



# Mendocino County

## Legislation Details (With Text)

**File #:** 21-0284      **Version:** 1      **Name:**  
**Type:** Approval      **Status:** Agenda Ready  
**File created:** 2/22/2021      **In control:** Mendocino County Employees Retirement Association  
**On agenda:** 4/6/2021      **Final action:**  
**Title:** Discussion and Possible Action Including Acceptance of the Mendocino County Employees Retirement Association Actuarial Valuation for the Fiscal Year Ending June 30, 2020, and Adoption of Retirement's Board Recommended Retirement Contribution Rates for Fiscal Year 2021-22 (Sponsor: Mendocino County Employees Retirement Association)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Valuation Report, 2. 04-02-21 Presentation to the Board of Supervisors - Actuarial Valuation June 30, 2020

Date	Ver.	Action By	Action	Result
4/6/2021	1	Board of Supervisors		

**To: Board of Supervisors**

**From:** Mendocino County Employees Retirement Association

**Meeting Date:** April 6, 2021

**Department Contact:** Doris Rentschler

**Phone:** 463-4328

**Department Contact:** Judy Zeller

**Phone:** 463-4328

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 min

**Agenda Title:**

Discussion and Possible Action Including Acceptance of the Mendocino County Employees Retirement Association Actuarial Valuation for the Fiscal Year Ending June 30, 2020, and Adoption of Retirement's Board Recommended Retirement Contribution Rates for Fiscal Year 2021-22  
(Sponsor: Mendocino County Employees Retirement Association)

**Recommended Action/Motion:**

Accept the Mendocino County Employees Retirement Association Actuarial Valuation for the fiscal year ending June 30, 2020; and adopt the Retirement Board's recommended retirement contribution rates for fiscal year 2021-22, as contained within the report.

**Previous Board/Board Committee Actions:**

Actuarial reports are submitted annually for acceptance and approval of the recommended contribution rates by the Board of Supervisors.

**Summary of Request:**

Segal Consulting prepared an Actuarial Valuation for MCERA as of June 30, 2020. The report is being presented to the Board of Supervisors with a recommendation from the Retirement Board, pursuant to Government Code Section 31453 (a), to set the employer and employee contribution rates for fiscal year 2021-22 as computed and recommended by Segal Consulting.

**Alternative Action/Motion:**

None. Government Code Section 31454 (a) states that the Board of Supervisors shall “adjust ... rates of contributions of members, and county and district appropriations in accordance with (emphasis added) the recommendation of the board (of retirement).”

**Supervisory District:** All

**vote requirement:** Majority

**Supplemental Information Available Online At:** [www.mendocinocounty.org/retirement](http://www.mendocinocounty.org/retirement)  
<<http://www.mendocinocounty.org/retirement>>

**Fiscal Details:**

**source of funding:** County, Courts, Cemetery District    **budgeted in current f/y:** N/A  
**current f/y cost:** N/A    **if no, please describe:**  
**annual recurring cost:** N/A    **revenue agreement:**  
N/A  
**budget clarification:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** N/A

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**CEO Liaison:** Carmel J. Angelo, CEO

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk I

Final Status: Approved

Date: APRIL 6, 2021

