



Agenda Date: 12/4/2007  
Agenda Placement: 6S

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Michael Willihnganz for Gregersen, Mark - Director  
Human Resources  
**REPORT BY:** Caryn Fagundes, Benefits Administrator, 253-4488  
**SUBJECT:** Resolution for Paying and Reporting the Value of Employer Paid Member Contributions

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### **RECOMMENDATION**

Human Resources Director requests adoption of a resolution for paying and reporting to CalPERS the value of Employer Paid Member Contributions (EPMC) for County and Trial Court employees.

### **EXECUTIVE SUMMARY**

On September 28, 2004, the Board approved a Resolution revising paying and reporting of the Employer Paid Member Contributions (EPMC) to CalPERS for each of the County's reporting groups including Trial Court employees. As required by CalPERS, the proposed Resolution outlines the EPMC effective December 2004 through fiscal year 2008-2009 for Court employees and fiscal years 2005-2006 through 2008-2009 for County employees.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	Final departmental budgets include the total retirement costs for each employee.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	Each year the County receives new retirement rates from CalPERS. These rates will be included in future recommended budgets.
Consequences if not approved:	The County would not be in compliance with CalPERS contract.

Additional Information:

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

Agencies contracting with CalPERS may pay all or a portion of the normal contributions required to be paid by members for retirement purposes. This is called Employer Paid Member Contributions (EPMC). The EPMC affects the final compensation calculation of all employee's at the time of their retirement.

One of the steps in the CalPERS procedures to implement the paying and reporting the value of EPMC is the adoption of a resolution by the Board. On September 28, 2004, the Board adopted Resolution No. 04-163 which revised the paying and reporting the value of the Employer Paid Member Contribution (EPMC) for all groups covered under the County's contract including Trial Court employees. The resolution outlined the EPMC for fiscal years 2004-2005 for County employees and did not include the EPMC for Court employees.

The resolution before you today serves to document EPMC cost sharing for fiscal years 2005-2006 through 2008-2009 for County employees and December 2004 through fiscal year 2008-2009 for Court employees. Subsequent resolutions will be brought to the Board in June of each year in order to implement the EPMC July 1st.

### **SUPPORTING DOCUMENTS**

A . Resolution

CEO Recommendation: Approve

Reviewed By: Karen Collins