

**BEFORE THE BOARD OF RETIREMENT
OF THE FRESNO COUNTY EMPLOYEES' RETIRMENT ASSOCIATION
FRESNO COUNTY, CALIFORNIA**

In the Matter of)
Determining "Pensionable Compensation" Under)
the California Public Employees' Pension Reform)
Act of 2013 for "New Members" Employed by the)
County of Fresno)
_____)

RESOLUTION

WHEREAS, the Fresno County Employees' Retirement Association (FCERA) Board of Retirement (Board) is authorized and required by Government Code § 7522.34 to determine "pensionable compensation" for all "new members," as that term is defined in Government Code § 7522.04(f); and

WHEREAS, the County of Fresno's payroll systems utilize a system of "earn codes" to designate the purposes for which County employees are compensated; and

WHEREAS, in order to ensure that FCERA receives the correct amount of employer and employee contributions to fund the benefits promised to the County's employees who qualify as "new members" on an actuarially sound basis, it is necessary for the Board to pass a resolution defining which earn codes the County must report to FCERA as "pensionable compensation" and which earn codes the County may not report to FCERA as "pensionable compensation"; and

WHEREAS, the Board has engaged in deliberative processes on this subject in its open and public meetings at which it received input from the members of FCERA staff, County representatives, the Board's counsel and members of public in attendance at the meetings who desired to be heard; and

WHEREAS, based on the information the Board has considered in its deliberative processes, the Board has determined that the County shall calculate member and employer retirement contributions on, and shall report to FCERA, only those County earn codes appearing on Exhibit A; and

WHEREAS, the Board reserves the right to amend this Resolution and the contents of Exhibit A from time to time as the Board may deem appropriate based on the addition of new earn codes in the County of Fresno's payroll systems, further legal developments, or upon receipt of any other new information that the Board deems relevant to its determination of "pensionable compensation" for "new members."

NOW THEREFORE BE IT RESOLVED that, effective January 1, 2013, for "new members," as that term is defined in Government Code § 7522.04(f), the County must report all earn codes appearing on Exhibit A to FCERA as "pensionable compensation" and the County may not report any other earn codes to FCERA as "pensionable compensation"; and further, that the County shall calculate member and employer retirement contributions only on the earn codes appearing on Exhibit A, as amended and restated from time to time.

Adopted at a meeting of the Board of Retirement of the Fresno County Employees' Retirement Association, held on this 17th day of April, 2013 by the following vote, to wit:

Ayes: Austin, Basua, Cade, Jolly, Wheeler, Coburn

Nays: Case, Gomez

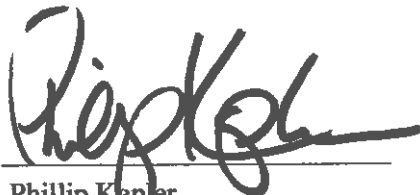
Absent: Crow

BOARD OF RETIREMENT

By: 

Rod Coburn, Chairman

Attest:



Phillip Kapler,
Retirement Administrator

Exhibit A (New Members after 12/31/2012)

Eam Code	Payroll System Description
01	Regular Hours
06	Vacation 2002
07	Annual Leave-FDSA Association
11	Voluntary Furlough NO PAY
14	Mandatory Furlough
15	Date of on the Job Injury
18	Briefing @ 1 1/2
19	Briefing-Straight Time
21	Job Injury - Labor Code 4850
22	Holiday Credit - Paid
26	Holiday Taken
27	Hours Over Schedule
33	Administrative Time Off
34	Court Appearances (Jury Duty)
35	Military Pay
36	Bereavement Leave
37	Dock Time
48	Briefing Accrued @ 1 1/2
51	Administrative Leave With Pay
52	Educational Leave
53	Vacation - Annual Leave 2004
59	Sick - Annual Leave 2004
62	Voluntary Furlough Paid
63	Job Injury - Annual Leave 2004
70	Sick from Vacation 2002 Balanc
71	Vacation - Time Off Bank
73	Sick - Time Off Bank
76	Sick 2002
90	FLSA Overtime

Eam Code	Payroll System Description
94	Job Injury - Vacation 2002
95	Special Mil Pay
96	Job Injury - Sick Leave 2002
100	Annual Leave-Association Bank
210	OJI Therapy BU1&14
553	Vacation - Annual Leave V
559	Sick - Annual Leave V
563	Job Injury - Annual Leave V
A	A-Shift 3:4% (U07 & JCN 9818)
ADJ	Payroll Adj Subject to RET
DD	Detention Facility Allow (Min)
DF	Acute Psych Facility Allowance
DH	Facilities over 4hr \$50
DHA	Detention Facility over 4hrs \$40
DK	Resident Phys Clinic Pay-Nights
DM	Facilities less than 4hrs \$50
DMB	Facilities less than 4 hrs \$40
DU	Detention Fac Allow (Ov Min)
DV	Acute Psych In-Patient Allow
E	Basic Night 4% Shift (7pm to 5am)
EE	Emergency Room Dif (Over Min)
EF	Emergency Room Dif (Min)
S	S-Shift 2:12% Stf Nrs Trn 9815
SB	Shift B - 8% (TEMP)
T	T-Shift 3:14% Stf Nrs Trn 9815