

BOARD OF RETIREMENT  
FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

**RESOLUTION**

Subject: Action of the Board of Retirement With Regard to Determination of Compensation Earnable for FMAAA Employees

WHEREAS, The Board of Retirement has the sole and exclusive responsibility for determining compensation and compensation earnable for the purpose of calculation the final compensation of retiring members, pursuant to Sections 31460, 31461, 31462 and 31462.1 of the County Employees Retirement Law of 1937 ("CERL") and the California Constitution, Article XVI, Section 17.

WHEREAS, On October 1, 1997, the decision of the California Supreme Court in the case *Ventura County Deputy Sheriff's Association v. Board of Retirement of Ventura County Employees' Retirement Association* (1997) 16 Cal. 4<sup>th</sup> 483 (the "*Ventura Decision*") became final.

WHEREAS, The Supreme Court in the *Ventura Decision* mandated a change in the method for calculation pension benefits for members and their beneficiaries by retirement systems governed by CERL.

WHEREAS, In early 1998, FCERA the Board of Retirement, and the County were sued in three separate, and later consolidated, actions (the "*Fresno Ventura 2 Cases*") by a class of members consisting of all retirees, deferred retirees, beneficiaries and employees who were at that time members of FCERA.

WHEREAS, On December 15, 2000, the San Francisco Superior Court issued a Judgment in the *Fresno Ventura 2 Cases* approving a Revised Settlement Agreement that sought to resolve all outstanding issues relating to the determination of "compensation earnable," pursuant to Section 31461 of CERL.

WHEREAS, The Board of Retirement finds that the proper exercise of its statutory duties under CERL requires it to take action to ratify prior calculations of compensation earnable made by FCERA staff that were consistent with applicable law and the Revised Settlement Agreement.

WHEREAS, The Board of Retirement intends this Resolution to be consistent with the Policies and Guidelines stated in its amended and revised Earn Code Resolution, dated December 6, 2006, pertaining to the earn codes used by the County of Fresno.

WHEREAS, After considering all of the information available to the Board, and exercising its judgment in the matter,

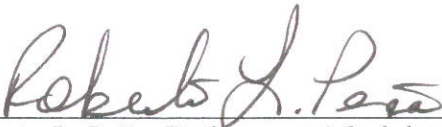
RESOLVED,

That the Board of Retirement hereby ratifies FCERA's past practices with respect to FMAAA's earn codes, as those past practices are reflected in the attached chart.

  
Chair, Board of Retirement

  
Secretary, Board of Retirement

I hereby certify that on the 16<sup>th</sup> day of December, 2009, the Board of Retirement of the Fresno County Employees' Retirement Association made and adopted this Resolution.

  
Roberto L. Peña, Retirement Administrator

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Adopted by the Board of Retirement for on December 16, 2009.

Earn Codes for the Fresno Madera Area Agency on Aging

P - Pensionable earn code

N - Non-Pensionable Earn Code

L - Pensionable earn code, subject to limitations

Earn Code	Effective Date	Status (A=Active; I=Inactive)	Description	Includable in Pensionable Income	Not Includable in Pensionable Income	New Code
01	4/1/1998	A	REGULAR HOURS	P		
02	4/1/1998	A	OVERTIME PAID 1 1/2		N	
03	4/1/1998	A	VACATION (taken) -OLD ANNUAL LEAVE (HIRED PRIOR TO OCTOBER 19, 2000)	P		
04	4/1/1998	A	VACATION (taken) -ANNUAL LEAVE (HIRED AFTER OCTOBER 19, 2000)	P		
05	9/18/2009	A	VACATION BUYOUT - ONCE EVERY 5 YEARS	L		
06	4/1/1998	A	VACATION PAY OFF - UPON TERMINATION		N	
07	4/1/1998	A	SICK LEAVE (taken)-SELF	P		
08	4/1/1998	A	SICK LEAVE (taken) -FAMILY	P		
09	4/1/1998	A	HOLIDAY (paid, but not worked)	P		
10	4/1/1998	A	JURY DUTY	P		
11	4/1/1998	A	BEREAVEMENT LEAVE (taken)	P		
12	4/1/1998	A	JOB INJURY-ANNUAL LEAVE	P		
13	4/1/1998	A	JOB INJURY-DAY OF INJURY ONLY	P		
14	4/1/1998	A	COMPENSATORY TIME ACCRUED AT 1 1/2		N	
15	4/1/1998	A	COMPENSATORY TIME (ACCRUED UNDER NO. 14 ABOVE) PAYOFF		N	
16	4/1/1998	A	MILITARY PAY	see note	see note	
17	4/1/1998	A	DOCK TIME		N	
18	4/1/1998	A	ADMINISTRATIVE LEAVE WITH PAY PENDING INVESTIGATION	P		
19	4/1/1998	A	CONTINUING EDUCATION UNITS	P		
20	4/1/1998	A	MERIT - SALARY INCREASE	P		
21	4/1/1998	A	MERIT - ONE TIME PAYMENT	P		

Notes

Limited to amount of vacation earned during the final compensation period.

No longer in use.