Introduced March 22, 2011, by Councilman Cusimano, seconded by Councilwoman Harbison, (by request of Administration)

#### Item No. 11-03-2891

#### ORDINANCE NO. 3606

An ordinance amending the Code of Ordinances of the City of Slidell, Chapter 18 Law Enforcement, and Chapter 21 Personnel, relative to retirement contributions.

WHEREAS, the City currently contributes both the employer and the employee portion to the Municipal Employees' Retirement System (MERS) and the Municipal Police Employees' Retirement System (MPERS) on behalf of its eligible full-time employees; and

WHEREAS, the City currently pays into a deferred compensation account on behalf of those employees who are not eligible to participate in either MERS or MPERS; and

WHEREAS, the City currently compensates an employee in cash for that portion or percentage of the employee contribution to such system as would be voluntarily paid by the City to such system on behalf of the eligible full time employee who participates in DROP; and

WHEREAS, the condition of the economy in general and the decrease in sales tax revenues in particular require that the City reduce its retirement system contributions; and

WHEREAS, the City's Code of Ordinances contain separate sections dealing with MERS and MPERS; and

WHEREAS, the City desires to consolidate all ordinances relating to both MERS and MPERS into a single Article in Chapter 21, Personnel.

NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it does hereby amend the Code of Ordinances of the City of Slidell as follows:

- (1) Chapter 21, Personnel, Article IV. Municipal Employees' Retirement System of the Code of Ordinances for the City of Slidell is hereby repealed in its entirety.
- (2) Chapter 18, Law Enforcement, Sec. 18-3. Municipal Police Employees' Retirement; Deferred Retirement and Sec.18-4. Conversion of Unused Sick and Annual Leave to Retirement Credit of the Code of Ordinances for the City of Slidell are hereby repealed in their entireties.
- (3) Chapter 21, Article IV is hereby re-enacted to read as follows:

"ARTICLE IV. Employee Retirement Systems

# Sec. 21-81. Municipal Employees' Retirement System

- (a) The provisions of LSA-R.S. 11:1731 11:1868, and any amendments thereto, establishing the Municipal Employees Retirement System of Louisiana (MERS) shall be applicable to eligible employees of the City.
- (b) Eligible employees of the City may take such actions as may be required by applicable laws and regulations in order to receive MERS benefits under applicable law.
- (c) Withholdings from salaries or wages of employees for the purpose of this Section are authorized to be made in the amount and at such times as may be

required by the MERS Board of Trustees in accordance with LSA-R.S. 11:1731, et seq., and shall be paid over to the Board in such amounts and at such times as are designated by state law and MERS regulations.

- (d) Employer contributions and assessments for administrative expenses shall be paid from amounts appropriated for such purposes to the MERS Board of Trustees in accordance with applicable state law and MERS regulations. The term "employer" shall be defined as the City.
- (e) For employees hired prior to April 26, 2011 and in accordance with the authority granted under the provisions of LSA-R.S. 11:1168, the City shall pay to MERS, from its own funds, one hundred percent (100%) of the employee contributions referenced LSA-R.S. 11:1786, 11:1806 and 11:1864.
- (f) Employees hired subsequent to April 26, 2011 shall pay to MERS, from their own funds, one hundred percent (100%) of the employee contributions referenced in LSA-R.S. 11:1786, 11:1806 and 11:1864.

# Sec. 21-82. Municipal Police Employees' Retirement System

(a) The provisions of LSA-R.S. 11:2211 - 11:2234 and any amendments thereto, establishing the Municipal Police Employees' Retirement System (MPERS), shall be applicable to eligible employees and Chief of Police of the Slidell Police Department. 

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- (b) Eligible Slidell Police Department employees and the Chief of Police may take such actions as may be required by applicable laws and regulations in order to receive MPERS benefits under applicable law.
- (c) Withholdings from salaries or wages of employees for the purpose of this Section are authorized to be made in the amount and at such times as may be required by the MPERS Board of Trustees in accordance with LSA- R.S. 11:2211, et seq., and shall be paid over to the Board in such amounts and at such times as are designated by state law and MPERS regulations.
- (d) Employer contributions and assessments for administrative expenses shall be paid from amounts appropriated for such purposes to the MPERS Board of Trustees in accordance with applicable state law and MPERS regulations. The term "employer" shall be defined as the City.
- (e) For Slidell Police Department employees hired prior to April 26, 2011, the City shall pay to MPERS, from its own funds, one hundred percent (100%) of the employee contributions referenced LSA-R.S. 11:1786, 11:1806 and 11:1864.
- (f) Slidell Police Department employees hired subsequent to April 26, 2011 shall pay to MPERS, from their own funds, one hundred percent (100%) of the employee contributions referenced in LSA-R.S. 11:62(6) and 11:2227.

  Sec. 21-83. Full-time Elected Officials
- (a) For any full-time elected official elected prior to April 26, 2011, who is not eligible for membership in either MERS or MPERS, the City shall pay into a

deferred compensation plan an amount equal to the employer's and employee's portion of contributions that otherwise would have been paid to MERS or MPERS had the full-time elected official been eligible to participate in either plan but not greater than the maximum amount of deferred compensation allowed by the IRS.

(b) For any full-time elected official elected subsequent to April 26, 2011, who is not eligible for membership in either MERS or MPERS, the City shall pay into a deferred compensation plan an amount equal to the employer's portion of contributions that otherwise would have been paid to MERS or MPERS had the full-time elected official been eligible to participate in either plan but not greater than the maximum amount of deferred compensation allowed by the IRS.

#### Sec. 21-84. Part-time or Temporary Employees

For any part-time, temporary, seasonal or contract employee who is not eligible for membership in either MERS or MPERS, the City shall pay one-half of the amount required by Chapter 6 of IRS Publication 963 and the employee shall pay one-half of the amount required by Chapter 6 of IRS Publication 963 into a deferred compensation plan.

#### Sec. 21-85. Part-time Elected Officials

For any part-time elected employee who is not eligible for membership in either MERS or MPERS, the City shall pay 100% of the amount required by Chapter 6 of IRS Publication 963 into a deferred compensation plan.

#### Sec. 21-86. Judge of City Court

- (a) The provisions of LSA-R.S. 11:401 11:591, and specifically 11:551 11:571, and any amendment thereto, relating to a retirement system for state employees, shall be applicable to the position of Judge of Slidell City Court.
- (b) Withholdings from salaries or wages of employees for the purpose of this Section are authorized to be made in the amount and at such times as may be required by the Louisiana State Employees Retirement System (LASERS) and shall be paid over to the Board in such amounts and at such times as are designated by state law and LASERS regulations.
- (c) Employer contributions and assessments for administrative expenses shall be paid from amounts appropriated for such purposes to the Board in accordance with applicable state law and LASERS regulations. The term "employer" shall be defined as the City.
- (d) For the Judge of Slidell City Court elected prior to April 26, 2011, the City shall pay to LASERS, from its own funds, one hundred percent (100%) of the employee contributions referenced LA. R.S.11:62.

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(e) The Judge of Slidell City Court elected subsequent to April 26, 2011 shall pay to LASERS, from their own funds, one hundred percent (100%) of the employee contributions referenced in LA. R.S. 11:62.

Sec. 21-87. Conversion of Unused Sick and Annual Leave to Retirement Credit.

The City irrevocably elects the coverage afforded by LSA-R.S. 11:1755(E) and 11:2218(J), as those statutes may be subsequently amended, relative to the conversion of unused sick and vacation leave to retirement credit.

BE IT FINALLY ORDAINED by the Slidell City Council that this ordinance shall become effective upon adoption.

ADOPTED this 26th day of April, 2011.

Landon Cusimano

President of the Council

Councilman-at-Large

Freddy/Drennan

Mayor'

Humas P. Reeves Council Administrator

DELIVERED 9:30 q.m.

1 1911 to the Mayor

RECEIVED 3:30 p.m.

5 3 11 from the Mayor