

**SUBMITTAL TO THE BOARD OF DIRECTORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

720



FORM APPROVED COUNTY COUNSEL  
BY: *Debbie Woods* 12/19/08

**FROM:** Waste Resources Management District (the District)

**SUBMITTAL DATE:**  
December 18, 2008

**SUBJECT:** Early Retirement Service Credit under the California Public Employees' Retirement System (CalPERS)

**RECOMMENDED MOTION:**

1. Adopt Resolution 2009-01 authorizing an Amendment to the Contract (Attachment 1);
2. Approve, adopt, and cause to be signed two (2) original copies of the Amendment to Contract between CalPERS and the District (Attachment 2); and
3. Cause to be signed the Certification of Final Action of Governing Body (Attachment 3)

**BACKGROUND:** On December 9, 2008 the Board authorized the District to offer two (2) years of additional service credit to all eligible District employees covered under the Miscellaneous CalPERS contract. Furthermore, the Board approved Resolution 2008-03, a resolution of intention to approve an amendment to the CalPERS retirement contract to make available the additional service credit for a prescribed ninety day period. This amendment was designed to bring the District retirement contract into line with the County retirement contract that was amended on December 9, 2008. (Continued)

*Debbie Woods*

Debbie Woods, Assistant General Manager for  
Hans W. Kernkamp, General Manager-Chief Engineer

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$	In Current Year Budget:
	Current F.Y. Net County Cost:	\$	Budget Adjustment:
	Annual Net County Cost:	\$	For Fiscal Year:

<b>SOURCE OF FUNDS:</b>	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**APPROVE**

BY: *Alex Gann*  
Alex Gann

**County Executive Office Signature**

Dept' Recomm.:  Consent  Policy   
 Per Exec. Ofc.:  Consent  Policy

**Prev. Agn. Ref.:** | **District:** | **Agenda Number:**

**12.1**

On December 9, 2008 the Board also certified compliance with Government Code Sections 20903 and 7507, asserting the need to offer an early retirement service credit to meet budget goals and published the cost of the amendment in public session. In addition, the Board agreed to extend the same retiree medical plan rates and coverage to those District employees electing to retire under Resolution 2009-01 as was originally offered to those employees who retire on or before December 31, 2008. The Certification of Compliance with Government Code Section 7507 (Exhibit A) certifies the cost of this benefit (Exhibit B) was made public, and the Certification of Compliance with Government Code Section 20903 (Exhibit C) confirms the District’s need to take this action and by this action it is the intent of the District to create unfilled vacancies thereby resulting in a permanent overall reduction in the work force.

The District returns to the Board today in conformance with CalPERS implementation process asking the Board to make final approval of the Amendment to the CalPERS retirement contract.

JQ:jq  
DOCS\_GENERAL-#72795-v2

RIVERSIDE COUNTY WASTE RESOURCES MANAGEMENT DISTRICT

RESOLUTION  
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. 2009-01

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Riverside County Waste Resources Management District entered into a contract effective on December 22, 1994 providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this 6th day of January, 2009.

\_\_\_\_\_  
Presiding Officer

Attest:

\_\_\_\_\_  
Clerk/Secretary

FORM APPROVED COUNTY COUNSEL  
BY: Robert M. Pepper, Jr. 12/19/08  
ROBERT M. PEPPER, JR. DATE



California  
Public Employees' Retirement System

---

**AMENDMENT TO CONTRACT**

Between the  
Board of Administration  
California Public Employees' Retirement System  
and the  
Board of Directors  
Riverside County Waste Resources  
Management District

---

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective December 22, 1994, and witnessed December 13, 1994, and as amended effective March 5, 1997, March 31, 1999 and July 11, 2002 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 10 are hereby stricken from said contract as executed effective July 11, 2002, and hereby replaced by the following paragraphs numbered 1 through 11 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for local miscellaneous members.
  2. Public Agency shall participate in the Public Employees' Retirement System from and after December 22, 1994 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
  - a. Employees other than local safety members (herein referred to as local miscellaneous members).
4. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
  - a. **MEMBERS OF THE GOVERNING BODY; AND**
  - b. **SAFETY EMPLOYEES.**
5. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment before and not on or after July 11, 2002 shall be determined in accordance with Section 21354 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified and Full).
6. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment on or after July 11, 2002 shall be determined in accordance with Section 21354.3 of said Retirement Law subject to the reduction provided therein for Federal Social Security (3% at age 60 Modified and Full).
7. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 20042 (One-Year Final Compensation).
  - b. Sections 21624 and 21626 (Post-Retirement Survivor Allowance).
  - c. Section 21635 (Post-Retirement Survivor Allowance to Continue After Remarriage).
  - d. Section 21024 (Military Service Credit as Public Service).
  - e. Section 20903 (Two Years Additional Service Credit).
8. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

9. Public Agency shall also contribute to said Retirement System as follows:
- a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21573 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members.
  - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
  - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
10. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
11. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

BOARD OF ADMINISTRATION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS  
RIVERSIDE COUNTY WASTE  
RESOURCES MANAGEMENT DISTRICT

BY \_\_\_\_\_  
LORI MCGARTLAND, CHIEF  
EMPLOYER SERVICES DIVISION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
PRESIDING OFFICER

\_\_\_\_\_  
Witness Date

FORM APPROVED COUNTY COUNSEL  
BY: Robert M. Pepper, Jr. 12/19/04  
ROBERT M. PEPPER, JR. / DATE

Attest: \_\_\_\_\_

\_\_\_\_\_  
Clerk

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Actuarial and Employer Services Branch  
Public Agency Contract Services  
P.O. Box 942709  
Sacramento, CA 94229-2709  
(888) CalPERS (225-7377)

CERTIFICATION  
OF  
FINAL ACTION OF GOVERNING BODY

I hereby certify that the Board of Directors of the  
(governing body)

County of Riverside Waste Resources Management District  
(public agency)

adopted on January 6, 2009, by an affirmative vote of a majority  
(date)

of the members of said Governing Body, Resolution  
(Ordinance or Resolution)

No. 2009-01 approving the attached contractual agreement between the  
Governing Body of said Agency and the Board of Administration of the California Public  
Employees' Retirement System, a certified copy of said Resolution  
(Ordinance or Resolution)

in the form furnished by said Board of Administration being attached hereto.

\_\_\_\_\_  
Clerk/Secretary

\_\_\_\_\_  
Title

Date \_\_\_\_\_

FORM APPROVED COUNTY COUNSEL  
BY: Robert M. Pepper Jr 12/19/09  
ROBERT M. PEPPER, JR. DATE

**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Actuarial and Employer Services Branch

Public Agency Contract Services

P.O. Box 942709

Sacramento, CA 94229-2709

(888) CalPERS (225-7377)

**CERTIFICATION OF COMPLIANCE WITH  
GOVERNMENT CODE SECTION 7507**

I hereby certify that in accordance with Section 7507 of the Government Code the future annual costs as determined by the System Actuary for the increase in retirement benefit(s) have been made public at a public meeting of the

Board of Directors of the

Riverside County Waste Resources Management District

on December 9<sup>th</sup>, 2008 which is at least two weeks prior to the adoption of the Resolution / Ordinance.

  
\_\_\_\_\_, Deputy  
NANCY ROMERO  
Clerk of the Board

Date December 9, 2008

# Exhibit B

## Waste Resources Management District Report of Employees Eligible For Additional Service Credit Option

Classification	Job Code	Hrly. Pay	SEIU	MGT	Leave Hr. Bal	\$ Value	Age at end of Option	Annual Payrate	Factor	Estimated Cost
URBAN/REGIONAL PLANNER IV - WRMD	80081	42.5834	X		920.83	\$ 39,212.07	50	\$88,573.47	0.63	\$55,801.29
IT SUPV DATABASE ADMIN - WRMD	80099	51.3484		X	1586.88	\$ 81,483.75	50	\$106,804.67	0.63	\$67,286.94
IT WEB DEVELOPER III - WRMD	80105	40.5922	X		147.28	\$ 5,978.42	50	\$84,431.78	0.63	\$53,192.02
IT DATABASE ADMIN III - WRMD	80098	47.3543		X	555.54	\$ 26,307.21	51	\$98,496.94	0.63	\$62,053.07
IT NETWORK ADMIN III - WRMD	80102	41.8418	X		231.00	\$ 9,665.46	51	\$87,030.94	0.63	\$54,829.49
PROGRAM ADMINISTRATOR - WRMD	80051	39.9963		X	1642.80	\$ 65,705.92	51	\$83,192.30	0.63	\$52,411.15
SR ENG TECH - WRMD	80060	32.8021	X		1732.00	\$ 56,813.24	51	\$68,228.37	0.63	\$42,983.87
SR ACCOUNTING ASST - WRMD	80072	21.6502	X		428.19	\$ 9,270.40	51	\$45,032.42	0.63	\$28,370.42
SUPV HAZ WASTE INSPECTOR - WRMD	80040	38.1144		X	447.41	\$ 17,052.57	51	\$79,277.95	0.63	\$49,945.11
PROJECTS SUPERVISOR - WRMD	80054	35.2338		X	2075.58	\$ 73,130.57	53	\$73,286.30	0.63	\$46,170.37
SR ENG TECH - WRMD	80060	32.8021	X		99.68	\$ 3,269.71	54	\$68,228.37	0.63	\$42,983.87
SR GATE SERVICES ASST - WRMD	80078	19.4544	X		1296.82	\$ 25,228.95	55	\$40,465.15	0.72	\$29,134.91
EQUIPMENT OPERATOR II - WRMD	80024	23.8264	X		1177.70	\$ 28,060.26	55	\$49,558.91	0.72	\$35,682.42
OPS & MAINT SUPERVISOR - WRMD	80058	27.9403		X	355.76	\$ 9,940.04	55	\$58,115.82	0.72	\$41,843.39
PLANNING MANAGER - WRMD	80016	59.5539		X	200.69	\$ 11,952.11	56	\$123,872.11	0.72	\$89,187.92
SR EQUIPMENT OPERATOR - WRMD	80073	25.7694	X		2871.66	\$ 74,000.96	56	\$53,600.35	0.72	\$38,592.25
ASST GENERAL MGR - WRMD	80084	72.6455		X	1061.14	\$ 77,087.05	56	\$151,102.64	0.72	\$108,793.90
CREW LEAD WORKER - WRMD	80056	23.2101	X		1532.76	\$ 35,575.51	57	\$48,277.01	0.72	\$34,759.45
OPS & MAINT SUPERVISOR - WRMD	80058	27.9403		X	646.82	\$ 18,072.36	57	\$58,115.82	0.72	\$41,843.39
EQUIPMENT OPERATOR II - WRMD	80024	23.8264	X		1229.96	\$ 29,305.52	58	\$49,558.91	0.72	\$35,682.42
PROJECTS SUPERVISOR - WRMD	80054	35.2338		X	2694.60	\$ 94,941.00	59	\$73,286.30	0.72	\$52,766.14
SR EQUIPMENT OPERATOR - WRMD	80073	25.7694	X		992.08	\$ 25,565.19	59	\$53,600.35	0.73	\$39,128.26
SR EQUIPMENT OPERATOR - WRMD	80073	25.7694	X		2520.44	\$ 64,950.23	59	\$53,600.35	0.73	\$39,128.26
EQUIPMENT OPERATOR II - WRMD	80024	23.8264	X		1335.56	\$ 31,821.50	61	\$49,558.91	0.73	\$36,178.01
GATE SERVICES ASSISTANT - WRMD	80077	17.5706	X		800.17	\$ 14,059.41	62	\$36,546.85	0.73	\$26,679.20
OPS & MAINT SUPERVISOR - WRMD	80058	27.9403		X	2441.02	\$ 68,202.72	62	\$58,115.82	0.73	\$42,424.55
<b>Gross Totals</b>						<b>\$ 996,652.10</b>		<b>\$1,839,958.85</b>		<b>\$1,247,852.08</b>
								With Benefits at 45%		\$2,667,940.33
								<b>Maximum Total Estimated Cost to Extend Benefit =</b>		<b>\$ 2,244,504.18</b>

\*Denotes EEs eligible for only 50% of their sick leave balances.

Maximum First Year Expense \$ 996,652.10  
 Anticipated Maximum First Year Expense  
 based on estimated retirees \$ 394,699.45

Maximum Annual Funding Expense Starting FY10/11 \$ 94,250.00  
 or an additional 4.3% to employer contribution  
 Anticipated Annual Funding Expense Starting FY10/11  
 based on estimated retirees \$ 29,154.00  
 or an additional 0.84% employer contribution

**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Actuarial and Employer Services Branch

Public Agency Contract Services

P.O. Box 942709

Sacramento, CA 94229-2709

(888) CalPERS (225-7377)

**Exhibit C**

**CERTIFICATION OF COMPLIANCE WITH  
GOVERNMENT CODE SECTION 20903**

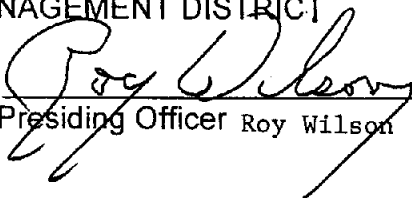
In accordance with Government Code Section 20903 and the contract between the Public Employees' Retirement System, the Board of Directors of the Riverside County Waste Resources Management District hereby certifies that:

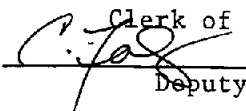
1. Because of an impending curtailment of, or change in the manner of performing service, the best interests of the agency will be served by granting such additional service credit.
2. The added cost to the retirement fund for all eligible employees who retire during the designated window period will be included in the contracting agency's employer contribution rate for the fiscal year that begins two years after the end of the designated period.
3. It has elected to become subject to Section 20903 because of impending mandatory transfers, demotions, and layoffs that constitute at least 1 percent of the job classification, department or organizational unit, as designated by the governing body, resulting from the curtailment of, or change in the manner of performing, its services.
4. Its intention at the time Section 20903 becomes operative is to keep all vacancies created by retirements under this section or at least one vacancy in any position in any department or other organizational unit permanently unfilled thereby resulting in an overall reduction in the work force of such department or organizational unit.

THEREFORE, the Board of Directors of the Riverside County Waste Resources Management District hereby elects to provide the benefits of Government Code Section 20903 to all eligible members who retire within the designated period,

January 15, 2009 through April 15, 2009

BOARD OF DIRECTORS  
OF THE  
RIVERSIDE COUNTY WASTE RESOURCES  
MANAGEMENT DISTRICT

By:   
Presiding Officer Roy Wilson

Attest: NANCY ROMERO  
Clerk of the Board  
  
Deputy

December 9, 2008  
Date