



County of San Mateo

Inter-Departmental Correspondence

Department: HUMAN RESOURCES

File #: 22-123

Board Meeting Date: 2/22/2022

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 078309 to adjust the salary of all County elected department heads.

BACKGROUND:

On July 13, 2021, your Board adopted Master Salary Resolution 078309 which specifies the number of and providing 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:

At the same time this resolution amendment is presented to the Board, the Resolution for Unrepresented Management Employees (the "Management Resolution") is being introduced for adoption. Among other things, the Management Resolution sets forth the compensation and benefits of unrepresented management personnel including non-elected department heads. Specifically, Section 19 of the Management Resolution authorized a three percent (3%) cost-of-living increase in salaries for management positions, effective February 20, 2022. Additionally, Section 19 authorized a three percent (3%) cost-of-living increase effective October 2, 2022 and a four percent (4%) cost-of-living increase effective October 1, 2023 for those same management positions.

Ordinance Code § 2.71.060, which established a process for the a adjustments of the elected department heads' salaries, provides that the salaries of elected department heads shall be determined by the County Manager in November of each year "by determining the percentage increase granted to non-elected department heads as set forth in the [Management Resolution] and applying the same percentage increase to the salaries of the elected department heads" beginning January 1 of the following year. It also expressly provides that the Board of Supervisors retains the authority to make other salary adjustments.

The Management Resolution has historically provided any increases in pay prior to the end of the calendar year, allowing time for the execution of corresponding increases for the elected department heads pursuant to § 2.71.060. However, in 2021 the Management Resolution expired and is just now being amended with the inclusion of a cost-of-living increase effective February 20, 2022.

This resolution will provide the same cost-of-living increase to the elected department heads that the non-elected department heads will receive on February 20, 2022. With this resolution, the biweekly salaries of elected departments heads are adjusted by 3% and the new biweekly salaries will be as follows:

Assessor-Clerk-Recorder-Elective	\$9,313.60 biweekly
Controller-Elective	\$9,855.20 biweekly
Coroner-Elective	\$6,956.80 biweekly
District Attorney-Elective	\$14,298.40 biweekly
Sheriff-Elective	\$12,374.40 biweekly
Treasurer-Tax Collector-Elective	\$8,443.20 biweekly

For the three percent (3%) cost-of-living increase effective October 2, 2022 and the four percent (4%) cost-of-living increase effective October 1, 2023 provided in the Management Resolution, the elected department heads will receive those increases in the January following each increase, pursuant to the process set forth in Ordinance Code § 2.71.060.

This amendment to the resolution has been reviewed and approved by the County Counsel's Office as to form.

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.

The actuarial analysis submitted to your Board with this resolution includes the same proposed salary increases for both the elected department heads and the unrepresented management employees. The primary financial impact of the salary changes for the unrepresented management unit combined with the elected department heads, including those covered in this resolution, is estimated to be an increase in the Unfunded Actuarial Accrued Liability (UAAL) of \$166,000. While the UAAL of SamCERA will be higher by this amount, the funded ratio, rounded to the nearest 0.01%, will be unchanged.

FISCAL IMPACT:

These adjustments represent an estimated monthly salary and benefits cost of \$5,914 or an annual cost estimate of \$70,967.