



## LAKE SHASTINA COMMUNITY SERVICES DISTRICT

---

Employer Code: 1833

### RESOLUTION 2-02

#### **EMPLOYER PICKUP RESOLUTION PRE-TAX PAYROLL DEDUCTION PLAN FOR SERVICE CREDIT PURCHASES (CONTRIBUTION CODE 14)**

WHEREAS, the Board of Administration of the California Public Employees' Retirement System (CalPERS) at the September 18, 2002 meeting approved a pre-tax payroll deduction plan for service credit purchases under Internal Revenue Code (IRC) section 414(h)(2); and

WHEREAS, the **Lake Shastina Community Services District** has the authority to implement the provisions of IRC Section 414(h)(2) and has determined that even though implementation is not required by law, the tax benefit offered by this section should be provided to those employees who are members of CalPERS; and

WHEREAS, the **Lake Shastina Community Services District** elects to participate in the pre-tax payroll deduction plan for all employees in the following CalPERS coverage group(s):

#### **MISCELLANEOUS EMPLOYEES**

NOW, THEREFORE, BE IT RESOLVED:

- I. That the **Lake Shastina Community Services District** will implement the provisions of IRC section 414(h)(2) by making employee contributions for service credit purchases pursuant of the California State Government Code on behalf of its employees who are members of CalPERS and who have made a binding irrevocable election to participate in the pre-tax payroll deduction plan. "Employee contributions" shall mean those contributions reported to CalPERS which are deducted from the salary of employees and are credited to individual employee accounts for service credit purchases, thereby resulting in tax deferral of employee contributions.
- II. That the contributions made by the **Lake Shastina Community Services District** to CalPERS, although designated as employee contributions, are being paid by the Lake Shastina Community Services District in lieu of contributions by the employees who are members of CalPERS.
- III. That the employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the **Lake Shastina Community Services District** to CalPERS.

**RESOLUTION 2-02**

- IV. That the **Lake Shastina Community Services District** shall pay to CalPERS the contributions designated as employee contributions from the same source of funds as used in paying salary, thereby resulting in tax deferral of employee contributions.
- V. That the effective date for commencement of the pre-tax payroll deduction plan cannot be any earlier than September 18, 2002, or the date the completed resolution is received and approved in CalPERS, whichever is later.
- VI. That the governing body of the **Lake Shastina Community Services District** shall participate in and in and adhere to requirements and restrictions of the pre-tax payroll deduction plan by reporting pre-tax payroll deductions when authorized by CalPERS for those employees of the above stated Coverage Group(s) who have elected to participate in this plan.

**PASSED AND ADOPTED** by the Governing body of the **Lake Shastina Community Services District** this 18<sup>th</sup> day of September of 2002.

BY: *Alfonso Garcia*  
(President)

BY: *Lance Lee*  
(District Secretary)

**RETURN ADDRESS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

.....

<b>FOR CALPERS USE ONLY</b>	
Pre-tax Payroll Deduction Plan Effective Date: _____	
Approved By: _____	Title: _____
<b>MEMBER SERVICES DIVISION, Service Credit Section – Unit 830</b>	

- ✓ B. Approval of Resolution 2-02: Pretax Payroll Deduction – CalPERS – Received and Filed: OM Wishart reported CalPERS can not change the wording of the Resolution and stated even though it is an employee contribution, the word employer is used because employer makes the payment to CalPERS.

**Motion by Dir. Brezinsky second by Dir. Youngstrom to approve Resolution 2-02: Pretax Payroll Deduction – CalPERS.**

**Ayes: Directors Allen, Brezinsky, Dean, Everhart and Youngstrom**

**Noes: None**

**Absent: None**

- C. Status Report of RV Storage Yard – Received and Filed: Pres. Everhart reported the Use Permit was filed with the County Planning Department on October 1, 2002.

**Item 10. NEW BUSINESS:**

- A. Approval of Citizens Option for Public Safety (COPS) Supplemental Local Law Enforcement Grant: \$100,000.00 – Received and Filed: PC Alves requested the Board approve a resolution accepting State Citizens Option for Public Safety (COPS) Supplemental Local Law Enforcement Grant Funds estimated in the amount of \$100,000.00 for FY 02-03. Pres. Everhart asked if a report regarding the grant is submitted to the County; OM Wishart reported the County will receive a report.

**Motion by Dir. Brezinsky second by Dir. Youngstrom to approve adopting a resolution accepting State Citizens Option for Public Safety (COPS) Supplemental Local Law Enforcement Grant Funds estimated in the amount of \$100,000.00 for FY 02-03. No expenditures to be made prior to Board approval.**

**Ayes: Directors Allen, Brezinsky, Dean, Everhart and Youngstrom**

**Noes: None**

**Absent: None**

- B. Approval of State Technology Law Enforcement Grant: \$15,000.00 – Received and Filed: PC Alves requested Board to approve a resolution accepting State Technology Law Enforcement Grant Funds estimated in the amount of \$15,000.00 for FY 02-03.

**Motion by Dir. Brezinsky second by Dir. Youngstrom to approve adopting a resolution accepting State Technology Law Enforcement Grant Funds estimated in the amount of \$15,000.00 for FY 02-03. No expenditures to be made prior to Board approval.**

**Ayes: Directors Allen, Brezinsky, Dean, Everhart and Youngstrom**

**Noes: None**

**Absent: None**

- C. Approval Resolution 3-02: Weed Community Center – Received and Filed: OM Wishart reported Gary Blevins is present in the audience to answer any questions. Gary Blevins reported the Ford Family Foundation will fund the Weed Community Center if enough support and ongoing financial responsibility is established. The resolution is for a formal declaration of support of intent only; not financial support.

**Motion by Dir. Dean second by Dir. Brezinsky to approve Resolution 3-02 in support of the Weed Community Center.**

**Ayes: Directors Allen, Brezinsky and Dean**

**Noes: Directors Everhart and Youngstrom**

**Absent: None**

**Item 11. PUBLIC COMMENT:**

Billie Smith: Recent drug arrest in area

Kent James: Police Department Explorer Program / Police Department Ride Along Program / possible terrorist impact on community / leaning power pole on Big Springs Road near A12 (Pres. Everhart directed AS Charvez to follow up with GM Lea)