499470 - Auto Repair	33,500	0	33,500	(6,500)	(16.25)%	40,000	18,270	35,717
Revenues	11,876,800	0	11,876,800	140,450	1.20%	11,736,350	11,140,470	11,441,267

Washington County, Maryland
Highway Fund
Department 00000 - Default Department
FY22 Revenues

	2022	2022
	Operating	Variance Comments
	Budget	Requested
	Requested	
420100 - Recycling Revenues	4,000	
490000 - Miscellaneous	30,000	
490010 - Gain or Loss on Sale of Asset	69,000	The sale of 4 Dump Trucks, 5 Pickups, and 2 Road Mowers using Gov Deals.com sales averages
490045 - Oper Transfer - General Fund	9,538,300	Increased contribution to offset an increase expenses plus a reduction in highway user revenues.
496200 - Highway User Revenues	1,868,000	Based on estimates from the State of Maryland.
499400 - Projects	30,000	
499410 - Street Lighting	37,000	
499420 - Fuel	262,000	Diesel Fuel 30,800 gallons @ 2.50 per gallon and Gasoline 67,250 gallons @ 2.75 per gallon
499430 - Guardrails	5,000	
499470 - Auto Repair	33,500	Using FY19 actuals due to COVID affecting FY20 and 21 vehicle usage and repair

Washington County, Maryland
Highway Fund Expenditures - Proposed
FY22

	2022 Operating Budget Requested	Adjustment	2022 Operating Budget Proposed	\$ Change	% Change	2021 Operating Budget Approved
20010 - General Operations	1,361,030	0	1,361,030	13,480	1.00%	1,347,550
20020 - Road Maintenance	5,962,710	0	5,962,710	110,480	1.89%	5,852,230
20030 - Snow Removal	1,195,350	0	1,195,350	(97,860)	(7.57)%	1,293,210
20040 - Storm Damage	20,900	0	20,900	170	0.82%	20,730
20050 - Traffic Control	677,300	0	677,300	36,710	5.73%	640,590
20060 - Fleet Management	2,659,510	0	2,659,510	77,470	3.00%	2,582,040
Highway Fund	11,876,800	0	11,876,800	140,450	1.20%	11,736,350
Total Expenditures	11,876,800	0	11,876,800	140,450	1.20%	11,736,350

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022	2022	2022	2021	2020	2019
	Operating Budget Requested	Adjustment	Operating Budget Proposed	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	240,830	0	240,830	236,620	222,135	227,333
500010 - Wages - Overtime	320	0	320	710	146	513
500040 - Other Wages	1,800	0	1,800	1,620	1,530	0
500100 - FICA - Employer	18,590	0	18,590	18,280	16,480	17,076
500120 - Health Insurance	88,930	0	88,930	86,820	49,436	35,034
500125 - Other Insurance	1,760	0	1,760	1,660	1,390	1,302
500130 - Pension	62,620	0	62,620	63,670	377,672	109,187
500140 - Workers Compensation	530	0	530	510	489	469
500150 - Unemployment Compensation	0	0	0	0	8,390	6,487
500170 - Personal Development	10,680	0	10,680	10,680	0	0
500171 - Employee Recognition	7,980	0	7,980	8,220	2,470	1,270
500172 - Team Building	2,230	0	2,230	2,230	2,335	1,961
Wages and Benefits	436,270	0	436,270	431,020	682,471	400,631
502000 - Appropriations	500,000	0	500,000	500,000	500,000	866,000
505010 - Advertising	1,500	0	1,500	1,500	44	51
505050 - Dues & Subscriptions	1,500	0	1,500	1,500	861	2,580
505070 - Food and Supplies	0	0	0	0	10	0
505080 - Freight & Cartage	10,000	0	10,000	10,000	7,232	9,671
505120 - Licenses & Certifications	2,500	0	2,500	2,500	988	1,211
505140 - Office Supplies	5,000	0	5,000	5,000	6,411	5,411
505150 - Other - Miscellaneous	400	0	400	400	824	57
505160 - Personal Mileage	1,000	0	1,000	1,000	0	246
505230 - Travel Expenses	1,400	0	1,400	1,200	1,218	1,598
510010 - Fleet Insurance	129,950	0	129,950	102,950	95,896	84,143
510020 - Property & Casualty Insurance	10,430	0	10,430	9,100	9,903	10,070
510030 - Public & Gen Liability Insurance	39,140	0	39,140	37,510	35,338	35,216
515020 - Bldg Labor - Central	0	0	0	500	1,128	0
515030 - Bldg Matl - Central	15,500	0	15,500	15,000	10,784	9,096
515270 - Maintenance Contract Services	93,200	0	93,200	93,200	58,922	88,179

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022	Adjustment	2022	% Change	2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed	\$ Change	Operating Budget Approved	Actuals Final	Actuals Final
515280 - Medical Fees	400	0	400	0	400	0	0
520010 - Certification Classes	1,000	0	1,000	0	1,000	284	769
520030 - Food Comp	1,000	0	1,000	0	1,000	0	0
520040 - Seminars/Conventions	6,000	0	6,000	0	6,000	935	573
525000 - Supplies/Material - Operating	30,000	0	30,000	0	30,000	30,998	32,753
525050 - Welding Material/Supplies	0	0	0	0	0	260	0
535010 - Copy Machine Rental	5,000	0	5,000	0	5,000	4,607	5,282
535050 - Rental Payments	2,500	0	2,500	0	2,500	3,175	1,252
535055 - Lease Payments	0	0	0	0	0	1,138	521
540010 - Wireless Communication	14,500	0	14,500	0	14,500	11,251	14,876
540020 - Telephone Expenses	0	0	0	(6,000)	6,000	4,402	4,193
545010 - Electric	24,000	0	24,000	(600)	24,600	21,143	21,836
545015 - Heating Oil	9,500	0	9,500	(330)	9,830	6,759	9,255
545020 - Natural Gas	16,750	0	16,750	0	16,750	15,095	14,660
545030 - Propane Gas	0	0	0	0	0	70	0
545040 - Sewer	2,590	0	2,590	0	2,590	2,053	2,218
Operating Expenses	924,760	0	924,760	23,230	901,530	831,731	1,221,715
599999 - Controllable Assets	0	0	0	0	0	1,588	24,023
600200 - Building & Improvements	0	0	0	(15,000)	15,000	0	0
600600 - Computer/Software Equipment	0	0	0	0	0	14,221	0
Capital Outlay	0	0	0	(15,000)	15,000	15,809	24,023
Total	1,361,030	0	1,361,030	13,480	1,347,550	1,530,011	1,646,369

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	240,830	The budget is based on a proposed step of 2.5% and a 1% COLA for FY22. Due to the mid-year increase in FY21, the increase from the FY21 original budget to the FY22 proposed budget is approximately 7.12%. Wages are then allocated based on a three year rolling average and adjusted for any known changes in trends.
500010 - Wages - Overtime	320	The budget is based on a 3.5% increase in wages for FY22. Due to the mid-year increase in FY21, the increase from the FY21 original budget to the FY22 proposed budget is approximately 7.12%. Wages are allocated based on a three year rolling average and adjusted for any known changes in trends.
500040 - Other Wages	1,800	The Other Wages category includes amounts for sick pay bonus and holidays worked for operations that require coverage on holidays. The sick pay bonus is based on prior year actuals with a small increase for employees receiving additional pay for accumulating more consecutive years without using sick time. The holiday worked was increased for the 7.12% wage increases for FY22 and FY21.
500100 - FICA - Employer	18,590	Budget is based on total wages times 7.65%.
500120 - Health Insurance	88,930	The Health Insurance budget was not increased. This is based on the projected trend analysis in the market, discussions with the County's health insurance administrators, an analysis of the County's self-insured reserve trends and the anticipated reserve balance.
500125 - Other Insurance	1,760	This category includes County paid premiums for employee life insurance, dependent life insurance, and long-term disability. The majority of these premiums are based on wages. Due to the wage increase the other insurance increased by approximately 7.12%.

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
500130 - Pension	62,620	The budgeted amount for employer pension is based on full-time wages times 26%.
500140 - Workers Compensation	530	Workers Compensation is based on projected FY22 employee wages times their assigned classification rates. Classification rates have not changed.
500170 - Personal Development	10,680	The personal development incentive budget is \$120 per full-time employee per year. Employees are afforded the opportunity to request annual training of some kind. Training may include physical training and exercise.
500171 - Employee Recognition	7,980	The employee recognition incentive for a total of \$77,000 is to be distributed equitably by department size. Department heads and division directors may recognize full-time employees who strive to overachieve. Funds may be used for additional training; attendance to industry events; and related travel.
500172 - Team Building	2,230	The team building incentive budget is \$25 per full-time employee per year. This allows a department head or division director to offer the occasional celebration or recognize employee achievements in the office setting.
502000 - Appropriations	500,000	
505010 - Advertising	1,500	
505050 - Dues & Subscriptions	1,500	
505080 - Freight & Cartage	10,000	
505120 - Licenses & Certifications	2,500	
505140 - Office Supplies	5,000	
505150 - Other - Miscellaneous	400	
505160 - Personal Mileage	1,000	
505230 - Travel Expenses	1,400	CEAM Conferences. Reallocated \$200 from department 20050.

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
510010 - Fleet Insurance	129,950	There is an overall percentage increase of 20.4% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.
510020 - Property & Casualty Insurance	10,430	There is an overall percentage increase of 20.4% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.
510030 - Public & Gen Liability Insurance	39,140	There is an overall percentage increase of 20.4% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.
515020 - Bldg Labor - Central	0	Not needed for Labor costs, added amount to Materials costs, Highway personnel provides the Labor.
515030 - Bldg Matl - Central	15,500	Added amount from Bldg Labor
515270 - Maintenance Contract Services	93,200	
515280 - Medical Fees	400	
520010 - Certification Classes	1,000	
520030 - Food Comp	1,000	

Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
520040 - Seminars/Conventions	6,000	
525000 - Supplies/Material - Operating	30,000	
535010 - Copy Machine Rental	5,000	
535050 - Rental Payments	2,500	
540010 - Wireless Communication	14,500	
540020 - Telephone Expenses	0	Telephone expenses are an enterprise wide cost and will be budgeted in department 11000.
545010 - Electric	24,000	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.
545015 - Heating Oil	9,500	The Heating Oil budget is based on four year actuals, forecasted rate changes, and other known circumstances.
545020 - Natural Gas	16,750	The natural gas budgets were based on four prior year actual and forecasted rate changes.
545040 - Sewer	2,590	

Washington County, Maryland
Travel Request
FY 2022

Department Number: 20010 Department Name: Highway

Account Number: 505230

Account Description: Travel Expenses

Position Title Only (do not use individual names)	Destination	Date(s) of Travel	Total Cost		Description and/or Reason for Travel Request
			Dept. Request	Board Approval	
Deputy Director Public Works, Highway	Ocean City Maryland	TBD	700		CEAM Conferences
Supervisor of Operations	Ocean City Maryland	TBD	700		CEAM Conferences
			\$1,400	\$0	

• Approval of this budget does not replace approval of travel as outlined in the Business Expense Policy. All travel must still receive appropriate approvals.

Washington County, Maryland
Highway Fund
Department 20020 - Road Maintenance
FY22 Expenses

	2022	Adjustment	2022		2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed	\$ Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	3,016,160	0	3,016,160	64,430	2,951,730	2,889,174	2,679,724
500005 - Wages - Part Time	116,760	0	116,760	0	116,760	99,696	100,856
500010 - Wages - Overtime	56,640	0	56,640	10,400	46,240	33,415	58,801
500040 - Other Wages	2,610	0	2,610	(1,390)	4,000	3,021	441
500100 - FICA - Employer	244,210	0	244,210	5,940	238,270	220,723	208,836
500120 - Health Insurance	1,113,830	0	1,113,830	30,760	1,083,070	933,767	841,752
500125 - Other Insurance	22,090	0	22,090	1,310	20,780	18,151	16,631
500130 - Pension	784,200	0	784,200	(10,110)	794,310	757,802	462,058
500140 - Workers Compensation	200,950	0	200,950	20,580	180,370	186,721	165,879
Wages and Benefits	5,557,450	0	5,557,450	121,920	5,435,530	5,142,469	4,534,980
515000 - Contracted/Purchased Service	39,500	0	39,500	13,500	26,000	6,263	0
515350 - Accident Repairs	0	0	0	0	0	39,222	7,470
520030 - Food Comp	0	0	0	0	0	241	1,351
525000 - Supplies/Material - Operating	315,000	0	315,000	(25,000)	340,000	274,060	245,877
535020 - Equipment Rental	15,000	0	15,000	0	15,000	17,835	31,733
545030 - Propane Gas	760	0	760	60	700	711	737
545050 - Waste/Trash Disposal	35,000	0	35,000	0	35,000	23,043	54,105
Operating Expenses	405,260	0	405,260	(11,440)	416,700	361,375	341,274
599999 - Controllable Assets	0	0	0	0	0	7,519	4,300
Capital Outlay	0	0	0	0	0	7,519	4,300

Total	5,962,710	0	5,962,710	110,480	5,852,230	5,511,363	4,880,554
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Washington County, Maryland
Highway Fund

Department 20020 - Road Maintenance
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	3,016,160	
500005 - Wages - Part Time	116,760	
500010 - Wages - Overtime	56,640	
500040 - Other Wages	2,610	
500100 - FICA - Employer	244,210	
500120 - Health Insurance	1,113,830	
500125 - Other Insurance	22,090	
500130 - Pension	784,200	
500140 - Workers Compensation	200,950	
515000 - Contracted/Purchased Service	39,500	Additional requested to cover cost of inmates. Also the addition of 3 more storm water management ponds added to our contract list to be mowed up to 8 mowing's per budget year.
525000 - Supplies/Material - Operating	315,000	Reduced by 25,000 to come inline with 3 year average.
535020 - Equipment Rental	15,000	
545030 - Propane Gas	760	The propane budgets were based on four prior year actual and forecasted rate changes.
545050 - Waste/Trash Disposal	35,000	

Washington County, Maryland
Highway Fund
Department 20030 - Snow Removal
FY22 Expenses

	2022	Adjustment	2022	% Change	2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed	\$ Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	89,230	0	89,230	(12,930)	102,160	20,711	134,185
500010 - Wages - Overtime	179,450	0	179,450	(3,490)	182,940	42,753	291,940
500040 - Other Wages	0	0	0	0	0	0	2,022
500100 - FICA - Employer	20,560	0	20,560	(1,260)	21,820	4,684	31,897
500120 - Health Insurance	32,950	0	32,950	(4,540)	37,490	17,711	88,490
500125 - Other Insurance	650	0	650	(60)	710	351	1,780
500130 - Pension	23,200	0	23,200	(4,290)	27,490	14,839	49,208
500140 - Workers Compensation	3,810	0	3,810	(21,290)	25,100	3,532	23,077
Wages and Benefits	349,850	0	349,850	(47,860)	397,710	104,581	622,599
505230 - Travel Expenses	0	0	0	0	0	0	0
515000 - Contracted/Purchased Service	100,000	0	100,000	0	100,000	0	0
515180 - Software	2,600	0	2,600	2,600	0	0	0
520030 - Food Comp	10,000	0	10,000	0	10,000	4,653	29,341
525000 - Supplies/Material - Operating	30,400	0	30,400	(2,600)	33,000	11,963	51,790
535020 - Equipment Rental	0	0	0	0	0	20,000	263,879
586025 - Salt - Supplies	700,000	0	700,000	(50,000)	750,000	178,832	961,666
586030 - Anti-skid Supplies	2,500	0	2,500	0	2,500	0	8,874
Operating Expenses	845,500	0	845,500	(50,000)	895,500	215,448	1,315,549
Total	1,195,350	0	1,195,350	(97,860)	1,293,210	320,029	1,938,149

Washington County, Maryland
Highway Fund
Department 20030 - Snow Removal
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	89,230	
500010 - Wages - Overtime	179,450	
500100 - FICA - Employer	20,560	
500120 - Health Insurance	32,950	
500125 - Other Insurance	650	
500130 - Pension	23,200	
500140 - Workers Compensation	3,810	
515000 - Contracted/Purchased Service	100,000	
515180 - Software	2,600	Accuweather professional software updates. Was previously budgeted in account number 525000.
520030 - Food Comp	10,000	
525000 - Supplies/Material - Operating	30,400	Reallocated \$2600 to account number 515180.
586025 - Salt - Supplies	700,000	Decreased 50,000 using a 7 year salt usage average.
586030 - Anti-skid Supplies	2,500	

Washington County, Maryland
Account 515180
Software
FY 2022

Department Number: 20030
Account Number: 515180
Account Description: Software

Department Name: Highway Snow Removal

Descriptions	FY21 Board Approval	Total Cost		New Cost Y/N	Existing Agreement Y/N	Description and/or Reason for Request
		FY22 Dept. Request	Board Approval			
AccuWeather Professional IT1863	0	2,577		N	Y	12 month maintenance agreement & software updates
		0				
		0				
		0				
		0				
		0				
		0				

Total \$0 \$2,577 \$0

- For the continuation of existing software maintenance contracts and for the purchase of software less than \$10,000.

Washington County, Maryland
Highway Fund
Department 20040 - Storm Damage
FY22 Expenses

	2022	Adjustment	2022	% Change	2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed	\$ Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	2,040	0	2,040	(30)	2,070	0	39
500010 - Wages - Overtime	7,800	0	7,800	840	6,960	60	11,969
500100 - FICA - Employer	760	0	760	60	700	4	899
500120 - Health Insurance	750	0	750	(10)	760	34	2,319
500125 - Other Insurance	10	0	10	(10)	20	0	50
500130 - Pension	530	0	530	(30)	560	16	1,429
500140 - Workers Compensation	10	0	10	(650)	660	4	602
Wages and Benefits	11,900	0	11,900	170	11,730	118	17,308
515000 - Contracted/Purchased Service	6,000	0	6,000	6,000	0	0	27,697
520030 - Food Comp	0	0	0	0	0	0	934
525000 - Supplies/Material - Operating	3,000	0	3,000	0	3,000	0	1,375
535020 - Equipment Rental	0	0	0	(6,000)	6,000	0	0
Operating Expenses	9,000	0	9,000	0	9,000	0	30,006
Total	20,900	0	20,900	170	20,730	118	47,314

Washington County, Maryland
Highway Fund
Department 20040 - Storm Damage
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	2,040	
500010 - Wages - Overtime	7,800	
500100 - FICA - Employer	760	
500120 - Health Insurance	750	
500125 - Other Insurance	10	
500130 - Pension	530	
500140 - Workers Compensation	10	
515000 - Contracted/Purchased Service	6,000	move \$6,000 from Equipment rental to purchase service
525000 - Supplies/Material - Operating	3,000	
535020 - Equipment Rental	0	move \$6,000 from Equipment rental to purchased service

Washington County, Maryland
Highway Fund
Department 20050 - Traffic Control
FY22 Expenses

	2022	Adjustment	2022	\$ Change	% Change	2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed			Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	222,460	0	222,460	12,510	5.96%	209,950	217,259	200,136
500010 - Wages - Overtime	12,250	0	12,250	1,140	10.26%	11,110	6,622	18,424
500040 - Other Wages	810	0	810	(90)	(10.00)%	900	1,018	0
500100 - FICA - Employer	18,020	0	18,020	1,030	6.06%	16,990	16,270	15,993
500120 - Health Insurance	82,150	0	82,150	5,110	6.63%	77,040	87,636	77,590
500125 - Other Insurance	1,630	0	1,630	150	10.14%	1,480	1,347	1,237
500130 - Pension	57,840	0	57,840	1,340	2.37%	56,500	56,832	34,426
500140 - Workers Compensation	15,940	0	15,940	720	4.73%	15,220	14,808	13,991
Wages and Benefits	411,100	0	411,100	21,910	5.63%	389,190	401,793	361,797
505160 - Personal Mileage	200	0	200	0	0.00%	200	0	0
505230 - Travel Expenses	0	0	0	(200)	(100.00)%	200	0	0
515000 - Contracted/Purchased Service	155,000	0	155,000	20,000	14.81%	135,000	115,486	102,422
520030 - Food Comp	400	0	400	0	0.00%	400	56	1,119
525000 - Supplies/Material - Operating	45,000	0	45,000	(5,000)	(10.00)%	50,000	50,892	52,597
545010 - Electric	65,600	0	65,600	0	0.00%	65,600	62,918	62,714
545030 - Propane Gas	0	0	0	0	0.00%	0	25	0
Operating Expenses	266,200	0	266,200	14,800	5.89%	251,400	229,377	218,852
599999 - Controllable Assets	0	0	0	0	0.00%	0	9,268	0
Capital Outlay	0	0	0	0	0.00%	0	9,268	0
Total	677,300	0	677,300	36,710	5.73%	640,590	640,438	580,650

**Washington County, Maryland
Highway Fund**

**Department 20050 - Traffic Control
FY22 Expenses**

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	222,460	
500010 - Wages - Overtime	12,250	
500040 - Other Wages	810	
500100 - FICA - Employer	18,020	
500120 - Health Insurance	82,150	
500125 - Other Insurance	1,630	
500130 - Pension	57,840	
500140 - Workers Compensation	15,940	
505160 - Personal Mileage	200	
505230 - Travel Expenses	0	Moved to department 20010.
515000 - Contracted/Purchased Service	155,000	Requesting additional 20,000 for Contracted/Purchased Service due to paint lines on road not lasting as long on tar and chip roads versus blacktop pavement.
520030 - Food Comp	400	
525000 - Supplies/Material - Operating	45,000	Decreased supplies/material by 5,000 to use for contracted/purchased service
545010 - Electric	65,600	Justification: The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.

Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY22 Expenses

	2022	Adjustment	2022	% Change	2021	2020	2019
	Operating Budget Requested		Operating Budget Proposed	\$ Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	678,600	0	678,600	24,440	654,160	656,163	611,181
500010 - Wages - Overtime	2,190	0	2,190	250	1,940	178	-1,024
500040 - Other Wages	1,620	0	1,620	0	1,620	1,384	0
500100 - FICA - Employer	52,210	0	52,210	1,890	50,320	48,393	45,235
500120 - Health Insurance	250,600	0	250,600	10,570	240,030	171,320	160,296
500125 - Other Insurance	4,970	0	4,970	360	4,610	3,872	3,636
500130 - Pension	176,440	0	176,440	400	176,040	166,289	102,887
500140 - Workers Compensation	11,490	0	11,490	630	10,860	10,672	9,981
Wages and Benefits	1,178,120	0	1,178,120	38,540	1,139,580	1,058,271	932,192
505150 - Other - Miscellaneous	19,000	0	19,000	0	19,000	20,559	23,754
515180 - Software	14,100	0	14,100	(4,150)	18,250	12,853	13,039
515270 - Maintenance Contract Services	50,600	0	50,600	0	50,600	63,821	53,842
520030 - Food Comp	1,000	0	1,000	0	1,000	0	28
525000 - Supplies/Material - Operating	0	0	0	0	0	24	0
525040 - Small Tools & Equipment	10,000	0	10,000	0	10,000	9,399	9,911
527010 - Anti-Freeze	5,000	0	5,000	0	5,000	2,217	2,998
527020 - Auto Batteries	10,000	0	10,000	0	10,000	7,319	9,000
527030 - Diesel Fuel	295,000	0	295,000	7,500	287,500	170,624	285,628
527040 - Diesel Fuel Tax	38,000	0	38,000	0	38,000	17,809	25,815
527050 - Auto Fluids	0	0	0	0	0	28	0
527060 - Auto Gasoline	242,000	0	242,000	0	242,000	172,984	199,897
527070 - Auto Grease	2,500	0	2,500	0	2,500	3,361	3,552
527080 - Auto Motor Oil	25,000	0	25,000	0	25,000	19,406	27,247
527090 - Auto Repairs	300,000	0	300,000	0	300,000	294,414	313,769
527100 - Auto Tires	65,000	0	65,000	0	65,000	65,320	46,249
535055 - Lease Payments	351,190	0	351,190	47,780	303,410	246,284	246,284
535060 - Uniforms	35,000	0	35,000	0	35,000	28,126	32,419
586010 - Body Shop Material	8,000	0	8,000	0	8,000	5,676	6,702
586040 - Welding Shop Material	10,000	0	10,000	0	10,000	11,797	12,988

Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY22 Expenses

	2022	Adjustment	2022 Operating Budget Proposed	\$ Change	% Change	2021 Operating Budget Approved	2020 Actuals Final	2019 Actuals Final
Operating Expenses	Operating Budget Requested 1,481,390	0	1,481,390	51,130	3.57%	1,430,260	1,152,023	1,313,122
599999 - Controllable Assets	0	0	0	0	0.00%	0	455	5,019
600400 - Machinery & Equipment	0	0	0	(12,200)	(100.00)%	12,200	31,345	0
600600 - Computer/Software Equipment	0	0	0	0	0.00%	0	0	14,772
Capital Outlay	0	0	0	(12,200)	(100.00)%	12,200	31,800	19,791
Total	2,659,510	0	2,659,510	77,470	3.00%	2,582,040	2,242,093	2,265,104

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY22 Expenses**

	2022 Operating Budget Requested	2022 Variance Comments Requested
500000 - Wages - Full Time	678,600	
500010 - Wages - Overtime	2,190	
500040 - Other Wages	1,620	
500100 - FICA - Employer	52,210	
500120 - Health Insurance	250,600	
500125 - Other Insurance	4,970	
500130 - Pension	176,440	
500140 - Workers Compensation	11,490	
505150 - Other - Miscellaneous	19,000	
515180 - Software	14,100	Needed for software agreements and updates for truck and auto repair.
515270 - Maintenance Contract Services	50,600	
520030 - Food Comp	1,000	
525040 - Small Tools & Equipment	10,000	
527010 - Anti-Freeze	5,000	
527020 - Auto Batteries	10,000	

Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY22 Expenses

	2022 Operating Budget Requested	2022 Variance Comments Requested
527030 - Diesel Fuel	295,000	Estimated budget is 118,000 gallons x 2.50 = \$295,000 (excludes taxes), which is based on bids and short-term energy outlook forecasts. Rate is discounted with new bid price including delivery as compared to retail prices.
527040 - Diesel Fuel Tax	38,000	On-Hwy latest MD tax PPG is .3705
527060 - Auto Gasoline	242,000	Projected budget is 88,000 gallons x 2.75 = \$242,000 (includes state gas tax), which is based on bids and short-term energy outlook forecasts. Rate per gallon is discounted with bid price as compared to retail prices.
527070 - Auto Grease	2,500	
527080 - Auto Motor Oil	25,000	
527090 - Auto Repairs	300,000	
527100 - Auto Tires	65,000	

Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY22 Expenses

	2022 Operating Budget	2022 Variance Comments Requested
535055 - Lease Payments	351,190	Request is to renew our lease for our backhoes and rubber tired loaders which expires July 1 of 2021. This will be our 6th 5 year lease which has allowed the Highway Department to maintain safe and reliable equipment to perform our operations when needed. Also to renew a lease for 2 more compact track loaders, add 2 mini excavators to the lease and add 2 road mowers to the lease. The equipment will allow the department to perform all levels of maintenance from roadside vegetation management, to pavement maintenance and drainage/swale work. The 2 new road mowers will replace a 2002 model mower with 6925 hours and a 2003 model mower with 9772 hours. The 2 compact track loaders will allow each district to have the capability to do milling and patching operations as each district would have their own unit. 1 of these units will replace a 2007 unit with 1805 hours. The 2 mini excavators will be shared between 3 districts. The primary use will be for mowing behind guardrail, banks that a regular road mower cant reach, pipe installation on narrow roads where lane space is at a premium and grading work. The bucket trucks were approved in the FY 21 budget and will be used for vegetation management and assisting other county departments.
535060 - Uniforms	35,000	
586010 - Body Shop Material	8,000	
586040 - Welding Shop Material	10,000	

Washington County, Maryland
Account 515180
Software
FY 2022

Department Number: 20060

Department Name: Highway Fleet

Account Number: 515180

Account Description: Software

Descriptions	FY21 Board Approval	Total Cost		New Cost Y/N	Existing Agreement Y/N	Description and/or Reason for Request
		FY22 Dept. Request	Board Approval			
Ron Turley Associated Inc. IT1864	7,560	8,316		N	Y	12 month maintenance agreement & software updates
Identifix IT2006	1,430	1,430		N	Y	12 month contract and two hotline vehicles per month
Shopkey Automobile IT1859	2,310	1,730		N	Y	12 month subscription for light truck and auto repair data
Gasboy IT2163	2,500	2,552		N	Y	12 month maintenance agreement & software updates
		0				
		0				

Total **\$13,800** **\$14,028** **\$0**

- For the continuation of existing software maintenance contracts and for the purchase of software less than \$10,000.

Lease and Installment

Washington County, Maryland Summary of Installment and/or Lease Purchases FY 2022

Department Name: Fleet Management

Department Number: 20060

Account Description: Lease and Installment Payments

Item	Qty	Straight Purchase Price	Buyback from FY2012 Contract PUR-1327	Financed Purchase price	Number of Years Financed	Final Year of Lease	Annual Payment Due Starting in Proposed Budget Year	Total Financed Price (total of all lease payments)	Implied Interest Rate	Advanced Factor	Explanation
E Telescopic Aerial Device (Insulated) 30-foot mounted on Class 5 truck cab chassis	3	100,622	0	301,866	6	FY2026	57,086	342,516	4.375	NEEDINFO	Financing Advanced Factor = _____ (NEEDINFO)
N Backhoe / Front End Loader with NEW Hammer, No Thumb, with Auger hydraulics (excludes mntce manuals) Deere 310SL	1	145,782	-62,000	83,782	5	FY2026	17,758	88,790	2.95	0.21196	NOTE: Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed Buyback per machine \$62,000.00 Financing Advanced Factor = 0.21196 (per JESCO/Deere Financial Calculator worksheet page herein)
N Backhoe / Front End Loader with Thumb (use existing hammers), (excludes mntce manuals) Deere 310SL	3	135,324	186,000	219,971	5	FY2026	46,624	233,120	2.95	0.21196	NOTE: Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed Buyback per machine \$62,000.00 Financing Advanced Factor = 0.21196 (per JESCO/Deere Financial Calculator worksheet page herein)
N Backhoe / Front End Loader use existing Hammer, No Thumb, without Auger hydraulics (includes mntce manuals) Deere 310SL	1	138,324	-62,000	76,324	5	FY2026	16,177	80,885	2.95	0.21196	NOTE: Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed Buyback per machine \$62,000.00 Financing Advanced Factor = 0.21196 (per JESCO/Deere Financial Calculator worksheet page herein)
N Backhoe / Front End Loader with Thumb (use existing auger), (excludes mntce manuals) Deere 310SL	1	135,324	-62,000	73,324	5	FY2026	15,541	77,705	2.95	0.21196	NOTE: Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed Buyback per machine \$62,000.00 Financing Advanced Factor = 0.21196 (per JESCO/Deere Financial Calculator worksheet page herein)
N Rubber Tired Wheel Loaders, Deere 544L	6	207,695	-630,000	616,172	5	FY2026	130,601	653,005	2.95	0.21196	NOTE: Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed Buyback per machine \$105,000.00 Financing Advanced Factor = 0.21196 (per JESCO/Deere Financial Calculator worksheet page herein)
N Mini Hydraulic Excavators, CAT 309CR	2	158,868	0	317,736	5	FY2026	67,398	336,990	2.99	0.21212	Financing Advanced Factor = 0.21212
N											
Total	17	\$1,021,939		\$1,689,175			\$351,185	\$1,813,011			

Agree to Budget

N New Installment Purchase

E Existing Installment Purchase Revised: 07Dec2020 at 13:08 PM



Agenda Report Form

Open Session Item

SUBJECT: Hagerstown Community College FY22 Budget Presentation

PRESENTATION DATE: March 16, 2021

PRESENTATION BY: James Klauber (jklauber@hagerstowncc.edu); John Williamson (jnwmson@aol.com)

RECOMMENDED MOTION: For informational purposes only

REPORT-IN-BRIEF: HCC is a learner-centered, accessible life-long learning institution dedicated to student and community success. The College maintains a wide spectrum of programs and services, with a special emphasis on teaching excellence as measured by verifiable student academic achievement.

DISCUSSION: HCC's operating budget for FY22 is proposed at \$35,869,816. The operating request from the county is \$10,035,290, a 0% increase over the FY21 appropriation.

FISCAL IMPACT: \$10,035,290

CONCURRENCES: N/A

ALTERNATIVES: N/S

ATTACHMENTS: None

AUDIO/VISUAL NEEDS: N/A



Agenda Report Form

Open Session Item

SUBJECT: FY2022 General Fund Budget – Proposed (Draft 2)

PRESENTATION DATE: March 16, 2020

PRESENTATION BY: Sara Greaves, Chief Financial Officer; Kim Edlund, Director Budget & Finance

RECOMMENDED MOTION: For informational purposes only

REPORT-IN-BRIEF: This budget version, “Proposed”, represents adjustments to what was requested from departments and outside agencies in an effort to provide a balanced budget.

DISCUSSION: Consideration of future obligations has been a primary factor in balancing the FY22 budget. The 5-year plan is balanced.

FISCAL IMPACT: \$253,455,300

CONCURRENCES: Not applicable

ALTERNATIVES: Not Applicable

ATTACHMENTS: Proposed General fund Revenue Summary, Proposed General Fund Expense Summary, 5-year budget document – Proposed

AUDIO/VISUAL NEEDS: Not applicable

Washington County, Maryland
General Fund Revenues - Proposed
FY 2022

Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
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General Revenues

<u>Property Tax</u>						
5-1	400000	Real Estate Tax	121,331,450	1,866,870	1.56%	119,464,580
5-1	400120	Corporate Personal Property - Current	14,510,190	453,080	3.22%	14,057,110
5-1	400140	State Administration Fees	(520,000)	100,000	-16.13%	(620,000)
5-1	400200	Interest on Property Tax	380,000	0	0.00%	380,000
5-1	400210	Interest - Prior Year	15,000	0	0.00%	15,000
5-1	400220	County Payment In Lieu of Tax	285,000	1,900	0.67%	283,100
5-1	400230	Enterprise Zone Tax Reimbursement	548,640	309,160	129.10%	239,480
5-1	400250	Service Charge Semi-Annual Tax	50,000	(90,000)	-64.29%	140,000
5-1	400260	Property Tax Sales	60,000	0	0.00%	60,000
5-1	400300	Enterprise Zone Tax Credit	(1,097,270)	(618,320)	129.10%	(478,950)
5-1	400320	County Homeowners Tax Credit	(220,000)	0	0.00%	(220,000)
5-1	400330	Agricultural Tax Credit	(450,000)	(20,000)	4.65%	(430,000)
5-1	400345	Other Tax Credits	(85,000)	0	0.00%	(85,000)
5-1	400355	Disabled Veteran's Credit	(320,000)	(45,000)	16.36%	(275,000)
5-1	400400	Discount Allowed on Property Tax	(340,000)	0	0.00%	(340,000)
5-1	496020	Federal Payment in Lieu of Taxes	23,230	480	2.11%	22,750
			134,171,240	1,958,170	1.48%	132,213,070
<u>Local Tax</u>						
5-5	400500	Income Tax	101,452,870	12,969,790	14.66%	88,483,080
5-5	400510	Admissions & Amusements Tax	150,000	(60,000)	-28.57%	210,000
5-5	400520	Recordation Tax	6,500,000	500,000	8.33%	6,000,000
5-5	400530	Trailer Tax	100,000	(150,000)	-60.00%	250,000
			108,202,870	13,259,790	13.97%	94,943,080
<u>Interest</u>						
5-7	404400	Interest - Investments	450,000	0	0.00%	450,000
5-7	404410	Interest - Municipal Investment	50,000	0	0.00%	50,000
			500,000	0	0.00%	500,000
Total General Revenues			242,874,110	15,217,960	6.68%	227,656,150

Program Revenues

Charges for Services - Other

<u>Circuit Court</u>						
5-9	486070	Reimbursed Expenses - Circuit Court	8,420	0	0.00%	8,420
5-9	486075	Circuit Court - Jurors	75,000	0	0.00%	75,000
			83,420	0	0.00%	83,420

Washington County, Maryland
General Fund Revenues - Proposed
FY 2022

Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
		<u>Weed Control</u>				
5-9	403120	Weed Control Fees	321,180	(2,120)	-0.66%	323,300
		<u>General</u>				
5-9	403135	Sheriff Auxiliary	40,000	30,000	300.00%	10,000
5-6	404510	Rental - Building	70,000	0	0.00%	70,000
5-9	485000	Reimburse Administrative	6,500	0	0.00%	6,500
5-9	490000	Miscellaneous	150,000	0	0.00%	150,000
5-9	490010	Gain or Loss on Sale of Asset	50,000	0	0.00%	50,000
5-9	490080	Bad Check Fee	750	0	0.00%	750
5-9	490200	Registration Fees	3,000	0	0.00%	3,000
5-9	490210	Sponsorships	24,000	0	0.00%	24,000
			344,250	30,000	9.55%	314,250
		<u>Plan Review and Permitting</u>				
5-11	401040	Miscellaneous Licenses	700	0	0.00%	700
5-11	401070	Building Permits - Residential	148,500	0	0.00%	148,500
5-11	401080	Building Permits - Commercial	135,000	0	0.00%	135,000
5-11	401085	Municipal Fees	10,000	0	0.00%	10,000
5-11	401090	Electrical Licenses Fees	7,500	0	0.00%	7,500
5-11	401100	Electrical Permit - Residential	180,000	0	0.00%	180,000
5-11	401110	Electrical Permit - Commercial	117,000	0	0.00%	117,000
5-11	401115	HVAC Registration Fees	10,000	7,000	233.33%	3,000
5-11	401120	HVAC Permit - Residential	85,500	0	0.00%	85,500
5-11	401130	HVAC Permit - Commercial	42,300	0	0.00%	42,300
5-11	401140	Other Permit Fees	37,800	0	0.00%	37,800
5-11	401160	Plumbing Licenses Fees	20,000	15,000	300.00%	5,000
5-11	401170	Plumbing Permits - Residential	99,000	0	0.00%	99,000
5-11	401180	Plumbing Permits - Commercial	37,800	0	0.00%	37,800
5-11	402020	Fines and Forfeitures	0	(100)	-100.00%	100
5-11	403035	Technology Fees	60,000	0	0.00%	60,000
5-11	403045	Review Fees	140,400	0	0.00%	140,400
5-11	440110	Drawings/Blue Line Prints	200	0	0.00%	200
5-11	486010	Reimbursed Expense - Plan Review	0	(200)	-100.00%	200
5-11	486045	Reimbursed Expense - Other	10,000	0	0.00%	10,000
			1,141,700	21,700	1.94%	1,120,000
		<u>Engineering</u>				
5-11	440110	Drawings/Blue Line Prints	0	(3,000)	-100.00%	3,000
			0	(3,000)	-100.00%	3,000
		<u>Construction</u>				
5-11	401140	Other Permit Fees	500	0	0.00%	500
5-11	401145	Temporary Occupancy Fee - Commercial	900	(900)	-50.00%	1,800
5-11	403035	Technology Fees	250	0	0.00%	250
5-11	403045	Review Fees	7,000	0	0.00%	7,000
			8,650	(900)	-9.42%	9,550

Washington County, Maryland
General Fund Revenues - Proposed
FY 2022

Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
<u>Planning and Zoning</u>						
5-14	403040	Rezoning	12,000	0	0.00%	12,000
5-14	403050	Development Fees	7,000	0	0.00%	7,000
5-14	403055	Other Planning Fees	10,000	0	0.00%	10,000
5-14	403030	Zoning Appeals	400	0	0.00%	400
			29,400	0	0.00%	29,400
<u>Sheriff - Judicial</u>						
5-16	402010	Peace Order Service	5,000	0	0.00%	5,000
5-16	403010	Sheriff Fees - Judicial	50,000	0	0.00%	50,000
			55,000	0	0.00%	55,000
<u>Sheriff - Process Servers</u>						
5-16	402010	Peace Order Service	214,000	0	0.00%	214,000
<u>Sheriff - Patrol</u>						
5-16	402000	Parking Violations	4,000	3,000	300.00%	1,000
5-16	402040	School Bus Camera Fines	30,000	0	0.00%	30,000
5-16	486020	Reimbursed Expenses - Patrol	62,660	(24,340)	-27.98%	87,000
5-16	490020	Sale of Publications	6,500	0	0.00%	6,500
5-16	403000	Speed Cameras	1,300,000	(300,000)	-18.75%	1,600,000
			1,403,160	(321,340)	-18.63%	1,724,500
<u>Sheriff - Central Booking</u>						
5-16	404510	Rental Income	15,720	0	0.00%	15,720
<u>Sheriff - Detention Center</u>						
5-16	403080	Housing Federal Prisoners	450	0	0.00%	450
5-16	403090	Housing State Prisoners	175,000	0	0.00%	175,000
5-16	403100	Home Detention Fees	18,000	7,000	63.64%	11,000
5-16	403110	Prisoners Release Program Fees	0	(8,000)	-100.00%	8,000
5-16	486050	Reimbursed Expenses - Detention	1,500	0	0.00%	1,500
5-16	486055	Alien Inmate Reimbursement	15,000	0	0.00%	15,000
5-16	486060	Social Security Income Reimbursement	10,000	(5,000)	-33.33%	15,000
			219,950	(6,000)	-2.66%	225,950
<u>Sheriff - Day Reporting Center</u>						
5-16	403075	Day Reporting Fees	10,000	0	0.00%	10,000
<u>Sheriff - Narcotics Task Force</u>						
5-16	486030	Reimbursed Expenses - NTF	404,660	11,170	2.84%	393,490
<u>Sheriff - Police Academy</u>						
5-16	403,015	Academy Fees	59,840	(39,160)	-39.56%	99,000
<u>Emergency Services</u>						
5-16	403060	Alarm Termination Fee (False Alarm Fine)	30,000	0	0.00%	30,000
5-16	486040	Reimbursed Expenses - Emergency Management	405,630	0	0.00%	405,630
5-17	403070	EMCS Salary Reimbursement	15,600	0	0.00%	15,600
			451,230	0	0.00%	451,230
<u>Wireless Communications</u>						
5-17	404520	Rental - Other	46,000	0	0.00%	46,000

Washington County, Maryland
General Fund Revenues - Proposed
FY 2022

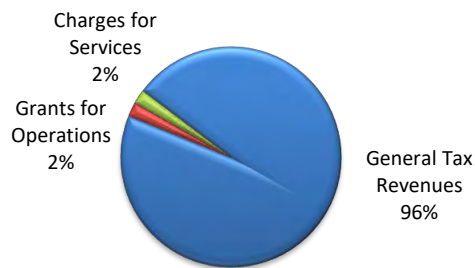
Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
<u>Parks</u>						
5-19	404000	Sale of Wood	0	(8,000)	-100.00%	8,000
5-19	404010	Rental Fees	0	(35,000)	-100.00%	35,000
5-19	404020	Ballfield Fees	0	(8,000)	-100.00%	8,000
5-19	404030	Ballfield Lighting Fee	0	(1,000)	-100.00%	1,000
5-19	404040	Concession Fee	0	(5,000)	-100.00%	5,000
5-19	404300	Program Fees	0	(9,000)	-100.00%	9,000
5-19	490060	Contribution from Residents	0	(1,000)	-100.00%	1,000
5-19	499420	Fuel	0	(2,000)	-100.00%	2,000
			0	(69,000)	-100.00%	69,000
<u>Buildings, Grounds & Facilities</u>						
5-19	499420	Fuel	2,000	2,000	100.00%	0
<u>Martin L. Snook Pool</u>						
5-19	404100	Swimming Pool Fees	57,000	0	0.00%	57,000
5-19	404110	Swimming Pool - Concession Fee	15,000	0	0.00%	15,000
			72,000	0	0.00%	72,000
<u>Parks and Recreation</u>						
5-19	404000	Sale of Wood	8,000	8,000	100.00%	0
5-19	404010	Rental Fees	35,000	35,000	100.00%	0
5-19	404020	Ballfield Fees	8,000	8,000	100.00%	0
5-19	404030	Ballfield Lighting Fees	1,000	1,000	100.00%	0
5-19	404040	Concession Fees	5,000	5,000	100.00%	0
5-19	404300	Program Fees	300,000	(38,620)	-11.41%	338,620
5-19	490060	Park Contributions from Residents	1,000	1,000	100.00%	0
			358,000	19,380	5.72%	338,620
Total Charges for Services			5,240,160	(357,270)	-6.38%	5,597,430
<u>Grants</u>						
5-21	495000	Operating Grant - Law Enforcement	300,000	0	0.00%	300,000
5-21	496110	State Aid - Police Protection	717,440	5,440	0.76%	712,000
5-21	496115	SAFER	2,693,590	2,693,590	100.00%	0
5-21	496120	911 Fees	1,257,000	0	0.00%	1,257,000
5-21	401190	Marriage Licenses	50,000	0	0.00%	50,000
5-21	401210	Trader's License	200,000	0	0.00%	200,000
5-21	402020	Fines & Forfeitures	20,000	0	0.00%	20,000
5-21	403130	Marriage Ceremony Fees	3,000	(1,000)	-25.00%	4,000
5-21	496130	State Park Fees	100,000	0	0.00%	100,000
Total Grants for Operations			5,341,030	2,698,030	102.08%	2,643,000
Total Program Revenues			10,581,190	2,340,760	28.41%	8,240,430
Total General Fund Proposed Revenue			253,455,300	17,558,720	7.44%	235,896,580

Washington County, Maryland
Proposed General Fund Revenue
FY 2022

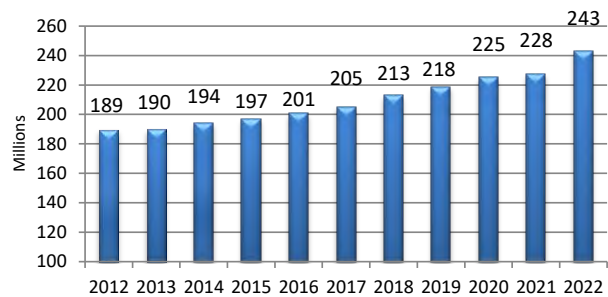
Summary of General Fund Revenue Categories

Cost Center	Ref	2020 Prior Year	2021 Prior Year	2022 Proposed	2022 \$ Change	2022 % Change
General Tax Revenues	1	225,152,630	227,656,150	242,874,110	15,217,960	6.68%
Charges for Services	2	6,508,260	5,597,430	5,240,160	(357,270)	-6.38%
Grants for Operations	3	2,121,300	2,643,000	5,341,030	2,698,030	102.08%
General Revenues		233,782,190	235,896,580	253,455,300	17,558,720	7.44%

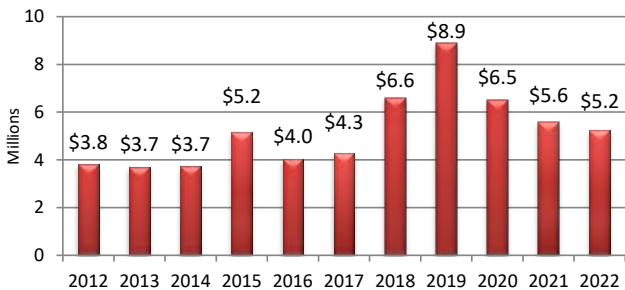
General Fund Revenue Sources



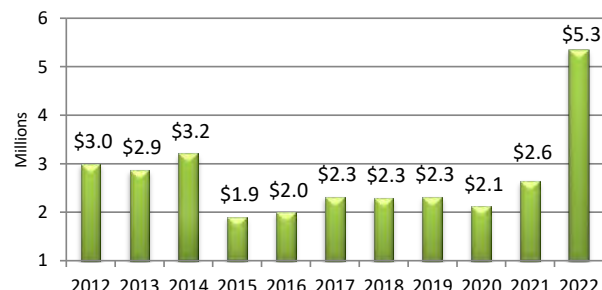
History of General Tax Revenues



History of Charges for Services



History of Grants for Operations



General Revenues	1	The property tax budget is based on assessments received from the State Department of Assessments and Taxation and reduced for an increase in commercial assessment appeals. The income tax budget is based on current and prior year revenues, adjusted for anomalies and includes an assumed disparity grant of \$7.8M.	\$ 15,217,960
Charges for Services	2	The majority of the change is related to the decrease in speed camera revenues of \$300K.	\$ (357,270)
Grants for Operations	3	An increase of \$2.7M is due to securing a SAFER grant to provide for wage and benefit reimbursement of 33 firefighters.	\$ 2,698,030

Total	\$ 17,558,720
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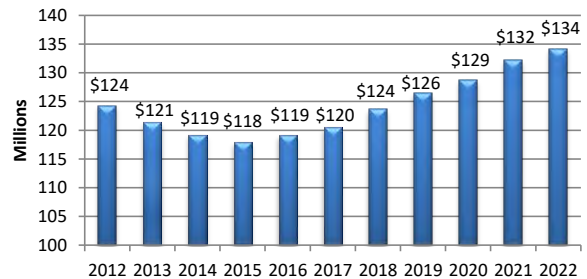
Washington County, Maryland
Proposed General Fund Revenue
FY 2022
General Tax Revenues

Cost Center	Ref	2020 Prior Year	2021 Prior Year	2022 Proposed	2022 \$ Change	2022 % Change
Net Property Tax	1	128,697,630	132,213,070	134,171,240	1,958,170	1.48%
Income Tax	2	87,950,000	88,483,080	101,452,870	12,969,790	14.66%
Admissions & Amusements Tax	3	255,000	210,000	150,000	(60,000)	-28.57%
Recordation Tax	3	6,500,000	6,000,000	6,500,000	500,000	8.33%
Trailer Tax	3	550,000	250,000	100,000	(150,000)	-60.00%
Interest - Investments	3	1,000,000	450,000	450,000	0	0.00%
Interest - Municipal Investment	3	200,000	50,000	50,000	0	0.00%
Interest, Penalties & Fees	3	0	0	0	0	0.00%
General Tax Revenues		225,152,630	227,656,150	242,874,110	15,217,960	6.68%

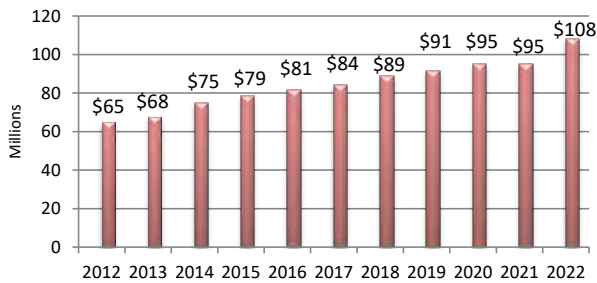
General Fund Tax Revenue Sources



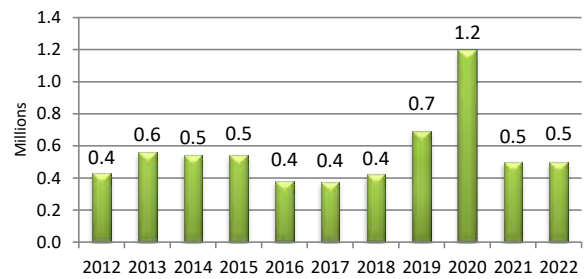
History of Property Tax Revenues



History of Local Tax Revenue



History of Interest Income Revenues

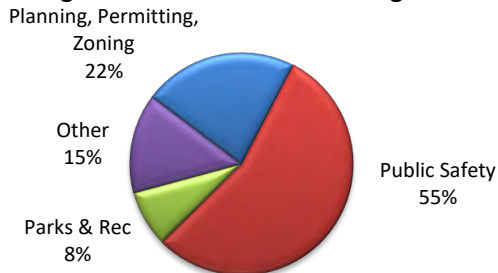


Cost Center	Ref	Summary Comments	Change
Net Property Tax	1	The real estate tax estimate is based on property assessments from the State of Maryland which include an increase in the assessable base, offset by a revenue reduction due to an increase in commercial assessment appeals.	\$ 1,958,170
Income Tax	2	The income tax budget is based on current and prior year revenues, adjusted for anomalies and includes an assumed disparity grant of \$7.8M.	\$ 12,969,790
Other	3	Recordation tax increased based on current trends, but was offset by a decrease in trailer tax due to new enabling legislation that allows the tax to be based on assessed value.	\$ 290,000
Total			\$ 15,217,960

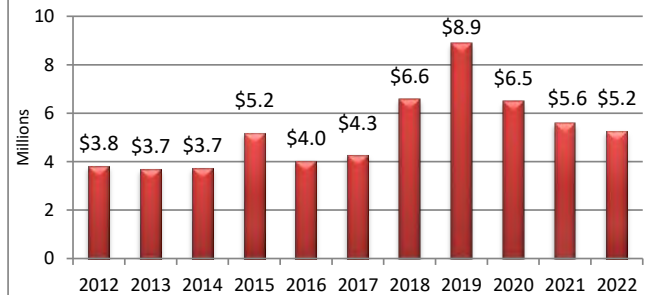
Washington County, Maryland
Proposed General Fund Revenue
FY 2022
Charges for Services

Cost Center	Ref	2020 Prior Year	2021 Prior Year	2022 Proposed	2022 \$ Change	2022 % Change
Circuit Court	1	83,420	83,420	83,420	0	0.00%
Engineering	3	3,000	3,000	0	(3,000)	-100.00%
Construction	3	10,050	9,550	8,650	(900)	-9.42%
Weed Control	2	258,390	323,300	321,180	(2,120)	-0.66%
General	2	315,940	314,250	344,250	30,000	9.55%
Plan Review and Permitting	3	1,225,000	1,120,000	1,141,700	21,700	1.94%
Planning and Zoning	3	37,400	29,400	29,400	0	0.00%
Sheriff - Judicial	1	59,000	55,000	55,000	0	0.00%
Sheriff - Process Servers	1	214,000	214,000	214,000	0	0.00%
Sheriff - Patrol	1	2,549,060	1,724,500	1,403,160	(321,340)	-18.63%
Sheriff - Central Booking	1	15,720	15,720	15,720	0	0.00%
Sheriff - Detention Center	1	287,200	225,950	219,950	(6,000)	-2.66%
Sheriff - Day Reporting	1	20,160	10,000	10,000	0	0.00%
Sheriff - Police Academy	1	99,000	99,000	59,840	(39,160)	-39.56%
Sheriff - Narcotics Task Force	1	368,990	393,490	404,660	11,170	2.84%
Emergency Services	1	451,230	451,230	451,230	0	0.00%
Wireless Communications	1	42,400	46,000	46,000	0	0.00%
Parks	2	76,300	69,000	0	(69,000)	-100.00%
Buildings, Grounds & Facilities		0	0	2,000	2,000	100.00%
Martin L. Snook Pool	2	72,000	72,000	72,000	0	0.00%
Parks and Recreation	2	320,000	338,620	358,000	19,380	5.72%
Charges for Services		6,508,260	5,597,430	5,240,160	(357,270)	-6.38%

Charges for Services Revenue Categories



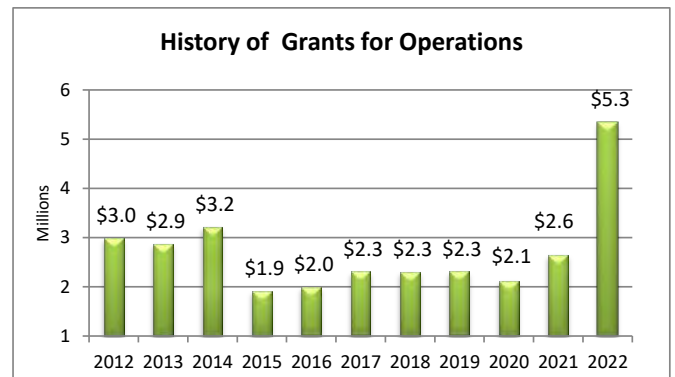
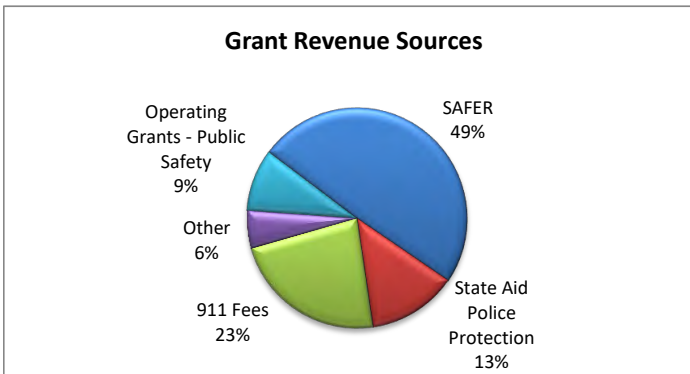
History of Charges for Services



Cost Center	Ref	Summary Comments	Change
Public Safety	1	Revenue expected from speed cameras was decreased to \$1.3M based on the amount of citations currently being issued. The estimated fees of \$800K are budgeted in the Patrol expense budget.	\$ (355,330)
General	2	Recreational program fees were reduced by \$40K due to lower participation and based on prior year actuals.	\$ (19,740)
Permitting, Construction, Engineering	3	Plumbing licenses fees are expected to increase due to FY22 renewal.	\$ 17,800
Total			\$ (357,270)

Washington County, Maryland
Proposed General Fund Revenue
FY 2022
Grants for Operations

Cost Center	Ref	2020 Prior Year	2021 Prior Year	2022 Proposed	2022 \$ Change	2022 % Change
Operating Grant - Public Safety	1	185,000	300,000	300,000	0	0.00%
State Aid - Police Protection	1	691,800	712,000	717,440	5,440	0.76%
SAFER	1	0	0	2,693,590	2,693,590	100.00%
911 Fees	1	838,000	1,257,000	1,257,000	0	0.00%
Marriage Licenses	2	55,000	50,000	50,000	0	0.00%
Trader's License	2	210,000	200,000	200,000	0	0.00%
Fines & Forfeitures	3	30,000	20,000	20,000	0	0.00%
Marriage Ceremony Fees	3	4,000	4,000	3,000	(1,000)	-25.00%
State Park Fees	3	100,000	100,000	100,000	0	100.00%
Other Grants	3	7,500	0	0	0	0.00%
Grants for Operations		2,121,300	2,643,000	5,341,030	2,698,030	102.08%



Cost Center	Ref	Summary Comments	Change
Public Safety	1	The SAFER grant was secured for \$2.7M to provide for wage and benefit reimbursement for 33 firefighters.	\$ 2,699,030
Licenses	2	No changes	\$ -
Other	3	Marriage ceremony fees were reduced based on prior year actuals.	\$ (1,000)
Totals			\$ 2,698,030

Washington County, Maryland
General Fund Expenditures - Proposed
FY 2022

Page	Cost Center	Department/Agency	FY 2022 Requested Budget	Adjustment	FY 2022 Proposed Budget	\$ Change	% Change	FY 2021 Original Budget
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Education:

Direct Primary:

6-1	90000	Board of Education	110,741,270	(7,533,160)	103,208,110	10	0.00%	103,208,100
			110,741,270	(7,533,160)	103,208,110	10	0.00%	103,208,100

Secondary:

6-3	90040	Hagerstown Community College	10,035,290	0	10,035,290	0	0.00%	10,035,290
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Other:

6-8	93400	Free Library	3,323,510	(61,950)	3,261,560	79,550	2.50%	3,182,010
6-13	10990	Clear Spring Library Building	11,450	(450)	11,000	0	0.00%	11,000
6-15	10991	Smithsburg Library Building	11,450	(450)	11,000	0	0.00%	11,000
6-17	10992	Boonsboro Library Building	11,450	(450)	11,000	0	0.00%	11,000
6-19	10993	Hancock Library Building	11,000	0	11,000	0	0.00%	11,000
			3,368,860	(63,300)	3,305,560	79,550	2.47%	3,226,010

Total Education			124,145,420	(7,596,460)	116,548,960	79,560	0.07%	116,469,400
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Law Enforcement:

6-21	11300	Sheriff - Judicial	3,072,840	0	3,072,840	94,240	3.16%	2,978,600
6-29	11305	Sheriff - Process Servers	170,700	0	170,700	3,040	1.81%	167,660
6-31	11310	Sheriff - Patrol	13,340,470	6,750	13,347,220	651,140	5.13%	12,696,080
6-52	11311	Sheriff Auxiliary	40,000	0	40,000	40,000	100.00%	0
6-54	11315	Sheriff - Central Booking	1,084,260	0	1,084,260	29,130	2.76%	1,055,130
6-59	11320	Sheriff - Detention Center	16,648,460	(8,570)	16,639,890	567,690	3.53%	16,072,200
6-84	11321	Sheriff - Day Reporting Center	475,740	(4,500)	471,240	(8,220)	-1.71%	479,460
6-90	11330	Sheriff - Narcotics Task Force	989,760	0	989,760	32,910	3.44%	956,850
6-100	11335	Sheriff - Police Academy	59,840	0	59,840	(39,160)	-39.56%	99,000
			35,882,070	(6,320)	35,875,750	1,370,770	3.97%	34,504,980

Emergency Services:

6-167	93110	Civil Air Patrol	3,600	0	3,600	0	0.00%	3,600
6-105	11420	Air Unit	28,060	0	28,060	(660)	-2.30%	28,720
6-108	11430	Special Operations	325,340	(130,800)	194,540	75,700	63.70%	118,840
6-169	93130	Fire & Rescue Volunteer Services	9,212,160	(200,000)	9,012,160	1,435,740	18.95%	7,576,420
6-117	11440	911 - Communications	6,281,590	(5,500)	6,276,090	379,220	6.43%	5,896,870
6-132	11520	EMS Operations	2,626,460	(42,110)	2,584,350	(201,550)	-7.23%	2,785,900
6-141	11525	Fire Operations	4,897,960	(74,860)	4,823,100	2,214,560	84.90%	2,608,540
6-152	11530	Emergency Management	215,490	0	215,490	(11,370)	-5.01%	226,860
6-160	11535	Public Safety Training Center	0	167,740	167,740	167,740	100.00%	0
			23,590,660	(285,530)	23,305,130	4,059,380	21.09%	19,245,750

Other:

6-198	93100	Animal Control Services - Humane Society	1,545,270	(108,630)	1,436,640	35,040	2.50%	1,401,600
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Total Public Safety			61,018,000	(400,480)	60,617,520	5,465,190	9.91%	55,152,330
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Washington County, Maryland
General Fund Expenditures - Proposed
FY 2022

Page	Cost Center	Department/Agency	FY 2022 Requested Budget	Adjustment	FY 2022 Proposed Budget	\$ Change	% Change	FY 2021 Original Budget
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Operating/Capital Transfer

Operating:

6-213	91020	Highway	9,538,300	0	9,538,300	211,680	2.27%	9,326,620
6-215	91021	Solid Waste	496,080	(46,080)	450,000	(46,080)	-9.29%	496,080
6-217	91022	Cascade Town Centre	163,150	0	163,150	163,150	100.00%	0
6-219	91023	Agricultural Education Center	231,340	0	231,340	31,730	15.90%	199,610
6-221	91024	Grant Management	349,010	0	349,010	75,930	27.81%	273,080
6-223	91028	Land Preservation	28,930	0	28,930	(1,950)	-6.31%	30,880
6-225	91029	HEPMPO	10,030	0	10,030	280	2.87%	9,750
6-227	91040	Utility Administration	414,690	83,820	422,520	190,450	82.07%	232,070
6-229	91041	Water	107,370	79,910	187,280	79,910	74.42%	107,370
6-231	91044	Transit	1,046,100	0	1,046,100	346,340	49.49%	699,760
6-233	91046	Golf Course	349,820	0	349,820	11,980	3.55%	337,840
6-235	92010	Municipality in Lieu of Bank Shares	38,550	0	38,550	0	0.00%	38,550
			12,773,370	117,650	12,815,030	1,063,420	9.05%	11,751,610

Capital:

6-237	91230	Capital Improvement Fund	6,730,000	2,071,230	6,730,000	5,930,000	741.25%	800,000
6-239	12700	Debt Service	15,272,790	0	15,272,790	(534,480)	-3.38%	15,807,270
			22,002,790	2,071,230	22,002,790	5,395,520	32.49%	16,607,270

Total Operating/Capital Transfers			34,776,160	2,188,880	34,817,820	6,458,940	22.78%	28,358,880
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Other Government Programs:

Courts:

6-241	10200	Circuit Court	2,013,040	(1,500)	2,011,540	140,810	7.53%	1,870,730
6-248	10210	Orphans Court	36,150	0	36,150	(220)	-0.60%	36,370
6-249	10220	State's Attorney	4,160,540	(21,530)	4,139,010	175,840	4.44%	3,963,170
			6,209,730	(23,030)	6,186,700	316,430	5.39%	5,870,270

State:

6-292	94000	Health Department	2,339,270	0	2,339,270	0	0.00%	2,339,270
6-299	94010	Social Services	446,010	0	446,010	10,450	2.40%	435,560
6-314	94020	University of MD Extension	244,930	0	244,930	4,110	1.71%	240,820
6-316	94030	County Cooperative Extension	38,730	0	38,730	0	0.00%	38,730
6-257	10400	Election Board	1,962,300	(379,090)	1,583,210	189,470	13.59%	1,393,740
6-275	12300	Soil Conservation	330,880	(107,200)	223,680	5,500	2.52%	218,180
6-284	12400	Weed Control	321,180	(200)	320,980	2,780	0.87%	318,200
6-290	12410	Environmental Pest Management	45,500	0	45,500	0	0.00%	45,500
			5,728,800	(486,490)	5,242,310	212,310	4.22%	5,030,000

Community Funding:

6-323	93000	Community Funding	774,000	0	774,000	0	0.00%	774,000
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Washington County, Maryland
General Fund Expenditures - Proposed
FY 2022

Page	Cost Center	Department/Agency	FY 2022 Requested Budget	Adjustment	FY 2022 Proposed Budget	\$ Change	% Change	FY 2021 Original Budget
<u>General Operations:</u>								
6-327	10300	County Administrator	383,220	0	383,220	26,750	7.50%	356,470
6-332	10310	Public Relations and Marketing	485,340	0	485,340	18,240	3.90%	467,100
6-337	12500	Business Development	722,340	(6,500)	715,840	21,620	3.11%	694,220
6-343	10100	County Commissioners	371,210	0	371,210	31,480	9.27%	339,730
6-346	10110	County Clerk	197,880	0	197,880	7,780	4.09%	190,100
6-348	10530	Treasurer	546,760	0	546,760	(4,980)	-0.90%	551,740
6-350	10600	County Attorney	767,920	0	767,920	29,270	3.96%	738,650
6-354	10700	Human Resources	1,093,000	0	1,093,000	28,990	2.72%	1,064,010
6-360	11200	General Operations	627,370	2,071,230	4,496,310	3,853,130	599.07%	643,180
6-363	10500	Budget & Finance	1,670,840	0	1,670,840	104,410	6.67%	1,566,430
6-369	10510	Independent Accounting & Auditing	70,000	0	70,000	0	0.00%	70,000
6-371	10520	Purchasing	519,640	0	519,640	17,010	3.38%	502,630
6-378	11000	Information Technology	3,320,480	(126,010)	3,194,470	523,570	19.60%	2,670,900
6-388	11540	Wireless Communications	1,403,640	(26,660)	1,376,980	47,680	3.59%	1,329,300
			12,179,640	1,912,060	15,889,410	4,704,950	42.07%	11,184,460
<u>Other:</u>								
6-394	11100	Women's Commission	2,000	0	2,000	0	0.00%	2,000
6-396	11140	Diversity and Inclusion Committee	2,000	0	2,000	0	0.00%	2,000
6-398	11550	Forensic Investigator	30,000	0	30,000	5,000	20.00%	25,000
6-400	93230	Commission on Aging	944,150	(102,620)	841,530	20,530	2.50%	821,000
6-405	93300	Museum of Fine Arts	120,000	0	120,000	0	0.00%	120,000
			1,098,150	(102,620)	995,530	25,530	2.63%	970,000
<u>Public Works:</u>								
6--444	11600	Public Works	256,950	0	256,950	10,830	4.40%	246,120
6-450	11910	Buildings Grounds and Facilities	2,244,770	99,940	2,344,710	2,344,710	100.00%	0
			2,501,720	99,940	2,601,660	2,355,540	957.07%	246,120
<u>Engineering and Construction:</u>								
6-468	11620	Engineering	2,307,280	0	2,307,280	(36,830)	-1.57%	2,344,110
6-476	11630	Construction	2,257,370	(38,800)	2,218,570	71,120	3.31%	2,147,450
			4,564,650	(38,800)	4,525,850	34,290	0.76%	4,491,560
<u>Plan Review & Permitting</u>								
6-461	11610	Plan Review & Permitting	1,543,690	0	1,543,690	23,460	1.54%	1,520,230
<u>Planning and Zoning:</u>								
6-483	10800	Planning and Zoning	837,180	(7,100)	830,080	24,830	3.08%	805,250
6-494	10810	Board of Zoning Appeals	55,740	0	55,740	(100)	-0.18%	55,840
			892,920	(7,100)	885,820	24,730	2.87%	861,090

Washington County, Maryland
General Fund Expenditures - Proposed
FY 2022

Page	Cost Center	Department/Agency	FY 2022 Requested Budget	Adjustment	FY 2022 Proposed Budget	\$ Change	% Change	FY 2021 Original Budget
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Parks and Recreation:

6-433	11900	Parks	0	0	0	(2,205,190)	-100.00%	2,205,190
6-437	12000	Martin L. Snook Pool	155,830	0	155,830	6,830	4.58%	149,000
6-440	12200	Parks and Recreation	1,314,640	0	1,314,640	279,380	26.99%	1,035,260
			1,470,470	0	1,470,470	(1,918,980)	-56.62%	3,389,450

Facilities:

6-410	10900	Martin Luther King Building	99,420	0	99,420	320	0.32%	99,100
6-412	10910	Administration Building	322,310	(2,600)	319,710	3,110	0.98%	316,600
6-414	10930	Court House	291,030	0	291,030	(287,060)	-49.66%	578,090
6-417	10940	County Office Building	226,050	0	226,050	12,820	6.01%	213,230
6-419	10950	Administration Annex	55,450	0	55,450	340	0.62%	55,110
6-421	10960	Dwyer Center	33,450	0	33,450	(140)	-0.42%	33,590
6-423	10965	Election Board Facility	100,740	0	100,740	40,570	67.43%	60,170
6-425	10970	Central Services	130,850	0	130,850	2,550	1.99%	128,300
6-427	10980	Rental Properties	6,020	0	6,020	20	0.33%	6,000
6-429	10985	Senior Center Building	11,450	(450)	11,000	0	0.00%	11,000
6-431	11325	Public Facilities Annex	82,340	(500)	81,840	4,240	5.46%	77,600
			1,359,110	(3,550)	1,355,560	(223,230)	-14.14%	1,578,790

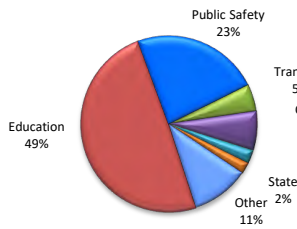
Total Other Government Programs			38,322,880	1,350,410	41,471,000	5,555,030	15.47%	35,915,970
Total Proposed Expenditures			258,262,460	(4,457,650)	253,455,300	17,558,720	7.44%	235,896,580

Washington County, Maryland
Proposed General Fund Expenditures
FY 2022

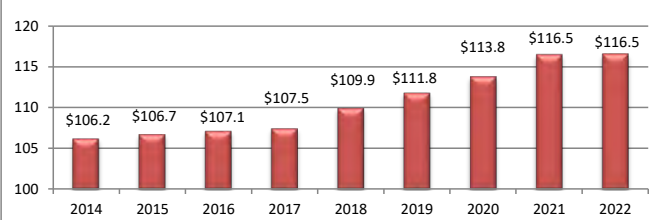
Summary Overview of General Fund Expenditures

Cost Center	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Education	1	116,469,400	124,145,420	7,676,020	6.59%	116,548,960	79,560	0.07%
Law Enforcement	2	35,906,580	37,427,340	1,520,760	4.24%	37,312,390	1,405,810	3.92%
Emergency Services	3	19,245,750	23,590,660	4,344,910	22.58%	23,305,130	4,059,380	21.09%
Operating Transfers	4	11,751,610	12,773,370	1,021,760	8.69%	12,815,030	1,063,420	9.05%
Capital	5	16,607,270	22,002,790	5,395,520	32.49%	22,002,790	5,395,520	32.49%
Courts	6	5,870,270	6,209,730	339,460	5.78%	6,186,700	316,430	5.39%
State Operations	7	5,030,000	5,728,800	698,800	13.89%	5,242,310	212,310	4.22%
Other	8	25,015,700	26,384,350	1,368,650	5.47%	30,041,990	5,026,290	20.09%
		235,896,580	258,262,460	22,365,880	9.48%	253,455,300	17,558,720	7.44%

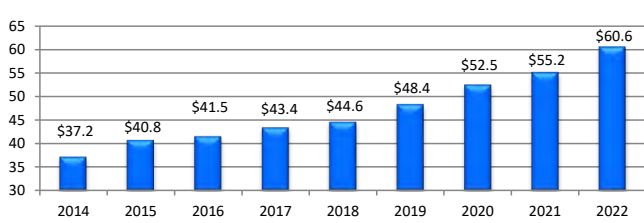
Allocation of General Fund Expenditures



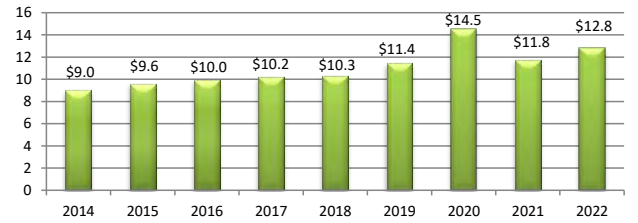
Education



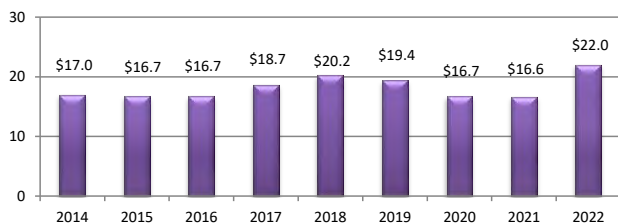
Public Safety



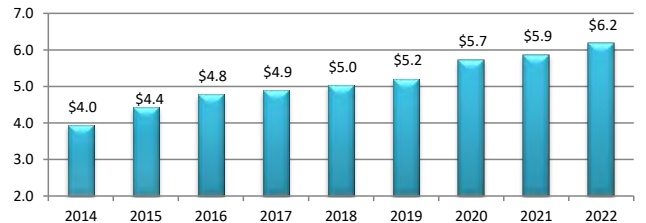
Transfers



Capital & Debt



Courts



State



Other



Washington County, Maryland
Proposed General Fund Expenditures
FY 2022

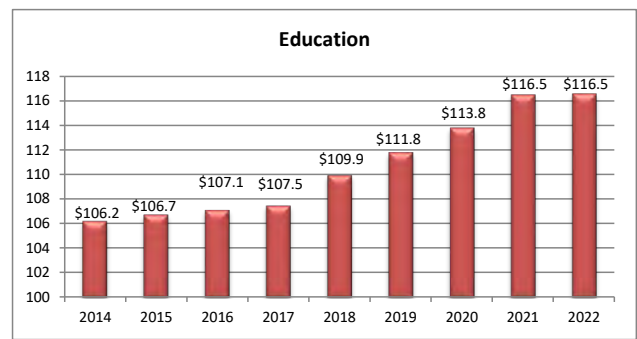
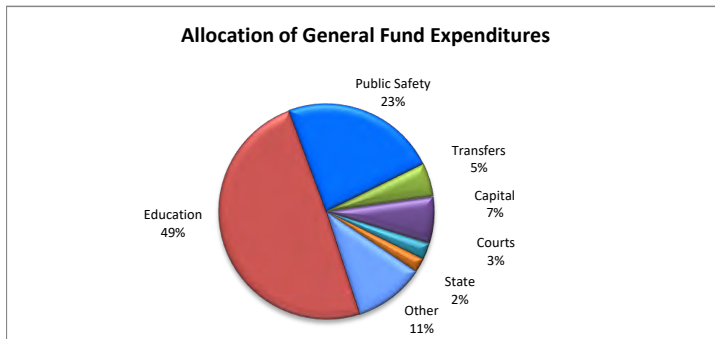
Summary Overview of General Fund Expenditures

Cost Center	ref	Current Budget	Requested			Proposed	Proposed	
			Request	\$ Change	% Change		\$ Change	% Change
Education	1	116,469,400	124,145,420	7,676,020	6.59%	116,548,960	79,560	0.07%
Law Enforcement	2	35,906,580	37,427,340	1,520,760	4.24%	37,312,390	1,405,810	3.92%
Emergency Services	3	19,245,750	23,590,660	4,344,910	22.58%	23,305,130	4,059,380	21.09%
Operating Transfers	4	11,751,610	12,773,370	1,021,760	8.69%	12,815,030	1,063,420	9.05%
Capital	5	16,607,270	22,002,790	5,395,520	32.49%	22,002,790	5,395,520	32.49%
Courts	6	5,870,270	6,209,730	339,460	5.78%	6,186,700	316,430	5.39%
State Operations	7	5,030,000	5,728,800	698,800	13.89%	5,242,310	212,310	4.22%
Other	8	25,015,700	26,384,350	1,368,650	5.47%	30,041,990	5,026,290	20.09%
		235,896,580	258,262,460	22,365,880	9.48%	253,455,300	17,558,720	7.44%

COST CENTER	SUMMARY EXPLANATIONS			CHANGE
Education	1	Provides \$1,019,178 more than Maintenance of Effort to the Board of Education and 2.5% increase to the Library.		\$ 79,560
Law Enforcement	2	Increase is mainly the result of the 2.5% step and 1% COLA; additional food and medical contract costs for the detention center; increase in the cost of janitorial services; and controllable assets for patrol including bullet proof vests, tasers and a K-9.		\$ 1,405,810
Emergency Services	3	Increase is mainly the result of hiring additional personnel including 33 firefighters, the 2.5% step and 1% COLA, and additional costs related to volunteer Fire/EMS organizations.		\$ 4,059,380
Transfers	4	The increase relates to support needed for County functions mainly as a result of Stormwater Management, Highway, Transit, and Cascade.		\$ 1,063,420
Capital	5	Capital appropriation increased to provide for capital needs and was somewhat offset by a decrease in debt service costs based on amortization schedules.		\$ 5,395,520
Courts	6	Increase due to 2.5% step, 1% COLA, a change in the Bailiff daily rate to \$100 per day, and an additional State's Attorney position.		\$ 316,430
State	7	Increase is mainly related to the Election Board.		\$ 212,310
Other	8	\$4.5M of the increase is related to wages and benefits and include 2.5% step and 1% COLA. It also includes additional and optional pension increase of \$3.9M. This will be discussed further with BOCC for other potential uses. The remaining increase relates to software, utilities and back-up storage.		\$ 5,026,290
Totals				\$ 17,558,720

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Educational Expenses

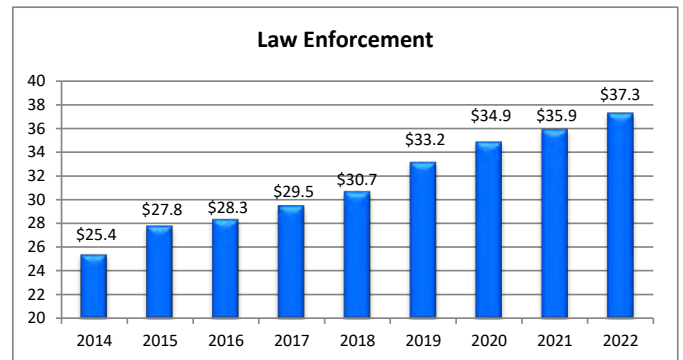
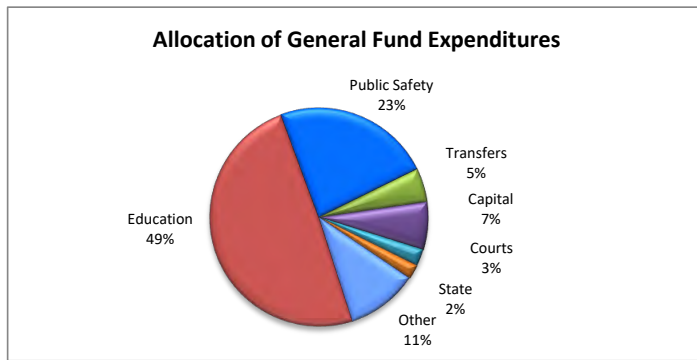
Education	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Board of Education	1	103,208,100	110,741,270	7,533,170	7.30%	103,208,110	10	0.00%
Hagerstown Community College	2	10,035,290	10,035,290	0	0.00%	10,035,290	0	0.00%
Free Library	3	3,182,010	3,323,510	141,500	4.45%	3,261,560	79,550	2.50%
Clear Spring Library Building	4	11,000	11,450	450	4.09%	11,000	0	0.00%
Smithsburg Library Building	5	11,000	11,450	450	4.09%	11,000	0	0.00%
Boonsboro Library Building	6	11,000	11,450	450	4.09%	11,000	0	0.00%
Hancock Library Building	7	11,000	11,000	0	0.00%	11,000	0	0.00%
		116,469,400	124,145,420	7,676,020	6.59%	116,548,960	79,560	0.07%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Board of Education	1 Provides \$1,019,178 more than Maintenance of Effort to the Board of Education.	\$ -	\$ 10
HCC	2 No change.	\$ -	\$ -
Library	3 2.5% increase provided.	\$ -	\$ 79,550
Clear Spring Library	4 Flat funding based on historical spending.	\$ -	\$ -
Smithsburg Library	5 Flat funding based on historical spending.	\$ -	\$ -
Boonsboro Library	6 Flat funding based on historical spending.	\$ -	\$ -
Hancock Library	7 Flat funding based on historical spending.	\$ -	\$ -
Totals		\$ -	\$ 79,560

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Law Enforcement

Law Enforcement	ref	Current Budget	Request	Requested \$ Change	% Change	Proposed	Proposed \$ Change	% Change
Sheriff - Judicial	1	2,978,600	3,072,840	94,240	3.16%	3,072,840	94,240	3.16%
Sheriff - Process Servers	2	167,660	170,700	3,040	1.81%	170,700	3,040	1.81%
Sheriff - Patrol	3	12,696,080	13,340,470	644,390	5.08%	13,347,220	651,140	5.13%
Sheriff - Central Booking	4	1,055,130	1,084,260	29,130	2.76%	1,084,260	29,130	2.76%
Sheriff - Detention Center	5	16,072,200	16,648,460	576,260	3.59%	16,639,890	567,690	3.53%
Sheriff -Day Reporting	6	479,460	475,740	(3,720)	-0.78%	471,240	(8,220)	-1.71%
Sheriff - NTF	7	956,850	989,760	32,910	3.44%	989,760	32,910	3.44%
Sheriff - Police Academy	8	99,000	59,840	(39,160)	0.00%	59,840	(39,160)	-39.56%
Animal Control	9	1,401,600	1,545,270	143,670	10.25%	1,436,640	35,040	2.50%
Sheriff - Auxiliary	10	0	40,000	40,000	100.00%	40,000	40,000	100.00%
		35,906,580	37,427,340	1,520,760	4.24%	37,312,390	1,405,810	3.92%



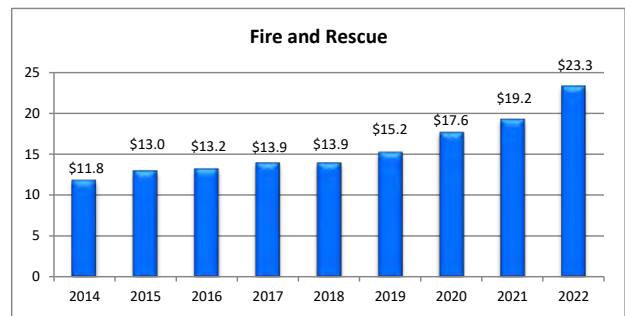
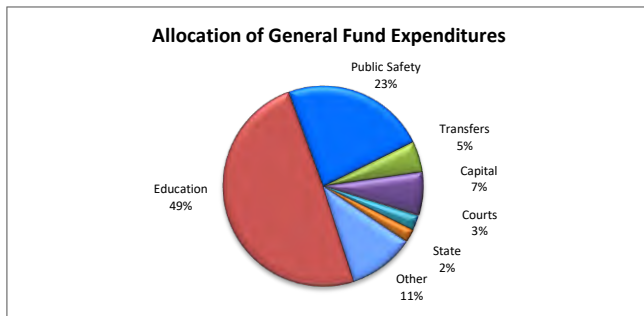
COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Judicial	1 Increase due to step of 2.5% and 1% COLA, offset slightly by a decrease in health insurance as a result of employee selection.	-	\$ 94,240
Process Servers	2 Increase due to step of 2.5% and 1% COLA.	\$ -	\$ 3,040
Patrol	3 Wages and benefits increased by \$500K mainly due to the step of 2.5% and 1% COLA. Operating costs increased by \$69K mainly due to increases in liability insurance and the additional expense of a janitorial maintenance contract. In the past, inmates provided this service, but are no longer able to meet the need. One time requests increased by \$72K for bullet proof vests, tasers, and a K9.	\$ -	\$ 651,140
Central Booking	4 Increase due to step of 2.5% and 1% COLA.	\$ -	\$ 29,130
Detention Center	5 Wages and benefits increased by \$440K mainly due to the 2.5% step and 1% COLA. A request for an attorney and a building maintenance mechanic were offset by the elimination of two vacant correctional deputy positions. Operating costs increased by \$143K, the result of increases in inmate medical and food contracts and a substantial increase in the cost of gloves.	\$ -	\$ 567,690
Day Reporting	6 Wages decreased approximately \$25K as a result of a change in deputies working at the center. This was offset by an increase in operating costs of \$16K due to an increase in contracted services.	\$ -	\$ (8,220)

Law Enforcement	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Sheriff - Judicial	1	2,978,600	3,072,840	94,240	3.16%	3,072,840	94,240	3.16%
Sheriff - Process Servers	2	167,660	170,700	3,040	1.81%	170,700	3,040	1.81%
Sheriff - Patrol	3	12,696,080	13,340,470	644,390	5.08%	13,347,220	651,140	5.13%
Sheriff - Central Booking	4	1,055,130	1,084,260	29,130	2.76%	1,084,260	29,130	2.76%
Sheriff - Detention Center	5	16,072,200	16,648,460	576,260	3.59%	16,639,890	567,690	3.53%
Sheriff -Day Reporting	6	479,460	475,740	(3,720)	-0.78%	471,240	(8,220)	-1.71%
Sheriff - NTF	7	956,850	989,760	32,910	3.44%	989,760	32,910	3.44%
Sheriff - Police Academy	8	99,000	59,840	(39,160)	0.00%	59,840	(39,160)	-39.56%
Animal Control	9	1,401,600	1,545,270	143,670	10.25%	1,436,640	35,040	2.50%
Sheriff - Auxiliary	10	0	40,000	40,000	100.00%	40,000	40,000	100.00%
		35,906,580	37,427,340	1,520,760	4.24%	37,312,390	1,405,810	3.92%
NTF	7	Increase due to step of 2.5% and 1% COLA. The budget includes the purchase of night vision monoculars and a replacement vehicle.					\$ -	\$ 32,910
Police Academy	8	The Academy budget is fairly new and has been adjusted based on historical costs. These costs are offset by Academy revenues.					\$ -	(39,160)
Animal Control	9	Increase of 2.5% has been provided.					\$ -	\$ 35,040
Sheriff Auxiliary	10	Budget was increased based on historical data. Revenues offset these costs 100%.					\$ -	\$ 40,000
Totals							\$ -	\$ 1,405,810

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Emergency Services

Emergency Services	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Civil Air Patrol	1	3,600	3,600	0	0.00%	3,600	0	0.00%
Air Unit	2	28,720	28,060	(660)	-2.30%	28,060	(660)	-2.30%
Special Operations	3	118,840	325,340	206,500	173.76%	194,540	75,700	63.70%
F&R Volunteer Services	4	7,576,420	9,212,160	1,635,740	21.59%	9,012,160	1,435,740	18.95%
911 - Communications	5	5,896,870	6,281,590	384,720	6.52%	6,276,090	379,220	6.43%
EMS Operations	6	2,785,900	2,626,460	(159,440)	-5.72%	2,584,350	(201,550)	-7.23%
Fire Operations	7	2,608,540	4,897,960	2,289,420	87.77%	4,823,100	2,214,560	84.90%
Emergency Management	8	226,860	215,490	(11,370)	-5.01%	215,490	(11,370)	-5.01%
Public Safety Training Center	9	0	0	0	0.00%	167,740	167,740	100.00%

19,245,750	23,590,660	4,344,910	22.58%	23,305,130	4,059,380	21.09%
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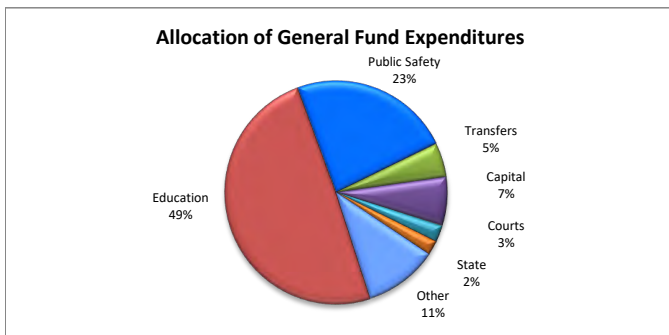


COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Civil Air Patrol	1 No change.	\$ -	\$ -
Air Unit	2 Increase of \$5K in auto repairs and liability insurance offset by a decrease in capital outlay requests.	\$ -	\$ (660)
Special Operations	3 Operating costs increased by \$8K due to auto repairs and gas monitoring. Capital outlay increased by \$67K for the purchase of a number of items including a raft, enclosed trailer, and PPE. The Gemini Meter was approved to be funded from CIP.	\$ 125,440	\$ 75,700
F&R Volunteer	4 Wages and benefits increased \$135K mainly due to additional funding for LOSAP. FY21 estimates were low. Other increases include \$1M transfer from EMS Operations department for volunteer EMS health insurance reimbursement. Contracted services increased by \$100K for third party review of County funding appropriations. Medical fees increased \$55K for costs related to cancer screenings. Other increases relate to projected fuel, utility, and maintenance costs.	\$ -	\$ 1,435,740
911	5 Wages and benefits increased by \$260K due to the 2.5% step and 1% COLA and for 1 additional Emergency Communication Specialist. Operating expenses increased by \$48K due to software increases and a transfer of expenditures for wireless communication from the Emergency Management budget. Capital outlay increased by \$70K mainly due to HVAC replacement and carpet.	\$ -	\$ 379,220

EMS Operations	6 Wages and benefits increased by \$740K mainly due to the additional 7 \$ positions that were added and offset by the salary of the deputy director of F&R being transferred to the Fire Operations department. This increase was offset by transferring \$1M to the volunteer F&R department for health insurance reimbursement for EMS companies. Capital outlay increased by \$27K for 17 AED units. 1 Life Pak monitor/defibrillator was approved for purchase through CIP.	42,110	\$ (201,550)
Fire Operations	7 The budget increased in total by \$2.3M due to 33 additional firefighters. \$ Other requests include \$167K in additional overtime and part time wages and \$158K for volunteer turn out gear. An enclosed trailer has been moved for purchase through CIP.	16,730	\$ 2,214,560
Emergency Management	8 Wages and benefits increased by \$10K due to 2.5% step and 1% \$ COLA. This was offset by \$21K in operating reductions, mainly due to the transfer of expenditures to other Emergency Services departments.	-	\$ (11,370)
Public Safety Training Center	9 The training center is due for completion in the spring of 2022. Wages, \$ benefits, and operating costs are estimated at \$135K for 1/4 of the year. Capital outlay of \$33K is being requested for a vehicle and a mower.	-	\$ 167,740
Totals		\$ 184,280	\$ 4,059,380

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Operating Transfers

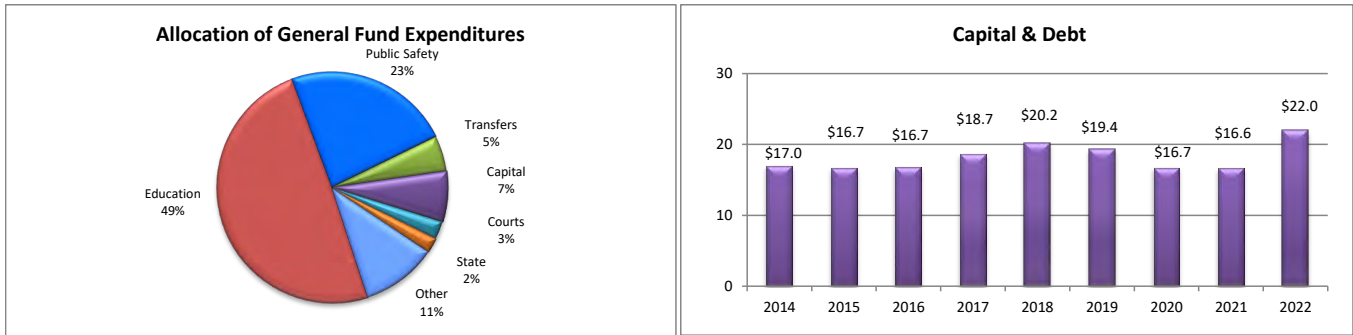
Operating Transfers	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Highway	1	9,326,620	9,538,300	211,680	2.27%	9,538,300	211,680	2.27%
Solid Waste	2	496,080	496,080	0	0.00%	450,000	(46,080)	-9.29%
Cascade Town Centre	3	0	163,150	163,150	100.00%	163,150	163,150	100.00%
Ag Center	4	199,610	231,340	31,730	15.90%	231,340	31,730	15.90%
Grant Management	5	273,080	349,010	75,930	27.81%	349,010	75,930	27.81%
Land Preservation	6	30,880	28,930	(1,950)	-6.31%	28,930	(1,950)	-6.31%
HEPMPO	7	9,750	10,030	280	2.87%	10,030	280	2.87%
Utility Administration	8	232,070	414,690	182,620	78.69%	422,520	190,450	82.07%
Water	9	107,370	107,370	0	100.00%	187,280	79,910	74.42%
Transit	11	699,760	1,046,100	346,340	49.49%	1,046,100	346,340	49.49%
Golf Course	13	337,840	349,820	11,980	3.55%	349,820	11,980	3.55%
Muni Shares		38,550	38,550	0	0.00%	38,550	0	0.00%
		11,751,610	12,773,370	1,021,760	8.69%	12,815,030	1,063,420	9.05%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Highway	1 Increase is due to 2.5% step and 1% COLA and to supplant the expected \$ reduction in Highway User Revenue.	-	\$ 211,680
Solid Waste	2 Reduced need for General Fund appropriation.	\$ -	\$ (46,080)
Cascade Town Centre	3 Property is in the process of being sold. The budget includes \$150K for the community center.	\$ -	\$ 163,150
Ag Center	4 Appropriation is required to support the fund and is related to a decrease in the use of fund balance which was used in FY21 to balance the budget.	\$ -	\$ 31,730
Grant Management	5 Increase is related to 2.5% step and 1% COLA and reduced grant funding.	\$ -	\$ 75,930
Land Preservation	6 Reduction is due to the expected increase in program funding.	\$ -	\$ (1,950)
HEPMPO	7 Increase related to local match requirement.	\$ -	\$ 280
Utility Admin	8 Increase to provide for storm water management costs, which include several position requests to meet NPDES requirements.	\$ -	\$ 190,450
Water	9 The Water Fund revenues are insufficient to cover expenditures and the fund requires a General Fund subsidy.	\$ -	\$ 79,910
Transit	11 Increase necessary to provide for expenditures not covered through grants or fees.	\$ -	\$ 346,340
Golf Course	13 Increase due to 2.5% step and 1% COLA.	\$ -	\$ 11,980
Totals		\$ -	\$ 1,063,420

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Capital Related

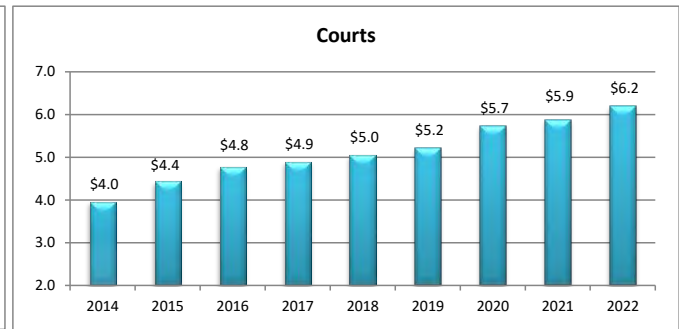
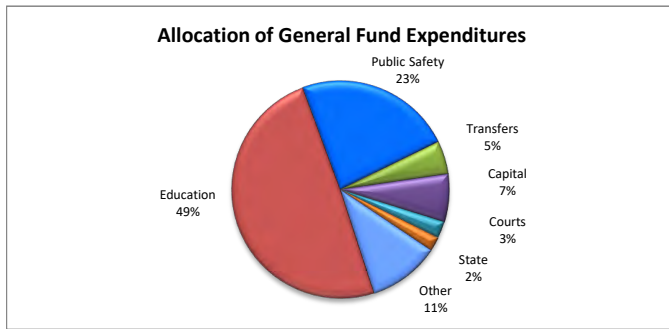
Capital Related	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Capital Improvement Fund	1	800,000	6,730,000	5,930,000	741.25%	6,730,000	5,930,000	741.25%
Debt Service	2	15,807,270	15,272,790	(534,480)	-3.38%	15,272,790	(534,480)	-3.38%
		16,607,270	22,002,790	5,395,520	32.49%	22,002,790	5,395,520	32.49%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Capital Improvement Fund	1 Increased funding to support capital projects.	\$ -	\$ 5,930,000
Debt Service	2 Based on amortization schedules.	\$ -	\$ (534,480)
Totals		\$ -	\$ 5,395,520

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Courts

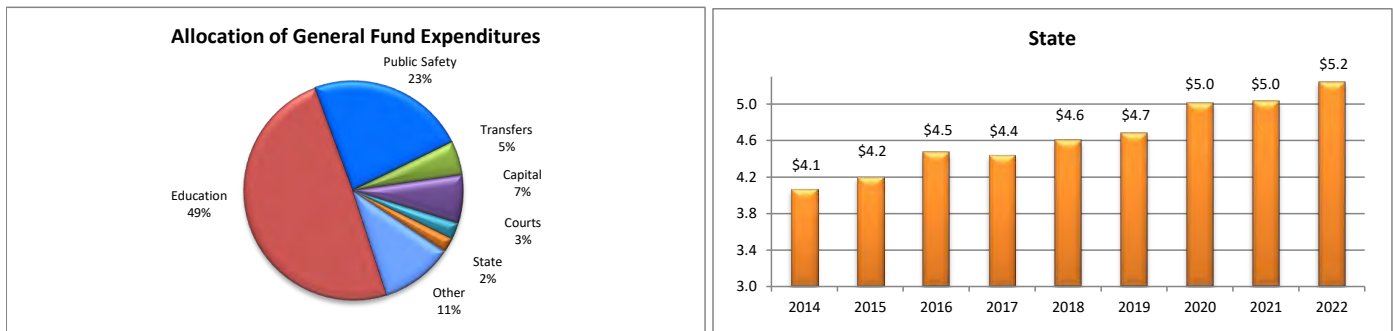
Courts	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Circuit Court	1	1,870,730	2,013,040	142,310	7.61%	2,011,540	140,810	7.53%
Orphans Court	2	36,370	36,150	(220)	-0.60%	36,150	(220)	-0.60%
State's Attorney	3	3,963,170	4,160,540	197,370	4.98%	4,139,010	175,840	4.44%
		5,870,270	6,209,730	339,460	5.78%	6,186,700	316,430	5.39%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Circuit Court	1 Increase related to wage and benefit costs, including the 2.5% step, 1% COLA, and approval of increasing pay for the Bailiffs to \$100 per day.	\$ -	\$ 140,810
Orphans Court	2 Reduction related to slightly reduced benefit allocation.	\$ -	\$ (220)
State's Attorney	3 Increase related to 2.5% step and 1% COLA. In addition, an additional state's attorney position has been requested, slightly offset by the elimination of part time staffing.	\$ -	\$ 175,840
Totals		\$ -	\$ 316,430

Washington County, Maryland
Requested General Fund Expenditures
FY 2022
State Operations

State Operations	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Health Department	1	2,339,270	2,339,270	0	0.00%	2,339,270	0	0.00%
Social Services	2	435,560	446,010	10,450	2.40%	446,010	10,450	2.40%
University of MD Extension	3	240,820	244,930	4,110	1.71%	244,930	4,110	1.71%
Cooperative Extension	4	38,730	38,730	0	0.00%	38,730	0	0.00%
Election Board	5	1,393,740	1,962,300	568,560	40.79%	1,583,210	189,470	13.59%
Soil Conservation	6	218,180	330,880	112,700	51.65%	223,680	5,500	2.52%
Weed Control	7	318,200	321,180	2,980	0.94%	320,980	2,780	0.87%
Environmental Pest Management	8	45,500	45,500	0	0.00%	45,500	0	0.00%
		5,030,000	5,728,800	698,800	13.89%	5,242,310	212,310	4.22%

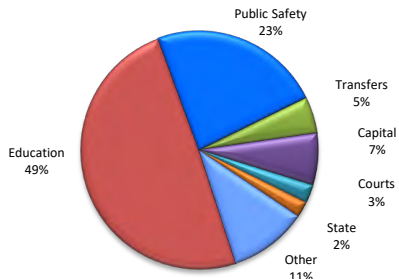


COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Health Department	1 No change.	\$ -	\$ -
Social Services	2 Increase related to benefit cost increases due to change in employee benefit selection.	\$ -	\$ 10,450
University of MD Extension	3 Increase related to wage and benefit increases.	\$ -	\$ 4,110
Cooperative Extension	4 No change.	\$ -	\$ -
Election Board	5 Increase is mainly related to the remaining \$45K salary budget needed for IT Specialist position that was approved in FY21 for a partial year, \$62K Increase in lease payments for State owned equipment, and \$40K for equipment requested in capital outlay for shelving units, tables, workbenches, etc.	\$ -	\$ 189,470
Soil Conservation	6 Increase of 2.5% has been provided.	\$ -	\$ 5,500
Weed Control	7 Increase related to 2.5% step and 1% COLA.	\$ -	\$ 2,780
Environmental Pest Management	8 No change.	\$ -	\$ -
Totals		\$ -	\$ 212,310

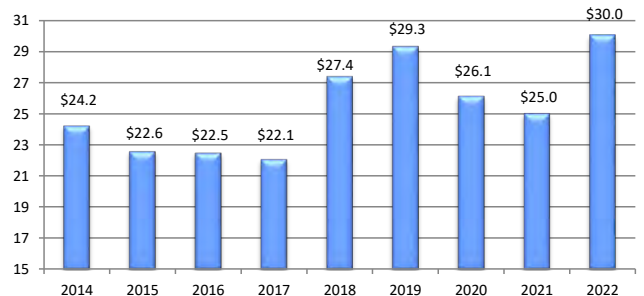
Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Other

Other	Current Budget	Requested			Proposed		
		Request	\$ Change	% Change	Proposed	\$ Change	% Change
Community Funding	774,000	774,000	0	0.00%	774,000	0	0.00%
Commission on Aging	821,000	944,150	123,150	15.00%	841,530	20,530	2.50%
Museum of Fine Arts	120,000	120,000	0	0.00%	120,000	0	0.00%
County Administrator	356,470	383,220	26,750	7.50%	383,220	26,750	7.50%
Public Relations and Marketir	467,100	485,340	18,240	3.90%	485,340	18,240	3.90%
County Commissioners	339,730	371,210	31,480	9.27%	371,210	31,480	9.27%
County Clerk	190,100	197,880	7,780	4.09%	197,880	7,780	4.09%
Budget & Finance	1,566,430	1,670,840	104,410	6.67%	1,670,840	104,410	6.67%
Auditing	70,000	70,000	0	0.00%	70,000	0	0.00%
Purchasing	502,630	519,640	17,010	3.38%	519,640	17,010	3.38%
Treasurer	551,740	546,760	(4,980)	-0.90%	546,760	(4,980)	-0.90%
County Attorney	738,650	767,920	29,270	3.96%	767,920	29,270	3.96%
Human Resources	1,064,010	1,093,000	28,990	2.72%	1,093,000	28,990	2.72%
Central Services	128,300	130,850	2,550	1.99%	130,850	2,550	1.99%
Information Technology	2,670,900	3,320,480	649,580	24.32%	3,194,470	523,570	19.60%
General Operations	643,180	627,370	(15,810)	-2.46%	4,496,310	3,853,130	599.07%
Women's Commission	2,000	2,000	0	0.00%	2,000	0	0.00%
Diversity & Inclusion	2,000	2,000	0	0.00%	2,000	0	0.00%
Forensic Investigator	25,000	30,000	5,000	20.00%	30,000	5,000	20.00%
Public Works	246,120	256,950	10,830	4.40%	256,950	10,830	4.40%
Engineering	2,344,110	2,307,280	(36,830)	-1.57%	2,307,280	(36,830)	-1.57%
Construction	2,147,450	2,257,370	109,920	5.12%	2,218,570	71,120	3.31%
Planning and Zoning	805,250	837,180	31,930	3.97%	830,080	24,830	3.08%
Board of Zoning Appeals	55,840	55,740	(100)	-0.18%	55,740	(100)	-0.18%
Plan Review & Permitting	1,520,230	1,543,690	23,460	1.54%	1,543,690	23,460	1.54%
Parks	2,205,190	0	(2,205,190)	0.00%	0	(2,205,190)	-100.00%
Buildings Grounds and Facilit	0	2,244,770	2,244,770	100.00%	2,344,710	2,344,710	100.00%
Martin L. Snook Pool	149,000	155,830	6,830	4.58%	155,830	6,830	4.58%
Parks and Recreation	1,035,260	1,314,640	279,380	26.99%	1,314,640	279,380	26.99%
Martin Luther King Building	99,100	99,420	320	0.32%	99,420	320	0.32%
Administration Building	316,600	322,310	5,710	1.80%	319,710	3,110	0.98%
Court House	578,090	291,030	(287,060)	-49.66%	291,030	(287,060)	-49.66%
County Office Building	213,230	226,050	12,820	6.01%	226,050	12,820	6.01%
Senior Center Building	11,000	11,450	450	4.09%	11,000	0	0.00%
Administration Annex	55,110	55,450	340	0.62%	55,450	340	0.62%
Dwyer Center	33,590	33,450	(140)	-0.42%	33,450	(140)	-0.42%
Election Board Facility	60,170	100,740	40,570	67.43%	100,740	40,570	67.43%
Rental Properties	6,000	6,020	20	0.33%	6,020	20	0.33%
Public Facilities Annex	77,600	82,340	4,740	6.11%	81,840	4,240	5.46%
Business Development	694,220	722,340	28,120	4.05%	715,840	21,620	3.11%
Wireless Communications	1,329,300	1,403,640	74,340	5.59%	1,376,980	47,680	3.59%
	25,015,700	26,384,350	1,368,650	5.47%	30,041,990	5,026,290	20.09%

Allocation of General Fund Expenditures



Other



Washington County, Maryland
Requested General Fund Expenditures
FY 2022
Other

OVERALL	SUMMARY EXPLANATIONS (40 department areas)	CIP	CHANGE
Wages and Benefits	Increase related to step of 2.5% and 1% COLA. In addition, pension increased by \$3.9M which represents a potential use for one time funding available in FY22. This will be discussed with BOCC for other potential uses.	\$ -	\$ 4,461,370
Operating	This increase is mainly related to additional software and utility costs; \$41K for increased building costs for the new Election Board Facility; and \$20K for Commission on Aging.		\$ 363,270
Capital Outlay	The increase is mainly related to back up storage to mitigate potential damage from ransomware, theft, and destruction of data centers. Additionally, vehicles for IT, Construction, and Wireless Communications have been moved to be funded through CIP.	\$ 99,960	\$ 201,650
Totals		\$ -	\$ 5,026,290

Source	2021	2022			2023			2024			2025			2026		
	Approved	Proposed	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change
											SAFER Grant Removed			SAFER Grant Removed		
General Revenue																
Real Estate/Property Tax	132,213,070	134,171,240	1.5%	1,958,170	137,525,521	2.5%	3,354,281	140,963,659	2.5%	3,438,138	144,487,751	2.5%	3,524,091	148,099,944	2.5%	3,612,194
Income Tax	80,701,710	93,671,500	16.1%	12,969,790	96,481,645	3.0%	2,810,145	99,376,094	3.0%	2,894,449	102,357,377	3.0%	2,981,283	105,428,098	3.0%	3,070,721
Disparity	7,781,370	7,781,370	0.0%	0	8,361,000	2.0%	579,630	8,361,000	0.0%	0	8,361,000	0.0%	0	8,361,000	0.0%	0
Admission and Amusement Tax	210,000	150,000	-28.6%	(60,000)	187,500	25.0%	37,500	206,250	10.0%	18,750	206,250	0.0%	0	206,250	0.0%	0
Recordation Tax	6,000,000	6,500,000	0.0%	500,000	6,500,000	0.0%	0	6,500,000	0.0%	0	6,500,000	0.0%	0	6,500,000	0.0%	0
Trailer	250,000	100,000	-60.0%	(150,000)	100,000	0.0%	0	100,000	0.0%	0	100,000	0.0%	0	100,000	0.0%	0
Interest	500,000	500,000	0.0%	0	750,000	50.0%	250,000	1,125,000	50.0%	375,000	1,462,500	30.0%	337,500	1,755,000	20.0%	292,500
	227,656,150	242,874,110	6.7%	15,217,960	249,905,666	2.9%	7,031,556	256,632,003	2.7%	6,726,337	263,474,878	2.7%	6,842,874	270,450,293	2.6%	6,975,415
Program Revenues:																
Charges for Services	5,597,430	5,240,160	-6.4%	(357,270)	5,240,160	0.0%	0	5,240,160	0.0%	0	5,240,160	0.0%	0	5,240,160	0.0%	0
Operating Grants	2,643,000	5,341,030	102.1%	2,698,030	5,341,030	0.0%	0	5,341,030	0.0%	0	2,647,440	0.0%	(2,693,590)	2,647,440	0.0%	0
	8,240,430	10,581,190	28.4%	2,340,760	10,581,190	0.0%	0	10,581,190	0.0%	0	7,887,600	-25.5%	(2,693,590)	7,887,600	0.0%	0
Total Revenues	235,896,580	253,455,300	7.4%	17,558,720	260,486,856	2.8%	7,031,556	267,213,193	2.6%	6,726,337	271,362,478	1.6%	4,149,284	278,337,893	2.6%	6,975,415
Wages:																
Full Time Wages	33,165,140	37,178,730	12.1%	4,013,590	38,479,986	3.5%	1,301,256	39,826,785	3.5%	1,346,799	41,220,723	3.5%	1,393,937	42,663,448	3.5%	1,442,725
Part Time Wages	1,870,060	1,925,070	2.9%	55,010	1,992,447	3.5%	67,377	2,062,183	3.5%	69,736	2,134,360	3.5%	72,176	2,209,062	3.5%	74,703
Overtime Wages	1,032,460	1,148,280	11.2%	115,820	1,188,470	3.5%	40,190	1,230,066	3.5%	41,596	1,273,119	3.5%	43,052	1,317,678	3.5%	44,559
Other Wages	1,116,860	970,550	-13.1%	(146,310)	1,004,519	3.5%	33,969	1,039,677	3.5%	35,158	1,076,066	3.5%	36,389	1,113,728	3.5%	37,662
Personnel Requests	326,470	425,610	100.0%	99,140	440,506	3.5%	14,896	455,924	3.5%	15,418	471,881	3.5%	15,957	488,397	3.5%	16,516
	37,510,990	41,648,240	11.0%	4,137,250	43,105,928	3.5%	1,457,688	44,614,636	3.5%	1,508,707	46,176,148	3.5%	1,561,512	47,792,313	3.5%	1,616,165
Fringe Costs:																
Fica	2,842,510	3,152,020	10.9%	309,510	3,262,341	3.5%	110,321	3,376,523	3.5%	114,182	3,494,701	3.5%	118,178	3,617,015	3.5%	122,315
Health	9,503,360	9,698,570	2.1%	195,210	10,038,020	3.5%	339,450	10,398,351	3.5%	351,331	10,752,978	3.5%	363,627	11,129,332	3.5%	376,354
Pension	9,623,510	10,177,710	5.8%	554,200	10,432,153	2.5%	254,443	10,692,957	2.5%	260,804	10,960,280	2.5%	267,324	11,234,287	2.5%	274,007
OPEB	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
Workers Comp	1,402,510	1,596,050	13.8%	193,540	1,651,912	3.5%	55,862	1,709,729	3.5%	57,817	1,769,569	3.5%	59,841	1,831,504	3.5%	61,935
Other	516,810	548,070	6.0%	31,260	567,252	3.5%	19,182	587,106	3.5%	19,854	607,655	3.5%	20,549	628,923	3.5%	21,268
	23,888,700	25,172,420	5.4%	1,283,720	25,951,678	3.1%	779,258	26,755,665	3.1%	803,987	27,585,183	3.1%	829,519	28,441,062	3.1%	855,879
Operations:																
Education	116,425,400	116,548,960	0.1%	123,560	119,462,684	2.5%	2,913,724	122,449,251	2.5%	2,986,567	125,510,482	2.5%	3,061,231	128,648,244	2.5%	3,137,762
Public Safety	16,994,360	17,715,230	4.2%	720,870	18,069,535	2.0%	354,305	18,430,925	2.0%	361,391	18,799,544	2.0%	368,619	19,175,535	2.0%	375,991
Operating Transfers	12,551,610	19,545,030	55.7%	6,993,420	19,033,656	2.5%	(511,374)	19,509,497	2.5%	475,841	19,997,235	2.5%	487,737	20,497,165	2.5%	499,931
Courts	401,190	394,420	-1.7%	(6,770)	402,308	2.0%	7,888	410,355	2.0%	8,046	418,562	2.0%	8,207	426,933	2.0%	8,371
State	4,632,040	4,795,990	3.5%	163,950	4,891,910	2.0%	95,920	4,989,748	2.0%	97,838	5,089,543	2.0%	99,795	5,191,334	2.0%	101,791
Other External Approp	1,719,000	1,739,530	1.2%	20,530	1,774,321	2.0%	34,791	1,809,807	2.0%	35,486	1,846,003	2.0%	36,196	1,882,923	2.0%	36,920
Debt Service	15,807,270	15,272,790	-3.4%	(534,480)	15,730,974	3.0%	458,184	16,202,903	3.0%	471,929	16,688,990	3.0%	486,087	17,189,660	3.0%	500,670
Internal Operations	5,619,050	5,917,790	5.3%	298,740	6,036,146	2.0%	118,356	6,156,869	2.0%	120,723	6,280,006	2.0%	123,137	6,405,606	2.0%	125,600
	174,149,920	181,929,740	4.5%	7,779,820	185,401,533	1.9%	3,471,793	189,959,355	2.5%	4,557,822	194,630,365	2.5%	4,671,010	199,417,400	2.5%	4,787,036
Controllable Assets/Capital Outlay:																
Education	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
Public Safety	321,180	518,620	61.5%	197,440	518,620	0.0%	0	518,620	0.0%	0	518,620	0.0%	0	518,620	0.0%	0
Courts	10,440	18,710	100.0%	8,270	18,710	0.0%	0	18,710	0.0%	0	18,710	0.0%	0	18,710	0.0%	0
State		39,810	0.0%	39,810	39,810	0.0%	0	39,810	0.0%	0	39,810	0.0%	0	39,810	0.0%	0
Internal Operations	15,350	217,000	1313.7%	201,650	217,000	0.0%	0	217,000	0.0%	0	217,000	0.0%	0	217,000	0.0%	0
	346,970	794,140	100.0%	447,170	794,140	0.0%	0	794,140	0.0%	0	794,140	0.0%	0	794,140	0.0%	0
Total Expenditures	235,896,580	249,544,540	5.8%	13,647,960	255,253,279	2.3%	5,708,739	262,123,795	2.7%	6,870,517	269,185,836	2.7%	7,062,041	276,444,916	2.7%	7,259,080
Excess Revenue (Expenditures)	0	3,910,760		3,910,760	5,233,577		1,322,817	5,089,398		(144,179)	2,176,641		(2,912,757)	1,892,977		(283,665)
Current and Furture Expected costs Included in budget above																
Fire-SAFER		2,693,590			2,693,590			2,693,590			2,693,590			2,693,590		
P25 Lease																
Police Fire & EMS Training Facility		168,000			168,000			168,000			168,000			168,000		
Additional Capital																
Additional Pension																
Not included in Budget above																
Police Fire & EMS Training Facility					250,000		250,000	250,000	0.0%	0	250,000	0.0%	0	250,000	0.0%	250,000
P25 Lease								800,000	0.0%	800,000	800,000	0.0%	0	800,000	0.0%	800,000
Education - Kirwan/SRO					2,000,000		2,000,000	2,000,000	0.0%	0	2,000,000	0.0%	0	2,000,000	0.0%	2,000,000
Additional Capital																
Additional Pension contribution		3,910,760			2,983,577			2,039,398								
Additional costs not included in budget base	0	3,910,760			5,233,577		2,250,000	5,089,398	15.3%	800,000	3,050,000	0.0%	0	3,050,000	0.0%	3,050,000
Expenditures with Additional	235,896,580	253,455,300	7.4%	17,558,720	260,486,856	2.8%	7,031,556	267,213,193	2.6%	6,726,338	272,235,836	1.9%	5,022,643	279,494,916	2.7%	7,259,080
Excess Revenue (Expenditures)	0	0		0	0		0	(0)		(0)	(873,359)		(873,359)	(1,157,023)		(283,665)