

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA
and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 11/17/2015 by the following vote:

AYE: ☐
NO: ☐
ABSENT: ☐
ABSTAIN: ☐
RECUSE: ☐



Resolution No. 2015/435

Subject: Approving Contribution Rates to be charged by the Contra Costa County Employees' Retirement Association

Pursuant to Government Code Section 31454 and on recommendation of the Board of the Contra Costa County Employees' Retirement Association, **BE IT RESOLVED** that the following contribution rates are approved to be effective for the period July 1, 2016 through June 30, 2017.

I. Employer Contribution Rates for Basic and Cost-of-Living Components and Non-refundability Discount Factors

- A. For General Members (Sec. 31676.11, Sec. 31676.16 and Sec. 7522.20(a)) See attached Exhibit A
- B. For Safety Members (Sec. 31664, Sec. 31664.1 and Sec. 7522.25(d)) See attached Exhibit B

II. Employee Contribution Rates for Basic and Cost-of-Living Components

See attached Exhibits C through O

The Pension Obligation Bonds (POB) issued by the County in March 1994 and April 2003, affected contribution rates for certain County employers. The following non-County employers who participate in the Retirement Association are referred to as "Districts".

- Bethel Island Municipal Improvement District Contra Costa County Fire Protection District
- Byron, Brentwood Knightsen Union Cemetery District East Contra Costa Fire Protection District
- Central Contra Costa Sanitary District Moraga-Orinda Fire Protection District
- Contra Costa County Employees' Retirement Association Rodeo-Hercules Fire Protection District
- Contra Costa Housing Authority San Ramon Valley Fire Protection District
- Contra Costa Mosquito and Vector Control District
- Local Agency Formation Commission (LAFCO)
- Rodeo Sanitary District
- In-Home Supportive Services Authority
- First 5 - Children & Families Commission
- Contra Costa County Fire Protection District
- East Contra Costa Fire Protection District
- Moraga-Orinda Fire Protection District
- San Ramon Valley Fire Protection District

All other departments/employers are referred to as "County" including the Superior Court of California, Contra Costa County.

Contra Costa County Fire Protection District and Moraga-Orinda Fire Protection District issued Pension Obligation Bonds in 2005 which affected contribution rates for these two employers. Subsequently, Contra Costa County Fire Protection District has made additional payments to CCCERA for its UAAL in 2006 and 2007. First 5 - Children & Families Commission made a UAAL prepayment in 2013 which affected contribution rates for that employer. Central Contra Costa Sanitary District made a UAAL prepayment in 2013 and 2014 which affected contribution rates for that employer.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: Lisa Driscoll, County Finance Director
335-1023

ATTESTED: November 17, 2015

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

cc: Harjit S. Nahal, Assistant County Auditor, Ann Elliott, Employee Benefits Manager, Laura Strobel, Budget System Administrator/Sr. Deputy County Administrator