



**Bill Luna**  
County Executive Officer

**Jay E. Orr**  
Assistant County Executive Officer

Executive Office, County of Riverside

April 28, 2009

Board of Supervisors  
County of Riverside  
Robert T. Anderson Administrative Center  
4080 Lemon Street, 5<sup>th</sup> Floor  
Riverside, CA 92501-3651

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**SUBJECT: Amendment to the CalPERS Contract and Authorization to Provide Two (2) Years of Additional Service for Riverside County Public Safety Employees**

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Honorable Members of the Board:

We are facing a daunting budget cycle, particularly as it relates to maintaining a high level of support for public safety. One of the least traumatic ways to reduce public safety costs is to offer early retirement to public safety personnel just as we have done for our miscellaneous employees.

The attached form 11 offers the incentive to all members of the Riverside Sheriff's Association (Sheriff's Department, District Attorney and Probation) and first line public safety supervisors outside of RSA.

CalPERS rules require that the vacancies created or other county positions remain unfilled. Some of the vacated positions may need to be backfilled, but we will work closely to limit that.

There should be no dispute that this reduction in personnel will pose challenges. Nevertheless, it is our hope and expectation that the Sheriff, District Attorney and Probation Officer will redeploy their remaining resources to these functions which are most critical to maintaining public safety.

The required timeline for offering the incentive is such that the earliest retirement date is June 22, 2009. Consequently, we expect that the bulk of the retirements will take place in the next fiscal year. We estimate that the net savings in FY 2009-2010 will be approximately \$11.7 million and in FY 2010-2011 \$20.5 million.

Respectfully submitted

**BILL LUNA**  
County Executive Officer

Attachment  
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Robert T. Andersen Administrative Center  
4080 Lemon Street • 4<sup>th</sup> Floor • Riverside, California 92501 • (951) 955-1100 • Fax (951) 955-1105

3.37



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

**FROM:** Human Resources Department

**SUBMITTAL DATE:**  
April 22, 2009

**SUBJECT:** Amendment to the CalPERS Contract and Authorization to Provide Two (2) Years of Additional Service Credit for Riverside County Public Safety Employees.

**RECOMMENDED MOTION:** That the Board of Supervisors 1) Adopt Resolution No. 2009-150, giving notice of the County of Riverside's intention to approve an amendment to the CalPERS contract set forth in (Attachment 1), including Certification of Governing Body's Action (Attachment 2); 2) Authorize the County of Riverside to offer two (2) years of additional service credit to all eligible County employees covered under the Safety contract and employed in an eligible classification listed in (Attachment 3); 3) Certify compliance with Government Code Section 7507 (Attachment 4) and Government Code Section 20903 (Attachment 5) to establish the window period in accordance with CalPERS requirements and; 4) No earlier than May 19, 2009, adopt the Final Resolution and Ordinance to amend the CalPERS contract attached as Exhibit only (Attachment 6). CalPERS will provide the Final Resolution upon their receipt of the attached signed Certifications.

\_\_\_\_\_  
 Barbara A. Olivier, Asst. Human Resources Director  
 For Ronald W. Komers  
 Asst. County Executive Officer / Human Resources Director

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 1,225,530	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 857,871	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2009/2010

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

**C.E.O. RECOMMENDATION:** SEE ATTACHED. **APPROVE**  
 BY:   
 Jay E. Orr

**County Executive Office Signature**

- Policy
- Consent
- Policy
- Consent

Dept's Recomm.:  
Per Exec. Ofc.:

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

**3.37**

**BACKGROUND continued:**

Recent losses in property and sales taxes as well as potential cuts in state funding will require a *substantial reduction in the County General Fund operating budget*. On October 28, 2008 the County Executive Officer indicated that County General Funded departments must plan for a 25% reduction over four years.

Effective January 1, 2000, a new Government Code Section 20903 renewed the option to grant additional service credit under certain circumstances to agencies contracting with the California Public Employees' Retirement System (CalPERS). This option was most recently used by the County on November 18, 2008 when the Board of Supervisors authorized an early retirement option to approximately 3,400 eligible age-appropriate employees covered by the CalPERS Miscellaneous contract.

The early retirement offer to eligible employees covered by the Miscellaneous contract was more successful than originally anticipated. As of current date over 702 employees have elected to retire early and Human Resources estimates the following savings if all positions vacated remain unfilled (actual savings will vary if the exact position vacated is filled and another position is left vacant):

Number of Employees who Retired Early	702
Annual Compensation and Benefits Saved	\$66,287,665
Leave Accrual Cost	\$16,316,658

In order to pay for the incentive above the CalPERS Miscellaneous contract employer rate is estimated to increase by .3647% or \$2,404,394 to be paid over the next 20 years.

Human Resources recommends the adoption of Resolution No. 2009-150 by the Board of Supervisors to amend the CalPERS contract for Public Safety employees and requests the authorization to offer the early retirement option to approximately 354 eligible age-appropriate employees covered by the CalPERS Public Safety contract who:

1. Have attained 50 years of age;
2. Have five or more years of service credit with the County of Riverside; and
3. Retire within the 90 day retirement window period specified by the County (Attachment 1)

The designated early retirement window period for Public Safety employees will be from June 22, 2009 through September 21, 2009.

The early retirement option is proposed as an alternative to layoffs. Employees who elect the benefit will create vacancies in General Fund and non-General Fund positions that can be used to mitigate the effect of the impending and significant budget cuts that will require the elimination of positions.

In contrast to the early retirement option recently provided to Miscellaneous employees the option proposed for Public Safety employees does not contain a provision for continued subsidized medical plan rates as defined by GASB 45. Public Safety employees do not receive retiree medical care coverage through County sponsored plans. Retiree medical coverage for Public Safety employees is either provided through a Trust arrangement managed by the Riverside Sheriff Association (RSA) or through CalPERS and neither RSA or CalPERS are impacted by GASB 45.

**BACKGROUND continued:**

To implement this change, it is necessary to provide two certifications to CalPERS as provided in Attachments 2 and 3:

1. The Certification of Compliance with Government Code Section 7507 (Attachment 4) which certifies the cost of this benefit is being made public; and
2. The Certification of Compliance with Government Code Section 20903 (Attachment 5) which confirms the County's need to take this action, and that:
  - a. Impending layoffs constitute at least one percent of the job classification, department or organizational unit, as designated by the County; and
  - b. By this action it is the intent of the County to create unfilled vacancies thereby resulting in a permanent overall reduction in the work force.

In addition, no earlier than two weeks after this public notice, this item must be returned to the Board's agenda for final adoption of the formal Resolution.

The cost of this action can be paid in one of two ways: the estimated cost can be paid in a lump sum to CalPERS, or it can be added to the County's Safety contract actuarial accrued liability, which will result in an employer contribution rate increase over 20 years.

If all eligible employees elected the early retirement option the cost to the County would be approximately \$14 million. Below, we have provided cost estimates for this action along with projected salary savings due to the resulting vacant positions and increased CalPERS employer contribution rates.

<b>Estimated Costs* (in Thousands):</b>	<b>5% Accept Incentive</b>	<b>7% Accept Incentive</b>	<b>10% Accept Incentive</b>	<b>100% Accept Incentive</b>
Number of Employees	18	25	35	354
Annual Compensation & Benefit Savings	\$2,056,282	\$2,878,795	\$4,112,565	\$41,125,651
Employer Contribution Rate Increase as a percent of payroll beginning in fiscal year 2011/2012	0.00013%	0.00019%	0.00027%	0.00273%
Employer Rate Increase Cost in Dollars	\$90,273	\$126,383	\$180,547	\$1,805,473
Leave Balance Estimates	\$612,765	\$857,871	\$1,225,530	\$12,255,303

\*Assumes that employees\* taking the early retirement incentive are Age 54, earn \$80,120 per year with an additional 45% Benefits factor.

The Human Resources Department recommends that the cost for this early retirement program be included in the County's employer contribution rate. CalPERS will increase the rate in the fiscal year that begins two years after the end of the designated retirement date window. This delay will be factored into budget planning.

RESOLUTION 2009-150

RESOLUTION OF INTENTION  
TO APPROVE AN AMENDMENT TO CONTRACT  
BETWEEN THE  
BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND THE  
BOARD SUPERVISORS  
COUNTY OF RIVERSIDE

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide Section 20903 (Two Years Additional Services Credit) for local safety members.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: \_\_\_\_\_  
Presiding Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date adopted and approved

**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)

ATTACHMENT 2

**CERTIFICATION OF GOVERNING BODY'S ACTION**

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

\_\_\_\_\_ of the  
(governing body)

\_\_\_\_\_ of the  
(public agency)

on \_\_\_\_\_  
(date)

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

\_\_\_\_\_  
Title

## Optional Early Retirement Credit

Eligible Departments/Classifications: All eligible County employees covered under the Safety contract and employed in one of the eligible classifications attached.

Eligible Retirement Dates: June 22, 2009 through September 21, 2009

## Estimated Cost of Eligible Employees:

A. Assume all employees elect early retirement option*	Employer Rate Increase	\$1,805,473
	Cost	
	Leave Balance Estimate	\$12,255,303
	Total	\$14,060,776
B. Assume 10% of employees elect early retirement option*	Employer Rate Increase	\$180,547
	Cost	
	Leave Balance Estimate	\$1,225,530
	Total	\$1,406,077

\* Assumes that employee's taking the early retirement incentive are Age 54, earn \$80,120 per year with an additional 45% Benefits factor

Job Code	Job Title
52212	CORRECTIONAL CORPORAL
52217	CORRECTIONAL CORPORAL - S
52210	CORRECTIONAL DEPUTY I
52211	CORRECTIONAL DEPUTY II
52216	CORRECTIONAL DEPUTY II - S
52213	CORRECTIONAL SERGEANT
79531	DEP PROBATION OFFICER I
79532	DEP PROBATION OFFICER II
37602	DEP SHERIFF
37603	DEP SHERIFF A
37604	DEP SHERIFF B
37660	DA INVESTIGATOR
37661	DA INVESTIGATOR A
37662	DA INVESTIGATOR B
52411	PROBATION CORR OFFICER I
52412	PROBATION CORR OFFICER II
37576	SHERIFF CORPORAL
37577	SHERIFF CORPORAL A
37578	SHERIFF CORPORAL B
37608	SHERIFF INVESTIGATOR
37609	SHERIFF INVESTIGATOR - A
37684	SHERIFF INVESTIGATOR - AS
37610	SHERIFF INVESTIGATOR - B
37685	SHERIFF INVESTIGATOR - BS
37683	SHERIFF INVESTIGATOR - S
37611	SHERIFF'S SERGEANT
37612	SHERIFF'S SERGEANT A
37613	SHERIFF'S SERGEANT B
37664	SR. DA INVESTIGATOR
37686	SR. DA INVESTIGATOR II
37665	SR D.A. INVESTIGATOR A
37687	SR D.A. INVESTIGATOR A-II
37666	SR D.A. INVESTIGATOR B
37688	SR D.A. INVESTIGATOR B-II
37690	SR D.A. INVESTIGATOR B-III
52874	SR GRP SUPV/INST-CULINARY ARTS
52875	SR GRP SUPV/INST-INDUSTRAL ARTS
52413	SR PROBATION CORR OFFICER
79533	SR PROBATION OFFICER
37669	SUPV D.A. INVESTIGATOR - B
52813	SUPV GROUP SUPV/INSTRUCTOR
79534	SUPV PROBATION OFFICER

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
Actuarial and Employer Services Branch  
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P.O. Box 942709  
Sacramento, CA 94229-2709  
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ATTACHMENT 4

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

\_\_\_\_\_ of the  
(governing body)

\_\_\_\_\_ of the  
(public agency)

on \_\_\_\_\_ which is at least two weeks prior to the adoption of the  
(date)

Resolution / Ordinance.

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

\_\_\_\_\_  
Title

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)

ATTACHMENT 5

**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 Supervisors of the County of Riverside 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 Supervisors of the County of Riverside hereby elects to provide the benefits of Government Code Section 20903 to all eligible members who retire within the designated period, \_\_\_\_\_ through \_\_\_\_\_.

**BOARD SUPERVISORS  
OF THE  
COUNTY OF RIVERSIDE**

By: \_\_\_\_\_  
Presiding Officer

Attest:

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

\_\_\_\_\_  
Date



## EXHIBIT

California  
Public Employees' Retirement System

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**AMENDMENT TO CONTRACT**

Between the  
Board of Administration  
California Public Employees' Retirement System  
and the  
Board Supervisors  
County of Riverside

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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 April 1, 1945, and witnessed December 26, 1944, and as amended effective February 1, 1948, September 1, 1949, January 1, 1952, February 1, 1954, January 1, 1960, February 1, 1960, July 1, 1961, January 2, 1963, December 1, 1964, October 3, 1968, February 5, 1970, March 28, 1974, June 6, 1974, October 10, 1974, March 10, 1977, April 7, 1977, July 14, 1977, October 1, 1977, February 1, 1980, July 23, 1981, September 17, 1981, November 26, 1982, February 17, 1983, September 1, 1984, November 21, 1985, March 13, 1986, June 6, 1986, January 15, 1987, August 25, 1988, December 25, 1992, June 30, 1995, December 1, 1995, December 19, 1996, December 24, 1998, April 6, 2000, September 1, 2000, June 28, 2001, January 11, 2002, July 11, 2002, June 17, 2005, July 6, 2007 and May 20, 2008 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

Pursuant to Government Code sections 20460.1, 20469.1, subdivision (b), and 71624, this contract is hereby amended to add the Trial Court of Riverside County, hereinafter referred to as Trial Court, as a contracting party. Trial Court shall participate in the Public Employees' Retirement System from and after the implementation date of the Trial Court Employment Protection and Governance Act pursuant to the terms and conditions of this contract, making its employees members of said System subject to all conditions of this contract, making its employees 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 in this contract 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."

A. Paragraphs 1 through 13 are hereby stricken from said contract as executed effective May 20, 2008, and hereby replaced by the following paragraphs numbered 1 through 14 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 and age 50 for local safety members.
2. Public Agency shall participate in the Public Employees' Retirement System from and after April 1, 1945 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. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorneys fees that may arise as a result of any of the following:
  - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
  - (b) Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than existing retirement benefits, provisions or formulas.
  - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.

PLEASE DO NOT SIGN THIS DOCUMENT

- (d) Public Agency's election to file for bankruptcy under Chapter 9 (commencing with section 901) of Title 11 of the United States Bankruptcy Code and/or Public Agency's election to reject this Contract with the CalPERS Board of Administration pursuant to section 365, of Title 11, of the United States Bankruptcy Code or any similar provision of law.
  - (e) Public Agency's election to assign this Contract without the prior written consent of the CalPERS' Board of Administration.
  - (f) The termination of this Contract either voluntarily by request of Public Agency or involuntarily pursuant to the Public Employees' Retirement Law.
  - (g) Changes sponsored by Public Agency in existing retirement benefits, provisions or formulas made as a result of amendments, additions or deletions to California statute or to the California Constitution.
4. 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. Local Fire Fighters (herein referred to as local safety members);
  - b. County Peace Officers (included as local safety members);
  - c. Employees other than local safety members (herein referred to as local miscellaneous members).
5. 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. CROSSING GUARDS HIRED ON OR AFTER JULY 23, 1981;
  - b. SERVICE AIDE I, II, AND III HIRED ON OR AFTER JULY 23, 1981;
  - c. REGISTERED NURSE I AND III - PAID ON A PER DIEM BASIS;
  - d. LICENSED VOCATIONAL NURSE II - PAID ON A PER DIEM BASIS, HIRED ON OR AFTER JULY 23, 1981;
  - e. PSYCHIATRIST I AND II - PAID ON A PER DIEM BASIS, HIRED ON OR AFTER NOVEMBER 26, 1982;
  - f. PHYSICIAN - PAID ON A PER DIEM BASIS, HIRED ON OR AFTER NOVEMBER 26, 1982;
  - g. DENTIST - PAID ON A PER DIEM BASIS, HIRED ON OR AFTER NOVEMBER 26, 1982;

PLEASE DO NOT WRITE

- h. PROGRAM ASSISTANTS HIRED ON OR AFTER SEPTEMBER 1, 1984;
  - i. RESIDENT PHYSICIANS AND SURGEONS HIRED ON OR AFTER NOVEMBER 21, 1985;
  - j. REGISTERED NURSE II - PAID ON A PER DIEM BASIS, HIRED ON OR AFTER MARCH 13, 1986;
  - k. ALL MEDICAL OR DENTAL PERSONNEL, PAID ON A PER DIEM BASIS HIRED ON OR AFTER JUNE 6, 1986.
  - l. PHYSICIAN ASSISTANT FELLOWSHIP HIRED ON OR AFTER JULY 6, 2007; AND
  - m. SERVICE AIDE I, SERVICE AIDE II, PROGRAM ASSISTANT AND SUPERVISING PROGRAM ASSISTANT IN THE OLDER AMERICAN COMMUNITY SERVICE EMPLOYMENT PROGRAM HIRED ON OR AFTER MAY 20, 2008.
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 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).
7. 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).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a local safety member shall be determined in accordance with Section 21362.2 of said Retirement Law (3% at age 50 Full).
9. Public Agency elects and elects to be subject to the following optional provisions:
- a. Section 20436 ("County Peace Officer" shall include employees of a sheriff's office who were employed to perform identification or communication duties on August 4, 1972 and who elected to be local safety members).
  - b. Section 20437 ("County Peace Officer" shall include constables, deputy constables, marshals and deputy marshals as described in Government Code Section 20437).

LEGISLATION REPEALED

- c. Section 21222.1 (One-Time 5% Increase - 1970). Legislation repealed said Section effective January 1, 1980.
- d. Section 21222.2 (One-Time 5% Increase - 1971). Legislation repealed said Section effective January 1, 1980.
- e. Sections 21624 and 21626 (Post-Retirement Survivor Allowance).
- f. Section 20042 (One-Year Final Compensation) for local miscellaneous members and county peace officers only.
- g. Section 21325 (One-Time 3% to 15% Increase for or on behalf of those county peace officers and local miscellaneous members Who Retired or Died Prior to January 1, 1974). Legislation repealed said Section effective January 1, 2002.
- h. Section 21326 (One-Time 1% to 7% Increase for or on behalf of those county peace officers and local miscellaneous members Who Retired or Died Prior to July 1, 1974). Legislation repealed said Section effective January 1, 2002.
- i. Section 20439 ("County Peace Officer" shall include county jail, detention or correctional facility employees as described in Government Code Section 20439).
- j. Section 20438 ("County Peace Officer" shall include probation officers, deputy and assistant probation officers, juvenile hall employees, and persons employed as peace officers pursuant to Section 830.5 of the Penal Code as described in Government Code Section 20438).
- k. Section 20440 ("County Peace Officer" shall include bailiffs as described in Government Code Section 20440).
- l. Section 21548 (Pre-Retirement Option 2W Death Benefit) for local safety members only.
- m. Section 21024 (Military Service Credit as Public Service).
- n. Section 20692 (Employer Paid Member Contributions Converted to Payrate During the Final Compensation Period) for local miscellaneous members and local safety members in the following group:

Law Enforcement Management Unit, Miscellaenous Law Enforcement Management Unit, Safety.

- o. Section 20903 (Two Years Additional Service Credit).
  - p. Section 21023.5 (Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service).
  - q. Section 21574.5 (Indexed Level of 1959 Survivor Benefits).
10. Public Agency, in accordance with Government Code Section 20790, ceased to be an "employer" for purposes of Section 20834 effective on April 7, 1977. Accumulated contributions of Public Agency shall be fixed and determined as provided in Government Code Section 20834, and accumulated contributions thereafter shall be held by the Board as provided in Government Code Section 20834.
11. 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 and local safety members of said Retirement System.
12. 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 21574.5 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 and local safety 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.
13. 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.

14. 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 SUPERVISORS  
COUNTY OF RIVERSIDE

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

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

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

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

\_\_\_\_\_  
Clerk