

Introduced September 8, 2020
Public Hearing September 21, 2020
Council Action October 5, 2020
Executive Action October 7, 2020
Effective Date December 7, 2020

County Council of Howard County, Maryland

2020 Legislative Session

Legislative Day No. 12

Bill No. 46 -2020

Introduced by: The Chairperson at the request of the County Executive

AN ACT authorizing the County Executive to award points under the Length of Service Awards Program for active service by Executive Order based on a declared state of emergency; and generally relating to the Length Of Service Award Program for volunteer firefighting/EMS personnel.

Introduced and read first time September 8, 2020. Ordered posted and hearing scheduled.

By order

Diane Schwartz Jones
Diane Schwartz Jones, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on September 21, 2020.

By order

Diane Schwartz Jones
Diane Schwartz Jones, Administrator

This Bill was read the third time on October 5 2020 and Passed , Passed with amendments _____, Failed _____.

By order

Diane Schwartz Jones
Diane Schwartz Jones, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 6th day of October, 2020 at 2:45 p.m.

By order

Diane Schwartz Jones
Diane Schwartz Jones, Administrator

Approved/Vetoed by the County Executive October 7, 2020

Calvin Ball
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland, that the Howard
2 County Code is amended as follows:

3 *By amending the following:*

4 *Section 17.103 "Payments to volunteer fire corporations"*
5 *Subsection (h)*

6

7

Title 17. Public Protection Services.

8

Subtitle 1. Fire and Rescue Services.

9

10 **Section 17.103. Payments to volunteer fire corporations.**

11 (h) *Length of service award program for volunteer firefighting/EMS personnel.*

12 (1) *Definitions.* Words and phrases used in this section shall have their usual meaning, except
13 as specifically defined in this subsection.

14 (i) *Creditable points* means points which may be credited pursuant to paragraph (9),
15 "Active Service Standards," of this subsection.

16 (ii) *EMS* means emergency medical services.

17 (iii) *Length of service awards program (LOSAP)* is a program defined by the internal
18 revenue service that allows the County to award monthly payments after a certain
19 number of years of certified active service to volunteers.

20 (iv) *Year of certified active service* means a period from January 1 to December 31 during
21 which 50 creditable points have been accumulated according to the criteria set forth
22 in this subsection and listed by the Director of Fire and Rescue Services as further
23 set forth in this subsection.

24 (v) *Volunteer/volunteers* means firefighting/EMS personnel unpaid for their training or
25 work, who donate their time and services to a volunteer fire corporation listed in
26 subsection (A) of this section or to the Howard County Department of Fire and
27 Rescue Services.

28 (2) *Establishment of length of service awards program (LOSAP)* means in recognition of
29 their extensive volunteer service to the citizens of Howard County, the Howard County
30 Government shall make a length of service award program (LOSAP) available to
31 volunteers.

32 (3) *Eligibility* means in order to qualify for a LOSAP payment a volunteer shall have:

- 1 (i) Attained the age of 50;
- 2 (ii) Completed a total of 25 years of certified active service in Howard County; and
- 3 (iii) Submitted a written request for the LOSAP payment to the Director of Fire and
- 4 Rescue Services or the director's designee.

5 (4) *Payments:*

- 6 (i) *Base payment.* Effective January 1, 2015, the LOSAP payment provided to a
- 7 volunteer who has met the conditions for eligibility as specified in paragraph (3) of
- 8 this subsection shall be equal to one percent of the current annual starting salary of a
- 9 trainee in the Department of Fire and Rescue Services per month for life, subject to
- 10 the limitations set forth in paragraph (5) of this subsection.
- 11 (ii) The LOSAP payments shall begin the month following verification of eligibility.
- 12 (iii) For volunteers who continue to meet minimal operational requirements, in addition
- 13 to the base payment provided for in subparagraph (i) of this paragraph, the sum of
- 14 \$10.00 per month shall be added for each full year of certified active service over 25
- 15 years.
- 16 (iv) Increases in the base payment attributable to increases in the starting salary of a
- 17 trainee in the Department of Fire and Rescue Services shall apply to all present and
- 18 future recipients.

19 (5) *Limitations on base payments.*

- 20 (i) Except as provided in subparagraph (v) of this paragraph, the lump sum equivalent
- 21 of the base payment shall not exceed the amount accumulated through an accrual of
- 22 \$3,000.00 per year plus deemed earnings credited at five percent per annum;
- 23 (ii) For purposes of sub-paragraph (i) of this paragraph, equivalency shall be determined
- 24 based on the RP-2000 Combined Healthy Mortality Table (75 percent of the male
- 25 annuity factor and 25 percent of the female annuity factor) and an interest rate of five
- 26 percent per annum, compounded annually.
- 27 (iii) If an increase in the starting salary of a trainee in the Department of Fire and Rescue
- 28 Services causes the lump sum equivalent of the base payment for a test volunteer to
- 29 exceed the limitation described in subparagraph (i) of this paragraph, the increase in
- 30 the starting salary will not be recognized for purposes of determining the base
- 31 payment of any volunteer.

- 1 (iv) For purposes of subparagraph (iii), a test volunteer is a volunteer whose certified
2 active service began at age 25, who earned 25 consecutive years of certified active
3 service between ages 25 and 50, and who begins receiving the base payment at age
4 50.
- 5 (v) If section 457(e)(11)(B)(ii) of the Internal Revenue Code is amended in a manner
6 that increases the limitation on accruals for length of service award programs, the
7 new limitation shall be substituted for the phrase "an accrual of \$3,000 per year" in
8 subparagraph (i) of this paragraph, without the requirement of a specific amendment.

9 (6) *Benefits.* If a qualified volunteer dies after January 1, 2015:

- 10 (i) A burial benefit of \$5,000.00 shall be paid to:
- 11 A. The beneficiary or beneficiaries designated by the volunteer to receive such
12 benefit and such designation may be changed from time to time by the volunteer
13 by filing a new designation; or
- 14 B. If there is no designated beneficiary, the burial benefit shall be provided in
15 accordance with section 1.448a(b) of the Howard County Code.
- 16 (ii) A survivor benefit equivalent to the total of six months LOSAP payment shall be
17 paid to:
- 18 A. The beneficiary or beneficiaries designated by the volunteer to receive such
19 benefit and such designation may be changed from time to time by the volunteer
20 by filing a new designation; or
- 21 B. If there is no designated beneficiary, the survivor benefit shall be provided in
22 accordance with section 1.448a(b) of the Howard County Code.

23 (7) *Funding* means LOSAP payments shall be paid from the fire and rescue tax fund.

24 (8) *Administration:*

- 25 (i) The President and Chief of each Volunteer Fire Corporation and the designee for
26 volunteers of the Howard County Department of Fire and Rescue Services shall
27 submit to the Director of Fire and Rescue Services or the Director's designee, each
28 month, a list of those volunteers who have qualified for points during the previous
29 month, a summary of the points earned in each category during the previous month
30 and the total points earned in each category year to date. The list shall be certified as
31 an accurate report of the points earned by each volunteer on the list by the President

1 and Chief of the Volunteer Fire Corporation and by the designee for volunteers of
2 the Howard County Department of Fire and Rescue Services.

3 (ii) From the information furnished by the Volunteer Fire Corporations insofar as their
4 volunteers are concerned, and from accumulated information insofar as volunteers
5 of the Howard County Department of Fire and Rescue Services are concerned, the
6 Director of Fire and Rescue Services shall provide to the President and Chief of each
7 volunteer corporation a yearly report indicating the number of points credited to each
8 individual during the previous year no later than January 31 of each year.

9 (iii) A volunteer may appeal the number of points credited to him/her by filing a written
10 appeal with the Director of Fire and Rescue Services by March 31. The appeal shall
11 contain sufficient detail to permit the Director of Fire and Rescue Services to rule on
12 the matter. The Director of Fire and Rescue Services shall issue a written decision
13 within 60 days of receiving the appeal. A volunteer may appeal the decision of the
14 Director of Fire and Rescue Services to the Board of Appeals in accordance with its
15 rules and procedures.

16 (9) *Active service standards:*

17 (i) To receive credit for a year of active service, a volunteer must have accumulated at
18 least 50 creditable points during the year.

19 (ii) Points shall be credited for the period from January 1 through December 31 and shall
20 not be transferrable from one year to the next.

21 (iii) Volunteers who also serve as career or contingent firefighting/EMS personnel of the
22 Howard County Department of Fire and Rescue Services shall not be credited with
23 points for activities performed during County-assigned work periods.

24 (iv) EXCEPT FOR POINTS AWARDED BY EXECUTIVE ORDER BASED ON A DECLARED
25 FEDERAL, STATE OF MARYLAND OR HOWARD COUNTY STATE OF EMERGENCY UNDER
26 ITEM (VI) OF THIS PARAGRAPH, POINTS [[Points]] must be earned from a minimum
27 of two of the categories contained in subparagraph (v) of this paragraph.

28 (v) Points shall be credited as follows:

29 a. *Training course.* Twenty-five points maximum per year:

- 1 1. Five points per course for courses under 20 hours' duration, including one-
2 day courses, seminars, cardio-pulmonary resuscitation and similar training
3 courses.
4 2. Ten points per course for courses of 20 to 45 hours' duration, including
5 regional fire schools and similar courses.
6 3. Fifteen points per course for courses of over 45 hours' duration, including
7 University of Maryland fire-related courses, emergency medical care
8 courses, fire science courses of any accredited college or university and
9 similar courses.
- 10 b. *Drills.* Twenty points maximum per year. One point for each minimum two-hour
11 drill.
- 12 c. *Sleep-in or standby.* Thirty points maximum per year.
- 13 1. One point for each full night sleep-in.
14 2. One point for each standby which is an on-duty activity which consumes at
15 least four hours and does not fall into any other category.
- 16 d. *Elected or appointed position.* Fifty points maximum per year. Points will be
17 awarded on a monthly basis for the time served. Points may not be concurrently
18 credited for this category and under subparagraph e. below for attending
19 meetings within Howard County. Points will be awarded in only one of the
20 categories below. However, individuals serving in more than one category may
21 be awarded 12 additional points (one point per month) for each other
22 Office/Committee position held.

Office	Maximum Annual	Points per Month
Chief, President, Treasurer, Secretary	50	4.16
All other elected corporate, County or State association offices	25	2.08
Committees	25	2.08
Uniformed service	50	4.16

- 1 e. *Attendance at meetings.* Twenty points maximum per year. One point per
2 meeting.
- 3 f. *Responses.* Forty points maximum per year. One-half point for each response,
4 regardless of its nature.
- 5 g. *Uniformed service.* A maximum of four years creditable service may be acquired
6 for military service as provided in this item. Up to 50 points per year shall be
7 credited if volunteer service is interrupted by uniformed service, provided the
8 volunteer:
- 9 I. Is an active member in good standing;
10 II. Has at least one year of prior volunteer service;
11 III. Provides official orders or proof of service; and
12 IV. Is discharged or released from uniformed service under honorable
13 conditions.
- 14 h. *Permanent disability.* Fifty points per year shall be credited to any volunteer
15 who is found to be permanently and totally disabled by an administrative body
16 or court of competent jurisdiction authorized to make such a determination in
17 the line of duty as a volunteer.

18 (VI) THE COUNTY EXECUTIVE MAY AWARD POINTS BY EXECUTIVE ORDER ONLY BECAUSE
19 OF A STATE OF EMERGENCY DECLARED BY THE FEDERAL GOVERNMENT, STATE OF
20 MARYLAND, OR THE HOWARD COUNTY GOVERNMENT.

21
22 ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that***
23 ***this Act shall become effective 61 days after its enactment.***

CB46-2020



HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES

2201 Warwick Way, Marriottsville, MD 21104
410-313-6000

WILLIAM ANUSZEWSKI, FIRE CHIEF • CALVIN BALL, COUNTY EXECUTIVE

To: Lonnie Robbins, Chief Administrative Officer

From: William Anuszewski, Fire Chief *WGA*

Re: LOSAP Legislation Fiscal Impact

Date: July 31, 2020

This memo outlines the potential fiscal impact of providing full or partial Length of Service Award Program (LOSAP) points in response to COVID-19 actions.

With the first rise of COVID-19 coming to Howard County in March of 2020, the rapid response of the county and state has helped reduce the significant personnel impact that could have desimated the county in general. The Department of Fire and Rescue took critical steps to protect the operational first responders by closing station access to functioning operational personnel only. This means only personnel providing emnergency response to the public.

This change in practice may have lead to further impacts on Corporate Volunteers having the ability to earn LOSAP points by means of Training and Meetings. This may contribute to ones ability to earn enough points for the year in order to successfully achieve a credible year of service.

This fiscal impact analysis was based on the following factors:

- Number of volunteers who earned a credible year of servie in calendar 2019 (315)
- Number of volunteers recieveing a LOSAP payment in calendar 2019 (52)
- Number of volunteers that will be elegible to begin recieveing payment with a credible year in calendar 2020 (4)
- Base monthly rate of payment (\$538)

The annualized fiscal impact of the additional 4 volunteers is \$25,824.00 (This may happen with or without providing the additional credit.)

There may be an additional fiscal impact of \$6,720 if all 56 volunteers receiving payment earn a credible year of operational service beyond 25 years.

Office of the County Auditor
Auditor's Analysis

Council Bill No. 46-2020

Introduced: September 8, 2020

Auditor: Owen Clark

Fiscal Impact:

The fiscal impact of this legislation in Calendar Year 2021 may be as high as \$23,088.

This amount was calculated using information obtained from the Chief of the Department of Fire and Rescue Services about volunteer Length of Service Award Program (LOSAP) point totals in CY 2020 and creditable years of service (CYS), as detailed in Appendix A.

The long term fiscal impact of this legislation cannot be quantified because we cannot determine the future impact of awarding LOSAP points to those volunteers not currently receiving LOSAP payments.

NOTE: This legislation enables the County Executive to incur future LOSAP costs in subsequent fiscal years by effecting the pensions of LOSAP recipients without Council approval.

Purpose:

The purpose of this legislation is to authorize the County Executive to award LOSAP points to members of the volunteer fire corporations for active service by Executive Order based on a declared state of emergency.

The Administration seeks this authority because the Department's response to COVID-19 included limiting station access to functioning operational personnel only, which has adversely impacted the volunteers' ability to earn LOSAP points from attending trainings and meetings.

Other Comments:

- The Administration:
 - Confirmed points will be awarded to volunteers with a CYS in CY 2019 based on the percentage of the year their station was locked down.
 - Anticipates awarding a quarter year award (12.5 points) to eligible volunteers, as the stations were on lock down March 15 to June 5 and to date have not fully resumed normal activities.
- The Administration confirmed that LOSAP points can still be earned for remote or virtual meetings.

APPENDIX A

Fiscal Impact Detail

This fiscal impact was calculated using information obtained from the Administration regarding volunteer LOSAP point totals in CY 2020 and CYS totals.

Key points for the Fiscal Year 2021 fiscal impact include:

- Three volunteers will become eligible to receive a \$538 monthly LOSAP payment with a CYS in 2020.
- Thirty-one volunteers expected to receive a LOSAP payment in CY 2021 may earn another CYS from these points that provides an extra \$10 per month.
- For a summary, see the below chart:

Volunteer Category	Volunteers that are:			FY 2021 Fiscal Impact
	Eligible	Not Impacted (>50pts in CY20)	Potentially Impacted (<50pts in CY20)	
Total Eligible for Pts	314	144	170	NA
Eligible for:				
+\$10 Pmt in CY21	56	25	31	\$ 3,720
LOSAP Pmt in CY21	4	1	3	19,368

Notes:

- Regarding the “Volunteer Category” Column
 - “Total Eligible for Pts” represents volunteers that are eligible for these points because they had a Creditable Year of Service (CYS) in CY 2019.
 - “+10 Pmt in CY21” represents volunteers that are receiving LOSAP payments and can earn \$10/month for an additional CYS beyond 25 years in CY 2020.
 - “LOSAP Pmt in CY21” represents volunteers that will be eligible for LOSAP payments of \$538/month in CY 2021 if they receive 50 points in CY 2020.
- A CYS is awarded to volunteers that earn 50 LOSAP points in a calendar year.
- The monthly LOSAP payment of \$538 is 1 percent of the current annual starting salary of a trainee, which is \$53,872.
- A volunteer’s LOSAP payment will increase by \$10 per month for each CYS over 25.



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This change in practice may have lead to further impacts on Corporate Volunteers having the ability to earn LOSAP points by means of Training and Meetings. This may contribute to ones ability to earn enough points for the year in order to successfully achieve a credible year of service.

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There may be an additional fiscal impact of \$6,720 if all 56 volunteers receiving payment earn a credible year of operational service beyond 25 years.

Sayers, Margery

From: O'Hara, Katherine
Sent: Monday, September 21, 2020 1:34 PM
To: CouncilMail
Cc: F. Patrick Marlatt; Anuszewski, William; Ball, Calvin; Miji Kim; Dave Moynihan
Subject: Fifth District VFD support for CB46-2020
Attachments: Council support CB46.pdf

Dear Council Chair Jung and Council Members:

Attached please find a letter from Fifth District Volunteer Fire Department, Inc. (FDVFD) supporting the passage of CB46-2020, an ACT authorizing the County Executive to award points under the Length of Service Award Program for volunteer firefighting/EMS personnel during the declared state of emergency.

FDVFD supports the effort of County Executive Ball to allow volunteers that were unable, through no fault of their own, to meet the specifics of the LOSAP program during the pandemic.

FDVFD President, Mi Ji Kim, is available to answer any questions you may have. Mi Ji's email address is miji.cosmo@verizon.net

Thank you for your consideration.

Fifth District
Volunteer Fire Department, Inc.
Founded 1947
5000 Signal Bell Lane
P.O. Box 601
Clarksville, Maryland 21029

September 21, 2020

Howard County Council:
Deb Jung, Chair
Liz Walsh, Vice Chair
Opel Jones
Christiana Rigby
David Yungmann

RE: CB 46-2020 LOSAP

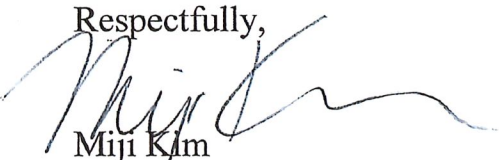
Dear Ms. Jung and Council Members:

The Fifth District Volunteer Fire Department, Inc. is asking for your support in conjunction with CB 46-2020 (an ACT authorizing the County Executive to award points under the Length of Service Award Program for volunteer firefighting/EMS personnel during the declared state of emergency.)

We are very grateful that County Executive Calvin Ball has sought out a method of recognizing volunteers that were, through no fault of their own, unable to meet all specifics of the LOSAP Program during this COVID Crisis. These individuals were in all other areas fully compliant with all requirements.

Your support is greatly appreciated. Please do not hesitate to contact me with other questions.

Respectfully,



Miji Kim
President

Cc: Calvin Ball, Howard County Executive
William Anuszewski, Fire Chief
F. Patrick Marlatt, FDVFD Chief
David Moynihan, FDVFD Assistant Chief

Business Phone

410-313-7215
Fax 410-313-7219