



Midpeninsula Regional
Open Space District

R-16-139
Meeting 16-26
October 26, 2016

AGENDA ITEM 8

AGENDA ITEM

Revise a Resolution to Accurately Reflect Board Appointee Compensation in Response to California Public Employees' Retirement System Public Agency Review

GENERAL MANAGER'S RECOMMENDATION

Adopt a resolution to supersede resolutions which did not include language required by CalPERS to accurately reflect Employer Paid Member Contributions as special compensation for Board Appointees.

SUMMARY

The recommended action implements cost neutral changes to the District as required by the California Public Employees' Retirement System (CalPERS) audit conducted in May 2016. The proposed revision corrects the resolution language to accurately reflect the District's practice to pay Employer Paid Member Contributions (EMPC) as special compensation for Board Appointees. The new resolution brings the District into compliance with CalPERS requirements.

DISCUSSION

CalPERS periodically reviews member agencies to ensure compliance with applicable sections of the California Government Code and provision of the CalPERS contract. In May 2016, the District received a report from the CalPERS Office of Audit Services requiring that the District revise and resubmit a resolution to report the Employer Paid Member Contributions (EPMC) for the Board Appointees as special compensation for the pay period that ended in July of 2013. Although in practice the District did correctly report the EPMC as special compensation to CalPERS, the resolution did not include the correct language required by CalPERS to accurately reflect this practice.

The attached resolution includes the changes and will supersede the previous inaccurate resolutions with the approval by the Board of Directors.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

BOARD COMMITTEE REVIEW

This item was not reviewed by a Committee.

PUBLIC NOTICE

Public notice was provided as required by the Brown Act.

CEQA COMPLIANCE

This item is not a project subject to the California Environmental Quality Act.

NEXT STEPS

Upon approval of the resolution, staff will send the revised resolution to CalPERS to be in compliance with CalPERS and state law.

Attachment

1. Resolution with language that correctly reports Employer Paid Member Contribution as special compensation for the Board Appointees for pay period ending July 21, 2013.

Responsible Department Head:

Stefan Jaskulak, Chief Financial Officer/Director of Administrative Services

Prepared by:

Candice Basnight, Human Resources Supervisor

RESOLUTION NO. 16-__**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT FOR PAYING
AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER
CONTRIBUTIONS**

WHEREAS, the Board of Directors of Midpeninsula Regional Open Space District has the authority to implement Government Code Section 20636(c) (4) pursuant to Section 20691

WHEREAS, the Board of Directors of Midpeninsula Regional Open Space District has written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer, and reported as additional compensation;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of Midpeninsula Regional Open Space District of a Resolution to commence paying and reporting the value of said Employer Paid Member Contributions (EPMC);

WHEREAS, the Board of Directors of the Midpeninsula Regional Open Space District has identified the following conditions for the purpose of its election to pay EPMC;

- This benefit shall apply to all employees of the Board Appointee Group
- This benefit shall consist of paying six (6) percent of the normal contributions as EPMC, and reporting the same percent (value) of compensation earnable**{excluding Government Code Section 20636 (c) (4)} as additional compensation.
- The effective date of this Resolution shall be November 26, 2012.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Midpeninsula Regional Open Space District elects to pay and report the value of EPMC as set forth above.

PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on ____, 2016, at a regular meeting thereof, by the following vote:

* * * * *

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Secretary
Board of Directors

President
Board of Directors

APPROVED AS TO FORM:

General Counsel

I, the District Clerk of the Midpeninsula Regional Open Space District, hereby certify that the above is a true and correct copy of a resolution duly adopted by the Board of Directors of the Midpeninsula Regional Open Space District by the above vote at a meeting thereof duly held and called on the above day.

District Clerk

*Note: Payment of EPMC as reporting the value of EPMC on compensation earnable is on pay rate and special compensation except special compensation delineated in Government Code Section 20636 (c)(4) which is the monetary value of EPMC on compensation earnable.