

DATE: August 6, 2020

MEMO TO: Terry Wilke, Chair
Finance Committee

FROM: Mary E. Kann
Director of Administration

RECOMMENDATION: Recommend approval of a Resolution approving Illinois Municipal Retirement Fund (“IMRF”) Benefit Protection Leave.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: Any financial impact would be reflected in the District’s IMRF Employer Contribution rate calculations, and would be incurred by the District only if the employee(s) purchase the service credit.

BACKGROUND: In 2020, eleven District temporary employees (the “Employees”) in IMRF-eligible positions did not start their seasonal employment in April and May as anticipated, because of the COVID-19 pandemic. As a result of this delayed start, their seasonal pattern of employment and earning IMRF service credit was broken, and these Employees did not earn IMRF service credit in a period they would have normally been working. To allow these temporary Employees to receive IMRF service credit, the District must submit to IMRF a “Benefit Protection Leave” Form.

IMRF allows a member employee to retroactively apply for benefit protection leave, so that they may purchase their lost service credit, if the employer’s governing board, by resolution, approves the leave of absence and the estimated cost of providing such lost IMRF service credit, and if the board’s secretary certifies that the leave and cost have been approved. The attached Resolution would accomplish this purpose. After approval of this Resolution, the employees would be allowed to purchase either one month of service or two months of service, depending on their seasonal pattern(s) and their 2020 start date(s).

REVIEW BY OTHERS: Chief Operations Officer, Director of Finance, Manager of Human Resources & Risk, Corporate Counsel.

**LAKE COUNTY FOREST PRESERVE DISTRICT
LAKE COUNTY, ILLINOIS**

**A RESOLUTION APPROVING ILLINOIS MUNICIPAL RETIREMENT FUND
BENEFIT PROTECTION LEAVE**

WHEREAS, the Lake County Forest Preserve District (the “District”) participates in the Illinois Municipal Retirement Fund (“IMRF”), which provides retirement benefits to certain District employees; and

WHEREAS, in 2020, the eleven District temporary employees identified on Exhibit A to this Resolution (“Employees”) in IMRF-eligible positions did not start their seasonal employment in April and May as anticipated, because of the COVID-19 pandemic; and

WHEREAS, as a result of this delayed start, their seasonal pattern of employment and earning IMRF service credit was broken; and

WHEREAS, IMRF allows the Employees to retroactively apply for a benefit protection leave, so they may purchase the lost service credit, if the District’s Board of Commissioners approves the leave of absence and the cost to the District thereof by resolution; and

WHEREAS, the District desires to retroactively approve benefit protection leave for these Employees, and the cost to the District thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Lake County Forest Preserve District, Lake County, Illinois, **THAT**:

Section 1: Recitals. The recitals set forth above are incorporated as a part of this Resolution by this reference.

Section 2: Award of Service Credit. The District hereby approves (i) benefit protection leave for the Employees of one or two months of missing IMRF service as provided in Exhibit A (the “Leave”) and (ii) the estimated total cost, for all Employees, to the District of the Leave in the amount of \$2,317.00 (the “Total Cost”).

Section 3: Approval of Individual Forms; Certification. The District’s Director of Administration is hereby authorized and directed to (i) prepare an individual Benefit Protection Leave Form for each individual employee (collectively, the “Forms”) and (ii) certify in each such Form that portion of the Total Cost attributable to each such Employee, provided that the total of the certified amounts in all such Forms shall not exceed the Total Cost. The Board Secretary is hereby authorized to certify in each Form that the District Board of Commissioners has approved the Leave and the Total Cost on the date hereof.

Section 4: Effective Date. This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED this ____ day of _____, 2020

AYES:

NAYS:

APPROVED this ____ day of _____, 2020

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Board Secretary
Lake County Forest Preserve District

Exhibit No. _____

Exhibit A

Employee Name	Benefit Protection Leave
Francisco Cerrato	1 month: April 1 - 30, 2020
Arturo Elicea	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Jaime Guzman	1 month: April 1 - 30, 2020
Richard Heisner	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Jose L Marinez	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Rodrigo Mata Ruiz	1 month: April 1 - 30, 2020
David L Pettorelli	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Susano Sarabia Leon	1 month: April 1 - 30, 2020
Theodore L Schuck	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Vicente Tapia	2 months: April 1 - 30, 2020 May 1 - 31, 2020
Artemio Zavala	1 month: April 1 - 30, 2020