

# SAUSALITO-MARIN CITY SANITARY DISTRICT

## RESOLUTION NO. 990

### A RESOLUTION, AMENDING RESOLUTION NO. 975, CONCERNING SALARIES AND BENEFITS FOR THE MANAGEMENT EMPLOYEES GROUP

The District Board of the Sausalito-Marin City Sanitary District (SMCSD) finds and determines as follows:

**WHEREAS**, It is appropriate to set forth in written form the terms and conditions for service in the District employees' classification, compensation and benefits, as established by Rule 25 of the District Personnel Rules; and

**WHEREAS**, the SMCSD has completed an analysis of District employee benefit and retirement costs and has determined that a cost share arrangement is necessary to reduce the District's pension liability and to establish a IRS approved Section 115 retirement health care trust; and

**WHEREAS**, the SMCSD has negotiated in good faith with the management employees group to determine a cost share arrangement to achieve the District's objective of having sustainable pension and retirement health plans; and

**WHEREAS**, the SMCSD has a contract for participation in the California Public Employees Retirement System (CalPERS). The provisions of the contract shall remain in full effect.

**WHEREAS**, the SMCSD governing body has implemented the provisions of Government Code Section 20691 and Internal Revenue Code Section 414(h)(2); and

**WHEREAS**, the SMCSD has elected, per Resolution No. 922, that normal management employee paid member contributions (EPMC) are to be paid by SMCSD in lieu of contributions by the employees who are members of the CalPERS; and

**WHEREAS**, the SMCSD has now elected to implement a cost sharing arrangement with the management employees to gradually reduce the District paid EPMC from 8 percent to 0 percent over a six-year period; and

**WHEREAS**, under the cost sharing arrangement, management employees will reimburse the SMCSD for their required member contributions as a gross salary payroll deduction subject to 414(h)(2) on a tax-deferred basis to the extent allowed by Federal and State law; and

**WHEREAS**, the cost sharing arrangement is applicable to all active management employees and any new employees that are CalPERS members. The cost share arrangement excludes "New Members" as defined by the California Public Employees' Pension Reform Act (PEPRA); and

II. OTHER

- a. All other terms and conditions shall be in accordance with the existing District Personnel Rules in effect as of the date of this Resolution.
- b. Except as amended by this Resolution, the remaining provisions of Resolution No. 975 remain in full force and effect.

\* \* \* \*

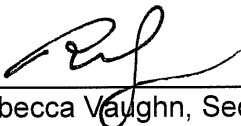
I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Sausalito-Marin City Sanitary District, Marin County, California, at a meeting held on September 3, 2013, by the following vote:

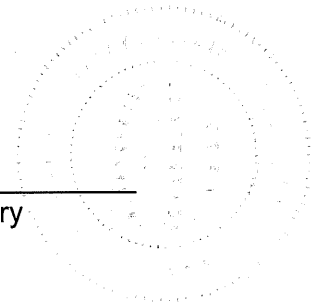
**AYES**, and in favor thereof, Directors: Arnott, Beers, Gergus, Rheiner, Ring

**NOES**, Directors:

**ABSTAIN**, Directors:

**ABSENT**, Directors:

  
\_\_\_\_\_  
Rebecca Vaughn, Secretary



APPROVED:

  
\_\_\_\_\_  
Raymond Gergus, Board President