## COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND Legislative Session 2022, Legislative Day No. <u>5</u>

### Bill No. <u>17-22</u>

## Councilmembers Quirk, Jones, Bevins, Marks, Patoka & Kach

#### By the County Council, March 7, 2022

# A BILL ENTITLED

#### AN ACT concerning

County Code – Pensions and Retirement – Salary Scale and Other Adjustments – Reporting

FOR the purpose of requiring certain notice be given to the County Council relating to certain salary scale and other salary changes, and certain impacts to Retirement System funding; and generally relating to the Employees' Retirement System.

BY adding

Section 5-1-105 Article 5 – Pensions and Retirement Title 1 – Employee Retirement System Subtitle 1 – In General Baltimore County Code, 2015

and

EXPLANATION:CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.<br/>[Brackets] indicate matter stricken from existing law.<br/>Strike out indicates matter stricken from bill.<br/>Underlining indicates amendments to bill.

BY repealing and re-enacting

Section 5-1-246 Article 5 – Pensions and Retirement Title 1 – Employees' Retirement System Subtitle 1 – In General Baltimore County Code, 2015

1	SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2	COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:
3	
4	ARTICLE 5 – PENSIONS AND RETIREMENT
5	Title 1 – Employees' Retirement System
6	Subtitle 1 – In General
7	
8	§ 5-1-105.
9	FOR ANY COST OF LIVING ADJUSTMENT OR OTHER EMPLOYEE SALARY
10	SCALE ADJUSTMENTS PROPOSED IN THE ANNUAL EXPENSE BUDGET OR FOR
11	ANY PERSONNEL OR RETIREMENT-RELATED LEGISLATION SUBMITTED TO THE
12	COUNTY COUNCIL, THE DIRECTOR OF THE OFFICE OF BUDGET AND FINANCE
13	SHALL ATTACH A STATEMENT TO THE BUDGET BILL OR OTHER LEGISLATION ON
14	THE DATE THE BILL IS INTRODUCED THAT CONTAINS THE FOLLOWING:
15	(1) THE FULL ANNUALIZED SALARY COST OF THE ADJUSTMENT, BY FUND
16	AND PROGRAM DEPARTMENT;
17	(2) ANY SECONDARY OR OTHER COSTS, BY FUND AND PROGRAM
18	DEPARTMENT, FOR EACH FISCAL YEAR OVER THE FULL ACTUARIAL
19	AMORTIZATION PERIOD FOR EACH ASSOCIATED ACTUARIAL ACCRUED

2

1	LIABILITY, INCLUDING THE RESULTING ESTIMATED INCREASE TO THE
2	ACTUARIALLY DETERMINED EMPLOYER CONTRIBUTION TO THE EMPLOYEES'
3	RETIREMENT SYSTEM; AND
4	(3) THE TOTAL IMPACT ON THE ACTUARIAL ACCRUED LIABILITY OF THE
5	EMPLOYEES' RETIREMENT SYSTEM, BY EMPLOYEE GROUP, AS DETERMINED BY
6	THE COUNTY'S ACTUARY.
7	
8	§ 5-1-246.
9	On the basis of such tables and such actuarial cost method as the Board of Trustees shall
10	adopt, the actuary shall make an annual valuation of the assets and liabilities of the funds of the
11	Retirement System. SUCH VALUATION SHALL INCLUDE A SCHEDULE OF ANNUAL
12	EMPLOYER CONTRIBUTIONS THROUGH THE END OF THE ADOPTED
13	AMORTIZATION PERIOD AND SHALL IDENTIFY THE SPECIFIC EFFECTS OF ANY
14	CHANGES IN EXPERIENCE OR ACTUARIAL METHODS OR ASSUMPTIONS ON THE
15	PRIOR YEAR'S SCHEDULE.
16	
17	SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by

18 the affirmative vote of five members of the County Council, shall take effect April 18, 2022.



# LEGISLATION DETAIL

LEGISLATION									
DISPOSITION	-								
ENACTED									
EFFECTIVE									
AMENDMEN	TS								
ROLL CALL - I	EGISLAT	ION	ROLL CALL -	AMEND	MENTS				
MOTION		SECOND	MOTION		SECOND				
AYE	NAY		AYE	NAY					
		Councilman Quirk			Councilman Quirk				
		Councilman Patoka			Councilman Patoka				
		Councilman Kach			Councilman Kach				
		Councilman Jones			Councilman Jones				
		Councilman Marks			Councilman Marks				
		Councilwoman Bevins			Councilwoman Bevins				
		Councilman Crandell			Councilman Crandell				
ROLL CALL - AMENDMENTS ROLL CALL - AMENDMENTS									
MOTION		SECOND	MOTION		SECOND				
AYE	NAY		AYE	NAY					
		Councilman Quirk			Councilman Quirk				
		Councilman Patoka			Councilman Patoka				
		Councilman Kach			Councilman Kach				
		Councilman Jones			Councilman Jones				
		Councilman Marks			Councilman Marks				
		Councilwoman Bevins			Councilwoman Bevins				
		Councilman Crandell			Councilman Crandell				