

(B) -- EACH YEAR, ON BEHALF OF ITS SHERIFF AND DEPUTY SHERIFF EMPLOYEES, HARFORD COUNTY SHALL PAY AN AMOUNT THAT IS AT LEAST EQUAL TO A PERCENTAGE OF THE AGGREGATE ANNUAL EARNABLE COMPENSATION OF THE EMPLOYEES THAT IS KNOWN AS THE "NORMAL CONTRIBUTION" AND AN ADDITIONAL AMOUNT THAT IS KNOWN AS THE "ACCRUED LIABILITY CONTRIBUTION". THE AMOUNTS THAT ARE DETERMINED UNDER THIS SECTION SHALL BE DETERMINED ON THE BASIS OF AN ACTUARIAL DETERMINATION OF THE AMOUNTS THAT ARE REQUIRED TO PRESERVE THE INTEGRITY OF THE ACCUMULATION FUND.

(C) -- ON THE BASIS OF INTEREST AND THE MORTALITY AND SERVICE TABLES THAT ARE ADOPTED BY THE BOARD OF TRUSTEES, IMMEDIATELY AFTER MAKING EACH ACTUARIAL VALUATION, THE ACTUARY SHALL DETERMINE THE NORMAL CONTRIBUTIONS ON ACCOUNT OF THE EMPLOYEES, NET OF EMPLOYEE CONTRIBUTIONS, ON THE BASIS OF THE ENTRY-AGE ACTUARIAL COST METHOD. THE RATIO OF THE SUM OF THE NORMAL CONTRIBUTIONS SO DETERMINED TO THE AGGREGATE ANNUAL EARNABLE COMPENSATION OF THE EMPLOYEES IS KNOWN AS THE "NORMAL CONTRIBUTION" RATES. UPON THE RECOMMENDATION OF THE ACTUARY, THE BOARD OF TRUSTEES MAY ADJUST THE NORMAL CONTRIBUTION RATES TO PROVIDE FOR EXPERIENCE GAINS AND LOSSES, THE EFFECT OF CHANGES IN ACTUARIAL ASSUMPTIONS, AND THE EFFECT OF LEGISLATION ENACTED FROM JULY 17, 1986.

(D) -- THE ACCRUED LIABILITY CONTRIBUTION RATES SHALL BE COMPUTED, ON THE BASIS OF THE ENTRY-AGE ACTUARIAL COST METHOD AND ANY OTHER ASSUMPTIONS ADOPTED BY THE BOARD OF TRUSTEES AS THE RATE PERCENT OF THE AGGREGATE EARNABLE COMPENSATION OF THE EMPLOYEES OF THE DEPARTMENT THAT IS SUFFICIENT TO LIQUIDATE OVER A PERIOD OF 40 YEARS FROM JULY 17, 1986 THE TOTAL LIABILITIES OF HARFORD COUNTY ON JULY 17, 1986 THAT ARE NOT DISCHARGED BY THE ASSETS TO THE CREDIT OF HARFORD COUNTY IN THE ACCUMULATION FUNDS AND THAT ARE NOT DISCHARGED BY THE PRESENT VALUE OF FUTURE NORMAL CONTRIBUTIONS, FUTURE SPECIAL ACCRUED LIABILITY CONTRIBUTIONS, AND FUTURE EMPLOYEE CONTRIBUTIONS.

(E) -- EACH YEAR THE BOARD OF TRUSTEES SHALL CERTIFY TO THE CHIEF FISCAL OFFICER OF HARFORD COUNTY THE CONTRIBUTION RATES FOR ALL EMPLOYEES, THE NORMAL CONTRIBUTION RATES FOR HARFORD COUNTY, AND THE ACCRUED LIABILITY CONTRIBUTION RATES FOR HARFORD COUNTY. THE BOARD OF TRUSTEES, ALSO, SHALL CERTIFY THE SPECIAL ACCRUED LIABILITY CONTRIBUTION RATE DETERMINED IN ACCORDANCE WITH THIS SECTION.

(F) -- THE AMOUNTS CERTIFIED UNDER THIS SECTION BY THE BOARD OF TRUSTEES TO THE CHIEF FISCAL OFFICER OF HARFORD COUNTY SHALL BE INCLUDED IN THE NEXT BUDGET, APPROPRIATION, OR LEVY OF HARFORD COUNTY AFTER THE CERTIFICATION BY THE BOARD OF TRUSTEES AND SHALL BE LEVIED AND COLLECTED IN THE SAME MANNER AS ANY OTHER TAX.

(G) (1) -- THE TREASURER OR PROPER FISCAL OFFICER OF HARFORD COUNTY SHALL PAY TO THE BOARD OF TRUSTEES THE AMOUNT OF THE CHARGES CERTIFIED BY THE BOARD OF TRUSTEES AS PROVIDED. THE AMOUNTS CERTIFIED BY THE BOARD OF TRUSTEES SHALL BE PAID WITHIN