

**MEMORANDUM  
PERSONNEL DEPARTMENT  
COUNTY OF PLACER**

**TO:** Board of Supervisors  
**FROM:** Nancy Nittler, Personnel Director  
**BY:** Ann Craig, Personnel Services Manager *AKC*  
**DATE:** January 23, 2007  
**SUBJECT:** Adoption of the Resolution of Intention and Ordinance to amend the CalPERS Local Safety Member Contract to provide the \$3,000 Retired Death Benefit per Government Code Section 21623.5

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**REQUESTED ACTION AND RECOMMENDATION:** Approve the attached Resolution of Intention and Ordinance to amend the California Public Employees Retirement System (CalPERS) Local Safety Member contract to provide \$3,000 Retired Death Benefit per Government Code Section 21623.5 in accordance with the Memorandum of Understanding with the Placer County Deputy Sheriffs Association.

**BACKGROUND:** The Memorandum of Understanding with the Placer County Deputy Sheriffs Association, as shown in Attachment A Article 12.4, and as adopted by the Board on July 13, 2004, contained a provision to amend the CalPERS Local Safety Member contract to include the \$3,000 Retired Death Benefit provision. The current death benefit is \$600 and is only provided to retirees. The change to increase the death benefit from \$600 to \$3,000 was to be effective December 23, 2006. Although requested by the County early enough to meet this effective date, CalPERS was unable to meet the MOU timeline as all contract amendment requests were held in abeyance until the annual CalPERS actuarial and computer system updates were completed. Therefore this contract provision is coming to your Board for implementation at this time.

Attached you will find a CalPERS Resolution of Intention, an ordinance and the intended CALPERS restated contract including the new amendment for each action. CalPERS requires the adoption of the attached Resolution of Intention at least twenty (20) days prior to the adoption of the ordinance amending the CalPERS contract. However, the first reading of the ordinance may be done on the same day as the Resolution of Intention. It is anticipated that the second reading and adoption of the ordinance will be at your regular Board Meeting on February 20, 2007 with an implementation date of March 31, 2007. The employer costs must be published in a local newspaper prior to adoption.

**FISCAL IMPACT** This benefit change will increase the CalPERS employer Safety rate by .079%, approximately \$4,500 for the remainder of 2006 - 2007 fiscal year, or \$23,000 annually based upon the CalPERS actuarial evaluation. The changes to the plan assets and liabilities are included in Attachment B. The affected departments have been notified of the change in CalPERS rate and are expected to absorb the increase in their 2006 - 2007 budgets.

**Attachments:**

Attachment A  
Attachment B  
Resolution with Exhibit Contract  
Ordinance with Exhibit Contract

**cc:** Tom Miller, County Executive Officer  
Mike Boyle, Assistant County Executive Officer  
Therese Leonard, Principal Management Analyst  
Ed Bonner, Sheriff  
Brad Fenocchio, District Attorney  
Steve Pecor, Probation Chief  
Josh Tindal, PCDSA President  
Kathy Martinis, Auditor Controller

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**ATTACHMENT A**

**PLACER COUNTY DEPUTY SHERIFF ASSOCIATION  
CONSOLIDATED MEMORANDUM OF UNDERSTANDING  
ARTICLE 12 – RETIREMENT**

**12.4 - PERS RETIREE DEATH BENEFIT**

Effective pay period 15, December 22, 2006 at 5:01 p.m., the County will amend its Safety contract with the Public Employees Retirement System (PERS) to provide a \$3,000 Retiree Death Benefit. This benefit will be applicable to retiree deaths occurring after the effective date of the PERS contract amendment.

**CalPERS Actuarial Data Information****Plan Changes:**

<b>CalPERS Actuarial Data as of June 30, 2005</b>	<b>Current CalPERS Safety Plan</b>	<b>Post – Amendment for the \$3000 Death Benefit</b>	<b>Change</b>
Present Value of Benefits	\$208,113,157	\$208,312,174	\$199,017
Accrued Liability	\$159,443,969	\$159,616,885	\$172,916
Actuarial Value of Assets	\$121,513,447	\$121,513,447	\$0
Unfunded Liability	\$37,930,522	\$ 38,103,438	\$172,916
Funded Ratio	76.2%	76.1%	(.1%)
Employer Safety Rate	23.801%	23.880%	.079%

**Definitions:**

- Present Value of Benefits: The value of the total dollars needed to fund all future benefits for current members of the plan.
- Accrued Liability: As determined by the CalPERS actuarial, the desirable level of plan assets/funding – taking into account future employee, employer contributions and interest earnings in relation to the present value of benefits.
- Actuarial Value of Assets: Value of the assets in the plan based upon the actuarial assumptions of applying plan earnings and losses.
- Unfunded Liability: Difference between the Values of the Assets and the Accrued Liability
- Funded Ratio: Ratio of the Value of Assets to the Accrued Liability
- Employer Safety Rate: Rate employer is required to pay based upon the actuarial conducted annually or with any contract amendment change.

**Before the Board Of Supervisors  
County of Placer, State of California**

In the matter of: A Resolution of Intention to approve a contract amendment between the Board of Administration of the California Public Employees' Retirement System and Board of Supervisors County of Placer to provide for Local Safety Member the \$3,000 Retired Death Benefit per Government Code Section 21623.5

Resol.No: \_\_\_\_\_

Ord.No.: \_\_\_\_\_

First Reading: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held January 23, 2007, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chairman, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_  
  
WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by 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

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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 21623.5 (\$3,000 Retired Death Benefit) for local safety members

NÓW 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.



**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 of Supervisors  
County of Placer

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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 January 1, 1949, and witnessed December 13, 1948, and as amended effective July 1, 1952, January 1, 1959, March 3, 1959, August 1, 1959, June 1, 1960, August 1, 1964, March 1, 1967, September 23, 1968, January 1, 1971, June 1, 1973, September 5, 1974, September 24, 1977, March 9, 1979, June 1, 1979, December 1, 1980, November 14, 1981, February 18, 1983, April 14, 1984, February 2, 1985, June 22, 1985, December 28, 1991, June 27, 1992, March 1, 1998, August 1, 1998, February 19, 1999, August 28, 1999, July 28, 2001, February 9, 2002, December 27, 2003 and July 10, 2004 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 Placer 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 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.

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A. Paragraphs 1 through 16 are hereby stricken from said contract as executed effective July 10, 2004, and hereby replaced by the following paragraphs numbered 1 through 16 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 55 for local miscellaneous members; age 55 for local fire members, and age 50 for county peace officers.
2. Public Agency shall participate in the Public Employees' Retirement System from and after January 1, 1949 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. 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).
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:

**NO ADDITIONAL EXCLUSIONS**

5. Prior to January 1, 1975, those members who were hired by Public Agency on a temporary and/or seasonal basis not to exceed 6 months were excluded from PERS membership by contract. Government Code Section 20336 superseded this contract provision by providing that any such temporary and/or seasonal employees are excluded from PERS membership subsequent to January 1, 1975. Legislation repealed and replaced said Section with Government Code Section 20305 effective July 1, 1994.

6. The percentage of final compensation to be provided for each year of credited prior and current service for local miscellaneous members in employment before and not on or after July 10, 2004 shall be determined in accordance with Section 21354 of said Retirement Law, subject to the reduction provided therein for service on and after January 1, 1959, the effective date of Social Security coverage, for members whose service has been included in Federal Social Security (2% at age 55 Full and Modified).
7. The percentage of final compensation to be provided for each year of credited prior and current service for local miscellaneous members in employment on or after July 10, 2004 shall be determined in accordance with Section 21354.4 of said Retirement Law, subject to the reduction provided therein for service on and after January 1, 1959, the effective date of Social Security coverage, for members whose service has been included in Federal Social Security (2.5% at age 55 Full and Modified).
8. The percentage of final compensation to be provided for each year of credited prior and current service for local fire members who did not elect to continue under the provisions of Section 21366 shall be determined in accordance with Section 21369 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified).
9. The percentage of final compensation to be provided for each year of credited prior and current service for local fire members who elected to continue under the provisions of Section 21366 shall be determined in accordance with Section 21366 of said Retirement Law subject to the reduction provided therein for Federal Social Security (One-half pay at age 55 Modified).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a County Peace Officer shall be determined in accordance with Section 21362.2 of said Retirement Law subject to the reduction provided therein for Federal Social Security (3% at age 50 Modified).
11. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 21222.1 (One-Time 5% Increase - 1970). Legislation repealed said Section effective January 1, 1980.
  - b. Section 20437 ("County Peace Officer" shall include constables, deputy constables, marshals and deputy marshals as described in Government Code Section 20437).

- c. Section 20042 (One-Year Final Compensation).
- d. Section 21319 (One-Time 15% Increase for Local Miscellaneous Members Who Retired or Died Prior to July 1, 1971). Legislation repealed said Section effective January 1, 2002.
- e. Section 21325 (One-Time 3% to 15% Increase For Local Miscellaenous Members and Local Safety Members Who Retired or Died Prior to January 1, 1974). Legislation repealed said Section effective January 1, 2002.
- f. Section 21326 (One-Time 1% to 7% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to July 1, 1974). Legislation repealed said Section effective January 1, 2002.
- g. Section 21327 (One-Time Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1975). Legislation repealed said Section effective January 1, 2002.
- h. Section 21622 (\$600 Retired Death Benefit).
- i. Section 21322 (One-Time 4% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1981). Legislation repealed said Section effective January 1, 2002.
- j. Section 21024 (Military Service Credit as Public Service).
- k. 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).
- l. Section 21027 (Military Service Credit for Retired Persons).
- m. Section 20439 ("County Peace Officer" shall include county jail, detention or correctional facility employees as described in Government Code Section 20439).

- n. Section 21548 (Pre-Retirement Optional Settlement 2 Death Benefit) for county peace officers only.
  - o. Section 20965 (Credit for Unused Sick Leave).
  - p. Section 21623.5 (\$3,000 Retired Death Benefit) for county peace officers only.
12. Public Agency, in accordance with Government Code Section 20790, ceased to be an "employer" for purposes of Section 20834 effective on September 24, 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.
13. 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.
14. Public Agency shall also contribute to said Retirement System as follows:
- a. 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.
  - b. 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.
15. 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.

16. 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.

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

BOARD OF ADMINISTRATION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF SUPERVISORS  
COUNTY OF PLACER

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

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

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

Attest:

\_\_\_\_\_  
Clerk

**Before the Board Of Supervisors  
County of Placer, State of California**

In the matter of: Amending the PERS Contract for Local Safety Member to provide the \$3,000 Retired Death Benefit per Government Code Section 21623.5

Resol.No.: \_\_\_\_\_

Ord.No.: \_\_\_\_\_

First Reading: \_\_\_\_\_

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held February 20, 2007 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chairman, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_

\_\_\_\_\_  
  
An Ordinance of the Board of Supervisors of the County of Placer authorizing an amendment to the contract between the Board of Supervisors of the County of Placer and the Board of Administration of the California Public Employees' Retirement System.

The Board of Supervisors of the County of Placer does ordain as follows:

Section 1.

That an amendment to the contract between the Board of Supervisors of the County of Placer and the Board of Administration, California Public Employees Retirement System is hereby authorized, a copy of said amendment being attached hereto, marked "Exhibit" and by such reference made a part hereof as though herein set out in full.

Section 2.

The Chair of the Board of Supervisors is hereby authorized, empowered and directed to execute said amendment for and on behalf of said Agency.

Section 3.

This ordinance shall take effect March 31, 2007 and prior to the expiration of thirty days from the passage thereof, shall be published at least once in the Auburn Journal, a newspaper of general circulation, published and circulated in the City of Auburn and thenceforth and thereafter the same shall be in full force and effect.

Approved the 20<sup>th</sup> day of February 2007



## 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 of Supervisors  
County of Placer

---

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 January 1, 1949, and witnessed December 13, 1948, and as amended effective July 1, 1952, January 1, 1959, March 3, 1959, August 1, 1959, June 1, 1960, August 1, 1964, March 1, 1967, September 23, 1968, January 1, 1971, June 1, 1973, September 5, 1974, September 24, 1977, March 9, 1979, June 1, 1979, December 1, 1980, November 14, 1981, February 18, 1983, April 14, 1984, February 2, 1985, June 22, 1985, December 28, 1991, June 27, 1992, March 1, 1998, August 1, 1998, February 19, 1999, August 28, 1999, July 28, 2001, February 9, 2002, December 27, 2003 and July 10, 2004 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 Placer 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 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.

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PLEASE DO NOT SIGN "EXHIBIT C"!!!

A. Paragraphs 1 through 16 are hereby stricken from said contract as executed effective July 10, 2004, and hereby replaced by the following paragraphs numbered 1 through 16 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 55 for local miscellaneous members; age 55 for local fire members, and age 50 for county peace officers.
2. Public Agency shall participate in the Public Employees' Retirement System from and after January 1, 1949 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.
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  - a. Local Fire Fighters (herein referred to as local safety members);
  - b. County Peace Officers (included as local safety members);
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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:

**NO ADDITIONAL EXCLUSIONS**

5. Prior to January 1, 1975, those members who were hired by Public Agency on a temporary and/or seasonal basis not to exceed 6 months were excluded from PERS membership by contract. Government Code Section 20336 superseded this contract provision by providing that any such temporary and/or seasonal employees are excluded from PERS membership subsequent to January 1, 1975. Legislation repealed and replaced said Section with Government Code Section 20305 effective July 1, 1994.

PLEASE DO NOT SIGN "EXHIBIT" S.

6. The percentage of final compensation to be provided for each year of credited prior and current service for local miscellaneous members in employment before and not on or after July 10, 2004 shall be determined in accordance with Section 21354 of said Retirement Law, subject to the reduction provided therein for service on and after January 1, 1959, the effective date of Social Security coverage, for members whose service has been included in Federal Social Security (2% at age 55 Full and Modified).
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10. The percentage of final compensation to be provided for each year of credited prior and current service as a County Peace Officer shall be determined in accordance with Section 21362.2 of said Retirement Law subject to the reduction provided therein for Federal Social Security (3% at age 50 Modified).
11. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 21222.1 (One-Time 5% Increase - 1970). Legislation repealed said Section effective January 1, 1980.
  - b. Section 20437 ("County Peace Officer" shall include constables, deputy constables, marshals and deputy marshals as described in Government Code Section 20437).

DO NOT SIGN "EXHIBIT C"!

- c. Section 20042 (One-Year Final Compensation).
- d. Section 21319 (One-Time 15% Increase for Local Miscellaneous Members Who Retired or Died Prior to July 1, 1971). Legislation repealed said Section effective January 1, 2002.
- e. Section 21325 (One-Time 3% to 15% Increase For Local Miscellaenous Members and Local Safety Members Who Retired or Died Prior to January 1, 1974). Legislation repealed said Section effective January 1, 2002.
- f. Section 21326 (One-Time 1% to 7% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to July 1, 1974). Legislation repealed said Section effective January 1, 2002.
- g. Section 21327 (One-Time Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1975). Legislation repealed said Section effective January 1, 2002.
- h. Section 21622 (\$600 Retired Death Benefit).
- i. Section 21322 (One-Time 4% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1981). Legislation repealed said Section effective January 1, 2002.
- j. Section 21024 (Military Service Credit as Public Service).
- k. 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).
- l. Section 21027 (Military Service Credit for Retired Persons).
- m. Section 20439 ("County Peace Officer" shall include county jail, detention or correctional facility employees as described in Government Code Section 20439).

EXHIBIT ONLY

- n. Section 21548 (Pre-Retirement Optional Settlement 2 Death Benefit) for county peace officers only.
  - o. Section 20965 (Credit for Unused Sick Leave).
  - p. Section 21623.5 (\$3,000 Retired Death Benefit) for county peace officers only.
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13. 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.
14. Public Agency shall also contribute to said Retirement System as follows:
- a. 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.
  - b. 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.
15. 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.

16. 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 PLACER

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

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

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

Attest:

\_\_\_\_\_  
Clerk

