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## **BOARD OF COUNTY COMMISSIONERS**

**April 13, 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 30, 2021

**10:05 AM COMMISSIONERS' REPORTS AND COMMENTS**

**10:15 AM STAFF COMMENTS**

**10:25 AM CLOSED SESSION** *(To consult with counsel to obtain legal advice on a legal matter; and to comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter.)*

**10:40 AM AMENDMENTS TO THE RETIREMENT PLAN** – Barry K. Downey, Smith & Downey

**11:00 AM PUBLIC HEARING: MODIFICATION OF WATER AND SEWER RATES FY2022** – Sara Greaves, CFO; Mark Bradshaw, Director, Environmental Management

**11:15 AM FISCAL YEAR 2022 COMMUNITY ORGANIZATION FUNDING REVISED RECOMMENDATIONS** – Susan Buchanan, Director, Office of Grant Management

**11:30 AM SAVE HISTORIC ANTIETAM FOUNDATION, INC. RURAL LEGACY PROGRAM EASEMENT** – Chris Boggs, Land Preservation Planner, Planning & Zoning

**11:40 AM BID AWARD (PUR1496) LABORATORY SERVICES FOR WATER/WASTEWATER TESTING** – Brandi Naugle, Buyer, Purchasing; Davina Yutzy, Deputy Director, Water Quality Operations; Becky Orndorff, Chief of Laboratory Testing, Water Quality

**11:45 AM EXPANSION OF THE HAGERSTOWN/WASHINGTON COUNTY ENTERPRISE ZONE** – Susan Small, Director, Business Development

**11:55 AM REQUEST FUNDING TO IMPLEMENT MARYLAND MONEY MARKET PROGRAM** – Susan Small, Director, Business Development; Leslie Hart, Agricultural Specialist, Business Development

**12:05 PM BUSINESS INCENTIVE PROGRAM FOR HANCOCK AND CASCADE AREAS** – Susan Small, Director, Business Development

**12:15 PM FY21 BOND ADJUSTMENT** – Sara Greaves, CFO

**12:25 PM FISCAL YEAR 2022 GENERAL FUND BUDGET – PROPOSED (Draft 4)** - Sara Greaves, CFO

**12:40 PM 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 protect the privacy or reputation of individuals concerning a matter not related to public business; to consult with counsel to obtain legal advice on a legal matter; to consider a matter that concerns the proposal for a business or industrial organization to locate, expand, or remain in the State; and to comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter.)*

**1:30 PM      ADJOURNMENT**



## Agenda Report Form

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### Open Session Item

**SUBJECT:** Amendments to the Retirement Plan

**PRESENTATION DATE:** April 13, 2021

**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, 2015<sup>9</sup>

***New effective date***



# EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

Amendment and Restatement  
Generally effective July 1, 2015<sup>9</sup>

## TABLE OF CONTENTS

### ARTICLE 1 DEFINITIONS

1.1	<u>ACCRUED BENEFIT</u> .....	<u>21</u>
1.2	<u>ACTUARIAL EQUIVALENT OR EQUIVALENT ACTUARIAL VALUE</u> ....	2
1.3	<u>ACTUARIAL REDUCTION</u> .....	2
1.4	<u>ADMINISTRATOR</u> .....	2
1.5	<u>ANNUITY STARTING DATE</u> .....	2
1.6	<u>APPOINTED OFFICIAL</u> .....	<u>32</u>
1.7	<u>AVERAGE COMPENSATION</u> .....	<u>32</u>
1.8	<u>BENEFICIARY</u> .....	<u>3</u>
1.9	<u>CASH-OUT</u> .....	<u>32</u>
1.10	<u>CODE</u> .....	<u>32</u>
1.11	<u>COMPENSATION</u> .....	3
1.12	<u>COORDINATOR</u> .....	3
1.13	<u>COUNTY</u> .....	<u>43</u>
1.14	<u>COUNTY COMMISSIONERS</u> .....	<u>43</u>
1.15	<u>COVERED EMPLOYEE</u> .....	<u>43</u>
1.16	<u>EARLY RETIREMENT DATE</u> .....	<u>43</u>
1.17	<u>EFFECTIVE DATE</u> .....	<u>43</u>
1.18	<u>ELECTED OFFICIAL</u> .....	4
1.19	<u>EMPLOYEE CONTRIBUTIONS BENEFIT</u> .....	4
1.20	<u>EMPLOYER</u> .....	<u>54</u>
1.21	<u>EMPLOYMENT COMMENCEMENT DATE or REEMPLOYMENT COMMENCEMENT DATE</u> .....	<u>54</u>
1.22	<u>LEAVE OF ABSENCE</u> .....	5
1.23	<u>LIMITATION YEAR</u> .....	5
1.24	<u>MARYLAND EMPLOYER</u> .....	5
1.25	<u>MARYLAND EMPLOYER RETIREMENT PLAN</u> .....	5
1.26	<u>MARYLAND STATE RETIREMENT SYSTEMS</u> .....	5
1.27	<u>NON-UNIFORMED COVERED EMPLOYEE</u> .....	<u>65</u>
1.28	<u>NON-UNIFORMED PARTICIPANT</u> .....	<u>65</u>
1.29	<u>NORMAL RETIREMENT AGE</u> .....	<u>65</u>
1.30	<u>NORMAL RETIREMENT DATE</u> .....	6
1.31	<u>ONE-YEAR PERIOD OF SEVERANCE</u> .....	6
1.32	<u>PARTICIPANT</u> .....	6
1.33	<u>PERIOD OF SERVICE</u> .....	6
1.34	<u>PERIOD OF SEVERANCE</u> .....	6

1.35	<u>PER-PAY COMPENSATION</u> .....	6
1.36	<u>PLAN</u> .....	<del>76</del>
1.37	<u>PLAN YEAR</u> .....	<del>76</del>
1.38	<u>PRE-EMPLOYMENT MILITARY SERVICE</u> .....	<del>76</del>
1.39	<u>TERMINATION DATE</u> .....	7
1.40	<u>TRUST</u> .....	7
1.41	<u>TRUST FUND</u> .....	7
1.42	<u>TRUSTEE</u> .....	7
1.43	<u>UNIFORMED COVERED EMPLOYEE</u> .....	7
1.44	<u>UNIFORMED PARTICIPANT</u> .....	<del>87</del>
1.45	<u>YEARS OF SERVICE</u> .....	<del>87</del>

## **ARTICLE 2**

### **ELIGIBILITY FOR PARTICIPATION**

2.1	<u>INITIAL ELIGIBILITY</u> .....	<del>109</del>
2.2	<u>SUBSEQUENT ELIGIBILITY</u> .....	<del>109</del>
2.3	<u>PARTICIPATION AS CONDITION OF EMPLOYMENT</u> .....	<del>109</del>
2.4	<u>REHIRED PARTICIPANTS</u> .....	<del>109</del>

## **ARTICLE 3**

### **CREDIT FOR SERVICE**

3.1	<u>LEAVE OF ABSENCE</u> .....	10
3.2	<u>UNUSED SICK LEAVE</u> .....	11
3.3	<u>PURCHASE AND TRANSFER OF SERVICE</u> .....	<del>112</del>
<del>3.4</del>	<del><u>BENEFIT ENHANCEMENTS</u> .....</del>	<del>13</del>

## **ARTICLE 4**

### **CONTRIBUTIONS**

4.1	<u>EMPLOYER CONTRIBUTIONS</u> .....	<del>123</del>
4.2	<u>EMPLOYER'S RIGHT TO SUSPEND OR REDUCE CONTRIBUTIONS</u> ..	<del>134</del>
4.3	<u>DISPOSITION OF FORFEITURES</u> .....	<del>134</del>
4.4	<u>ACTUARIAL EVALUATION</u> .....	<del>134</del>
4.5	<u>PICK-UP CONTRIBUTIONS</u> .....	<del>134</del>
4.6	<u>ROLLOVER CONTRIBUTIONS</u> .....	<del>156</del>
4.7	<u>OTHER PARTICIPANT CONTRIBUTIONS</u> .....	<del>167</del>
4.8	<u>WITHDRAWAL OF EMPLOYEE CONTRIBUTION BENEFIT</u> .....	<del>178</del>

## **ARTICLE 5**

### **RETIREMENT BENEFITS**

5.1	<u>NORMAL RETIREMENT BENEFITS</u> .....	<del>178</del>
5.2	<u>LATE RETIREMENT BENEFITS</u> .....	18
5.3	<u>EARLY RETIREMENT BENEFITS</u> .....	<del>189</del>
5.4	<u>FORMS OF BENEFITS</u> .....	<del>189</del>
5.5	<u>PAYMENTS TO MINORS AND INCOMPETENTS</u> .....	20

5.6	<u>NON-LOCATABLE PARTICIPANTS</u> .....	<del>201</del>
5.7	<u>DISABILITY BENEFITS</u> .....	<del>201</del>
5.8	<u>MAXIMUM LIMITATION ON BENEFITS</u> .....	23
5.9	<u>DISTRIBUTION REQUIREMENTS</u> .....	<del>234</del>
5.10	<u>DETERMINATION OF ACTUARIAL EQUIVALENCE</u> .....	<del>245</del>
5.11	<u>DIRECT ROLLOVERS</u> .....	<del>245</del>
5.12	<u>MILITARY SERVICE BENEFITS</u> .....	25
<del>5.13</del>	<del><u>IN-SERVICE RETIREMENT BENEFIT</u></del> .....	<del>26</del>

## **ARTICLE 6**

### **DEFERRED RETIREMENT OPTION PROGRAM**

6.1	<u>DEFINITIONS</u> .....	<del>256</del>
6.2	<u>ELIGIBILITY FOR DROP</u> .....	<del>257</del>
6.3	<u>DURATION OF DROP</u> .....	<del>257</del>
6.4	<u>APPLICATIONS FOR DROP PARTICIPATION</u> .....	<del>257</del>
6.5	<u>DROP PARTICIPATION</u> .....	<del>267</del>
6.6	<u>DROP BENEFIT</u> .....	<del>268</del>
6.7	<u>PAYMENT OF DROP ACCOUNT</u> .....	<del>279</del>
6.8	<u>BENEFITS PAYABLE UPON TERMINATION OF EMPLOYMENT</u> .....	28

### ~~ARTICLE 6A IN-SERVICE RETIREMENT PROGRAM~~

<del>6A.1</del>	<del><u>ELIGIBILITY FOR IN-SERVICE RETIREMENT</u></del> .....	<del>28</del>
<del>6A.2</del>	<del><u>APPLICATIONS FOR IN-SERVICE RETIREMENT</u></del> .....	<del>28</del>
<del>6A.3</del>	<del><u>IN-SERVICE RETIREMENT EFFECTIVE DATE</u></del> .....	<del>29</del>
<del>6A.4</del>	<del><u>IN-SERVICE RETIREMENT BENEFIT</u></del> .....	<del>29</del>
<del>6A.5</del>	<del><u>BENEFITS PAYABLE UPON TERMINATION OF EMPLOYMENT</u></del> .....	<del>29</del>

29

## **ARTICLE 7**

### **DEATH BENEFITS**

7.1	<u>DEATH AFTER RETIREMENT BUT BEFORE BENEFITS BEGIN</u> .....	30
7.2	<u>DEATH AFTER BENEFITS BEGIN</u> .....	30
7.3	<u><del>PRERETIREMENT</del> DEATH BENEFITS</u> .....	30

## **ARTICLE 8**

### **TERMINATION OF EMPLOYMENT**

8.1	<u>DEFERRED PENSION BENEFITS</u> .....	31
-----	----------------------------------------	----

## **ARTICLE 9**

### **AMENDMENT AND TERMINATION**

9.1	<u>EMPLOYER'S RIGHT TO AMEND</u> .....	<del>321</del>
9.2	<u>AMENDMENT PROCEDURE</u> .....	32

9.3	<u>TERMINATION OF THE PLAN</u> .....	32
9.4	<u>ALLOCATION AND DISTRIBUTION</u> .....	<del>33</del> <u>2</u>
9.5	<u>AUTOMATIC TERMINATION OF CONTRIBUTIONS</u> .....	33
9.6	<u>TERMINATION PROCEDURE</u> .....	33
9.7	<u>RELEASE AND DISCHARGE OF ADMINISTRATOR</u> .....	33

## **ARTICLE 10** **ADMINISTRATION**

10.1	<u>ADMINISTRATION</u> .....	<del>34</del> <u>3</u>
------	-----------------------------	------------------------

## **ARTICLE 11** **THE ADMINISTRATOR**

11.1	<u>MEMBERS</u> .....	34
11.2	<u>RETIREMENT COMMITTEE</u> .....	34
11.3	<u>RETIREMENT ADVISORY COMMITTEE</u> .....	35
11.4	<u>POWERS AND RESPONSIBILITIES</u> .....	35
11.5	<u>CERTIFICATIONS AND INVESTIGATIONS</u> .....	36
11.6	<u>CLAIMS PROCEDURE</u> .....	<del>37</del> <u>6</u>
11.7	<u>ADVICE</u> .....	<del>38</del> <u>7</u>
11.8	<u>LIABILITY; INDEMNIFICATION</u> .....	<del>38</del> <u>7</u>
11.9	<u>INSURANCE</u> .....	<del>38</del> <u>7</u>
11.10	<u>BONDING</u> .....	38
11.11	<u>COMPENSATION</u> .....	38
11.12	<u>PLAN RECORDS</u> .....	38
11.13	<u>INSTRUCTIONS TO TRUSTEES</u> .....	38
11.14	<u>INVESTMENT MANAGERS</u> .....	<del>39</del> <u>8</u>

## **ARTICLE 12** **MISCELLANEOUS**

12.1	<u>NO RIGHT TO EMPLOYMENT</u> .....	<del>39</del> <u>8</u>
12.2	<u>HEADINGS</u> .....	<del>39</del> <u>8</u>
12.3	<u>COUNTERPARTS</u> .....	39
12.4	<u>GOVERNING LAW</u> .....	39
12.5	<u>UNIFORM TREATMENT</u> .....	39
12.6	<u>RULES AND REGULATIONS</u> .....	39
12.7	<u>LOCATION OF PARTICIPANT OR BENEFICIARY UNKNOWN</u> .....	39
12.8	<u>NO ASSIGNMENT OF BENEFITS</u> .....	<del>40</del> <u>39</u>
12.9	<u>EXCLUSIVE BENEFIT</u> .....	<del>40</del> <u>39</u>
12.10	<u>STATUTE OF LIMITATIONS</u> .....	<del>41</del>

<u>EXHIBIT 1</u> .....	<del>42</del>
<u>EXHIBIT 2</u> .....	<del>49</del>

40

<u>EXHIBIT 1</u> .....	<del>41</del>
------------------------	---------------

EXHIBIT 2 .....	43
EXHIBIT 3 .....	44

# EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

Amendment and Restatement  
Generally effective July 1, 2015<sup>9</sup>

***all changes from 2015 to 2019 are based  
on the effective date of this restatement.***

This amended and restated Plan, the Employees' Retirement Plan of Washington County (the "~~Plan~~" "Plan"), is adopted, generally effective July 1, 2015<sup>9</sup>, 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~~" "Employees" Retirement Plan of Washington County<sup>u</sup>" (the "~~Plan~~" "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, 2015<sup>9</sup>. 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, 2015<sup>9</sup>, 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, 2015<sup>9</sup> 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.

**revised below to clarify that this is based on Section 5.8 and to eliminate reference to Code Section 417(e).**

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, as provided in~~ Section ~~417(e)~~ 5.8, 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.

**language in first sentence deleted as unnecessary.**

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 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.

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"~~"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"~~"pick-up" contributions (under governmental plans) within the meaning of Code §414(h)(2).

**limit updated to 2019 IRS limit.**

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.

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”~~ “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~~<sup>9</sup>, 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:

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

*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.*

- (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:

<b><i>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</i></b>
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(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;~~

(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 provisions of the plan 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.

**SEE NOTE AT TOP OF NEXT PAGE**

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

**Changes to Section 1.29 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.**

~~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"~~ "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~~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.*

## **ARTICLE 3**

### **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 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

*References to required Participant contributions in above language 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.*

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 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).

***Revisions to this section made based on staff comments to reflect current administrative practices including flexibility regarding Make-Up Contributions.***

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 be 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).

**SEE NOTE AT BOTTOM OF PAGE**

(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.

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.

**Section 3.2(e) revised based on information provided by staff about actual calculation of unused sick leave, including differences among difference categories of employees. The previously undefined references to 22 days have been eliminated. Details for categories of employees are in a new Exhibit 3 at the end of the document.**

(i) Any member of a Maryland CountyEmployer 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 CountyEmployer 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.***

**ARTICLE 4  
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”~~ “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”~~ “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 III 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.

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

(v) Other Purchases of Service Credit. A Participant who elects to 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~~ (65<sup>th</sup>) 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 any 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~~" "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~~" "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, 2003~~ 72 (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.

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

### (c) Death Distribution Provisions

(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 approved by the County Commissioners that is in effect at the time of the calculation.

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"~~ "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 Participant who dies after benefits begin.

## **ARTICLE 6**

### **DEFERRED RETIREMENT OPTION PROGRAM**

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

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

(b) ~~"DROP"~~"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"~~"DROP" Account<sup>"u"</sup> 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~~A 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 ~~(+)~~ 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<sup>"s</sup> 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 ~~(+)~~ year or more than five ~~(5)~~ years),

(iii)~~(iii)~~ the Participant<sup>"s</sup> 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.

*revised section reference to refer to new Section 5.13 instead of former Section 6A.2*

(b)~~(b)~~ Subject to Section ~~6A.5.2(c)~~13, a Participant<sup>"s</sup> election to participate in the DROP is irrevocable once DROP participation has begun as provided below.

6.5 DROP PARTICIPATION.

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

(b) A DROP Participant<sup>"s</sup> 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%) ~~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.~~

~~\_\_\_\_\_ (c) \_\_\_\_\_ 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:

<b>YEARS OF SERVICE</b>	<b>VESTED PERCENTAGE</b>
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 s~~ 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:

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

(i) County Administrator or designee; change below to reflect change in job title

(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:~~

*Deleted language above based on information provided by staff indicating that the Committee still includes the people described in (v) and (vi) below.*

(v) One representative of the Sheriff's Department, recommended by the Sheriff ~~and approved by the County Commissioners~~; and changes to reflect actual procedures and number of union representatives

(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.***

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"~~ "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 NO RIGHT 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~~qualified domestic relations order<sup>u</sup>" 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<sup>u</sup>'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<sup>9</sup>.

**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

TO THE

*This Exhibit has been updated based on information provided by staff*

### 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, Durrell  
W Ballam, Stephanie  
L. Barnes, Gregory L.  
Barnhart, Dee A Barr, John  
F Beall, Brian R Belew, Claude T  
Bishop Sr, Rocky L  
Bittinger, Sunni  
Blubaugh, David W  
Bockstanz, Wayne K.  
Boden, Lucinda A Bomar, Janis  
K  
Bowers, Alicia B  
Bowers, Kim L  
Bowers, Rodney  
L Brandenburg, Misti Sue  
Braniff, Karie A. Brown, Larry  
D.  
Brown, Scott E.  
Buchanan, Susan M  
Buell, Joanne R  
Bussard, Dwayne S  
Calandrella, Jamie  
L Callahan, Ruth  
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  
Dorsey, Timothy  
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  
Farmer, Catherine  
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.  
Hershman, Robert  
A Higgins, Richard W  
Hill, Terry L.  
Hixon, Daniel E  
Hoffman, R Todd  
Hoopengardner, Benjamin E.  
Hoopengardner, Robert E  
Hoover, Paul S.  
Hottinger, Paul  
A. Householder, Roy Hovis, Jame  
s B  
Hyatt, Michael A.  
Imes, Albert C.  
Ingram, Stephen L. Irwin, Terry  
R  
Jamison, Patricia J.  
Jamison, Warren  
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  
Kimble, Christopher  
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 Maginnis, Becky~~  
~~Jo Mandley, Robert P~~  
 Manlove, Kimberly A.  
 Mann, Mark W.  
 Marks, Sherry M. ~~Martz, Ricky L~~  
 McCammon, Tracy L.  
 McCormack, Christopher  
~~J 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  
~~L Moyscenko, Alexander M.~~  
 Mummert, Mark  
~~Myers, Angela M.~~  
 Myers, Brian E. ~~Myers, Mary F.~~  
 Naugle, Brandi  
~~J Neisser, Bradley S.~~  
 Nelson, Mary A  
 Nelson, Michael  
~~W 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 Rosenthal, Diane M.~~  
 Routzahn Jr, William A  
 Royce Jr, Warren E  
 Rozes, Arthur S. ~~Rubeck, Gerald~~  
~~W Rupert, 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.

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EXHIBIT 3

SCHEDULE A  
TO THE

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

I. 2011 Early Retirement Incentive

*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.*

(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

*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.*

**SCHEDULE A  
TO THE**

**EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY**

**I. 2011 Early Retirement Incentive**

(a) (1) 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

New Exhibit 3 referenced in Section 3.2(e). Completed based on information provided by staff

EMPLOYEES' RETIREMENT PLAN OF WASHINGTON COUNTY

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, 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

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### Open Session Item

**SUBJECT:** Public Hearing – Modification of Water and Sewer Rates FY2022

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Sara Greaves, Chief Financial Officer; Mark Bradshaw, Director of Environmental Management

**RECOMMENDED MOTION:** *[Note: The Commissioners may move to adopt the proposed water and sewer rate schedule for FY 2022, as presented or as modified, Public comment remains open for 7 days following April 13.]*

**REPORT-IN-BRIEF:** The Board of County Commissioners will conduct a public hearing to permit any member of the public to appear and testify concerning the proposed modification of water and sewer rates.

**DISCUSSION:** Water and Sewer revenue requirements show that an increase in water and sewer revenue is necessary to facilitate the Department of Water Quality's long-range financial plans. The presented rate schedule for FY 2022 is based on this requirement.

**FISCAL IMPACT:** Rate changes project a revenue impact of \$26,000 for Water and \$331,611 for Sewer.

**CONCURRENCES:** Not applicable

**ALTERNATIVES:** Not Applicable

**ATTACHMENTS:** Summary of Proposed Schedule of Utility Rates for FY2022; Rate Comparison

**AUDIO/VISUAL NEEDS:** Not applicable



Washington County, Maryland  
Department of Water Quality  
Proposed Rates for FY 2022

3.5% Revenue Increase

Sewer Rates

<div>Retail Classes</div>	Current Quarterly Rates	Proposed Quarterly Rates	Increase	
			%	\$
<b><u>Base for 6,000 gal</u></b>				
Res Full Service	130.31	132.92	2.0%	2.61
Comm I Full Service	133.31	137.98	3.5%	4.67
Comm II Full Service	136.00	140.76	3.5%	4.76
Comm III Full Service	136.00	140.76	3.5%	4.76
Volunteer Service	131.23	132.92	1.3%	1.69
Res/Comm Coll Ser	60.03	62.13	3.5%	2.10
 <b><u>Volume per 1,000 gal</u></b>				
Res Full Service	7.54	8.14	8.0%	0.60
Comm I Full Service	8.40	8.69	3.5%	0.29
Comm II Full Service	9.55	9.88	3.5%	0.33
Comm III Full Service	6.56	6.79	3.5%	0.23
Volunteer Service	7.50	8.14	8.5%	0.64
Res/Comm Coll Ser	n/a	n/a	n/a	n/a
 <b><u>Non-metered Accounts</u></b>	175.57	181.71	3.5%	6.14

<div>Wholesale Class</div>	Current Per 1,000 Gal Rates	Proposed Per 1,000 Gal Rates	Increase	
			%	\$
All Wholesale Customers	7.75	8.02	3.5%	0.27

<div>Miscellaneous</div>	Deduct Meter Fee - \$25.00 per quarter			
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	Current Rate	Proposed Rate	Increase	
			%	\$
<div>Connection Fee</div>	6,900.00	7,200.00	4.3%	300.00

**Charge for 12,000 gal Per Quarter - Average Residential Customer**

	<b><u>Current</u></b>	<b><u>Proposed</u></b>	<b>Increase</b>	
			<b><u>%</u></b>	<b><u>\$</u></b>
Base Charge (6,000 gal)	130.31	132.92	2.0%	2.61
Vol Charge (6,000 gal)	45.24	48.84	8.0%	3.60
Total bill	<b>175.55</b>	<b>181.76</b>	<b>3.5%</b>	<b>6.21</b>

**3.5% Revenue Increase**

**Water Rates**

<b>Retail Classes</b>	<b>Current Quarterly Rates</b>	<b>Proposed Quarterly Rates</b>	<b>Increase</b>	
			<b>%</b>	<b>\$</b>
<b><u>Base for 6,000 gal</u></b>				
Res Full Service	104.76	107.15	2.3%	2.39
Comm I Full Service	104.76	108.43	3.5%	3.67
Comm II Full Service	129.40	133.93	3.5%	4.53
Volunteer Service	104.78	107.15	2.3%	2.37
<b><u>Volume per 1,000 gal</u></b>				
Res Full Service	11.78	12.40	5.3%	0.62
Comm I Full Service	12.05	12.47	3.5%	0.42
Comm II Full Service	9.30	9.63	3.5%	0.33
Volunteer Service	11.82	12.40	4.9%	0.58
<b><u>Non-metered Accounts</u></b>	175.44	181.55	3.5%	6.11
	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Increase</b>	
			<b>%</b>	<b>\$</b>
<b>Connection Fee</b>	2,500.00	2,700.00	8.0%	200.00

**Charge for 12,000 gal Per Quarter - Average Residential Customer**

	<b><u>Current</u></b>	<b><u>Proposed</u></b>	<b>Increase</b>	
			<b>%</b>	<b>\$</b>
Base Charge (6,000 gal)	104.76	107.15	2.3%	2.39
Vol Charge (6,000 gal)	70.68	74.40	5.3%	3.72
Total bill	<b>175.44</b>	<b>181.55</b>	<b>3.5%</b>	<b>6.11</b>



# Washington County

M A R Y L A N D

DIVISION OF

ENVIRONMENTAL MANAGEMENT

WATER QUALITY | SOLID WASTE | ENGINEERING SERVICES

## SCHEDULE OF RATES FOR FY2022 EFFECTIVE JULY 1, 2021

FULL SERVICE SEWER & WATER RATES		
Base for 6,000 gal Per Account	Quarterly Sewer Rates	Quarterly Water Rates
Residential Full Service	\$132.92	\$107.15
Commercial I Full Service	\$137.98	\$108.43
Commercial II Full Service	\$140.76	\$133.93
Commercial III Full Service	\$140.76	N/A
Volunteer Service	\$132.92	\$107.15
Volume per 1,000 gal	Quarterly Sewer Rates	Quarterly Water Rates
Residential Full Service	\$8.14	\$12.40
Commercial I Full Service	\$8.69	\$12.47
Commercial II Full Service	\$9.88	\$9.63
Commercial III Full Service	\$6.79	N/A
Volunteer Service	\$8.14	\$12.40

CITY / COUNTY JOINT SERVICE SEWER AREA	
Residential/Commercial Collection Service	\$62.13 - per quarter - <i>All additional charges are from the City of Hagerstown</i>

MISC. FEES	
Non-Metered Sewer Charge	\$181.71 - per quarter
Non-Metered Water Charge	\$181.55 - per quarter
Sewer Wholesale (Per 1,000 gallons)	\$8.02
Deduct Meter Fee	\$25 - per quarter

BAY RESTORATION FUND FEE	
Residential	\$15 - per quarter
Commercial	The Fee will be calculated based on water usage or wastewater generated, converted into EDU's and billed at the rate of \$5 per month per EDU

DELINQUENT ACCOUNT SEWER & WATER BILLING FEES	
Maintenance fee for delinquent account	\$30 Assessed when the account is not paid within the 10-day period following the late notice.
Service Disconnect or Reconnect	\$50
Service Disconnect or Reconnect (non-business hours)	\$75



# Washington County

M A R Y L A N D

DIVISION OF

ENVIRONMENTAL MANAGEMENT

WATER QUALITY | SOLID WASTE | ENGINEERING SERVICES

## SCHEDULE OF RATES FOR FY2022 EFFECTIVE JULY 1, 2021

ALLOCATION FEES	
Joint Sewer Service Connection Fee	\$2500 <i>Sewer service connection fee for areas jointly served by the City of Hagerstown and the Wash. Co. Dept. of Water Quality. For Example, Maugansville, Fountainhead &amp; Pangborn.</i>
Allocation Fee for Sewer Service Connection	\$7,200
Allocation Fee for Water Service Connection	\$2,700
Meter Fee for Water	\$325 <i>This fee is in addition to the Allocation Fee for Water Service and is the direct cost of the water meter. Price is subject to change depending on the direct cost of the meter.</i>
Infrastructure Management Program Fee	\$400 per Sewer EDU <i>This fee is in addition to the Allocation Fee for Sewer Service and is to help fund the cost of the emergency alarm communications system infrastructure.</i>
Cedar Springs Infrastructure Development Fee	\$1,000 per acre or per Sewer EDU, whichever is greater <i>This fee is in addition to the Allocation Fee for Sewer Service and is only for sewer connections that flows to the Cedar Springs Pump Station.</i>

ADMINISTRATIVE FEES	
Design Review Fees - Drawings	
One/two lot simplified subdivision plat	\$25
Multiple lot subdivision development plan or preliminary	\$25 (per drawing)
Multiple lot subdivision combined Preliminary/Final	\$100 (per drawing)
Multiple lot subdivision - final plat(s)	\$25 (per set of drawings)
Architectural/Technical	\$150 (per drawing)
Design Review Fees - Specification Water	
Water distribution	\$100 (per set)
Water Supply, Treatment or Storage	\$150 (per set)
Booster pump station	\$150 (per set)
Design Review Fees - Specification Sewer	
Sewer Collection - Gravity all types	\$100 (per set)
Sewer Collection - Pressure	\$150 (per set)
Sewage Pump Station	\$150 (per set)
Sewage Treatment Plant (all sizes)	\$200 (per set)
Permits	
Filing of and tracking of each NPDES, MDE and SHA Permits	\$25



# Washington County

## M A R Y L A N D

DIVISION OF

ENVIRONMENTAL MANAGEMENT

WATER QUALITY | SOLID WASTE | ENGINEERING SERVICES

### SCHEDULE OF RATES FOR FY2022

EFFECTIVE JULY 1, 2021

LABORATORY ANALYSIS			
SAMPLE COLLECTION		\$25 - Per Sample ( <i>Specialty samples require additional charges</i> )	
ORGANIC ANALYSIS			
*FORMALDEHYDE	\$100	*PAINT FILTER TEST	\$13
TOTAL ORGANIC CARBON	\$30	*SEMI-VOLATILES (EPA 625 & EPA 525)	\$100
*TCLP, HERBICIDES	\$100	*ACID/BASE NEUTRALS (EPA 8270)	\$450
*TCLP, PESTICIDES	\$80	*PESTICIDES & PCB's (EPA 608)	\$80
*TCLP, SEMIVOLATILES	\$100	*HERBICIDES	\$100
*TCLP, VOC'S	\$40	*BTEX	\$40
*VOLATILE ORGANICS (EPA 524 or EPA 624)	\$40	*MTBE	\$40
TTO's VOC, Semi Volatiles, Dioxin, Pest. and Herb.	\$645	*TPH	\$20
*DIOXIN	\$300	*GROSS BETA + GROSS ALPHA	\$80
*CHLOROFORM	\$80	*IGNITABILITY TEST ON SOLID	\$20
INORGANIC ANALYSIS			
ACIDITY	\$15	NITRATE+NITRITE	\$16
ACID/ALKALINITY	\$25	*ODOR	\$5
ALKALINITY	\$17	OIL & GREASE	\$25
AMMONIA NITROGEN	\$16	ORTHO PHOSPHORUS	\$16
BIOCHEMICAL OXYGEN DEMAND (BOD)	\$25	PH (CORROSIVITY)	\$6
CALCIUM	\$14	SETTLEABLE SOLID	\$10
CHEMICAL OXYGEN DEMAND (COD)	\$35	SULFATE	\$24
CHLORINE (FREE OR TOTAL)	\$8	SULFIDE	\$24
CHLORIDE	\$22	SULFITE	\$24
*COLOR	\$5	*SURFACTANTS	\$15
S. CONDUCTANCE	\$11	TOTAL DISSOLVED SOLIDS (TDS)	\$20
T. CO2	\$15	TOTAL KJELDAHL NITROGEN	\$22
T. CO2 & BI-CARBONATE (BY NOMOGRAPH)	\$18	TOTAL PHOSPHORUS	\$22
*CYANIDE	\$8	TOTAL SOLIDS	\$15
DISSOLVED OXYGEN	\$8	TOTAL SUSPENDED SOLIDS (TSS)	\$12
FLUORIDE	\$12	TOTAL TOXICITY (MICROTOX)	\$50
HARDNESS	\$13	TURBIDITY	\$8
*HEXAVALENT-CHROMIUM	\$8	VOLATILES SOLIDS (INCLUDING TS)	\$20
*PHENOL	\$10	POT ASH (POTASSIUM & CALCULATION)	\$30
*FLASHPOINT	\$10	TOTAL N (TKN+NO3+NO2)	\$38
NITRATE	\$16	<b>*Subcontracted test - price may change, as contracted</b>	



# Washington County

## MARYLAND

DIVISION OF  
ENVIRONMENTAL MANAGEMENT  
WATER QUALITY | SOLID WASTE | ENGINEERING SERVICES

### SCHEDULE OF RATES FOR FY2022 EFFECTIVE JULY 1, 2021

LABORATORY ANALYSIS FEES			
METAL ANALYSIS BY FLAME AA (Parts Per Million) & GRAPHITE FURNACE AA (Parts Per Billion)			
ALUMINUM	\$12	NICKEL (FLAA/GFAA)	\$12/\$24
*ANTIMONY	\$12/\$24	POTASSIUM (FLAA)	\$12/\$24
ARSENIC (GFAA)	\$12/\$24	SELENIUM (GFAA)	\$12/\$24
BARIUM (FLAA/GFAA)	\$12/\$24	SILICON (FLAA/GFAA)	\$12/\$24
CADMIUM (FLAA/GFAA)	\$12/\$24	SILVER (FLAA/GFAA)	\$12/\$24
CHROMIUM (FLAA/GFAA)	\$12/\$24	*TIN	\$12
COPPER (FLAA/GFAA)	\$12	*TITANIUM	\$12
IRON (FLAA)	\$12	*VANADIUM	\$12
LEAD (FLAA/GFAA)	\$12/\$24	ZINC (FLAA/GFAA)	\$12
MANGANESE (FLAA/GFAA)	\$12/\$24	*TCLP, METALS	\$50
MAGNESIUM (FLAA)	\$12/\$24	SAMPLE PREP. DISSOLVED METALS	\$10
MERCURY (COLD VAPOR)	\$24	SAMPLE PREP. FOR METAL DIGESTION	\$25
MOLYBDENUM	\$12	*Subcontracted test - price may change, as contracted	
MICROBIOLOGY			
TOTAL COLIFORM/E. COLI - PRESENT/ABSENT	\$35	E. COLI/FECAL COLIFORM (MPN, EC, MUG)	\$35
TOTAL COLIFORM/E. COLI COLILERT COUNT	\$35	SAMPLE DILUTION	\$10
TOTAL COLIFORM (MPN)	\$35	RUSH SAMPLE FEE FOR POSITIVE TEST	\$20

WASTEWATER INDUSTRIAL PRETREATMENT PROGRAM PERMIT FEES	
Permit Application Fees	
Significant Industrial User	\$300 <i>Flows greater than 25,000 gal/day or deemed significant by MDE</i>
Non Significant Industrial User	\$150 <i>Flows less than 25,000 gal/day</i>
Permit Maintenance Fees	
<i>Fees are based upon industrial process wastewater flow and are collected on an annual basis</i>	
Less than 1,000 gal/day	\$250
1,000 to 9,999 gal/day	\$500
10,000 to 25,000 gal/day	\$1,000
Greater than 25,000 gal/day	\$2,000

WASTEWATER SLUDGE PROCESSING FEES (Sludge Dewatering)	
Sludge less than 4% solids	\$0.06 per gal with a minimum charge for 1,000 gal
Sludge between 4% to 7% solids	\$0.06 per gal with a min charge for 1,000 gallons, plus landfill tipping fee
Sludge greater than 7%	Unable to process



## Agenda Report Form

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### Open Session Item

**SUBJECT:** FY22 Community Organization Funding Revised Recommendations

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Susan Buchanan, Director, Office of Grant Management

**RECOMMENDED MOTION(S):** Move to approve the revised Community Organization Funding committee recommendations for FY22 as presented or with amendment(s).

**REPORT-IN-BRIEF:** The Community Organization Funding Committee's funding recommendations were presented to the Board of County Commissioners on March 9, 2021. Those recommendations provided \$0 funding to nine requests. The Board of County Commissioners requested that the Committee reconvene to distribute up to \$100,000 to the non-funded applications in a fair and equitable manner.

**DISCUSSION:** The Community Organization Funding Committee held a Special Meeting on March 25, 2021 to determine revised funding recommendations utilizing up to \$100,000 of additional funding to provide some level of funding to nine applications originally not funded. After review and discussion of the applications, revised recommendations were determined and approved by the Committee. The Committee allocated \$55,000 through this process, and requested that the Board of County Commissioners determine whether to allocate some or all of the remaining \$45,000 and/or return the remaining funds to the general fund budget.

**FISCAL IMPACT:** These revised recommendations will increase the total expenditure for the Community Organization Funding to \$829,000 from the FY22 general fund budget.

**CONCURRENCES:** Community Organization Funding Committee

**ALTERNATIVES:** The recommendations are subject to acceptance or amendment by the Board of County Commissioners during the annual budget approval process.

**ATTACHMENTS:** FY22 Revised Community Organization Funding Recommendations

**AUDIO/VISUAL TO BE USED:** N/A



## FY22 Revised Community Organization Funding Committee Recommendations

SPA	Organization	Avg. Score	Request	Original Recommendations	Updated Recommendations for Non-Funded Requests
A/C	Washington County Arts Council , Inc.	93.80	\$ 10,000.00	\$ 10,000.00	
A/C	Maryland Symphony Orchestra, Inc.	92.40	\$ 29,900.00	\$ 29,000.00	
A/C	Washington County Historical Society	87.20	\$ 31,722.00	\$ 23,000.00	
<b>Arts &amp; Culture Total</b>			<b>\$ 71,622.00</b>	<b>\$ 62,000.00</b>	
DV	CASA, Inc. (A)	89.80	\$ 306,900.00	\$ 250,000.00	
<b>Domestic Violence Program Total</b>			<b>\$ 306,900.00</b>	<b>\$ 250,000.00</b>	
F/C	Reach of Washington County	97.20	\$ 25,000.00	\$ 12,500.00	\$
F/C	Court Appointed Special Advocates of WC MD, Inc.	97.00	\$ 18,025.00	\$ 10,000.00	
F/C	Walnut St. Comm. HC d/b/a Family Healthcare of Hag.	96.20	\$ 20,000.00	\$ 20,000.00	
F/C	Discovery Station at Hagerstown, Inc.	95.80	\$ 24,500.00	\$ 24,500.00	
F/C	Girls Incorporated of Washington County	95.00	\$ 22,000.00	\$ 16,000.00	
F/C	The Salvation Army Hagerstown Command Serving WC	94.80	\$ 35,000.00	\$ 35,014.00	
F/C	Fort Ritchie Community Center	94.60	\$ 10,500.00	\$ 10,500.00	
F/C	Boys & Girls Club of Washington County	94.00	\$ 20,000.00	\$ 20,000.00	
F/C	Children In Need, Inc.	93.40	\$ 40,000.00	\$ 35,000.00	
F/C	Community Free Clinic, Inc.	92.00	\$ 150,000.00	\$ 120,000.00	
F/C	CASA, Inc. (B)	91.40	\$ 21,000.00	\$ 5,000.00	
F/C	Brook Lane Health Services, Inc.	91.00	\$ 50,000.00	\$ 25,000.00	
F/C	Women of Valor Ministries, Inc. d/b/a Valor Ministries	89.20	\$ 25,000.00	\$ 7,500.00	
F/C	Brooke's House	89.00	\$ 30,000.00	\$ 15,000.00	

<b>F/C</b>	Washington County Community Action Council	88.00	\$ 59,000.00	\$ 10,000.00	
<b>F/C</b>	Hagerstown Neighborhood Development Partnership, Inc.	87.60	\$ 28,516.00	\$ -	\$ 5,000.00
<b>F/C</b>	BEACON House, Inc. (A)	87.00	\$ 20,000.00	\$ -	\$ 5,000.00
<b>F/C</b>	Habitat for Humanity of Washington County	86.60	\$ 10,000.00	\$ 2,500.00	
<b>F/C</b>	The Arc of Washington County	86.20	\$ 25,000.00	\$ 10,000.00	
<b>F/C</b>	Ladders to Leaders, Ltd.	85.20	\$ 9,516.00	\$ -	\$ 5,000.00
<b>F/C</b>	BEACON House, Inc. (B)	80.40	\$ 7,500.00	\$ -	\$ 5,000.00
<b>F/C</b>	Hagerstown YMCA	76.20	\$ 25,000.00	\$ -	\$ 3,000.00
<b>F/C</b>	Big Brothers Big Sisters of Washington County	76.20	\$ 6,359.00	\$ -	\$ 5,000.00
<b>F/C</b>	Washington County Housing Solutions, Inc.	71.80	\$ 14,782.00	\$ -	\$ 5,000.00
<b>F/C</b>			\$ 696,698.00	\$ 378,514.00	\$ 33,000.00
<b>R</b>	C&O Canal Trust, Inc.	90.40	\$ 5,000.00	\$ 5,000.00	
<b>R</b>	Hagerstown Fairground Softball Association, Inc.	78.20	\$ 12,000.00	\$ 6,000.00	
<b>Recreation Total</b>			\$ 17,000.00	\$ 11,000.00	
<b>S</b>	Humane Society of Washington County (B)	90.60	\$ 6,000.00	\$ 6,000.00	
<b>S</b>	Easterseals Serving DC MD VA, Inc.	90.00	\$ 30,000.00	\$ 10,000.00	
<b>S</b>	Senior Living Alternatives, Inc./ Holly Place	84.20	\$ 34,000.00	\$ 34,000.00	
<b>S</b>	Fahrney Keedy Memorial Home, Inc.	83.00	\$ 15,743.61	\$ 5,186.00	
<b>S</b>	Washington County Commission on Aging, Inc.	79.60	\$ 46,390.00	\$ -	\$ 20,000.00
<b>S</b>	Coffman Nursing Home	75.60	\$ 25,000.00	\$ 7,500.00	
<b>Senior Program Total</b>			\$ 157,133.61	\$ 62,686.00	\$ 20,000.00
<b>O</b>	Humane Society of Washington County (A)	87.80	\$ 9,800.00	\$ 9,800.00	
<b>O</b>	TruNorth Company	74.80	\$ 4,000.00	\$ -	\$ 2,000
<b>Other Total</b>			\$ 13,800.00	\$ 9,800.00	\$ 2,000.00
<b>Combined Totals</b>			\$ 1,263,153.61	\$ 774,000.00	\$ 55,000.00



## Agenda Report Form

### Open Session Item

**SUBJECT:** Save Historic Antietam Foundation, Inc. Rural Legacy Program (RLP) Easement

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Chris Boggs, Land Preservation Planner, Dept. of Planning & Zoning

**RECOMMENDED MOTION:** Move to approve the Save Historic Antietam Foundation, Inc. RLP Easement project, in the amount of \$0.00 for 4.218 easement acres, donated by the landowner with final approval by the Maryland Department of Natural Resources, and to adopt an ordinance approving the easement purchase and to authorize the execution of the necessary documentation to finalize the easement purchase.

**REPORT-IN-BRIEF:** The Save Historic Antietam Foundation, Inc. property is located on Mills Rd., Sharpsburg, and the easement will serve to permanently preserve a valuable scenic, environmental and historic property in the County. The parcel is made up entirely of woodland and lies in a part of Washington County that was heavily trafficked during the Civil War and the Battle of Antietam.

The property is in an area of the County close to thousands of acres of preserved farmland near Antietam Battlefield. Its easement interest is being fully donated by the landowner. One (1) development right will be extinguished with this easement. There are no dwellings on the property.

**DISCUSSION:** Since 1998, Washington County has been awarded more than \$23 million to purchase Rural Legacy easements on more than 7,300 acres near Antietam Battlefield in the Rural Legacy Area. RLP is a sister program to the Maryland Agricultural Land Preservation Program (MALPP) and includes the protection of environmental and historic features in addition to agricultural parameters. RLP uses an easement valuation system (points) to establish easement value rather than appraisals used by MALPP. This easement is being donated by the landowner.

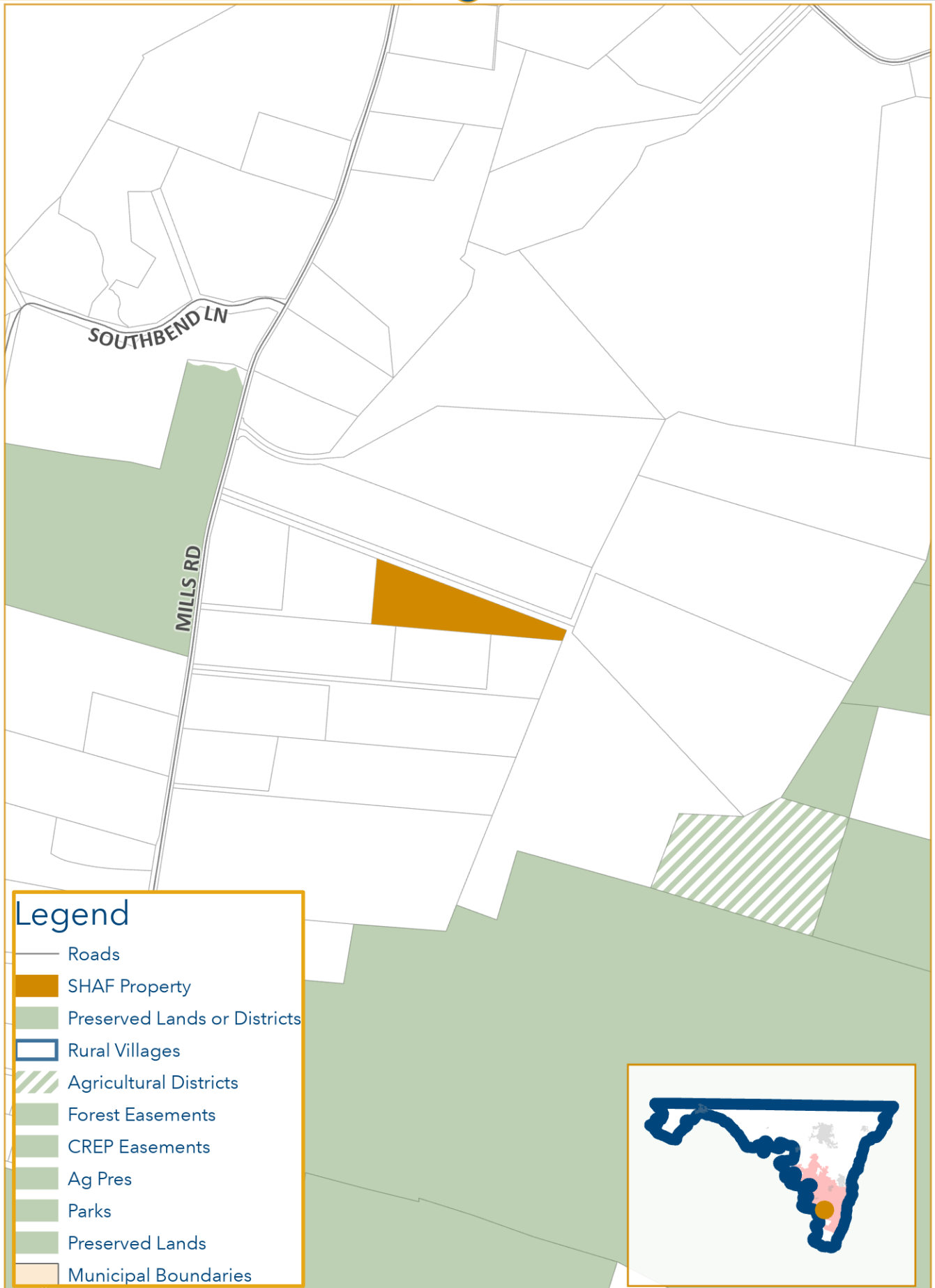
**FISCAL IMPACT:** RLP funds are 100% State dollars, mainly from DNR Open Space funds. While this easement is being donated, the County will receive 3% of the donated easement value for administrative costs, a mandatory 1.5% for compliance/monitoring costs, and funds to cover all of our legal/settlement costs.

**CONCURRENCES:** Both the State RLP Board and the State Department of Natural Resources (DNR) staff have approved and support our program. A final money allocation will be approved by the State Board of Public Works.

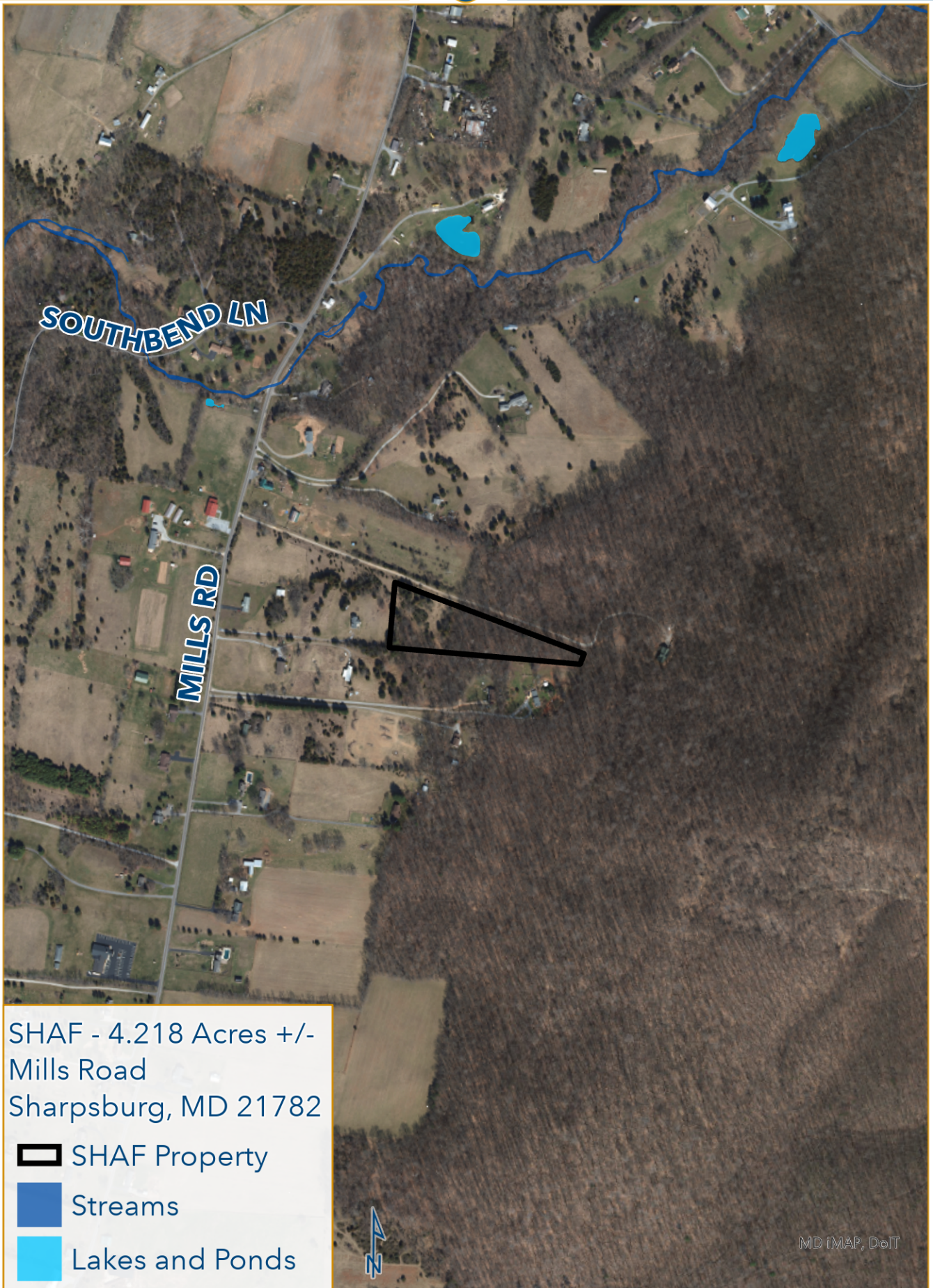
**ALTERNATIVES:** The County may deny the donation of this easement.

**ATTACHMENTS:** Aerial Map, Location Map, Ordinance

**AUDIO/VISUAL NEEDS:** N/A









## Agenda Report Form

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### Open Session Item

**SUBJECT:** Bid Award (PUR-1496) Laboratory Services for Water/Wastewater Testing for the Department of Water Quality

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Brandi Naugle, CPPB, Buyer, Purchasing Department, Davina Yutzy, Deputy Director of Water Quality Operations, and Becky Orndorff, Chief of Laboratory Testing, Department of Water Quality

**RECOMMENDED MOTION:** Move to award the bid for Laboratory Services for Water/Wastewater Testing for the Department of Water Quality to the responsible, responsive bidder ALS Group USA, Corporation dba ALS Environmental of Middletown, PA who submitted the lowest (annual) Total Bid Sum in the amount of \$53,941.20.

**REPORT-IN-BRIEF:** The scope of services to be provided by the contractor includes pick-up, preserve and transport of samples (which could be water, wastewater and/or solids) from the Department of Water Quality's Laboratory twice per week. All analyses are to be completed and reported within fourteen (14) consecutive calendar days after the contractor receives the sample. This contract is for a period of one (1) year, with an option by the County to renew for up to two (2) additional consecutive one (1) year periods tentatively to commence May 1, 2021. The quantities stated in the bid document are estimated annual quantities. This is a requirements contract, utilized on an as-needed basis with no guarantee of minimum or maximum number of units of services.

The bid was advertised on the State's "*eMaryland Marketplace Advantage*" website and the County's website and published in the local newspaper. Nineteen (19) persons/companies registered/downloaded the bid document on-line, and one (1) firm were represented at the pre-bid conference. Five (5) bids were received on Wednesday, March 17, 2021 as indicated on the attached bid tabulation matrix.

**DISCUSSION:** N/A

**FISCAL IMPACT:** Funding for these services is included in the Department of Water Quality's operating budget; 515000-40-40030

**CONCURRENCES:** Mark Bradshaw, Division Director, Environmental Management

**ALTERNATIVES:** N/A

**ATTACHMENTS:** Bid Tabulation Matrix

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				ALS Group USA Corp. dba ALS Environmental Middletown, PA		Eurofins Lancaster Laboratories Environmental, LLC Lancaster, PA		Fairway Laboratories Altoona, PA	
Item No.	Item Description	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
Indicate the percentage premium your firm will add to each of the test costs below in the event of an accelerated test result requirement:				20%		60%		0%	
1	TKN	EA	100	\$19.00	\$1,900.00	\$33.00	\$3,300.00	\$14.00	\$1,400.00
2	Ammonia (NH3-N)	EA	100	\$6.00	\$600.00	\$21.00	\$2,100.00	\$9.00	\$900.00
3	Cyanide (Total Cyanide)	EA	100	\$19.00	\$1,900.00	\$32.00	\$3,200.00	\$16.00	\$1,600.00
4	VOCs (Test Method 524, 524.2)	EA	30	\$44.00	\$1,320.00	\$93.00	\$2,790.00	\$70.00	\$2,100.00
5	VOCs (Test Method 624)	EA	50	\$42.00	\$2,100.00	\$81.00	\$4,050.00	\$70.00	\$3,500.00
6	Semi-volatiles (Test Method 525)	EA	25	\$95.00	\$2,375.00	\$129.00	\$3,225.00	\$170.00	\$4,250.00
7	Semi-volatiles (Test Method 625)	EA	25	\$95.00	\$2,375.00	\$129.00	\$3,225.00	\$70.00	\$1,750.00
8	Pesticides & PCB's (Method 508)	EA	30	\$69.00	\$2,070.00	\$150.00	\$4,500.00	\$120.00	\$3,600.00
9	Pesticides & PCBs (Test Method 608)	EA	40	\$69.00	\$2,760.00	\$150.00	\$6,000.00	\$110.00	\$4,400.00
10	Pesticides & PCB's (Method 505)	EA	10	\$69.00	\$690.00	\$150.00	\$1,500.00	\$120.00	\$1,200.00
11	BTEX, MTBE & TPH (Total TPH concentration is needed by method EPA 602 or by any other EPA approved method.)	EA	5	\$39.00	\$195.00	\$33.00	\$165.00	\$55.00	\$275.00
12	BTEX (Test Method 602) or by any other EPA approved method	EA	5	\$28.00	\$140.00	\$25.00	\$125.00	\$35.00	\$175.00
13	MTBE (Test Method 602) or by any other EPA method.)	EA	5	\$28.00	\$140.00	\$25.00	\$125.00	\$35.00	\$175.00
14	TPH (any EPA approved method.)	EA	20	\$29.00	\$580.00	\$25.00	\$500.00	\$25.00	\$500.00



**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				ALS Group USA Corp. dba ALS Environmental Middletown, PA		Eurofins Lancaster Laboratories Environmental, LLC Lancaster, PA		Fairway Laboratories Altoona, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
15	Herbicides - a) 2,4-D; b) 2,4,5-TP Silvex; Method 615, 8151A or by any other EPA approved method	EA	20	\$70.00	\$1,400.00 *	\$121.00	\$2,420.00	\$80.00	\$1,600.00
16	TCLP Metals (Arsenic, Barium, Cadmium Chromium, Lead, Mercury, Selenium and Silver)	EA	10	\$55.00	\$550.00	\$62.00	\$620.00	\$110.00	\$1,100.00
17	TCLP Organic: Vocs+Semi volatiles + herbicides+Pesticides/PCBs	EA	10	\$228.00	\$2,280.00 *	\$434.00	\$4,340.00	\$400.00	\$4,000.00
18	Flash Point	EA	40	\$10.00	\$400.00	\$41.00	\$1,640.00	\$15.00	\$600.00
19	Mercury	EA	40	\$12.00	\$480.00	\$15.00	\$600.00	\$12.00	\$480.00
20	Total Phosphorus	EA	75	\$12.00	\$900.00	\$18.00	\$1,350.00	\$12.00	\$900.00
21	Individual Metal Analyses (Arsenic, Antimony, Barium, Cadmium, Chromium, Cobalt, Copper, Lead, Selenium, Silicon, Silver, Aluminum, Iron, Magnesium, Manganese, Molybdenum, Nickel, Potassium, Sodium, Tin, Titanium, Vanadium and Zinc) for DW or W. Water	EA	200	\$2.00	\$400.00	\$29.00	\$5,800.00	\$110.00	\$22,000.00
22	Color	EA	20	\$5.00	\$100.00	\$14.00	\$280.00	\$25.00	\$500.00
23	Phenol	EA	10	\$12.00	\$120.00	\$36.00	\$360.00	\$20.00	\$200.00
24	Surfactants	EA	10	\$20.00	\$200.00	\$32.00	\$320.00	\$20.00	\$200.00
25	Odor	EA	10	\$5.00	\$50.00	\$65.00	\$650.00	\$20.00	\$200.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				<b>ALS Group USA Corp. dba ALS Environmental Middletown, PA</b>		<b>Eurofins Lancaster Laboratories Environmental, LLC Lancaster, PA</b>		<b>Fairway Laboratories Altoona, PA</b>	
<b>Item No.</b>	<b>Item Descriptions</b>	<b>Unit</b>	<b>Qty</b>	<b>Unit Price</b>	<b>Total Price</b>	<b>Unit Price</b>	<b>Total Price</b>	<b>Unit Price</b>	<b>Total Price</b>
26	TOC's (Total Organic Carbon)	EA	80	\$16.00	\$1,280.00	\$18.00	\$1,440.00	\$15.00	\$1,200.00
27	Hexavalent Chromium	EA	20	\$9.00	\$180.00	\$26.00	\$520.00	\$15.00	\$300.00
28	Nitrate/Nitrite	EA	100	\$7.00	\$700.00	\$16.00	\$1,600.00	\$20.00	\$2,000.00
29	Atrazine (drinking water)	EA	10	\$65.00	\$650.00	\$129.00	\$1,290.00	\$175.00	\$1,750.00
30	Oil & Grease	EA	30	\$27.00	\$810.00	\$68.00	\$2,040.00	\$25.00	\$750.00
31	Formaldehyde	EA	10	\$100.00	\$1,000.00	\$135.00	\$1,350.00	\$415.00	\$4,150.00
32	Trihalomethanes TTHM (method 524.2)	EA	150	\$28.00	\$4,200.00	\$93.00	\$13,950.00	\$45.00	\$6,750.00
33	Sludge Analyses including: Total Phosphorus, Total Potassium, TKN, NH4, NO3, Cd, Cu, Ni, Pb, Zn, Hg, As, Mo, Se, PCB's and Calcium Carbonate Equivalent and present solids.	EA	20	\$132.00	\$2,640.00	\$292.00	\$5,840.00	\$215.00	\$4,300.00
34	Dioxin	EA	5	\$220.00	\$1,100.00	\$293.00	\$1,465.00	\$325.00	\$1,625.00
35	Asbestos	EA	5	\$175.00	\$875.00	\$220.00	\$1,100.00	\$310.00	\$1,550.00
36	Haloacetic Acids (HAA5) by EPA 552.2	EA	75	\$65.00	\$4,875.00	\$156.00	\$11,700.00	\$75.00	\$5,625.00
37	Calcium Carbonate Equivalent (CaCo3) For Sludge samples	EA	20	\$10.00	\$200.00	\$15.00	\$300.00	\$35.00	\$700.00
38	PCB's for sludge sample (method 8082)	EA	20	\$45.00	\$900.00	\$57.00	\$1,140.00	\$60.00	\$1,200.00
39	GRO	EA	4	\$29.00	\$116.00	\$25.00	\$100.00	\$35.00	\$140.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				ALS Group USA Corp. dba ALS Environmental Middletown, PA		Eurofins Lancaster Laboratories Environmental, LLC Lancaster, PA		Fairway Laboratories Altoona, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
40	DRO	EA	4	\$30.00	\$120.00	\$50.00	\$200.00	\$35.00	\$140.00
41	Percent Solids	EA	20	\$5.00	\$100.00	\$14.00	\$280.00	\$9.00	\$180.00
42	Heterotrophic Plate Count (SM9215)	EA	10	\$15.00	\$150.00	\$55.00	\$550.00	\$25.00	\$250.00
43	Sulfate	EA	15	\$7.00	\$105.00	\$23.00	\$345.00	\$10.00	\$150.00
44	COD	EA	25	\$7.00	\$175.00	\$25.00	\$625.00	\$10.00	\$250.00
45	Sulfide	EA	10	\$15.00	\$150.00	\$18.00	\$180.00	\$15.00	\$150.00
46	Sulfite	EA	10	\$15.00	\$150.00	\$64.00	\$640.00	\$15.00	\$150.00
47	EPA 8260	EA	10	\$44.00	\$440.00	\$56.00	\$560.00	\$55.00	\$550.00
48	Chloride	EA	15	\$7.00	\$105.00	\$23.00	\$345.00	\$10.00	\$150.00
49	Ortho-Phosporous	EA	75	\$8.00	\$600.00	\$20.00	\$1,500.00	\$12.00	\$900.00
50	Bromide	EA	30	\$7.00	\$210.00	\$23.00	\$690.00	\$10.00	\$300.00
51	Cryptosporidium	EA	5	\$320.00	\$1,600.00	\$420.00	\$2,100.00	\$850.00	\$4,250.00
52	Giardia	EA	5	\$320.00	\$1,600.00	\$420.00	\$2,100.00	\$850.00	\$4,250.00
53	Fluoride	EA	5	\$7.00	\$35.00	\$23.00	\$115.00	\$10.00	\$50.00
54	Test Method 547	EA	5	\$95.00	\$475.00	\$85.00	\$425.00	\$100.00	\$500.00
55	Test Method 548	EA	5	\$95.00	\$475.00	\$156.00	\$780.00	\$140.00	\$700.00
56	Test Method 531.1	EA	5	\$95.00	\$475.00	\$81.00	\$405.00	\$140.00	\$700.00
57	Test Method 504.1	EA	5	\$95.00	\$475.00	\$75.00	\$375.00	\$85.00	\$425.00
58	Test Method 549	EA	5	\$95.00	\$475.00	\$81.00	\$405.00	\$100.00	\$500.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				ALS Group USA Corp. dba ALS Environmental Middletown, PA		Eurofins Lancaster Laboratories Environmental, LLC Lancaster, PA		Fairway Laboratories Altoona, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
59	Test Method 515.3	EA	5	\$95.00	\$475.00	\$140.00	\$700.00	\$165.00	\$825.00
60	Rush Fee	EA	10	20%	20%	60%	60%	0%	0%
TOTAL BID SUM ITEMS 1 THROUGH 60					\$53,941.20 *		\$110,340.60		\$105,015.00

**Remarks / Exceptions:**

**Eurofins Lancaster Laboratories Environmental, LLC:** Non-Responsive

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				Fredericktowne Labs, Inc Myersville, MD			Pace Analytical Services, LLC Greensburg, PA	
Item No.	Item Description	Unit	Qty	Unit Price	Total Price		Unit Price	Total Price
Indicate the percentage premium your firm will add to each of the test costs below in the event of an accelerated test result requirement:				50%			25% *	
1	TKN	EA	100	\$40.46	\$4,046.00	*	\$15.00	\$1,500.00
2	Ammonia (NH3-N)	EA	100	\$38.41	\$3,841.00	*	\$12.00	\$1,200.00
3	Cyanide (Total Cyanide)	EA	100	\$38.41	\$3,841.00	*	\$15.00	\$1,500.00
4	VOCs (Test Method 524, 524.2)	EA	30	\$112.64	\$3,379.20	*	\$55.00	\$1,650.00
5	VOCs (Test Method 624)	EA	50	\$108.90	\$5,445.00	*	\$55.00	\$2,750.00
6	Semi-volatiles (Test Method 525)	EA	25	\$220.64	\$5,516.00	*	\$115.00	\$2,875.00
7	Semi-volatiles (Test Method 625)	EA	25	\$200.47	\$5,011.75	*	\$120.00	\$3,000.00
8	Pesticides & PCB's (Method 508)	EA	30	\$64.64	\$1,939.20	*	\$198.00	\$5,940.00
9	Pesticides & PCBs (Test Method 608)	EA	40	\$132.94	\$5,317.60	*	\$65.00	\$2,600.00
10	Pesticides & PCB's (Method 505)	EA	10	\$64.64	\$646.40	*	\$55.00	\$550.00 *
11	BTEX, MTBE & TPH (Total TPH concentration is needed by method EPA 602 or by any other EPA approved method.)	EA	5	\$224.22	\$1,121.10	*	\$80.00	\$400.00
12	BTEX (Test Method 602) or by any other EPA approved me	EA	5	\$112.11	\$560.55	*	\$40.00	\$200.00 *
13	MTBE (Test Method 602) or by any other EPA method.)	EA	5	\$112.11	\$560.55	*	\$40.00	\$200.00 *
14	TPH (any EPA approved method.)	EA	20	\$71.06	\$1,421.20	*	\$40.00	\$800.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				Fredericktowne Labs, Inc Myersville, MD			Pace Analytical Services, LLC Greensburg, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price		Unit Price	Total Price
15	Herbicides - a) 2,4-D; b0 2,4,5-TP Silvex; Method 615, 8151A or by any other EPA approved method	EA	20	\$184.64	\$3,692.80	*	\$100.00	\$2,000.00
16	TCLP Metals (Arsenic, Barium, Cadmium Chromium, Lead, Mecury, Selenium and Silver)	EA	10	\$124.64	\$1,246.40	*	\$85.00	\$850.00
17	TCLP Organic: Vocs+Semi volatiles + herbicides+Pesticides/PCBs	EA	10	\$849.44	\$8,494.40	*	\$390.00	\$3,900.00
18	Flash Point	EA	40	\$41.05	\$1,642.00	*	\$19.00	\$760.00
19	Mercury	EA	40	\$31.66	\$1,266.40	*	\$15.00	\$600.00
20	Total Phosphorus	EA	75	\$17.54	\$1,315.50	*	\$15.00	\$1,125.00
21	Individual Metal Analyses (Arsenic, Antimony, Barium, Cadmium, Chromium, Cobalt, Copper, Lead, Selenium, Silicon, Silver, Aluminum, Iron, Magnesium, Mantganese, Molybdenum, Nickel, Potassium, Sodium, Tin, Titanium, Vanadium and Zinc) for DW or W. Water	EA	200	\$160.03	\$32,006.00	*	\$7.00	\$1,400.00
22	Color	EA	20	\$34.64	\$692.80	*	\$10.00	\$200.00
23	Phenol	EA	10	\$200.47	\$2,004.70	*	\$15.00	\$150.00
24	Surfactants	EA	10	\$71.06	\$710.60	*	\$40.00	\$400.00
25	Odor	EA	10	\$28.64	\$286.40	*	\$10.00	\$100.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				Fredericktowne Labs, Inc Myersville, MD			Pace Analytical Services, LLC Greensburg, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price		Unit Price	Total Price
26	TOC's (Total Organic Carbon)	EA	80	\$40.46	\$3,236.80	*	\$15.00	\$1,200.00
27	Hexavalent Chromium	EA	20	\$70.64	\$1,412.80	*	\$22.00	\$440.00
28	Nitrate/Nitrite	EA	100	\$47.62	\$4,762.00	*	\$10.00	\$1,000.00
29	Atrazine (drinking water)	EA	10	\$220.64	\$2,206.40	*	\$135.00	\$1,350.00
30	Oil & Grease	EA	30	\$42.46	\$1,273.80	*	\$30.00	\$900.00
31	Formaldehyde	EA	10	\$380.20	\$3,802.00	*	\$123.00	\$1,230.00 *
32	Trihalomethanes TTHM (method 524.2)	EA	150	\$100.64	\$15,096.00	*	\$45.00	\$6,750.00
33	Sludge Analyses including: Total Phosphorus, Total Potassium, TKN, NH4, NO3, Cd, Cu, Ni, Pb, Zn, Hg, As, Mo, Se, PCB's and Calcium Carbonate Equivalent and present solids.	EA	20	\$438.88	\$8,777.60	*	\$225.00	\$4,500.00
34	Dioxin	EA	5	\$784.64	\$3,923.20		\$225.00	\$1,125.00
35	Asbestos	EA	5	\$81.20	\$406.00		\$120.00	\$600.00 *
36	Haloacetic Acids (HAA5) by EPA 552.2	EA	75	\$154.64	\$11,598.00	*	\$75.00	\$5,625.00
37	Calcium Carbonate Equivalent (CaCo3) For Sludge samples	EA	20	\$100.64	\$2,012.80	*	\$25.00	\$500.00
38	PCB's for sludge sample (method 8082)	EA	20	\$89.88	\$1,797.60	*	\$45.00	\$900.00
39	GRO	EA	4	\$55.96	\$223.84	*	\$35.00	\$140.00



**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				Fredericktowne Labs, Inc Myersville, MD		Pace Analytical Services, LLC Greensburg, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price
40	DRO	EA	4	\$65.42	\$261.68	\$35.00	\$140.00
41	Percent Solids	EA	20	\$18.98	\$379.60 *	\$10.00	\$200.00
42	Heterotrophic Plate Count (SM9215)	EA	10	\$46.64	\$466.40 *	\$25.00	\$250.00
43	Sulfate	EA	15	\$34.64	\$519.60 *	\$15.00	\$225.00
44	COD	EA	25	\$58.64	\$1,466.00 *	\$15.00	\$375.00
45	Sulfide	EA	10	\$41.11	\$411.10 *	\$15.00	\$150.00
46	Sulfite	EA	10	\$50.53	\$505.30 *	\$15.00	\$150.00
47	EPA 8260	EA	10	\$112.11	\$1,121.10 *	\$55.00	\$550.00
48	Chloride	EA	15	\$34.64	\$519.60 *	\$10.00	\$150.00
49	Ortho-Phosporous	EA	75	\$34.64	\$2,598.00 *	\$15.00	\$1,125.00
50	Bromide	EA	30	\$26.13	\$783.90 *	\$15.00	\$450.00
51	Cryptosporidium	EA	5	\$387.44	\$1,937.20	\$758.00	\$3,790.00
52	Giardia	EA	5	\$4.64	\$23.20	\$0.00	\$0.00 *
53	Fluoride	EA	5	\$34.64	\$173.20	\$15.00	\$75.00
54	Test Method 547	EA	5	\$124.64	\$623.20	\$65.00	\$325.00
55	Test Method 548	EA	5	\$154.64	\$773.20	\$65.00	\$325.00
56	Test Method 531.1	EA	5	\$136.64	\$683.20	\$55.00	\$275.00
57	Test Method 504.1	EA	5	\$124.64	\$623.20	\$35.00	\$175.00
58	Test Method 549	EA	5	\$154.64	\$773.20	\$65.00	\$325.00

**PUR-1496**  
**Laboratory Services for Water/WasteWater Testing**

				Fredericktowne Labs, Inc Myersville, MD		Pace Analytical Services, LLC Greensburg, PA	
Item No.	Item Descriptions	Unit	Qty	Unit Price	Total Price	Unit Price	Total Price
59	Test Method 515.3	EA	5	\$184.64	\$923.20	\$85.00	\$425.00
60	Rush Fee	EA	10	\$750.00	\$7,500.00 *	N/A	N/A
TOTAL BID SUM ITEMS 1 THROUGH 60					\$179,598.47 *		\$72,390.00

**Remarks / Exceptions:**

**Pace Analytical Services, LLC:**

Percentage premium that will be added to each of the test costs in the event of an accelerated test result requirement- Dependent on in-house capability of lab and sub lab and specifics of request.

- #10 Subcontracted
- #12 Can be run with MTBE samples
- #13 Can be run with BTEX samples
- #31 Subcontracted
- #35 Subcontracted
- #52 Included with Cryptosporidium



## Agenda Report Form

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### Open Session Item

**SUBJECT:** Expansion of the Hagerstown/Washington County Enterprise Zone

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Susan Small, Director of Business Development

**RECOMMENDED MOTION:** Move to adopt the Resolution authorizing the submission of a joint application of the Board of County Commissioners of Washington County, Maryland (the “County”), and the City of Hagerstown (the “City”) for the requested expansion of an Enterprise Zone within and adjacent to the corporate boundaries of the City of Hagerstown.

**REPORT-IN-BRIEF:** The request for the expansion of the enterprise zone is being made by the County and the City, and is made pursuant to Md. Code, Economic Development Article, Title 5, Subtitle 7, Enterprise Zones; and COMAR 25.05.01.08 and 25.05.01.09.

**DISCUSSION:** The County and the City will be submitting a joint application to the Maryland Department of Commerce to expand the Enterprise Zone located partially within Washington County and the corporate boundaries of the City of Hagerstown. The proposed expansion area includes Census Tract 10.01, industrial parcels of Sweeney Drive, and parcels including the Review & Herald building on Oak Ridge Drive. The expansion will enable the County and the City to better market this area for economic development.

**FISCAL IMPACT:** n/a

**CONCURRENCES:** City of Hagerstown Department of Community & Economic Development; Jill Baker, Washington County Planning & Zoning Department

**ALTERNATIVES:** Deny the expansion application

**ATTACHMENTS:** Resolution and a copy of the map indicated the area to be included in the proposed expansion.

**AUDIO/VISUAL NEEDS:** n/a

**RESOLUTION IN SUPPORT OF EXPANSION  
OF THE "HAGERSTOWN/WASHINGTON COUNTY ENTERPRISE ZONE"  
BY JOINT APPLICATION OF  
THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY,  
MARYLAND AND THE MAYOR AND COUNCIL OF THE  
CITY OF HAGERSTOWN**

**RECITALS**

Pursuant to Md. Code, Article 83A, Section 2-105(b); Title 5, Subtitle 4, Enterprise Zones; and COMAR 24.05.01.08, the State of Maryland has established a procedure for the expansion of enterprise zones.

The Board of County Commissioners of Washington County, Maryland (the "County") has decided that such an expansion is in the best interests of the residents of Washington County.

The County finds that enterprise zones can promote private capital investment and increase private employment opportunities.

The County and the Mayor and Council of the City of Hagerstown (the "City") submitted a joint application to the Maryland Department of Business and Economic Development ("DBED") in 1992 for the establishment of an enterprise zone.

Certain property located within the corporate boundaries of the City of Hagerstown and in Washington County was designated as the "Hagerstown/Washington County Enterprise Zone" (the "Enterprise Zone") on December 14, 1992, which designation expired on December 14, 2002. The Hagerstown/Washington County Enterprise Zone has been renewed in 2012 and will be up for an additional renewal in December 2022.

In April 2021, The County and the City will be submitting a joint application to the Maryland Department of Commerce to expand the Enterprise Zone located partially within Washington County and the corporate boundaries of the City of Hagerstown. The proposed expansion area includes Census Tract 10.01, industrial parcels of Sweeney Drive, and parcels including the Review & Herald building on Oak Ridge Drive.

The County is prepared to take all actions necessary and legal to support the joint application for expansion of the Enterprise Zone.

The County, in addition to supporting the joint application with the City for the expansion of the Enterprise Zone within the corporate boundaries of the City of Hagerstown and in Washington County, desires to give the land located in said Enterprise Zone all rights and advantages accruing to land located in an Enterprise Zone established by the Annotated Code of Maryland.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Washington County, Maryland, that it fully supports the expansion of the Enterprise Zone on property located within the corporate boundaries of the City of Hagerstown and in Washington County and more fully described on a map prepared by the Hagerstown-Washington County Economic Development Commission, a copy of which is attached hereto and incorporated herein by reference; and

IT IS FURTHER RESOLVED, that the Board of County Commissioners of Washington County, Maryland, authorizes the application for expansion to the State of Maryland jointly with the City, giving said land located in said Enterprise Zone all rights and privileges accruing to land located in the Enterprise Zone under the provisions of the Annotated Code of Maryland.

Adopted this \_\_\_\_\_ day of April 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND

\_\_\_\_\_  
Krista L. Hart, Clerk

\_\_\_\_\_  
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

## Washington County, Maryland

## Hagerstown W Oak Ridge - Addition Area 1

Total Acreage: 295.36

## — Roads

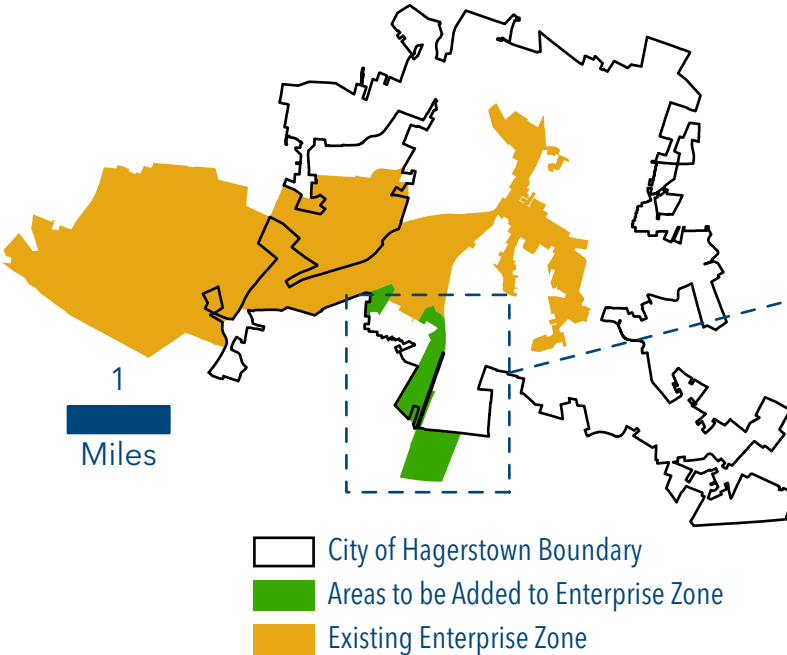
City of Hagerstown Boundary

 Areas to be Added to Enterprise Zone

 Existing Enterprise Zone

Public/Private Acreage*	Owner	Tax Account	Parcel LU	Code**	Location***
Private	5.81	BANKS STILLWELL PROPERTIES LLC	26001129	0915 I	18038 OAK RIDGE DR
Private	1.84	FULTON ADNA	10025702	1046 C	W/S RELOCATED DOWNSV PK
Private	93.58	NORFOLK & WESTERN RAILWAY	03031071	0666 C	MAP 7-B DOWNSVILLE PIKE
Private	25.86	NORFOLK & WESTERN RAILWAY	03031144	0665 C	7-NWMAP8 FRONTS WILSON
Private	0.73	NORFOLK SOUTHERN	03030180	0602 C	NW/S VIRGINIA AVE
Private	0.54	NORFOLK SOUTHERN	03030105	0595 C	953 VIRGINIA AVE
Private	78.99	REVIEW HERALD PUBLISHING CO	10055733	0177 A	W OAK RIDGE DRIVE
Private	47.18	REVIEW HERALD PUBLISHING CO	10065011	0635 A	33 W OAK RIDGE DRIVE
Private	0	REVIEW HERALD PUBLISHING CO****	10018757	0177 EC	55 W OAK RIDGE
Private	12.32	SHERMAN HAGERSTOWN LLC	03007936	0608 I	1000 SHERMAN AVE
Private	1.19	SMITH JEFFREY A ETAL	03020711	0659 I	VIRGINIA AVE
Private	1.53	SMITH JEFFREY A ETAL	03020703	0660 C	1044 VIRGINIA AVE
Private	3.34	VARDO YARD LLC	03015858	0661 C	1016 VIRGINIA AVE
Private	8.01	VIRGINIA HOLDING CORP	03031195	0892 C	NWMP 7B DOWNSVILLE PIKE
Public	1	HAGERSTOWN CITY OF	03030512	0658 E	VIRGINIA AVE
Public	13.44	Public Infrastructure	Public		

## Location w/in Existing Enterprise Zone



Prepared by: Washington County Department of Planning and Zoning GIS

Date: Thursday, April 1, 2021

\*Acreage is based on calculated acreage included in areas

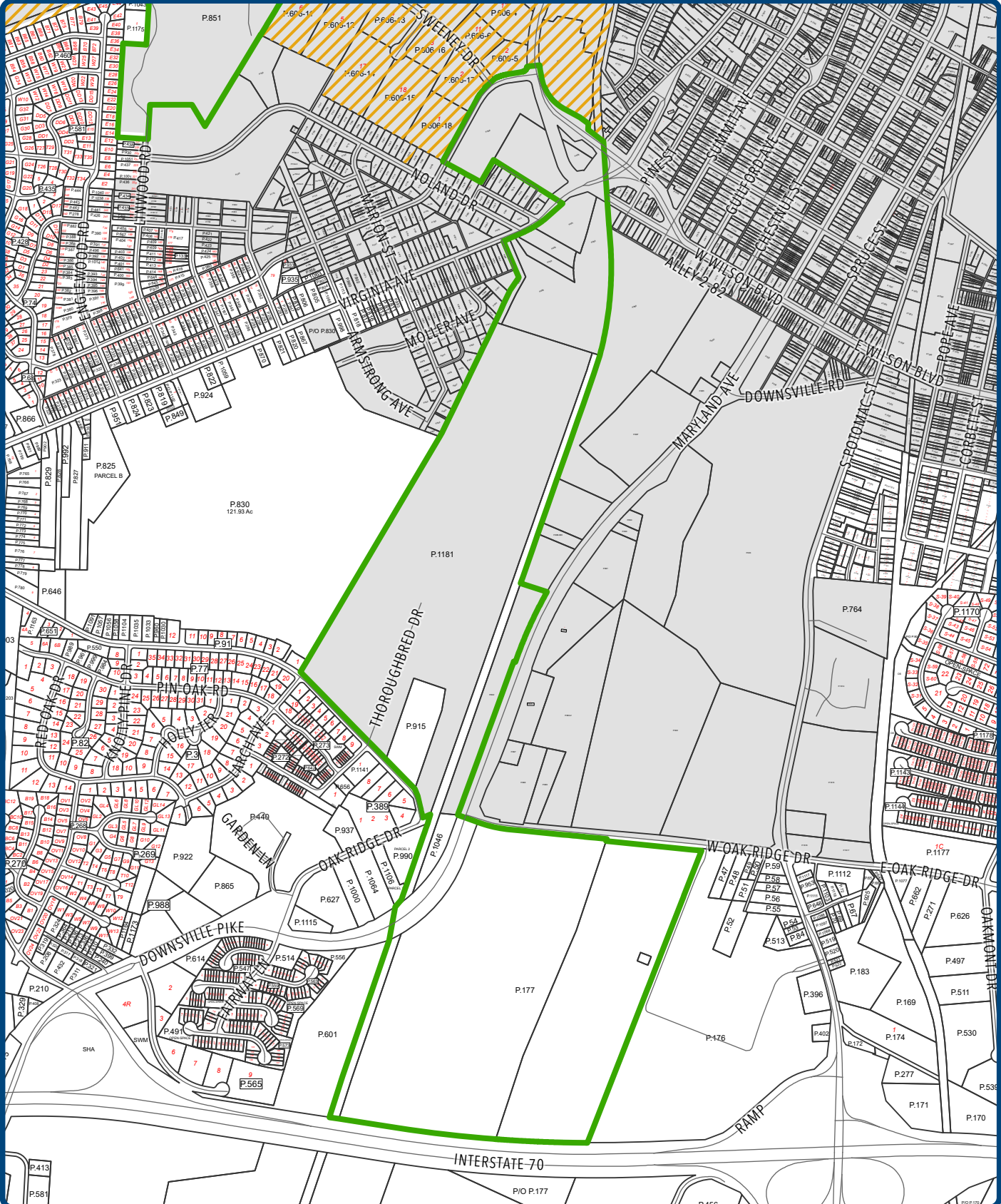
\*\*\*Property location based on LegalDesc2 from Maryland Department of Assessment

\*\*\*\*Acreage for Account 10018757 is accounted for under 10055733. This parcel has multiple accounts for LU Assessment divisions

Path: T:\Policy\EDC\Enterprise Zones\EnterpriseZones.apr



## Enterprise Zone Updates 2021 - Parcel Information



0.2

Miles



# Washington County, Maryland



## Hagerstown Sweeney Drive - Addition Area 2

Total Acreage: 33.48

— Roads

City of Hagerstown Boundary

Areas to be Added to Enterprise Zone

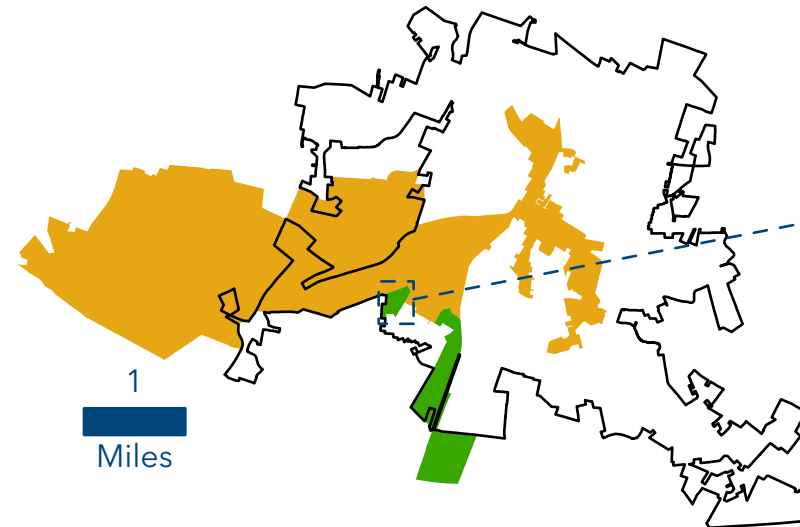
Existing Enterprise Zone

### Public/Private Acreage\* Owner

Private 33.48 PAULAND ROBIN PHILLIS LLC 03028933 0851 R N/S NOLAND DRIVE

### Tax Account Parcel LU Code\*\* Location\*\*\*

## Location w/in Existing Enterprise Zone



City of Hagerstown Boundary  
Areas to be Added to Enterprise Zone  
Existing Enterprise Zone

Prepared by: Washington County Department of Planning and Zoning GIS

Date: Thursday, April 1, 2021

\*Acreage is based on calculated acreage included in areas

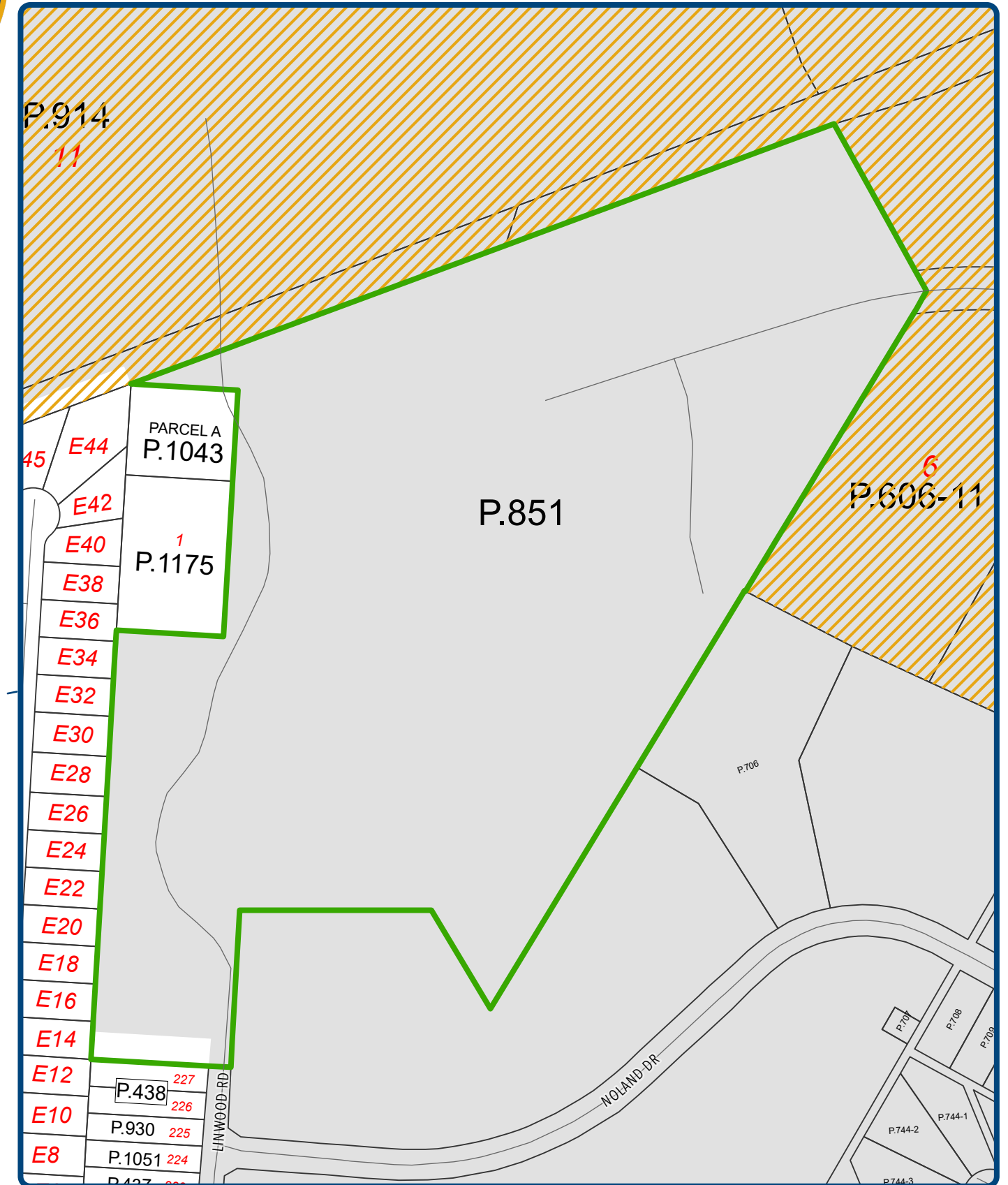
\*\*Land Use Code from Maryland Department of Assessments data

\*\*\*Property location based on LegalDesc2 from Maryland Department of Assessments

\*\*\*\*Acreage for Account 10018757 is accounted for under 10055733. This parcel has multiple accounts for LU Assessment divisions.

Path: T:\Policy\EDCI\Enterprise Zones\EnterpriseZones.aprx

## Enterprise Zone Updates 2021 - Parcel Information







## Agenda Report Form

### Open Session Item

**SUBJECT:** Request Funding to implement Maryland Money Market Program

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Susan Small, Director of Business Development; Leslie Hart, Agricultural Specialist

**RECOMMENDED MOTION:** Motion to approve a match of \$6,000.00 to the Western Maryland Resource Conservation and Development grant from the Hotel-Rental Tax fund to implement the Maryland Money Market Program and contract Money Market Manager beginning in May 2021 in Washington County.

**REPORT-IN-BRIEF:** Maryland Money Market (MMM) is a food access program that reduces hunger and builds community through Maryland farmers markets. MMM seeks to level the playing field for food insecure shoppers and create equity in food access at local Markets. At the same time, this statewide program strengthens Maryland food distribution channels by increasing revenue for farmers selling at farmers markets. The way the program works is simple: Maryland Market Money removes economic barriers for food-insecure shoppers, providing a dollar-for-dollar match up to \$5 for purchases made using federal nutrition benefits.

**DISCUSSION:** The downturn in the economy and job loss in Washington County has a huge impact on local families. The increase in government assistance programs such as Supplemental Nutrition Assistance Program (SNAP), Women Infant and Children (eWIC) and Senior (Farmers Market Nutrition Program) FMNP has substantially grown. These programs help low-income households buy the food they need for good health. People receiving SNAP benefit in Maryland for the month of September 2019 was 612,399 as compared to September 2020 was 833,691, a 29% increase.

Since 2013, the Maryland Market Money Program has distributed over \$900,000 in matching funds to insecure Marylanders. The Maryland Market Money is run jointly by the Southern Maryland Agricultural Development Commission (SMADC), a division of Tri County Council for Southern Maryland the Maryland Agricultural and Resource Based Industry Development Corporation (MARBIDCO).

Funding for this program is based on a complex network of public and private partnerships, including generous grants from the Maryland Department of Agriculture, Rural Maryland Council, Baltimore City, Montgomery County and Prince George's County.

With financial support from the Washington County Board of County Commissioners, MMM will begin operations in May and run concurrent with our local 2021 Washington County Farmers Markets. This will be the first time MMM has been utilized in Washington County.

**FISCAL IMPACT:** \$6,000 from Hotel Rental Tax Fund

**CONCURRENCES:** Sara Greaves, County Chief Financial Officer

**ALTERNATIVES:** Deny funding request

**ATTACHMENTS:** N/A



## Agenda Report Form

### Open Session Item

**SUBJECT:** Business incentive program for Hancock and Cascade areas.

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Susan Small, Director, Department of Business Development.

**RECOMMENDED MOTION:** N/A

**REPORT-IN-BRIEF:** Per Commissioner comments made during the March 30, 2021 open session meeting, the Department of Business Development met with Sara Greaves, County CFO, to discuss potential economic development incentive programs in the Hancock and Cascade areas of the County.

**DISCUSSION:** As Washington County, MD continues to experience economic growth, the areas of Cascade and Hancock may need development assistance programs. These programs will be needed to facilitate investment from the private sector and spur the growth of the County's employment and tax bases. Two suggested approaches to economic development have been proposed:

1. Financial matching program – incentive program where Washington County, MD will match an established percentage of the private developers' capital investment into the project
  - a. This program will provide immediate development opportunities and spur short term economic development projects
2. Public/Private partnership for infrastructure improvement projects
  - a. This program will provide long term development opportunities by creating a favorable infrastructure environment in the municipality

**FISCAL IMPACT:** N/A

**CONCURRENCES:** N/A

**ALTERNATIVES:** N/A

**ATTACHMENTS:** N/A

**AUDIO/VISUAL NEEDS:** N/A



## Agenda Report Form

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### Open Session Item

**SUBJECT:** FY21 Bond Budget Adjustment

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Sara Greaves, Chief Financial Officer

**RECOMMENDED MOTION:** To approve budget adjustment as presented or modify accordingly.

**REPORT-IN-BRIEF:** FY21 Bond allocations were approved in May 2020. Bonds are always issued in May of the following year.

**DISCUSSION:** The BOE recently brought forward to the BOCC a budget adjustment requesting the transfer of funds from Sharpsburg Elementary and BISFA as a result of budgetary savings. This adjustment included a portion of bond funding to Sharpsburg Elementary in the amount of \$1,873,841.

Since the Sharpsburg construction is complete, bonds of \$1,873,841 should not be included in the upcoming bond sale for Sharpsburg. Before the County can proceed with the bond sale, a decision must be made on whether to remove this amount completely from the sale, or to redirect it to BOE Capital Maintenance projects.

**FISCAL IMPACT:** \$1,873,841

**CONCURRENCES:** N/A

**ALTERNATIVES:** N/A

**ATTACHMENTS:** Budget Adjustment

**AUDIO/VISUAL NEEDS:** N/A



# Washington County, Maryland Budget Adjustment Form

Print Form

- ☐ Budget Amendment - Increases or decrease the total spending authority of an accounting fund or department
- ☒ Budget Transfer - Moves revenues or expenditures from one account to another or between budgets or funds.

Department Head Authorization

Division Director / Elected Official Authorization

Budget & Finance Director Approval

County Administrator Approval

County Commissioners Approval

Sara Greaves

Digitally signed by Sara Greaves  
Date: 2021.03.10 22:32:36 -05'00'

Required approval with date

If applicable with date

Required approval with date

Required approval with date

Required > \$ 25,000 with date

Transaction/Post -Finance

Deputy Director - Finance

Preparer, if applicable

Kelcee Mace  
Digitally signed by Kelcee Mace  
Date: 2021.03.10 15:40:19 -05'00'

Required approval with date

If applicable with date

Required approval with date

Required approval with date

Required > \$ 25,000 with date

Expenditure / Account Number	Fund Number	Department Number	Project Number	Grant Number	Activity Code	Department and Account Description	Increase (Decrease) + / -
498017	30	90000	SCH033		0000	Bond Fund 2021	-1,873,841
599999	30	90000	SCH033		CNST	Sharpsburg Elementary Replacement	-1,873,841
599999	30	90000	SCH006		CNST	Capital Maintenance - BOE	1,873,841
498017	30	90000	SCH006		0000	Bond Fund 2021	1,873,841

To transfer Bonds from SCH033 to SCH006 due to completion of Sharpsburg Elementary.

Explain  
Budget Adjustment

Required Action by  
County Commissioners

☐ No Approval Required



Approval Required

Approval Date if  
Known



## Agenda Report Form

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### Open Session Item

**SUBJECT:** FY2022 General Fund Budget – Proposed (Draft 4)

**PRESENTATION DATE:** April 13, 2021

**PRESENTATION BY:** Sara Greaves, Chief Financial Officer

**RECOMMENDED MOTION:** For informational purposes only

**REPORT-IN-BRIEF:** The FY2022 Proposed General Fund budget is \$254,535,100

**DISCUSSION:** \$2,390,980 remains in the FY22 budget for one-time appropriations. This funding will be used in future years to offset the expiration of the SAFER grant. However, it is available for appropriation in FY22.

Some options for consideration include the following:

Additional Pension contribution

BOE Capital

Outside Agency one-time needs

Economic Development

Additional COF funding

**FISCAL IMPACT:** \$254,035,100

**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**

<b><u>Property Tax</u></b>						
5-1	400000	Real Estate Tax	121,831,450	2,366,870	1.98%	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
			<b>134,671,240</b>	<b>2,458,170</b>	<b>1.86%</b>	<b>132,213,070</b>
<b><u>Local Tax</u></b>						
5-5	400500	Income Tax	102,032,670	13,549,590	15.31%	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
			<b>108,782,670</b>	<b>13,839,590</b>	<b>14.58%</b>	<b>94,943,080</b>
<b><u>Interest</u></b>						
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
			<b>500,000</b>	<b>0</b>	<b>0.00%</b>	<b>500,000</b>
<b>Total General Revenues</b>			<b>243,953,910</b>	<b>16,297,760</b>	<b>7.16%</b>	<b>227,656,150</b>

**Program Revenues**

**Charges for Services - Other**

<b><u>Circuit Court</u></b>						
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
			<b>83,420</b>	<b>0</b>	<b>0.00%</b>	<b>83,420</b>

**Washington County, Maryland**  
**General Fund Revenues - Proposed**  
**FY 2022**

Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
		<b><u>Weed Control</u></b>				
5-9	403120	Weed Control Fees	321,180	(2,120)	-0.66%	323,300
		<b><u>General</u></b>				
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
			<b>344,250</b>	<b>30,000</b>	<b>9.55%</b>	<b>314,250</b>
		<b><u>Plan Review and Permitting</u></b>				
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
			<b>1,141,700</b>	<b>21,700</b>	<b>1.94%</b>	<b>1,120,000</b>
		<b><u>Engineering</u></b>				
5-11	440110	Drawings/Blue Line Prints	0	(3,000)	-100.00%	3,000
			<b>0</b>	<b>(3,000)</b>	<b>-100.00%</b>	<b>3,000</b>
		<b><u>Construction</u></b>				
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
			<b>8,650</b>	<b>(900)</b>	<b>-9.42%</b>	<b>9,550</b>

**Washington County, Maryland**  
**General Fund Revenues - Proposed**  
**FY 2022**

<b>Page Ref</b>	<b>Account Number</b>	<b>Funding Source</b>	<b>FY2022 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>FY2021 Original Budget</b>
<b><u>Planning and Zoning</u></b>						
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
			<b>29,400</b>	<b>0</b>	<b>0.00%</b>	<b>29,400</b>
<b><u>Sheriff - Judicial</u></b>						
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
			<b>55,000</b>	<b>0</b>	<b>0.00%</b>	<b>55,000</b>
<b><u>Sheriff - Process Servers</u></b>						
5-16	402010	Peace Order Service	<b>214,000</b>	<b>0</b>	<b>0.00%</b>	<b>214,000</b>
<b><u>Sheriff - Patrol</u></b>						
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
			<b>1,403,160</b>	<b>(321,340)</b>	<b>-18.63%</b>	<b>1,724,500</b>
<b><u>Sheriff - Central Booking</u></b>						
5-16	404510	Rental Income	<b>15,720</b>	<b>0</b>	<b>0.00%</b>	<b>15,720</b>
<b><u>Sheriff - Detention Center</u></b>						
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
			<b>219,950</b>	<b>(6,000)</b>	<b>-2.66%</b>	<b>225,950</b>
<b><u>Sheriff - Day Reporting Center</u></b>						
5-16	403075	Day Reporting Fees	<b>10,000</b>	<b>0</b>	<b>0.00%</b>	<b>10,000</b>
<b><u>Sheriff - Narcotics Task Force</u></b>						
5-16	486030	Reimbursed Expenses - NTF	<b>404,660</b>	<b>11,170</b>	<b>2.84%</b>	<b>393,490</b>
<b><u>Sheriff - Police Academy</u></b>						
5-16	403,015	Academy Fees	<b>59,840</b>	<b>(39,160)</b>	<b>-39.56%</b>	<b>99,000</b>
<b><u>Emergency Services</u></b>						
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
			<b>451,230</b>	<b>0</b>	<b>0.00%</b>	<b>451,230</b>
<b><u>Wireless Communications</u></b>						
5-17	404520	Rental - Other	<b>46,000</b>	<b>0</b>	<b>0.00%</b>	<b>46,000</b>



Washington County, Maryland  
General Fund Revenues - Proposed  
FY 2022

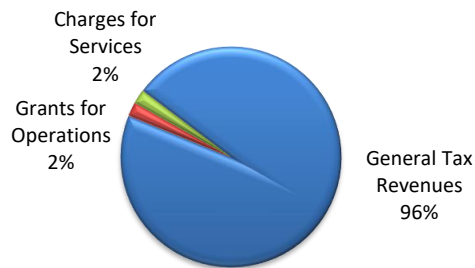
Page Ref	Account Number	Funding Source	FY2022 Proposed Budget	\$ Change	% Change	FY2021 Original Budget
<b><u>Parks</u></b>						
5-19	404000	Sale of Wood	0	(8,000)	-100.00%	8,000
5-19	404010	Rental Fees	0	(35,000)	-100.00%	35,000
5-19	404020	Ballfield Fees	0	(8,000)	-100.00%	8,000
5-19	404030	Ballfield 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
			<b>0</b>	<b>(69,000)</b>	<b>-100.00%</b>	<b>69,000</b>
<b><u>Buildings, Grounds &amp; Facilities</u></b>						
5-19	499420	Fuel	<b>2,000</b>	<b>2,000</b>	<b>100.00%</b>	<b>0</b>
<b><u>Martin L. Snook Pool</u></b>						
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
			<b>72,000</b>	<b>0</b>	<b>0.00%</b>	<b>72,000</b>
<b><u>Parks and Recreation</u></b>						
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
			<b>358,000</b>	<b>19,380</b>	<b>5.72%</b>	<b>338,620</b>
<b>Total Charges for Services</b>			<b>5,240,160</b>	<b>(357,270)</b>	<b>-6.38%</b>	<b>5,597,430</b>
<b><u>Grants</u></b>						
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
<b>Total Grants for Operations</b>			<b>5,341,030</b>	<b>2,698,030</b>	<b>102.08%</b>	<b>2,643,000</b>
<b>Total Program Revenues</b>			<b>10,581,190</b>	<b>2,340,760</b>	<b>28.41%</b>	<b>8,240,430</b>
<b>Total General Fund Proposed Revenue</b>			<b>254,535,100</b>	<b>18,638,520</b>	<b>7.90%</b>	<b>235,896,580</b>

**Washington County, Maryland**  
**Proposed General Fund Revenue**  
**FY 2022**

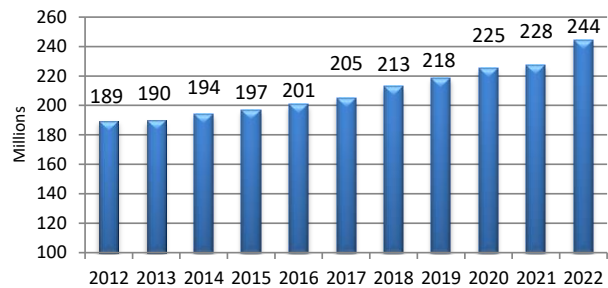
**Summary of General Fund Revenue Categories**

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	243,953,910	16,297,760	7.16%
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%
<b>General Revenues</b>		<b>233,782,190</b>	<b>235,896,580</b>	<b>254,535,100</b>	<b>18,638,520</b>	<b>7.90%</b>

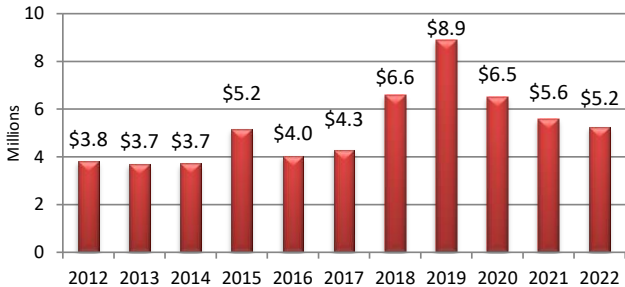
**General Fund Revenue Sources**



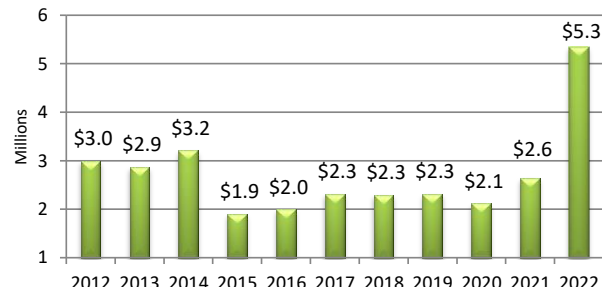
**History of General Tax Revenues**



**History of Charges for Services**



**History of Grants for Operations**



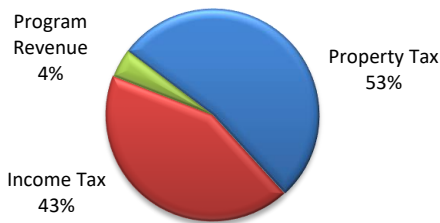
General Revenues	1	The property tax budget is based on assessments received from the State Department of Assessments and Taxation and reduced for an increase in commercial assessment appeals. The income tax budget is based on current and prior year revenues, adjusted for anomalies and includes an assumed disparity grant of \$8.4M.	\$ 16,297,760
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	\$ 18,638,520
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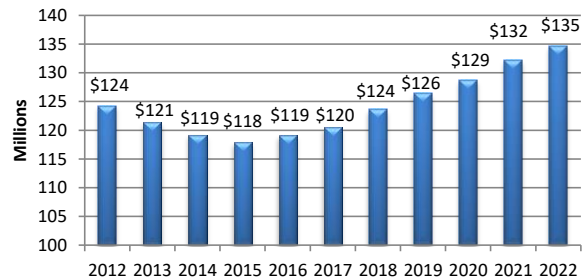
**Washington County, Maryland**  
**Proposed General Fund Revenue**  
**FY 2022**  
**General Tax Revenues**

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	134,671,240	2,458,170	1.86%
Income Tax	2	87,950,000	88,483,080	102,032,670	13,549,590	15.31%
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%
<b>General Tax Revenues</b>		<b>225,152,630</b>	<b>227,656,150</b>	<b>243,953,910</b>	<b>16,297,760</b>	<b>7.16%</b>

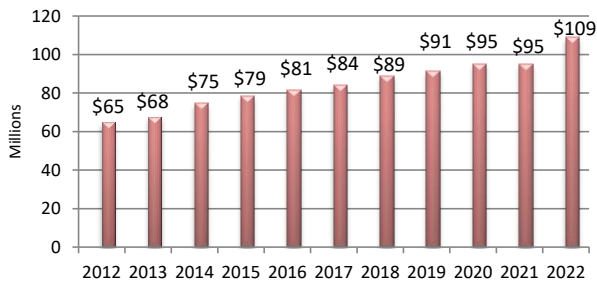
**General Fund Tax Revenue Sources**



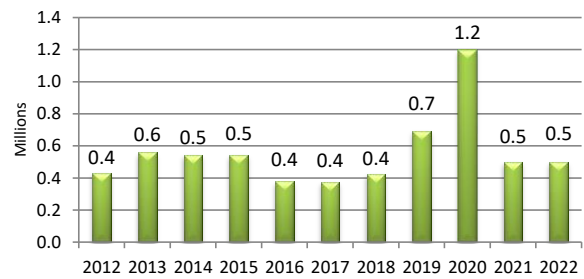
**History of Property Tax Revenues**



**History of Local Tax Revenue**



**History of Interest Income Revenues**

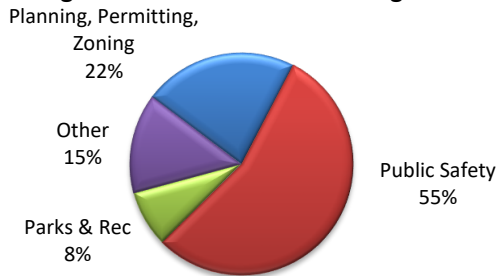


Cost Center	Ref	Summary Comments	Change
Net Property Tax	1	The real estate tax estimate is based on property assessments from the State of Maryland which include an increase in the assessable base, offset by a revenue reduction due to an increase in commercial assessment appeals.	\$ 2,458,170
Income Tax	2	The income tax budget is based on current and prior year revenues, adjusted for anomalies and includes an assumed disparity grant of \$8.4M.	\$ 13,549,590
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
<b>Total</b>			<b>\$ 16,297,760</b>

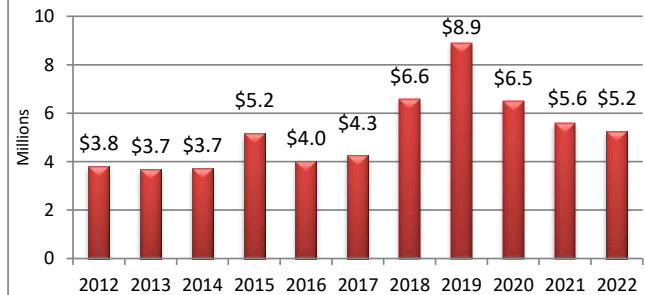
**Washington County, Maryland**  
**Proposed General Fund Revenue**  
**FY 2022**  
**Charges for Services**

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%
<b>Charges for Services</b>		<b>6,508,260</b>	<b>5,597,430</b>	<b>5,240,160</b>	<b>(357,270)</b>	<b>-6.38%</b>

**Charges for Services Revenue Categories**



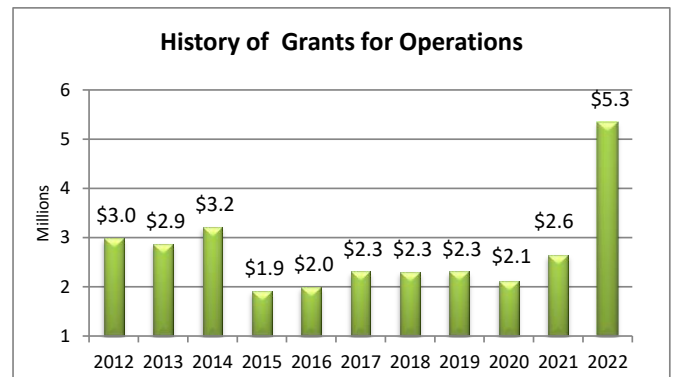
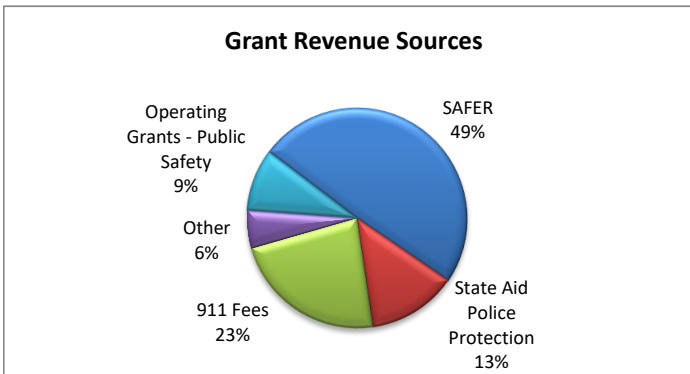
**History of Charges for Services**



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
<b>Total</b>			<b>\$ (357,270)</b>

**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%
<b>Grants for Operations</b>		<b>2,121,300</b>	<b>2,643,000</b>	<b>5,341,030</b>	<b>2,698,030</b>	<b>102.08%</b>



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)
<b>Totals</b>			<b>\$ 2,698,030</b>

**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	(4,899,560)	105,841,710	2,633,610	2.55%	103,208,100
			<b>110,741,270</b>	<b>(4,899,560)</b>	<b>105,841,710</b>	<b>2,633,610</b>	<b>2.55%</b>	<b>103,208,100</b>

**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
			<b>3,368,860</b>	<b>(63,300)</b>	<b>3,305,560</b>	<b>79,550</b>	<b>2.47%</b>	<b>3,226,010</b>

<b>Total Education</b>			<b>124,145,420</b>	<b>(4,962,860)</b>	<b>119,182,560</b>	<b>2,713,160</b>	<b>2.33%</b>	<b>116,469,400</b>
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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
			<b>35,882,070</b>	<b>(6,320)</b>	<b>35,875,750</b>	<b>1,370,770</b>	<b>3.97%</b>	<b>34,504,980</b>

**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
			<b>23,590,660</b>	<b>(285,530)</b>	<b>23,305,130</b>	<b>4,059,380</b>	<b>21.09%</b>	<b>19,245,750</b>

**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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<b>Total Public Safety</b>			<b>61,018,000</b>	<b>(400,480)</b>	<b>60,617,520</b>	<b>5,465,190</b>	<b>9.91%</b>	<b>55,152,330</b>
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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	(163,150)	0	0	0.00%	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	10,780	425,470	193,400	83.34%	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
			<b>12,773,370</b>	<b>(118,540)</b>	<b>12,654,830</b>	<b>903,220</b>	<b>7.69%</b>	<b>11,751,610</b>

**Capital:**

6-237	91230	Capital Improvement Fund	6,730,000	0	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
			<b>22,002,790</b>	<b>0</b>	<b>22,002,790</b>	<b>5,395,520</b>	<b>32.49%</b>	<b>16,607,270</b>

<b>Total Operating/Capital Transfers</b>			<b>34,776,160</b>	<b>(118,540)</b>	<b>34,657,620</b>	<b>6,298,740</b>	<b>22.21%</b>	<b>28,358,880</b>
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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
			<b>6,209,730</b>	<b>(23,030)</b>	<b>6,186,700</b>	<b>316,430</b>	<b>5.39%</b>	<b>5,870,270</b>

**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	(294,730)	1,667,570	273,830	19.65%	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
			<b>5,728,800</b>	<b>(402,130)</b>	<b>5,326,670</b>	<b>296,670</b>	<b>5.90%</b>	<b>5,030,000</b>

**Community Funding:**

6-323	93000	Community Funding	<b>774,000</b>	<b>0</b>	<b>774,000</b>	<b>0</b>	<b>0.00%</b>	<b>774,000</b>
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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
<b><u>General Operations:</u></b>								
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	2,390,980	3,018,350	2,375,170	369.29%	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
			<b>12,179,640</b>	<b>2,231,810</b>	<b>14,411,450</b>	<b>3,226,990</b>	<b>28.85%</b>	<b>11,184,460</b>
<b><u>Other:</u></b>								
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
			<b>1,098,150</b>	<b>(102,620)</b>	<b>995,530</b>	<b>25,530</b>	<b>2.63%</b>	<b>970,000</b>
<b><u>Public Works:</u></b>								
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
			<b>2,501,720</b>	<b>99,940</b>	<b>2,601,660</b>	<b>2,355,540</b>	<b>957.07%</b>	<b>246,120</b>
<b><u>Engineering and Construction:</u></b>								
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
			<b>4,564,650</b>	<b>(38,800)</b>	<b>4,525,850</b>	<b>34,290</b>	<b>0.76%</b>	<b>4,491,560</b>
<b><u>Plan Review &amp; Permitting</u></b>								
6-461	11610	Plan Review & Permitting	<b>1,543,690</b>	<b>0</b>	<b>1,543,690</b>	<b>23,460</b>	<b>1.54%</b>	<b>1,520,230</b>
<b><u>Planning and Zoning:</u></b>								
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
			<b>892,920</b>	<b>(7,100)</b>	<b>885,820</b>	<b>24,730</b>	<b>2.87%</b>	<b>861,090</b>



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
			<b>1,470,470</b>	<b>0</b>	<b>1,470,470</b>	<b>(1,918,980)</b>	<b>-56.62%</b>	<b>3,389,450</b>

**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
			<b>1,359,110</b>	<b>(3,550)</b>	<b>1,355,560</b>	<b>(223,230)</b>	<b>-14.14%</b>	<b>1,578,790</b>

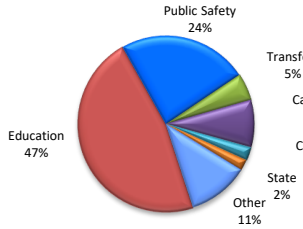
<b>Total Other Government Programs</b>			<b>38,322,880</b>	<b>1,754,520</b>	<b>40,077,400</b>	<b>4,161,430</b>	<b>11.59%</b>	<b>35,915,970</b>
<b>Total Proposed Expenditures</b>			<b>258,262,460</b>	<b>(3,727,360)</b>	<b>254,535,100</b>	<b>18,638,520</b>	<b>7.90%</b>	<b>235,896,580</b>

**Washington County, Maryland**  
**Proposed General Fund Expenditures**  
**FY 2022**

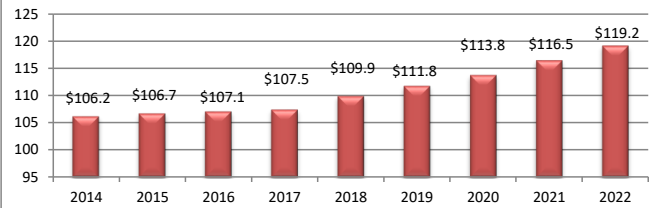
**Summary Overview of General Fund Expenditures**

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%	119,182,560	2,713,160	2.33%
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%	12,654,830	903,220	7.69%
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%	5,326,670	296,670	5.90%
Other	8	25,015,700	26,384,350	1,368,650	5.47%	28,564,030	3,548,330	14.18%
		235,896,580	258,262,460	22,365,880	9.48%	254,535,100	18,638,520	7.90%

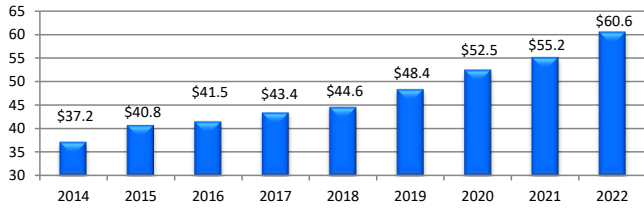
**Allocation of General Fund Expenditures**



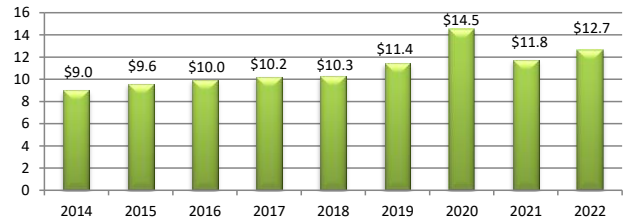
**Education**



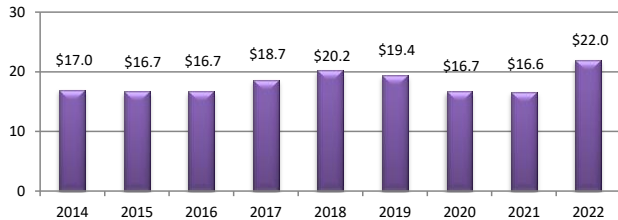
**Public Safety**



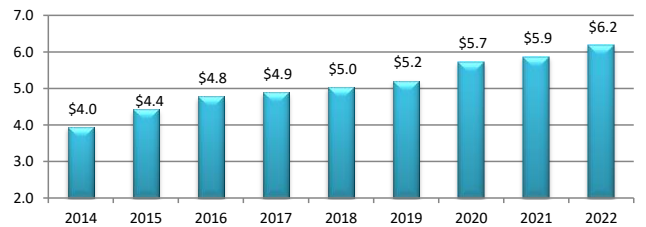
**Transfers**



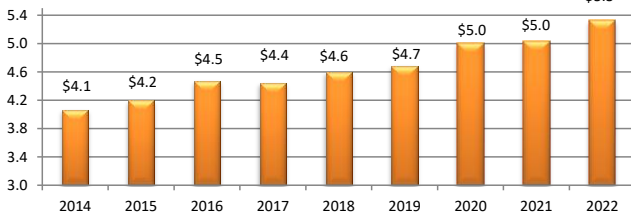
**Capital & Debt**



**Courts**



**State**



**Other**



**Washington County, Maryland**  
**Proposed General Fund Expenditures**  
**FY 2022**

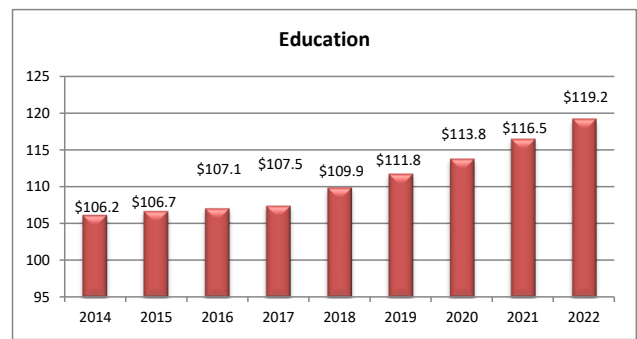
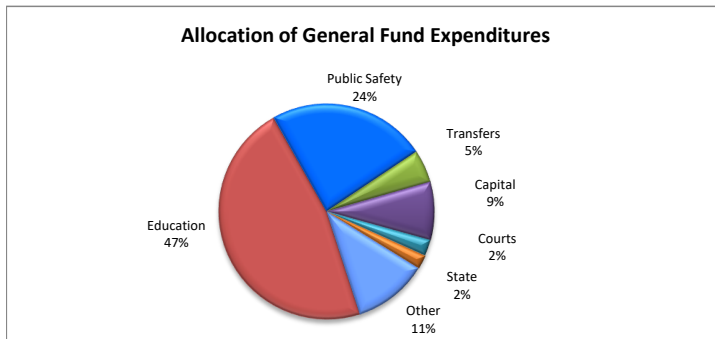
**Summary Overview of General Fund Expenditures**

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%	119,182,560	2,713,160	2.33%
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%	12,654,830	903,220	7.69%
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%	5,326,670	296,670	5.90%
Other	8	25,015,700	26,384,350	1,368,650	5.47%	28,564,030	3,548,330	14.18%
		235,896,580	258,262,460	22,365,880	9.48%	254,535,100	18,638,520	7.90%

COST CENTER	SUMMARY EXPLANATIONS	CHANGE
Education	1 Provides \$2.6M more to the Board of Education and 2.5% increase to the Library.	\$ 2,713,160
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, and Transit.	\$ 903,220
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 costs associated with the Election Board.	\$ 296,670
Other	8 \$3.0M 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 \$2.4M. This will be discussed further with BOCC for other potential uses. The remaining increase relates to software, utilities and back-up storage.	\$ 3,548,330
Totals		\$ 18,638,520

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

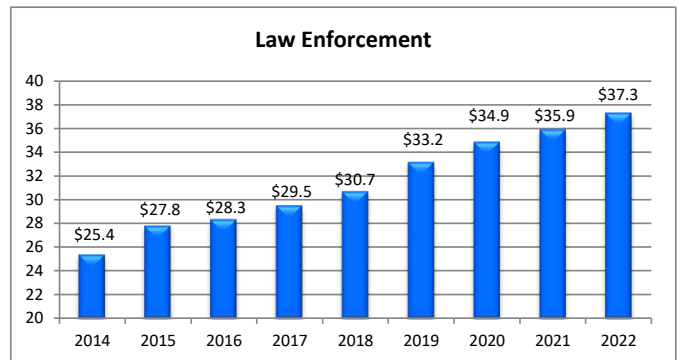
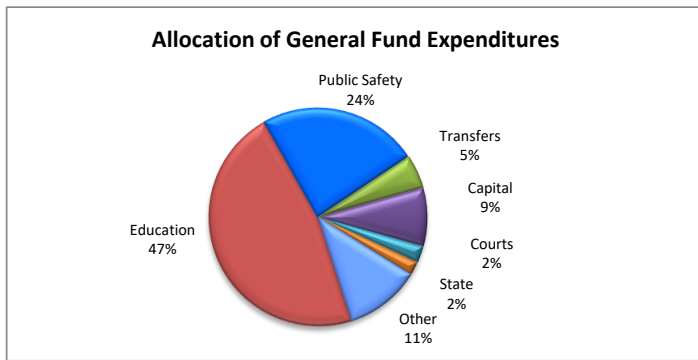
Education	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Board of Education	1	103,208,100	110,741,270	7,533,170	7.30%	105,841,710	2,633,610	2.55%
Hagerstown Community College	2	10,035,290	10,035,290	0	0.00%	10,035,290	0	0.00%
Free Library	3	3,182,010	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%	119,182,560	2,713,160	2.33%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Board of Education	1 Provides \$2.6M more to the Board of Education.	\$ -	\$ 2,633,610
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		\$ -	\$ 2,713,160

**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)

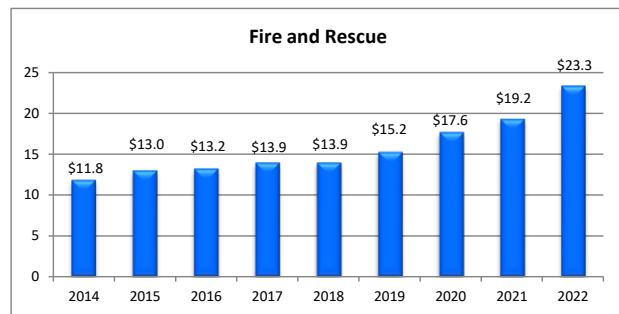
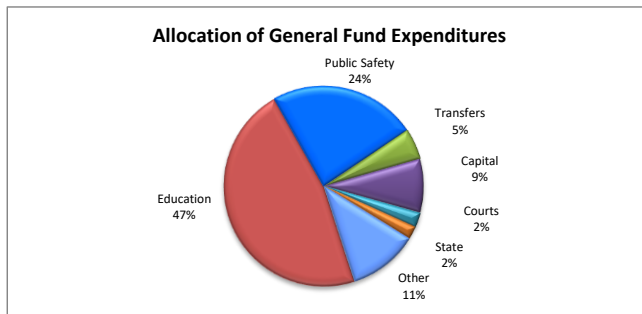
**Washington County, Maryland**  
**Requested General Fund Expenditures**  
**FY 2022**  
**Law Enforcement**

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%
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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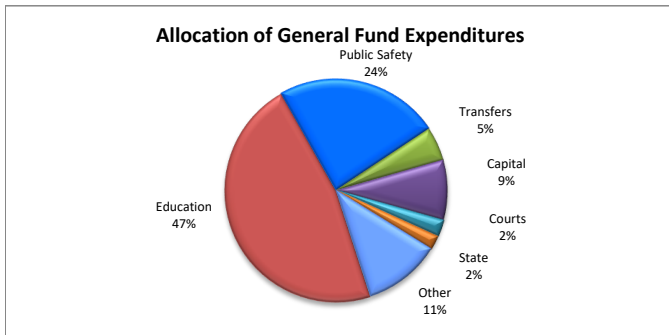
COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Civil Air Patrol	1 No change.	\$ -	\$ -
Air Unit	2 Increase of \$5K in auto repairs and liability insurance offset by a decrease in capital outlay requests.	\$ -	\$ (660)
Special Operations	3 Operating costs increased by \$8K due to auto repairs and gas monitoring. 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**

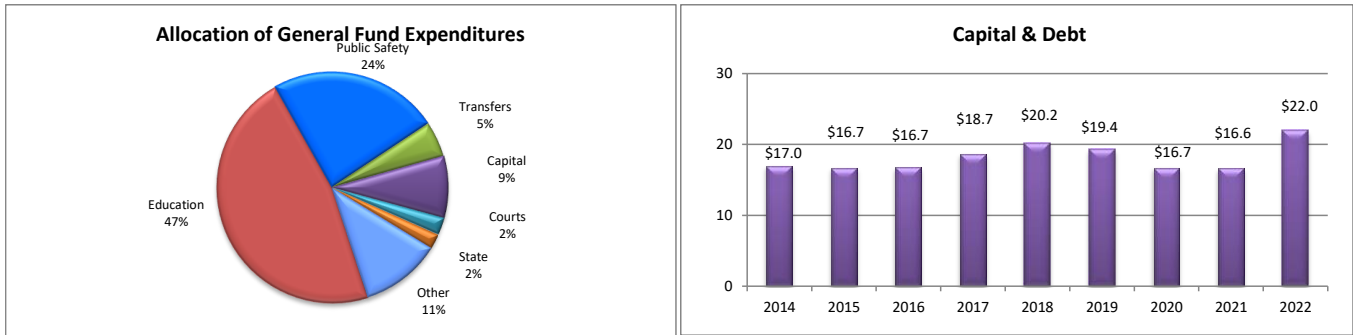
Operating Transfers	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Highway	1	9,326,620	9,538,300	211,680	2.27%	9,538,300	211,680	2.27%
Solid Waste	2	496,080	496,080	0	0.00%	450,000	(46,080)	-9.29%
Cascade Town Centre	3	0	163,150	163,150	100.00%	0	0	0.00%
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%	425,470	193,400	83.34%
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%	12,654,830	903,220	7.69%



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. The costs are expected to be supported through sale proceeds.	-	\$ -
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.	\$ -	\$ 193,400
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		\$ -	\$ 903,220

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

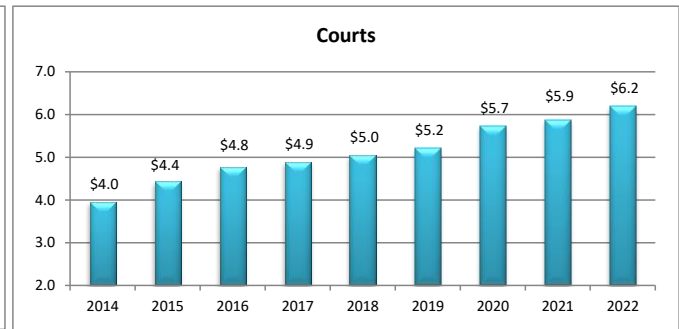
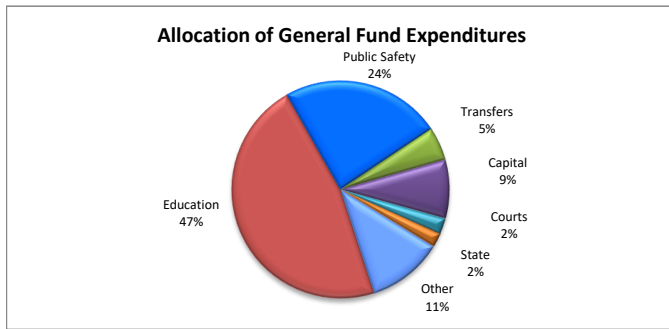
Capital Related	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Capital Improvement Fund	1	800,000	6,730,000	5,930,000	741.25%	6,730,000	5,930,000	741.25%
Debt Service	2	15,807,270	15,272,790	(534,480)	-3.38%	15,272,790	(534,480)	-3.38%
		16,607,270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

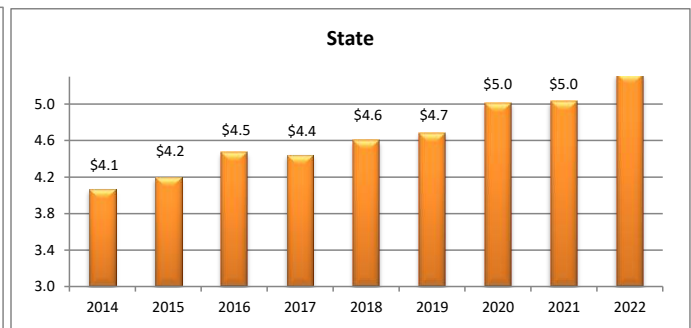
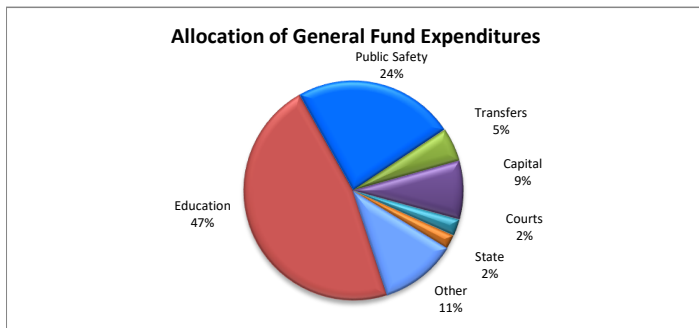
Courts	ref	Current Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Circuit Court	1	1,870,730	2,013,040	142,310	7.61%	2,011,540	140,810	7.53%
Orphans Court	2	36,370	36,150	(220)	-0.60%	36,150	(220)	-0.60%
State's Attorney	3	3,963,170	4,160,540	197,370	4.98%	4,139,010	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%	1,667,570	273,830	19.65%
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%	5,326,670	296,670	5.90%

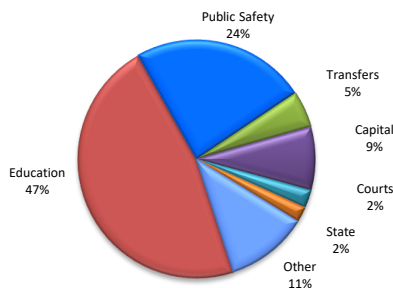


COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Health Department	1 No change.	\$ -	\$ -
Social Services	2 Increase related to benefit cost increases due to change in employee benefit selection.	\$ -	\$ 10,450
University of MD Extension	3 Increase related to wage and benefit increases.	\$ -	\$ 4,110
Cooperative 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, \$80K for costs related to a 2nd and 3rd early voting site;\$62K Increase in lease payments for State owned equipment, and \$40K for equipment requested in capital outlay for shelving units, tables, workbenches, etc.	\$ -	\$ 273,830
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		\$ -	\$ 296,670

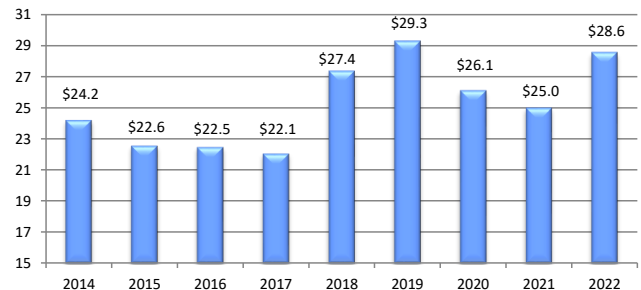
**Washington County, Maryland**  
**Requested General Fund Expenditures**  
**FY 2022**  
**Other**

Other	Current Budget	Request	Requested \$ Change	% Change	Proposed	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%	3,018,350	2,375,170	369.29%
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%	28,564,030	3,548,330	14.18%

**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 \$2.4M which represents a potential use for one time funding available in FY22. This will be discussed with BOCC for other potential uses.	\$ -	\$ 2,983,410
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		\$ -	\$ 3,548,330

Washington County, Maryland  
Long Range Financial Projections

Proposed FY22 Long Term Plan																
Source	2021	2022			2023			2024			2025			2026		
	Approved	Proposed	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change	Projected	Growth %	\$ Change
General Revenue											SAFER Grant Removed			SAFER Grant Removed		
Real Estate/Property Tax	132,213,070	134,671,240	1.9%	2,458,170	138,038,021	2.5%	3,366,781	141,488,972	2.5%	3,450,951	145,026,196	2.5%	3,537,224	148,651,851	2.5%	3,625,655
Income Tax	80,701,710	93,671,500	16.1%	12,969,790	96,481,645	3.0%	2,810,145	99,858,503	3.5%	3,376,858	103,353,550	3.5%	3,495,048	106,454,157	3.0%	3,100,607
Disparity	7,781,370	8,361,170	7.5%	579,800	8,361,000	2.0%	(170)	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	243,953,910	7.2%	16,297,760	250,418,166	2.6%	6,464,256	257,639,724	2.9%	7,221,558	265,009,496	2.9%	7,369,772	272,028,257	2.6%	7,018,761
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	254,535,100	7.9%	18,638,520	260,999,356	2.5%	6,464,256	268,220,914	2.8%	7,221,558	272,897,096	1.7%	4,676,182	279,915,857	2.6%	7,018,761
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	1,971,390	5.4%	101,330	2,040,389	3.5%	68,999	2,111,802	3.5%	71,414	2,185,715	3.5%	73,913	2,262,215	3.5%	76,500
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	41,694,560	11.2%	4,183,570	43,153,870	3.5%	1,459,310	44,664,255	3.5%	1,510,385	46,227,504	3.5%	1,563,249	47,845,467	3.5%	1,617,963
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	9,989,527	3.0%	290,957	10,289,213	3.0%	299,686	10,597,889	3.0%	308,676	10,915,826	3.0%	317,937
Pension	9,623,510	10,219,530	6.2%	596,020	10,475,018	2.5%	255,488	10,736,894	2.5%	261,875	11,005,316	2.5%	268,422	11,280,449	2.5%	275,133
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	25,214,240	5.5%	1,325,540	25,946,050	2.9%	731,810	26,699,464	2.9%	753,414	27,475,130	2.9%	775,666	28,273,717	2.9%	798,587
Operations:																
Education	116,425,400	119,182,560	2.4%	2,757,160	122,162,124	2.5%	2,979,564	125,216,177	2.5%	3,054,053	128,346,582	2.5%	3,130,404	131,555,246	2.5%	3,208,665
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	19,384,830	54.4%	6,833,220	19,869,451	2.5%	484,621	20,366,187	2.5%	496,736	20,875,342	2.5%	509,155	21,397,225	2.5%	521,884
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	4,834,030	4.4%	201,990	4,930,711	2.0%	96,681	5,029,325	2.0%	98,614	5,129,911	2.0%	100,586	5,232,510	2.0%	102,598
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	184,441,180	5.9%	10,291,260	188,975,568	2.5%	4,534,388	193,622,547	2.5%	4,646,979	198,384,939	2.5%	4,762,392	203,265,638	2.5%	4,880,698
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	252,144,120	6.9%	16,247,540	258,869,628	2.7%	6,725,508	265,780,407	2.7%	6,910,778	272,881,714	2.7%	7,101,307	280,178,962	2.7%	7,297,248
Excess Revenue (Expenditures)	0	2,390,980		2,390,980	2,129,728		(261,252)	2,440,507		310,780	15,382		(2,425,125)	(263,104)		(278,486)
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																0
Additional Capital																
Additional Pension contribution		2,390,980			1,879,728			1,390,507								
Additional costs not included in budget base	0	2,390,980			2,129,728		250,000	2,440,507	37.6%	800,000	1,050,000	0.0%	0	1,050,000	0.0%	1,050,000
Expenditures with Additional	235,896,580	254,535,100	7.9%	18,638,520	260,999,356	2.5%	6,464,256	268,220,914	2.8%	7,221,557	273,931,714	2.1%	5,710,800	281,228,962	2.7%	7,297,248
Excess Revenue (Expenditures)	0	0		0	(0)		(0)	0		1	(1,034,618)		(1,034,618)	(1,313,104)		(278,486)