



# MARIPOSA COUNTY

Auditor ·



## **RESOLUTION - ACTION REQUESTED 2016-46**

MEETING: January 26, 2016  
TO: The Board of Supervisors  
FROM: Debbie Isaacs, Auditor  
RE: Resolution for Employer Paid Member Contributions-Appointed and Elected Peace Officers

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### **RECOMMENDATION AND JUSTIFICATION:**

Adopt a Resolution Establishing the Employer Paid Member Contributions Paid to the California Public Employees' Retirement System for Appointed and Elected Peace Officers of Mariposa County Effective January 1, 2016.

A Resolution for paying and reporting the value of Employer Paid Member Contributions ("EPMC") for Appointed and Elected Peace Officers effective January 1, 2016. Those officials hired on or after January 1, 2013, and who did not have prior California Public Employees' Retirement System ("CalPERS") service or had a break in service from a CalPERS agency for more than six months, are subject to the Public Employees' Pension Reform Act ("PEPRA") and this action does not apply to them.

Prior to January 1st, 2016, the County paid 6% EPMC for all Classic (Non-PEPRA) Appointed and Elected Peace Officers. These officials were hired prior to January 1, 2013 and have either a 3%@50 retirement formula or a 3%@55 formula depending upon hire date. Following are the EPMC amounts the County will begin paying effective January 1st, 2016:

- 3% of the EPMC for officials who receive the 3% @ 50 or 3% @ 55 retirement formula.

All Appointed and Elected officials will begin paying 6% of their retirement member contribution effective January 1, 2016.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

At their meeting of April 7, 2015, the Board of Supervisors adopted Resolution No. 15-166 which authorized that appointed and elected officials begin paying a portion of their retirement. One of the changes approved by the Board at that meeting was that Department Heads begin paying 6% of the employee retirement contribution effective January 1, 2016.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

## Resolution - Action Requested 2016-46

Without passage of this Resolution, the County cannot correctly implement the previously approved payments of EPMC by the County for Appointed and Elected officials, per Board Resolution No. 15-166 adopted on April 7, 2015.

**ATTACHMENTS:**

**Appointed and Elected Peace Officers EPMC Resolution (DOC)**

**CAO RECOMMENDATION**

Requested Action Recommended

  
Mary Hodson, CAO 1/20/2016

**RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]**

**MOVER:** Marshall Long, District III Supervisor

**SECONDER:** Kevin Cann, District IV Supervisor

**AYES:** Smallcombe, Jones, Long, Cann, Carrier

**MARIPOSA COUNTY RESOLUTION NO. 16-046**

**A RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS OF MARIPOSA COUNTY FOR EMPLOYER PAID MEMBER CONTRIBUTIONS FOR APPOINTED AND ELECTED PEACE OFFICERS**

**WHEREAS**, the governing body of the County of Mariposa has the authority to implement Government Code Section 20691;

**WHEREAS**, the governing body of the County of Mariposa has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

**WHEREAS**, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the County of Mariposa of a Resolution to modify said Employer Paid Member Contributions (EPMC);

**WHEREAS**, the governing body of the County of Mariposa has identified the following conditions for the purpose of its election to pay EPMC:

- The following benefit shall apply to all Classic Appointed and Elected Peace Officers:
- Effective January 1, 2016, the County shall pay 3% of the normal member contribution as EPMC and employees shall pay 6%.
- The effective date of this Resolution shall be January 1, 2016.

**NOW, THEREFORE, BE IT RESOLVED** that the Mariposa County Board of Supervisors, a political subdivision of the State of California, hereby elects to pay EPMC as set forth above.

**PASSED AND ADOPTED** this 26th day of January, 2016 by the following vote:

**AYES: SMALLCOMBE, JONES, LONG, CANN, CARRIER**

**NOES: NONE**

**ABSTAINED: NONE**

**EXCUSED: NONE**



JOHN CARRIER, Chair  
Board of Supervisors

**ATTEST:**

**APPROVED AS TO FORM:**

  
RENE LaROCHE, Clerk of the Board  
STEVEN W. DAHLEM, County Counsel