



City of San Leandro

Meeting Date: September 6, 2016

Staff Report

File Number: 16-421 **Agenda Section:** CONSENT CALENDAR

Agenda Number: 8.G.

TO: City Council

FROM: Chris Zapata
City Manager

BY: Jeff Kay
Acting Assistant City Manager

FINANCE REVIEW: David Baum
Finance Director

TITLE: Staff Report for a Resolution Specifying the Conditions to Pay and Report the Value of Employer Paid Member Contributions for the San Leandro Police Management Association (SLPMA).

SUMMARY AND RECOMMENDATIONS

The City Manager recommends that the City Council approve the resolution specifying the conditions to pay and report the value of Employer Paid Member Contributions (EPMC) for the San Leandro Police Management Association (SLPMA) retroactive for the period January 1, 2013 through July 30, 2015. This resolution is required by the California Public Employees Retirement System (CalPERS) per California Government Code Section 20691.

BACKGROUND

In September 2014, CalPERS issued an audit report on the City of San Leandro. Since its issuance, the City has been working with CalPERS to resolve the audit findings. CalPERS most recently found that the City's resolution to pay Employer Paid Member Contributions (EPMC) for the San Leandro Police Management Association (SLPMA), formerly known as the San Leandro Police Management Unit (SLPMU), did not specify the reporting of the value of such contributions as special compensation.

To resolve this audit finding, CalPERS requires a revised resolution approved by the City Council related to the SLPMA, specifying the conditions of the EPMC and conveying the City's agreement to pay and report the value of the EPMC. This resolution will cover the period January 1, 2013 through July 30, 2015 for the duration of the prior SLPMA Memorandum of Understanding.

Approval of this resolution with the revised wording will comply with California Government Code Section 20691 - Employer Paid Member Contributions to convey the City's intention to pay and report the value of EPMC.

Previous Actions

- Resolution 2013-124 Approving the Conditions of Employer Paid Member Contribution for San Leandro Police Management Unit (SLPMU) Members.

Fiscal Impacts

There is no fiscal impact with the approval of this resolution.

PREPARED BY: Emily Hung, Human Resources Manager, City Manager's Office

IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013-124

RESOLUTION APPROVING CONDITIONS OF
EMPLOYER PAID MEMBER CONTRIBUTIONS FOR
SAN LEANDRO POLICE MANAGEMENT UNIT (SLPMU) MEMBERS

WHEREAS, the City Council of the City of San Leandro has elected to pay all or a part of the normal member contributions to the California Public Employees' Retirement System (CalPERS) pursuant to California Government Code Section 20691 - Employer Paid Member Contributions (EPMC); and

WHEREAS, the City Council of the City of San Leandro approved a Memorandum of Understanding with the San Leandro Police Management Unit (SLPMU) for the period January 1, 2013 through June 30, 2015, which identifies the following conditions for member contributions to be paid by the employer:

- Effective July 1, 2013, employees shall commence paying 3% of the employee contribution and the City shall contribute 6%.
- Effective July 1, 2014, employees shall commence paying 6% of the employee contribution and the City shall contribute 3%.
- Effective June 1, 2015, employees shall commence paying 9% of the employee contribution and the City shall contribute 0%.
- Pursuant to the Public Employees' Pension Reform Act of 2013, employees hired after January 1, 2013 depending on previous California public agency employment are subject to specific pension formulas and employee contributions.

NOW, THEREFORE, the City Council of the City of San Leandro does RESOLVE that the conditions of Employer Paid Member Contributions for sworn employees of the San Leandro Police Management Unit are and shall be as set forth above.

Introduced by Councilmember Prola and passed and adopted this 16th day of September, 2013, by the following vote:

Members of the Council:

- AYES: Councilmembers Cutter, Gregory, Lee, Prola, Reed, Souza; Mayor Cassidy (7)
- NOES: None (0)
- ABSENT: None (0)

ATTEST: Marian Handa
 Marian Handa, City Clerk



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Resolution - Council

File Number: 16-422

Agenda Section: CONSENT CALENDAR

Agenda Number:

TO: City Council

FROM: Chris Zapata
City Manager

BY: Jeff Kay
Acting Assistant City Manager

FINANCE REVIEW: David Baum
Finance Director

TITLE: RESOLUTION for Paying and Reporting the Value of Employer Paid Member Contributions for the San Leandro Police Management Association (SLPMA)

WHEREAS, the City Council of the City of San Leandro elected to pay all or part of the normal member contributions to the California Public Employees' Retirement System (CalPERS) pursuant to California Government Code section 20691 and applicable labor agreements; and

WHEREAS, the City Council of the City of San Leandro has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer, and reported as additional compensation; and

WHEREAS, one of the steps in the procedures to implement California Government Code section 20691 is the adoption of a Resolution by the City Council of the City of San Leandro to commence paying and reporting the value of said Employer Paid Member Contributions (EPMC); and

WHEREAS, the City Council of the City of San Leandro has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of the San Leandro Police Management Association (SLPMA) (Formerly the San Leandro Police Management Unit - SLPMU);
- This benefit shall consist of the City paying a percentage of normal contributions as EPMC, and reporting the same percent (value) of compensation earnable;
- Effective January 1, 2000, City shall pay 9% of the normal member contributions as EPMC;
- Effective July 1, 2013, City shall pay 6% of the normal member contributions as EPMC;
- Effective July 1, 2014, City shall pay 3% of the normal member contributions as EPMC;
- Effective July 1, 2015, City shall pay 0% of the normal member contributions as

EPMC.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Leandro elects to pay and report the value of EPMC for the San Leandro Police Management Association, as set forth above.