



COUNTY OF NEVADA
DEPARTMENT OF HUMAN RESOURCES

Eric Rood Administrative Center
950 Maidu Avenue
Nevada City, CA 95959
Ph: 530-265-7010 option 2 Fax: 530-265-9841
e-Mail: human.resources@co.nevada.ca.us
Website: www.mynevadacounty.com/hr

NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: February 25, 2025
TO: Board of Supervisors
FROM: **Steven Rose, Director of Human Resources**
SUBJECT: Resolution of Intention to Approve an Amendment to Contract Between the Board of Administration California Public Employees' Retirement System and the Board of Supervisors County of Nevada

RECOMMENDATION: Approve the attached resolution.

FUNDING: Government Code Section 7507 requires that the future annual costs and benefits of the proposed contract amendment be made public at a public meeting at least two weeks prior to the adoption of the final Ordinance.

<u>From</u>	<u>To</u>
Tier One Miscellaneous (2.7@55)	Tier Two Safety (3@55)
Tier Two Miscellaneous (2@60)	Tier Two Safety (3@55)
Tier Three Miscellaneous (2@62)	Tier Three Safety (2.7@57)

The proposed change would result in first year payroll cost increase of approximately \$199,487.00, to include 22 employees and 2 vacancies.

BACKGROUND: On June 13, 2023, per Resolution 23-283, the Nevada County Board of Supervisors approved the Professional Peace Officers' Association Memorandum of Understanding which included a provision to move the classifications represented by this unit series from the miscellaneous retirement plan to the safety retirement plan. The following classifications include Deputy Probation Officer I/II/III and Supervising Deputy Probation Officer.

Additionally, on December 17, 2024, the County and the Management Employees Association signed a side letter of agreement to move the Probation Program Manager classification from the miscellaneous retirement plan to the safety retirement plan.

Finally, the County wishes to move the Department Head classification of Chief Probation Officer from the miscellaneous retirement plan to the safety retirement plan.

With Section 20439 of the California Public Employees' Retirement Law our miscellaneous members in the Probation Officer suite of classifications will have different retirement formulas applied to their retirement calculation. Currently, the formulas in the miscellaneous retirement plan provide for calculations equal to 2.7% @55, 2% @60, and 2% @62. Under the safety retirement system, the retirement formulas which would apply to eligible employees are 3@55 and [2.7@57](#). Employees in the 2.7@55 and 2@60 miscellaneous tiers would move to the 3@55 safety tier. Employees in the 2@62 miscellaneous tier would move to the 2.7@57 safety tier. A total of 22 employees are affected by this change as follows:

Miscellaneous Retirement Plan Distribution of Probation Officer Staff

	<u>Number</u>	<u>Employer Normal Cost</u> <u>As of 7.6.25</u>	<u>Employee Cost</u> <u>As of 7.6.25</u>
Tier One Miscellaneous (2.7@55)	07	10.8%	8.000%
Tier Two Miscellaneous (2@60)	02	10.8%	7.000%
Tier Three Miscellaneous (2@62)	13	10.8%	8.500%

Proposed Safety Retirement Plan Distribution of Probation Officer Staff

	<u>Number</u>	<u>Employer Normal Cost</u> <u>As of 7.6.25</u>	<u>Employee Cost</u> <u>As of 7.6.25</u>
Tier One Safety (3% @50)	0	29.35%	9.000%
Tier Two Safety (3% @55)	09	25.02%	9.000%
Tier Three Safety (2.7@57)	13	14.96%	14.500%

CalPERS has approved the classifications of Deputy Probation Officer I/II/III, Supervising Deputy Probation Officer, Probation Program Manager and Chief Probation Officer for eligibility in the safety retirement system. The County has begun the contract amendment process with PERS and this Resolution of Intention is the next required action. A PERS confirmation vote by the affected staff is required in order for this benefit to be implemented and voting will be held on April 8, 2025.

Your consideration of this matter is appreciated.