



County of San Mateo

Inter-Departmental Correspondence

Department: HUMAN RESOURCES

File #: 23-968

Board Meeting Date: 12/5/2023

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors
From: Rocio Kiryczun, Human Resources Director
Subject: Recommended Revision to the Master Salary Resolution

RECOMMENDATION:

Adopt a resolution authorizing an amendment to the Master Salary Resolution 079812 to adjust the salary of one classification.

BACKGROUND:

On July 11, 2023, your Board adopted Master Salary Resolution 079812 which specifies the number of and provides compensation and benefits for persons employed by the County of San Mateo, sets appropriate rules and regulations, and repeals all inconsistent ordinances and resolutions. Throughout the year, the salary resolution is amended from time to time to meet the needs of the County.

DISCUSSION:

The salary resolution change herein represents the:

- salary adjustment for one classification.

This amendment to the resolution has been reviewed and approved by the County Attorney's Office as to form. The specific action is discussed in detail below.

33000 CORONER'S OFFICE

Adjust: Salary of A014, Coroner - Elective to \$97.72 per hour.

Explanation: This is a 9% salary adjustment for the Coroner-Elective classification. This adjustment aligns the pay of the Coroner classification to other classifications in the County with similar breadth and scope. An internal alignment was conducted in the absence of conclusive market salary data. This action represents a monthly salary and benefits cost of \$2,161. There is no change in the total number of authorized positions.

Financial Impact on County's Retirement System

Government Code Section 31515.5 requires the County to provide the estimated financial impact that proposed benefit changes or salary increases for current employees would have on the funding status of SamCERA's retirement fund, the County's retirement system.

As reflected in the attached letter from SamCERA's actuary, Milliman, the changes reflected in this amendment that are in addition to the assumed annual salary increases of affected current employees, increases the Actuarial Accrued Liability (AAL) by approximately \$404,000. The Unfunded Actuarial Accrued Liability (UAAL) of SamCERA will be higher by this amount causing the funded ratio, rounded to the nearest one basis point, to decrease by 0.01% from 88.34% to 88.33%.

FISCAL IMPACT:

This action represents an estimated monthly salary and benefits cost of \$2,161 or an annual cost estimate of \$25,937.