

## **WICOMICO COUNTY COMPENSATION AND ALLOWANCE COMMISSION**

### **Recommendations to the Wicomico County Council**

The members of the Wicomico County Compensation and Allowance Commission have met several times (via Zoom and in-person) during November and December 2021, to prepare compensation and allowance recommendations for the County Executive, County Council President, County Council Vice-President, and County Council Member positions in Wicomico County.

Members of the Commission note that these compensation amounts have remained unchanged for many years, and are significantly lower than the roles and responsibilities of the positions merit.

Below are our current recommendations for each of these positions:

#### **FOR THE COUNTY EXECUTIVE POSITION:**

Members of the Commission feel strongly that the County Executive is currently significantly under-compensated. The County Executive is the Chief Executive of an organization that has an annual budget of over \$160 million. The Wicomico County Executive salary was set at \$85,000 back in 2006, when the position was first created. Since that original salary was set, it has not been adjusted at all. It is, by far, the lowest paid County Executive position in the State of Maryland.

A compensation that matches the duties and responsibilities of the position will serve the County better. Our research shows that, in private, public, and nonprofit sectors, top talent for top positions is compensated accordingly. We also believe there is likely to be a strong correlation between an appropriate level of compensation and strong candidates for this position.

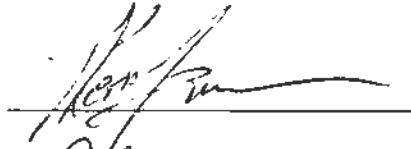
When the original \$85,000 level was set in 2006, it was the lowest of its kind in Maryland. Subsequent Compensation and Allowance Commission recommendations included attempts to not only remedy the initial low compensation amount but the impacts of inflation as well. In fact, if this position's compensation level had been adjusted solely to match the cumulative inflation of the last 15 years, it would now be about \$117,000. However, in those 15 years, Wicomico County has grown and the roles and responsibilities of the position have grown as well. The members of this Commission have endeavored to research and recommend an appropriate level of compensation for this critical County position.

In determining such an appropriate level of compensation, the members looked at the following seven scenarios:

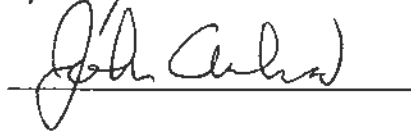
1. Population Size-Based Parity
2. Budget/Revenue-Based Parity
3. Private-Sector Parity
4. Nonprofit Sector Parity
5. 2% Annual Adjustment in Lieu of C.O.L.A.
6. C.O.L.A. Adjusted Compensation Using CPI-U
7. Blended Parity

Submitted to the Wicomico County Council on the 21<sup>st</sup> day of December, 2021, by the members of the Wicomico County Compensation and Allowance Commission.

Memo Diriker, Chair



John Aukward, Member



Andrew Bauer, Member



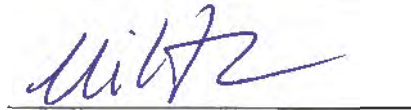
Michelle Chesnik, Member



Sue Cooper, Member



Victor Laws, Member



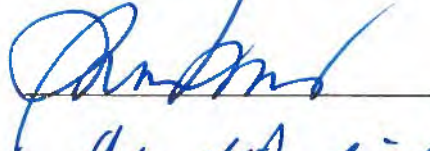
Mary Mengason, Member



Victoria Miele, Member



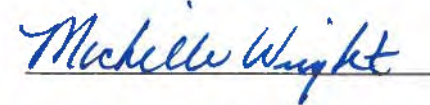
Sharon Morris, Member



**RUBNICK**  
Mark Rudnik, Member



Michelle Wright, Member



## **APPENDIX A**

### **DATA AND INFORMATION USED BY THE COMMISSION**

## MARYLAND POPULATION DATA BY COUNTIES (From MACO)

Region & Subdivision	Population July 1, 2019	Population July 1, 2020	Total Change	Percent Change	2020 % of Total	Rank
<b>NORTHWESTERN AREA</b>	<b>507,347</b>	<b>511,244</b>	<b>3,897</b>	<b>0.77%</b>	<b>8.37%</b>	
Allegany	71,067	70,541	(526)	-0.74%	1.15%	16
Frederick	255,882	259,712	3,830	1.50%	4.25%	7
Garrett	29,117	29,005	(112)	-0.38%	0.47%	22
Washington	151,281	151,986	705	0.47%	2.49%	11
<b>BALTIMORE-METRO AREA</b>	<b>2,765,398</b>	<b>2,772,444</b>	<b>7,046</b>	<b>0.25%</b>	<b>45.39%</b>	
Anne Arundel	577,580	581,980	4,400	0.76%	9.53%	5
Baltimore City	606,679	601,644	(5,035)	-0.83%	9.85%	4
Baltimore County	833,743	835,065	1,322	0.16%	13.67%	3
Carroll	168,301	168,790	489	0.29%	2.76%	9
Harford	253,689	255,182	1,493	0.59%	4.18%	8
Howard	325,406	329,783	4,377	1.35%	5.40%	6
<b>NATIONAL CAPITAL AREA</b>	<b>1,984,069</b>	<b>1,996,611</b>	<b>12,542</b>	<b>0.63%</b>	<b>32.69%</b>	
Montgomery	1,069,176	1,079,558	10,382	0.97%	17.67%	1
Prince George's	914,893	917,053	2,160	0.24%	15.01%	2
<b>SOUTHERN AREA</b>	<b>367,277</b>	<b>370,703</b>	<b>3,426</b>	<b>0.93%</b>	<b>6.07%</b>	
Calvert	91,884	92,289	405	0.44%	1.51%	15
Charles	161,873	164,045	2,172	1.34%	2.69%	10
St. Mary's	113,520	114,369	849	0.75%	1.87%	12
<b>EASTERN SHORE</b>	<b>455,927</b>	<b>456,972</b>	<b>1,045</b>	<b>0.23%</b>	<b>7.48%</b>	
Caroline	33,478	33,767	289	0.86%	0.55%	20
Cecil	102,821	102,908	87	0.08%	1.68%	14
Dorchester	32,054	31,944	(110)	-0.34%	0.52%	21
Kent	19,152	18,936	(216)	-1.13%	0.31%	24
Queen Anne's	50,299	50,807	508	1.01%	0.83%	18
Somerset	26,010	26,106	96	0.37%	0.43%	23
Talbot	36,988	36,859	(129)	-0.35%	0.60%	19
Wicomico	103,293	103,675	382	0.37%	1.70%	13
Worcester	51,832	51,970	138	0.27%	0.85%	17
<b>TOTAL</b>	<b>6,080,018</b>	<b>6,107,974</b>	<b>27,956</b>	<b>0.46%</b>	<b>100.00%</b>	

## PER CAPITA INCOME BY COUNTY – 2020

Name	2020	Preceding Period
Allegany County	43,970	40,687
Anne Arundel County	72,197	68,314
Baltimore city	54,097	49,964
Baltimore County	66,585	62,543
Calvert County	66,469	63,247
Caroline County	48,393	45,657
Carroll County	66,901	63,409
Cecil County	51,853	48,834
Charles County	61,324	57,196
Dorchester County	49,921	46,514
Frederick County	66,664	62,804
Garrett County	48,630	45,630
Harford County	63,432	59,653
Howard County	81,969	78,033
Kent County	64,331	60,407
Montgomery County	89,552	86,221
Prince George's County	54,195	49,947
Queen Anne's County	67,861	64,996
Somerset County	32,531	30,623
St. Mary's County	61,144	57,891
Talbot County	76,528	72,729
Washington County	50,493	47,071
Wicomico County	44,184	41,134
Worcester County	59,881	56,536

### MACO SALARY SURVEY (4/15/2021)

Job #2704 - CITY/COUNCIL PRESIDENT													
Entity	# Inc	Pay Basis	Salary	Comb	F/T	Ret	Health	Dental	Life	401	457	Updated	Comments
Anne Arundel County	0	Annual	\$0.00										
Baltimore City	1	Annual	\$122,367.00		✓	✓	✓	✓	✓	✓	✓	10/21/2019	
Baltimore County	1	Annual	\$70,000.00			✓	✓	✓				10/02/2020	County Council Chair
Cecil County	1	Annual	\$25,000.00		✓	✓	✓	✓				08/03/2020	
Dorchester County	1	Annual	\$17,000.00			✓	✓	✓				09/17/2019	
Frederick County	1	Annual	\$22,500.00									08/03/2019	
Garrett County	0	Annual	\$0.00										
Harford County	1	Annual	\$47,000.00		✓	✓	✓	✓	✓	✓	✓	10/23/2019	
Howard County	1	Annual	\$89,974.00		✓							08/23/2019	
Kent County	0	Annual	\$0.00										
Montgomery County	0	Annual	\$0.00										
Prince George's County	1	Annual	\$131,488.00		✓	✓	✓	✓	✓	✓		08/01/2020	Title: Charman, County Council
Queen Anne's County	0	Annual	\$0.00									08/22/2019	
Talbot County	1	Annual	\$15,400.00		✓	✓	✓	✓	✓			08/17/2020	Title - County Council President
Washington County	0	Annual	\$0.00										
Wicomico County	1	Annual	\$18,000.00			✓	✓	✓	✓	✓	✓	10/01/2020	
Worcester County	0	Annual	\$0.00										

Job #2705 - CITY/COUNTY COUNCIL / TRUSTEE / ALDERMAN													
Entity	# Inc	Pay Basis	Salary	Comb	F/T	Ret	Health	Dental	Life	401	457	Updated	Comments
MARYLAND ASSOCIATION OF COUNTIES (MACO)	0	Annual	\$0.00									08/12/2019	
Anne Arundel County	0	Annual	\$0.00										
Cecil County	4	Annual	\$25,000.00			✓	✓	✓	✓			08/03/2020	
Dorchester County	4	Annual	\$16,000.00				✓	✓	✓			08/27/2020	
Frederick County	6	Annual	\$22,500.00									09/03/2019	
Garrett County	0	Annual	\$0.00										
Howard County	4	Annual	\$66,174.00		✓							08/23/2019	
Kent County	0	Annual	\$0.00										
Montgomery County	0	Annual	\$0.00										
Prince George's County	0	Annual	\$0.00										
Queen Anne's County	0	Annual	\$0.00									08/22/2019	
Talbot County	4	Annual	\$14,400.00		✓	✓	✓	✓	✓		✓	08/17/2020	Title - County Council Member
Washington County	0	Annual	\$0.00										
Wicomico County	6	Annual	\$16,000.00			✓	✓	✓	✓	✓	✓	10/01/2020	
Worcester County	0	Annual	\$0.00										

MACO SALARY SURVEY (4/15/2021) – Continued

Job #2724 - COUNTY EXECUTIVE													
Entity	# Inc	Pay Basis	Salary	Comb	F/T	Ret	Health	Dental	Life	401	457	Updated	Comments
MARYLAND ASSOCIATION OF COUNTIES (MACO)	0	Annual	\$0.00										
Anne Arundel County	0	Annual	\$0.00										
Baltimore County	1	Annual	\$175,000.00			✓	✓	✓	✓			10/02/2020	Appointment limited to 2 consecutive terms.
Cecil County	1	Annual	\$98,000.00		✓	✓	✓	✓			✓	08/03/2020	
Dorchester County	0	Annual	\$0.00										
Frederick County	1	Annual	\$95,000.00		✓	✓	✓	✓	✓		✓	09/03/2019	
Garrett County	0	Annual	\$0.00										
Harford County	1	Annual	\$140,143.00		✓	✓	✓	✓	✓	✓	✓	10/23/2019	
Howard County	1	Annual	\$195,800.00		✓							08/23/2019	
Kent County	0	Annual	\$0.00										
Montgomery County	0	Annual	\$0.00										
Prince George's County	1	Annual	\$215,998.00		✓	✓	✓	✓	✓	✓	✓	09/01/2020	
Queen Anne's County	0	Annual	\$0.00										
St. Mary's County	1	Annual	\$189,524.00		✓	✓	✓	✓	✓		✓	07/10/2020	
Washington County	1	Annual	\$102,190.00		✓	✓	✓	✓	✓			08/28/2020	
Wicomico County	0	Annual	\$85,000.00		✓	✓	✓	✓	✓	✓	✓	10/01/2020	
Worcester County	0	Annual	\$0.00										

### County Executive Compensation Information (Updated in August 2021)

	Note	Pay Basis	Salary	F/T	Ret	Health	Dental
Allegany	n/a – code home rule governed by 3 commissioners						
Anne Arundel	elected exec	annual	142,000				
Baltimore City	elected mayor	annual	\$194,189	x	x	x	x
Baltimore	elected exec	annual	175,000		x	x	x
Calvert	n/a – governed by 5 commissioners						
Caroline	n/a – code home rule governed by 3 commissioners						
Carroll	n/a – governed by 5 commissioners						
Cecil	elected exec	annual	99,000	x	x	x	x
Charles	n/a – code home rule governed by 5 commissioners						
Dorchester	n/a- charter county, council appoints county manager						
Frederick	elected exec	annual	95,000	x	x	x	x
Garrett	n/a – governed by 3 commissioners						
Harford	elected exec	annual	145,297	x	x	x	x
Howard	elected exec	annual	202,217	x	x	x	x
Kent	n/a – code home rule governed by 3 commissioners						
Montgomery	elected exec	annual	203,416.85	x	x	x	x
Prince George's	elected exec	annual	218,998	x	x	x	x
Queen Anne's	n/a – code home rule governed by 5 commissioners						
Somerset	n/a – governed by 5 commissioners						
St. Mary's	n/a – governed by 5 commissioners						
Talbot	n/a- charter county, council appoints county manager						
Washington	n/a – governed by 5 commissioners						
Wicomico	elected exec	annual	85,000	x	x	x	x
Worcester	n/a – code home rule governed by 7 commissioners						



## **Wicomico County Council Compensation History**

### **1994; Commencing with 1994 Election**

- Council Members - \$14,500 to \$16,000
- Council Vice President - \$16,000 to \$17,000
- Council President - \$16,000 to \$18,000

### **1990; Commencing with 1990 Election**

- Council Members - \$13,500 to \$14,500
- Council President - \$14,500 to \$16,000

### **1984; Commencing with 1986 Election**

- Council Members - \$7,200 to \$13,500
- Council President - \$7,800 to \$14,500

### **1981; Commencing with 1982 Election**

- Council Members - \$7,200
- Council President - \$7,800

**Compensation Survey System**  
**MACo General Health Benefits Premium Summary Report**  
**11/2/2020**

Entity	Plan Dt	Employee Only			Employee + Spouse			Employee + One Dependent			Employee + Family			Updated
		Prem	Emplr \$	Emplr %	Prem	Emplr \$	Emplr %	Prem	Emplr \$	Emplr %	Prem	Emplr \$	Emplr %	
ALLEGANY COUNTY	07/2020	\$695.55	\$681.58	97.99%	\$1,900.56	\$1,634.08	85.98%	\$1,900.96	\$1,634.00	85.96%	\$2,048.99	\$1,749.68	85.39%	10/02/2020
ANNE ARUNDEL COUNTY	01/2020	\$579.39	\$492.48	85.00%	\$1,238.91	\$1,051.37	85.00%	\$1,036.89	\$883.08	85.00%	\$1,689.64	\$1,359.69	80.50%	08/29/2020
BALTIMORE COUNTY	01/2020	\$770.55	\$654.98	85.00%	\$1,649.77	\$1,378.44	77.01%	\$1,118.66	\$898.66	80.33%	\$2,329.74	\$1,746.41	74.96%	10/01/2020
CALVERT COUNTY	07/2020	\$685.61	\$585.93	85.44%	\$1,577.60	\$1,344.65	85.24%	\$1,302.99	\$1,111.61	85.31%	\$2,057.38	\$1,755.73	85.34%	09/12/2020
CAROLINE COUNTY	01/2014	\$692.78	\$626.58	90.44%	\$1,352.95	\$1,030.67	76.19%	\$1,276.96	\$973.68	76.27%	\$1,663.23	\$1,267.45	76.20%	09/29/2020
CARROLL COUNTY	01/2020	\$878.11	\$807.86	92.00%	\$1,756.22	\$1,615.72	92.00%	\$1,536.69	\$1,413.75	92.00%	\$2,414.80	\$2,221.62	92.00%	09/05/2020
CECIL COUNTY		\$597.31	\$537.58	90.00%	\$1,777.19	\$1,541.21	86.72%	\$1,698.22	\$1,418.04	83.50%	\$2,053.68	\$1,762.39	85.82%	08/03/2020
CHARLES COUNTY	07/2020	\$803.67	\$525.36	65.42%	\$1,671.19	\$1,093.30	65.42%	\$1,395.27	\$912.80	65.42%	\$1,964.68	\$1,285.34	65.42%	07/30/2020
DORCHESTER COUNTY	7/1/20	\$68.78	\$85.00	127.28%	\$158.94	\$85.00	53.48%	\$123.04	\$85.00	68.69%	\$226.68	\$85.00	37.50%	09/28/2020
FREDERICK COUNTY	01/2020	\$727.75	\$618.58	85.00%	\$1,448.38	\$1,231.12	85.00%	\$1,332.80	\$1,132.88	85.00%	\$2,125.87	\$1,806.98	85.00%	08/30/2020
GARRETT COUNTY	07/2019	\$66.43	\$621.11	718.63%	\$341.26	\$1,215.07	356.05%	\$145.42	\$690.59	612.43%	\$388.50	\$1,430.82	368.29%	10/03/2019
HARFORD COUNTY	07/2019	\$618.65	\$598.15	97.00%	\$1,368.35	\$1,366.40	97.00%	\$1,234.86	\$1,197.86	97.00%	\$1,911.58	\$1,854.23	97.00%	10/29/2019
KENT COUNTY	07/2019	\$932.40	\$932.40	100.00%	\$2,177.07	\$1,798.02	82.59%	\$2,177.07	\$1,877.96	86.26%	\$2,177.07	\$1,525.84	70.09%	09/13/2020
PRINCE GEORGE'S COUNTY	01/1976	\$543.44	\$407.58	75.00%	\$1,086.85	\$815.14	75.00%	\$1,086.85	\$815.14	75.00%	\$1,519.67	\$1,138.75	75.00%	08/01/2020
QUEEN ANNE'S COUNTY		\$613.66	\$521.61	85.00%	\$1,564.02	\$1,329.42	85.00%	\$1,088.01	\$933.31	85.00%	\$1,662.71	\$1,413.30	85.00%	10/29/2019
SOMERSET COUNTY	07/2019	\$79.31	\$704.78	889.99%	\$371.96	\$1,115.88	300.00%	\$371.96	\$1,115.88	300.00%	\$581.22	\$2,364.88	400.00%	10/07/2019
ST. MARY'S COUNTY	07/2020	\$989.84	\$824.36	83.00%	\$1,936.66	\$1,648.16	85.00%	\$1,454.83	\$1,238.61	85.00%	\$2,521.64	\$2,143.39	85.00%	07/30/2020
TALBOT COUNTY	07/2020	\$663.17	\$609.75	91.94%	\$1,280.00	\$1,104.00	87.62%	\$1,280.00	\$1,104.00	87.62%	\$1,890.17	\$1,641.83	86.86%	08/29/2020
WASHINGTON COUNTY	07/2020	\$795.55	\$795.68	92.50%	\$1,559.30	\$1,442.35	92.50%	\$1,447.93	\$1,339.34	92.50%	\$2,243.50	\$2,075.24	92.50%	08/29/2020
WICOMICO COUNTY	09/01/2	\$690.69	\$587.09	85.00%	\$1,654.46	\$1,309.90	79.17%	\$1,300.78	\$1,044.65	80.31%	\$2,070.00	\$1,621.56	78.34%	10/02/2020

### State Retirement Plan Information

Benefit	Employees' Pension System	Law Enforcement Officers' Pension System (LEOPS)	Correctional Officers' Retirement System (CORS)
Social Security	Yes	Yes	Yes
Plan Formula	EE's hired prior to 7/1/11: 1.2% x AFC x Years of Service prior to 7/1/98 + 1.8% x AFC x Years of Service on or after 7/1/98. EE's hired on or after 7/1/11: 1.5% x AFC x Years of Service.	2% up to up to 32.5 yrs - 65% max	1.85%
Earnings Include	Base salary	Base salary	Base salary
Average Final Compensation (AFC)	EE's hired prior to 7/1/11: average of highest 3 consecutive years. EE's hire on or after 7/1/11: average of highest 5 consecutive years.	EE's hired prior to 7/1/11: average of highest 3 consecutive years. EE's hire on or after 7/1/11: average of highest 5 consecutive years.	EE's hired prior to 7/1/11: average of highest 3 years. EE's hire on or after 7/1/11: average of highest 5 years.
Normal Service Retirement Eligibility	EE's hired prior to 7/1/11: 30 years of service, regardless of age, or age 62 with 5 years of service. EE's hired on or after 7/1/11: Rule of 90 (age and years of service must equal 90) or age 65 with 10 years of service.	Age 50 or 25 years of service	20 years of service, regardless of age, or age 55 with 5 years of service
Employee Contributions	7%	7%	5%
Cost-of-Living Increases	For service earned prior to 7/1/11: up to 3% compounded annually For service earned on or after 7/1/11: up to 2.5%, compounded annually, if the SRPS meets its assumed rate of return on investments; up to 1% if the SRPS does not meet its assumed rate of return	For service earned prior to 7/1/11: up to 3% compounded annually For service earned on or after 7/1/11: up to 2.5%, compounded annually, if the SRPS meets its assumed rate of return on investments. up to 1% if the SRPS does not meet its assumed rate of return	For service earned prior to 7/1/11: unlimited COLA, compounded annually For service earned on or after 7/1/11: up to 2.5%, compounded annually, if the SRPS meets its assumed rate of return on investments; up to 1% if the SRPS does not meet its assumed rate of return

### Wicomico County Retirement Plan Information

Wicomico County								
Updated	10/2/2020							
Social Security:	Y							
Offers Retirement:	Y							
Num Plans:	3							
	Plan	Loan?	Ben/Cont	Mand/Vol	EE Amt	ER Cont	Admin / Keeper	Advisor
State	N	n/a						
City/County Pension	Y	n/a	Defined Benefit	Mandatory	.0562 per annual amt	.1095 per annual amt	Jaclyn Curry	
Disability Pension	N	n/a						
401 (k)	N							
401 (a)	Y	N	Defined Contribution	Voluntary		variable	Empower	Bolton Partners
403 (b)	N	n/a						
457	Y	Y	Defined Contribution	Voluntary	\$20 or more per pay		Empower	Bolton Partners
Other	N	n/a						
Other Comments								
Retirement Comments								

NOTES: County Council members are able to participate in the pension, health/dental/vision and 457b/401a. Life insurance ended around 2014. It was replaced with a death benefit, which is an amount equal to their annual salary if they were to pass away while in an active status with the County. The 457b Deferred Compensation plan has a minimum contribution of \$20 per pay period and a maximum annual contribution amount of \$19,500. That maximum actually increases in 2022 to \$20,500.

401a is the employer match portion of the 457b. Historically the match has been 20%, which is discretionary and subject to Council's approval with the budget. The match is based on the employee's contributions that are payroll deducted (roll overs from an outside plan do not count). The approved match amount is distributed into the 401a accounts in July.

### KEY TO ABBREVIATIONS USED

<b>Updated</b>	The date the county last updated this information
<b>Social Security</b>	Whether the county participates in social security (Y/N)
<b>Offers Retirement</b>	Whether the county offers retirement benefits (Y/N)
<b>Num Plans</b>	The number of plans the county offers
<b>Plan</b>	Which of the following plans a county offers
<b>Loan</b>	Whether a county allows employees to borrow against certain retirement plans.
<b>Ben/Cont</b>	Whether a pension plan is defined benefit (meaning a retiree will receive a set benefit) or defined contribution
<b>Mand/Vol</b>	Whether employee contributions are mandatory or voluntary
<b>EE Amount</b>	The required employee contribution to a pension plan as a percent of salary
<b>ER Amount</b>	The employer contribution to a retirement or pension plan as a percent of salary

The following abbreviations are used throughout the pension survey:

<b>CS</b>	Credited service. Credited service includes regular service, purchased service, transferred and unused sick leave up to a certain limit. The maximum years of credited service allowed is retirement plan.
<b>AFC</b>	Average final compensation

## Wicomico County Employee Benefits – Value Estimates for Elected Officials

### Value of 457B Retirement Plan

20% on Maximum Allowed in 2022 of \$20,500 -	\$4,100
20% on Council President Salary of \$18,000-	\$3,600
20% on Vice-President Salary of \$17,000-	\$3,400
20% on Regular Council Member Salary of \$16,000-	\$3,200

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### Value of Death Benefit – Paid Only Upon Death of Employee

County Executive-	\$85,000
Sheriff -	\$95,000
Council President-	\$18,000
Council Vice President-	\$17,000
Regular Council Members	\$16,000

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### Value of Health Insurance, Prescription, Vision and Dental

Employee	\$7,171.44
Employee & Child	\$12,761.76
Employee & Spouse	\$16,001.76
Family	\$19,809.12

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### Value of Pension Plan

When a vested employee retires, there is a guaranteed monthly benefit for a lifetime. Employees contribute 5.625% of salary, so the value will depend on each individual. Pensions are rare these days, so we are fortunate to have one.

## Wicomico County Employee Benefit Descriptions

**Health Insurance** - This includes health, prescription, vision, and dental. It is available to the council members when they are first sworn-in and then during open enrollment each year, unless there is a life changing event, such as marriage or the birth of the child.

**Pension Plan** – To be fully vested, you must have five years of service with the County. This does not need to be consecutive years as there can be gaps in the years of service. If they serve a 4-year term and keep the money in the plan, they can resume when they return to county service. If they leave after 4 years and take their money out, they would have to start over if they later return to county service.

**Retirement Plan** – 457b/401a Deferred Compensation Plan. The Deferred Compensation Plan is divided into two accounts. The 457b is the account for the employee contributions and the 401a is the account for the Employer contributions. The County currently matches 20% of the employee contribution. Please note, the 20% match is approved through the budget on a year-to-year basis; it is not guaranteed each year. Also, according to the HR Director, the minimum amount per pay period is \$20 and the maximum annual contribution is \$19,500, which is expected to increase in 2022 to \$20,500, per the IRS regulations.

**American Fidelity** – Several Plan Options- Flexible Spending Account, Dependent Care Account, Limited Benefit Accident Only Insurance, Limited Benefit Individual Cancer Insurance, Limited Benefit Critical Illness Insurance, Limited Benefit Hospital Indemnity Insurance, Disability Income Insurance, Term Life Insurance and Whole Life Insurance.

**Death Benefit** – This is an amount equal to their annual salary if the council member passes away while in public service with the County.

## Wicomico County Employee Benefit Descriptions – Continued

### Retirement:

#### Under Pension Plan

- Eligible to retire when the employee reaches the age of 55 or obtains 25 years of service in the plan.

#### To Receive Health Insurance (Health, Prescription, Vision, and Dental)

- Must be eligible for social security retirement benefits and have at least 10 years of service with the County OR be able to retire under the County's pension plan (see above).
- The employee may retire and retain their health insurance coverage while paying the same percentage of contract cost as while employed. This remains in effect until Medicare coverage is mandatory.
- When Medicare Coverage becomes mandatory, the retirees will be allowed to have Medicare supplemental health insurance coverage through the County while paying the same percentage of contract cost paid while employed.
- A pension plan participant who meets the plan's eligibility requirements allowing for total pension without actuarial penalty may retain health insurance coverage at a percentage of contract cost equal to that paid while employed.
- Dependents of retiree's covered under the retiree's contract may continue their coverage at the death of the retiree so long as they pay the same dependent percentage of contract cost for their coverage as they did to the contract holder's death.



## **APPENDIX B**

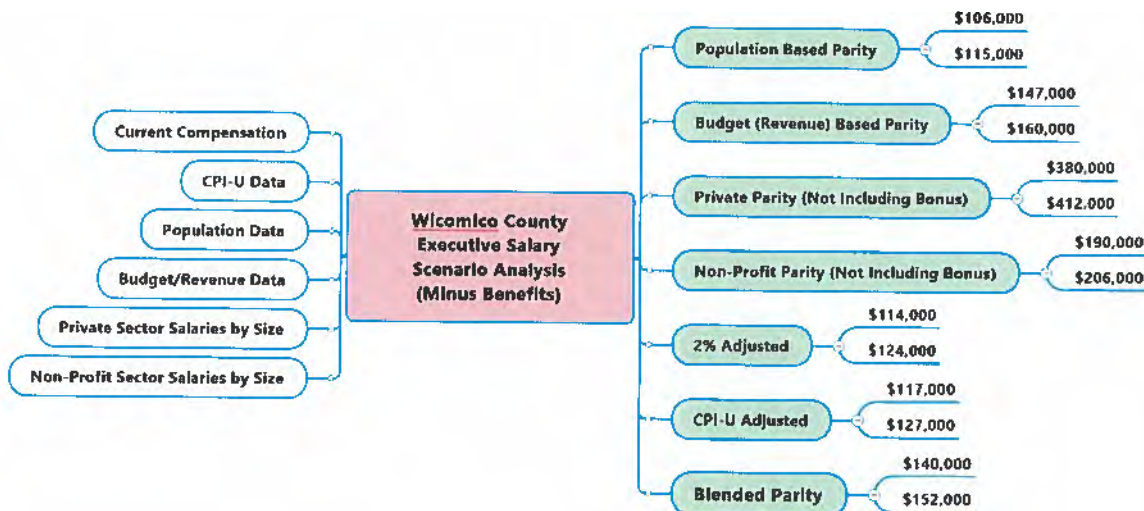
### **A BRIEF DISCUSSION OF THE METHODOLOGY USED BY THE COMMISSION**

## A BRIEF DISCUSSION OF THE METHODOLOGY USED BY THE COMMISSION

As discussed in the body of the letter, the members of the Wicomico County Compensation and Allowance Commission examined the following seven compensation scenarios:

1. Population Size-Based Parity
2. Budget/Revenue-Based Parity
3. Private-Sector Parity
4. Nonprofit Sector Parity
5. 2% Annual Adjustment in Lieu of C.O.L.A.
6. C.O.L.A. Adjusted Compensation Using CPI-U
7. Blended Parity

Using data and information from Appendix A, as well as other publicly available data sources, the commission was able to develop a Spreadsheet-Based Scenario Model. This model examined potential compensation levels of each of the seven scenarios. In each case, compensation levels were estimated for 2022 and for 2024. The figure below is a screenshot of the scenario model, using figures for the County Executive position.



Once the scenario model compensation levels were shared with the members of the commission, a series of robust discussions took place. The final compensation levels recommended in the body of the letter are the result of those careful deliberations.

**APPENDIX C**

**COPY OF A 3/19/2018 MEMORANDUM FROM THE COUNCIL ATTORNEY  
TO THE COUNTY COUNCIL REGARDING THE TIMING OF THE  
COMPENSATION AND ALLOWANCE COMMISSION APPOINTMENT**

## MEMORANDUM

March 19, 2018

TO: Wicomico County Council

FM: Robert B. Taylor, Council Attorney

RE: Compensation and Allowance Commission – timing of appointment, etc.

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The following information and discussion is pertinent to the recommendation made by the current Compensation and Allowance Commission that, in the future, successor commissions should be appointed and tasked in the years that immediately follow election years. It appears that the Maryland Code, the Wicomico County Charter and the County Code allow for appointment of the commission (members) in an immediate post-election year and do not prohibit the commission, if so appointed, from conducting and concluding its deliberations in that or any other year prior to the fourth year of the term of the Council. Thus, no special legislative action by Council or Charter amendment is required in order for the next Council to implement that recommendation if it decides to do so.

If the Charter and the County Code were appropriately amended, it should be possible for a future Council to act at any time during its term on a future commission's recommendation in regard to compensation of the County Executive and the Sheriff during the next succeeding term of those offices.

However, because of a requirement, discussed below, in the Maryland Code, it may be impossible for a future Council to act prior to the fourth year of its term upon a future commission's recommendation in regard to compensation of members of the next succeeding Council.

### Maryland Code

Section 10-302 of the Local Government Article, which authorizes the appointment of a compensation and allowances commission to recommend those things for members of the "county legislative body," states that "[w]ithin 15 days after the beginning of the fourth year of the term [of those members]," the commission "shall submit to the legislative body its recommendation." The Maryland Code does not impose any time limit or period when the commission must be appointed and tasked or when it must meet, deliberate and formulate its recommendation – only that the recommendation "shall" be submitted "within 15 days after the beginning of the fourth year" of the term of the members of the county legislative body that appointed the commission.

Section 10-303 (a) states that "the County may set the qualifications, term of office, and compensation for the County Executive," but the Maryland Code does not require or authorize a committee recommendation or other special procedure in order to set the salary, etc. for the County Executive or the Sheriff. The Sheriff's salary is governed by section 2-309 of the Courts and Judicial Proceedings Article, which states in subpart (x)(1)(i) that the Sheriff "shall receive a salary of the greater of: 1. \$58,000 in calendar year 1998; or 2. [t]he salary set by the County Council of Wicomico County before the start of the term of office."

Wicomico County Charter and Code

Sections 204.B and 406 of the Charter essentially replicate the state code in regard to the Council members and also the County Executive – the commission must submit its recommendation on their salaries “within fifteen (15) days after the beginning of the fourth (4<sup>th</sup>) year of the term of each Council” [“County Executive” in section 406]. The Charter does not impose any time limit or period by which the commission must be appointed and tasked or when it must conduct or conclude its task (i.e., reach a recommendation) – only that its recommendation must be submitted within that 15-day period.

The County Code, which in Chapter 18 addresses the compensation and allowance commission, also imposes the same submission period – “fifteen days after the beginning of the fourth year of the term of each Council” – for submission of the commission’s recommendation, and it does not impose any other timing requirement except that the commission must be appointed “no later than six months prior to the date required for the submission of the Commission’s recommendation.”

Analysis

The current state and county provisions allow for the committee to be appointed and conduct its proceedings, including reaching recommendations, prior to the fourth year of the Council’s term, but the Charter and the County Code both (in effect) prohibit the Council from acting on any of the recommendations until the fourth year of its term.

Because the Maryland Code does not mention or require any particular method for setting or changing the salary of the County Executive or the Sheriff, it appears that could be done by Council in any manner, and that the committee recommendation method would not be required if both the Charter and the County Code provisions discussed above were appropriately amended. Those provisions could also be amended to allow for the committee’s recommendation regarding those salaries to be submitted to the Council and acted upon by it prior to the fourth year of the Council’s term.

However, because the Maryland Code does not provide for authority to set or change the salary of the members of the next succeeding Council except by the committee recommendation method, it may be the only means for doing so, even though the statutory language does not expressly require that method – section 10-302(a) of the Local Government Article states that “[b]y ordinance, a county may establish a commission ...”. If that is the exclusive method, then the requirement in section 10-302(b)(1) that (in effect) prohibits the commission from submitting its recommendation to Council until the start of the fourth year of its term is mandatory under that method, so that amendment of the Charter and County Code provisions that impose that same requirement would not eliminate it. In summary, it seems uncertain whether that requirement can be eliminated in regard to the salary of Council members by amendment of the Charter and County Code and, therefore, whether Council can set the salary for the next succeeding Council except during the fourth year of the (prior) Council’s term.

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## WICOMICO COUNTY COMPENSATION AND ALLOWANCE COMMISSION

Recommendation to the Wicomico County Council

Compensation and Allowances for the County Sheriff

As has been the recent tradition, during their meetings in November and December 2021, members of the Wicomico County Compensation and Allowance Commission have, in addition to their mandated work, examined the compensation and allowances for the County Sheriff position.

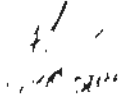
The current annual compensation amount for the County Sheriff position is \$95,000. In the department, there are currently 10 deputies being paid more than the Sheriff, ranging from \$98,681 to \$128,770. In addition, there are two other positions with annual salaries of \$116,329 and \$130,436.

***After careful deliberation, a majority of the members of the Commission (with one "NAY" vote) have decided to recommend an annual compensation of \$121,000 for the Wicomico County Sheriff position, beginning in 2022.***

In addition, members of the Commission recommend that, beginning with the 2024 Fiscal Year, the compensation for the Sheriff should be automatically adjusted annually with the same Cost of Living Adjustment offered to sworn officers in the Sheriff's Department.

Members of the Commission recommend that the current allowances (benefits) for the Sheriff continue unchanged.

Submitted on behalf of the Commission on December 21, 2021, by



Memo Diriker, Commission Chair