



SAN RAFAEL CITY COUNCIL AGENDA REPORT

Department: Human Resources

Prepared by: Angela Robinson Piñon,
Assistant City Manager

Marissa Sanchez, Human Resources
Director

City Manager Approval: _____

TOPIC: COMPENSATION FOR ELECTED CITY CLERK AND ELECTED PART-TIME CITY ATTORNEY COMPENSATION

SUBJECT: RESOLUTION ESTABLISHING THE COMPENSATION AND WORKING CONDITIONS FOR THE ELECTED CITY CLERK AND ELECTED PART-TIME CITY ATTORNEY (JULY 1, 2021 THROUGH JUNE 30, 2024)

RECOMMENDATION: Staff recommends that the City Council adopt the resolution establishing the compensation and working conditions for the Elected City Clerk and Elected Part-Time City Attorney (July 1, 2024, through June 30, 2027).

BACKGROUND:

The elected City Clerk and elected part-time City Attorney resolution expired on June 30, 2024. In keeping with the equity adjustment approach for Unrepresented Mid-Management and Executive Management employees and represented employees, the proposed salary increases for these positions depend on the extent to which each position is behind the labor market average. The proposed base wage increase of three percent (3.0%) and the proposed adjustments to the City's contributions to the flex cafeteria plan f are in line with adopted labor agreements by the City Council for represented employees for the same three-year period.

ANALYSIS:

The following reflects highlights of the recommended changes in the attached salary resolution.

- 1. Term of the Resolution:** July 1, 2024, through June 30, 2027
- 2. Salary Increase:** Both the City Attorney and City Clerk will receive a three percent (3.0%) cost of living adjustment over the term of the resolution. In addition, City Attorney will receive an equity adjustment in years 1 and 2 based on a comparison of current compensation and the difference from the labor market average. The salary schedule included in the attached resolution authorizes the proposed new salary for each position.

FOR CITY CLERK ONLY

Council Meeting: _____

Disposition: _____

- a. Year 1: A 3.0% cost of living increase for both the City Clerk and the City Attorney, and an additional 3.0% equity adjustment for the City Attorney
- b. Year 2: A 3.0% cost of living increase for both the City Clerk and the City Attorney, and an additional 3.0% equity adjustment for the City Attorney
- c. Year 3: A 3.0% cost of living increase for both the City Clerk and City Attorney, and an additional 3.0% equity adjustment for the City Attorney.

3. Full Flex Cafeteria Plan: To address rising healthcare costs, the City Clerk will receive an increase in their monthly Flex Dollar Allowance as noted below. The proposed health insurance contribution increases to the cafeteria benefit plan are consistent with those being offered to all City of San Rafael employees in their successor collective bargaining agreements.

Health Tier	Current	Increase	Effective Dec 2024
Employee Only	\$ 735.86	\$ 214.14	\$ 950.00
Employee +1 dependent	\$ 1,471.71	\$ 428.29	\$ 1,900.00
Employee + Family	\$ 1,913.24	\$ 486.76	\$ 2,400.00

For the term of this resolution, on December 15, 2025, and December 15, 2026, the flex dollar amount shall increase up to a maximum of 5%, based on the Kaiser Bay Area premium rate increase. If the Kaiser Bay Area premium rate increase is between 10%-15%, the City and employee will split the cost of the increase above ten percent (10%) evenly. Upon expiration of the resolution, the flex dollar amount increase shall revert back to a maximum of 3%, based on the Kaiser Bay Area premium rate increase.

As codified in Resolution number 12616 adopted by the San Rafael City Council on October 20, 2008, persons elected before January 1, 2009, shall receive an allowance to cover the full cost of their medical coverage. The City Attorney would continue to receive this benefit under the proposed resolution.

- 4. Non-Economic Items:** The attached resolution also includes the following changes:
- Gender Neutral Language: Replaces references to “he,” “she,” “his,” and “hers” with “they,” “them,” and “their.”
 - Dental Premiums: Clarifies that the City pays the full cost of dental insurance premiums for the City Attorney, City Clerk, and their eligible dependents.
 - Wellness Benefit: Broadens use of the exiting benefit to include reimbursement for health and wellness expenses such as wellness counseling, physical therapy, and other health and wellness related programs.

FISCAL IMPACT:

The current total annual salary and benefit cost to the City for the elected City Clerk and elected part-time City Attorney is \$ 547,581. The additional ongoing incremental cost of the recommended salary resolution beyond the FY 2024-25 budget is:

	<u>Incremental FY 2024-25</u>	<u>Incremental FY 2025-26</u>	<u>Incremental FY 2026-27</u>

Wages:			
Salary	\$14,583	\$15,295	\$16,045
Other Costs:			
Pension*	\$7,048	\$7,391	\$7,753
Taxes (Medicare, WC)	\$373	\$392	\$411
Benefits	<u>\$8,411</u>	<u>\$2,010</u>	<u>\$2,111</u>
Total Annual Incremental Costs:	\$30,415	\$25,088	\$26,320
Total Over Term of Contract	\$91,245	\$50,176	\$26,320
			\$167,741

***This incremental pension cost results only from the negotiated wage increase and does not include the cost of associated MCERA rate changes. The terms and conditions of the pension benefit plan remain unchanged.*

While the incremental cost is \$30,415 for fiscal year 2024-2025, \$25,088 for fiscal year 2025-2026, and \$26,320 for fiscal year 2026-2027, the increases are compounding and therefore the projected cumulative wages and other costs total \$167,741. The increase in compensation included in this resolution is in line with the City’s current budget projections. Funding for these positions is provided for in the City’s General Fund.

OPTIONS:

The City Council has the following options to consider in this matter:

- Accept staff’s recommendation to adopt the resolution.
- Adopt resolution with modifications.
- Direct staff to return with more information.
- Take no action.

RECOMMENDED ACTION:

Staff recommends that the City Council adopt the Resolution Establishing the Compensation and Working Conditions for the Elected City Clerk and Elected Part-Time City Attorney (July 1, 2024, through June 30, 2027).

ATTACHMENTS:

1. Resolution Establishing the Compensation and Working Conditions for the Elected City Clerk and Elected Part-Time City Attorney (July 1, 2024, through June 30, 2027), with attachment
2. Resolution with tracked changes

RESOLUTION NO.

AMENDED RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL ESTABLISHING THE COMPENSATION AND WORKING CONDITIONS FOR THE ELECTED CITY CLERK AND ELECTED PART TIME CITY ATTORNEY (JULY 1, 2024 THROUGH JUNE 30, 2027)

This Resolution shall constitute the amended compensation and conditions of employment for the elected City Clerk and elected part-time City Attorney for the period from July 1, 2024, through June 30, 2027.

1. SALARY

a) Salary Increase

Individual classification salary increases depend on the labor market adjustment applied to each position. The salary schedule, effective July 1, 2024, attached hereto as Exhibit A, is adopted for the positions identified herein.

b) Car Allowance

An incumbent who holds the City Clerk's office is eligible to receive a monthly car allowance of \$350.

2. INSURANCE

a) Health Insurance: Effective January 1, 2009, the City implemented a full flex cafeteria plan for active employees, in accordance with IRS Code Section 125. Active employees participating in the City's full flex cafeteria plan, including the City Clerk and City Attorney, shall receive a monthly flex dollar allowance to purchase benefits under the full flex cafeteria plan.

The monthly flex dollar allowance effective the paycheck of July 1, 2024, shall be:

For employee only:	\$ 735.86
For employee and one dependent:	\$1,471.71
For employee and two or more dependents:	\$1,913.24

The monthly flex dollar allowance effective the paycheck of December 15, 2024, shall be:

For employee only:	\$ 950.00
For employee and one dependent:	\$ 1,900.00
For employee and two or more dependents:	\$ 2,400.00

Effective December 15, 2025, and December 15, 2026, the flex dollar allowances shall increase on the December 15th paycheck up to a maximum of five percent (5.0%) on an annual basis. If the Kaiser Bay Area premium rate increase is less than five percent (5.0%), the flex dollar allowance shall only increase the amount of the Kaiser Bay Area premium increase. In the event that the Kaiser Bay Area premium rate increase for the upcoming calendar year exceeds ten percent (10%) and is less than fifteen percent (15%), the City and the employee will split the cost of the increase above ten percent (10%) evenly; each paying 50% of the dollar value of the increase between 10-15%.

Upon the expiration of this resolution, the flex dollar allowances shall increase on the December 15th paycheck of each subsequent year up to a maximum of three percent (3%) on an annual basis, based on but not to exceed the Kaiser Bay Area premium rate increase for the upcoming calendar year.

The City shall contribute to the cost of medical coverage for each eligible employee and their dependents, an amount not to exceed the California Public Employees' Medical and Hospital Care Act (PEMHCA) contribution, as determined by CalPERS on an annual basis. This portion of the monthly flex dollar allowance is identified as the City's contribution towards PEMHCA. The balance of the monthly flex dollar allowance (after the PEMHCA minimum contribution) may be used in accordance with the terms of the cafeteria plan to purchase health benefits.

Conditional Opt-Out Payment: An employee may elect to waive the City's health insurance coverage and receive the value of the Employee Only contribution as a monthly Opt-Out payment in accordance with the terms of the cafeteria plan, and the Affordable Care Act, if the employee complies with the following conditions:

- 1) The employee certifies that the employee and all individuals in the employee's tax family for whom coverage is waived, have alternative Minimum Essential Coverage as defined by the Patient Protection and Affordable Care Act through a provider other than a federal marketplace, a state exchange, or an individual policy.
- 2) During the City's annual open enrollment period, the employee must complete an annual written attestation confirming that the employee and the other members of the employee's tax family are enrolled in alternative Minimum Essential Coverage. The employee agrees to notify the City no later than 30 days if the employee or other member(s) of the employee's tax family lose coverage under the alternative Minimum Essential Coverage Plan.
- 3) The employee understands that the City is legally required to immediately stop conditional opt-out payments if the City learns that the employee and/or members of the employee's family do not have the alternative Minimal Essential Coverage.

The City reserves the right to modify at any time, the amount an employee is eligible to receive under this paragraph, if required by IRS Cafeteria Plan regulations, other legislation or Federal and/or California agency guidance.

Miscellaneous Allowance for Employees placed into office on or before January 1, 2009:

The City shall pay to employees hired on or before January 1, 2009 a miscellaneous allowance in an amount equivalent to the difference between the employee's benefit election for coverage under PEMHCA and their flex dollar allowance, if their benefit election under PEMHCA exceeds their flex dollar allowance. The miscellaneous allowance shall be treated as income. An employee may use the miscellaneous allowance to pay for health coverage on a pre-tax basis as defined under the City's Cafeteria plan.

b) Health Insurance for Retirees

i) Elected or Appointed officials placed into office prior to April 1, 2007 and who retire from the Marin County Employees' Retirement Association (MCERA) within 120 days of leaving their City of San Rafael elected position of City Clerk or City Attorney (and who comply with the appropriate retirement provisions under the MCERA laws and regulations) are eligible to continue in the City's group health insurance program and receive the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

Longevity Payments: The City shall make a longevity payment equivalent to the difference between the PEMHCA minimum contribution and the premium cost of coverage for the retiree, the retiree's spouse/registered domestic partner and/or qualified dependent children (as defined by PEMHCA) capped at the contribution the City makes towards the health coverage of an active City Attorney or City Clerk. The City's longevity contribution shall remain in effect during the

lifetime of the retired City Attorney and City Clerk and their spouse/registered domestic partner or surviving spouse/registered domestic partner.

As described in this subsection, the City shall reimburse retired elected or appointed officials and their spouses or registered domestic partners the Medicare Part B standard premium amount, as determined by the Centers of Medicare and Medicaid Services (CMS) on an annual basis. To initiate reimbursement, retirees must submit proof of payment of the Medicare Part B premiums to the Human Resources Department. If the Medicare Part B is deducted from social security, the retiree/spouse/domestic partner may submit a copy of the social security check, the Medicare Part B bill, or other relevant documentation. Reimbursements will be processed on a quarterly basis. This reimbursement shall remain in effect for the retired elected or appointed official's life and that of the retired elected or appointed officials spouse/registered domestic partner or surviving spouse/registered domestic partner.

ii) Elected or Appointed officials placed into office on or after April 1, 2007 and who retire from the Marin County Employees Retirement Association (MCERA) within 120 days of leaving their City of San Rafael elected position of City Clerk or City Attorney (and comply with the appropriate retirement provisions under the MCERA laws and regulations) are eligible to continue in the City's group health insurance program. The City's contribution towards the coverage of retirees under this subsection shall be the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

Longevity Payments: The City shall make a longevity payment equivalent to the difference between the PEMHCA minimum contribution and the premium cost of coverage, up to \$600, for the retiree. The City shall not be responsible for making any contributions towards the cost of coverage of the retiree's spouse, registered domestic partner or dependents. The City's longevity contribution shall cease upon the retired City Attorney or City Clerk's death.

iii) Elected or Appointed officials placed into office on or after January 1, 2009
Elected or Appointed officials placed into office on or after January 1, 2009, and who retire from the Marin County Employees Retirement Association (MCERA) within 120 days of leaving their City of San Rafael position (and comply with the appropriate retirement provisions under the MCERS laws and regulations) are eligible to continue in the City's group health insurance program. The City's contribution towards the coverage of retirees under this subsection shall be the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

- c) Life Insurance.** The City shall provide a basic group life insurance plan in the amount of \$250,000 at no cost to the employee.
- d) Long-Term Disability Insurance.** The City shall provide long term disability (LTD) insurance, at no cost to the City Clerk/City Attorney, with a benefit of two-thirds (2/3) of their respective monthly salaries, up to a maximum benefit of \$7,500 (reduced by any deductible benefits).
- e) Dental Insurance.** The City shall pay dental premiums on behalf of the City Clerk/City Attorney and eligible dependents.
- f) Vision Plan.** The City will contract for and pay for a vision plan for "employee plus dependent" vision benefits.
- g) Wellness Benefit.** The City Clerk and City Attorney are eligible to receive up to \$16.50 per month reimbursement for all eligible health and wellness expenses as follows: preventative medical examinations (minus any amount paid by a private insurance plan), paid health or gym club memberships, licensed weight loss facility memberships, physical therapy sessions, smoking cessation programs, wellness counseling, acupuncture, or meditation programs.. Such reimbursement shall be reported as taxable income to the employee.

3) RETIREMENT

a) **Retirement Plan.** The City shall provide the Marin County Employee Retirement Association 2.7% @ 55 retirement program to the City Clerk and City Attorney, subject to Marin County Employee Retirement Association procedures and regulations and applicable 1937 Act laws. This is based on an employee’s single highest year of compensation.

Employees hired on or after July 1, 2011, will receive an MCERA retirement benefit at the formula 2% at 55, calculated based on the average of their three highest years of compensation, in accordance with MCERA regulations. The annual pension adjustment shall be a maximum of 2% COLA. Minimum retirement age is 55.

Employees hired by the City on or after January 1, 2013, who are defined as “new members” of MCERA in accordance with the Public Employees’ Pension Reform Act (PEPRA) of 2013, shall be enrolled in the MCERA 2% @ 62 plan for Miscellaneous members. The employee is responsible for paying the employee contribution of half of the total normal cost of the plan, as defined by MCERA, through a payroll deduction. Final compensation will be based upon the highest annual average compensation earnable during the thirty-six (36) consecutive months of employment immediately preceding the effective date of their retirement or some other period designated by the retiring employee.

b) **Employer Paid Member Contribution (EPMC).** The City Clerk and City Attorney are responsible for the full cost of their own employee contribution rate as established by MCERA.

Effective September 1, 2013, in accordance with MCERA and City administrative requirements, the City Attorney and City Clerk will pay an additional contribution of one percent (1%) of pensionable compensation toward the normal cost of pension provided by the Marin County Employees Retirement Association, in addition to the current employee contribution towards pension as determined by MCERA. The only employees excluded from this payment are long-term City employees with thirty or more years of City service who no longer have to pay any employee contribution to the Marin County Retirement System.

c) **COLA.** Participating members in the Marin County Employee Retirement Association will pay their full share of members’ cost of living rates as allowed under Articles 6 and 6.8 of the 1937 Retirement Act. Miscellaneous and safety member contribution rates include both the basic and COLA portions (currently 50% of the COLA is charged to members as defined in the 1937 Act).

d) **Management Allowance.** As of September 16, 2015, the Management Allowance of 4.59% was rolled into base pay for the City Clerk and City Attorney.

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of said City the 15th day of July, 2024 by the following vote, to wit:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

LINDSAY LARA, CITY CLERK

CITY OF SAN RAFAEL
ELECTED EMPLOYEE SALARY SCHEDULE

Effective July 1, 2024:

Grade	Position	A	B	C	D	E
1103	City Clerk	\$ 14,088	\$ 14,792	\$ 15,532	\$ 16,308	\$ 17,124
1104	City Attorney	N/A				\$ 13,478

Effective July 1, 2025:

Grade	Position	A	B	C	D	E
1103	City Clerk	\$ 14,510	\$ 15,236	\$ 15,998	\$ 16,798	\$ 17,637
1104	City Attorney	N/A				\$ 14,287

Effective July 1, 2026:

Grade	Position	A	B	C	D	E
1103	City Clerk	\$ 14,946	\$ 15,693	\$ 16,478	\$ 17,302	\$ 18,167
1104	City Attorney	N/A				\$ 15,144

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AMENDED RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL ESTABLISHING THE COMPENSATION AND WORKING CONDITIONS FOR THE ELECTED CITY CLERK AND ELECTED PART TIME CITY ATTORNEY (JULY 1, ~~2021-2024~~ THROUGH JUNE 30, ~~2024~~2027)

This Resolution shall constitute the amended compensation and conditions of employment for the elected City Clerk and elected part-time City Attorney for the period from July 1, ~~2021-2024~~, through June 30, ~~2024~~2027.

1. SALARY

a) Salary Increase

~~Prior year contract extension—restoration of 3% base wage: For FY 20-21, all bargaining groups (except WCE, Local 1, Mid-Management and Executive Management) received a 3% base wage increase for the 1-year contract extension which was implemented for FY 20/21. The timing of the COVID-19 pandemic and the associated financial losses which were projected at that time, resulted in an unintended disparate treatment of the bargaining groups. WCE, Local 1, Mid-Management and Executive Management did not receive this same 3% base wage increase for FY 20-21. However, the City is now in a financial position to “restore” the 3% base wage increase to those groups. The 3% base wage increase will apply to the Elected City Clerk and Elected City attorney positions and is reflected in the salaries listed below.~~

Individual classification salary ~~increase~~increases ~~percentages~~ depend on the labor market adjustment applied to each position. ~~The salary schedule, effective July 1, 2024, attached hereto as Exhibit A, is adopted for the positions identified herein. The proposed new salary for each position is as follows:~~

~~The proposed new salary for each position is as follows:~~

~~Year 1:~~

Step	A	B	C	D	E
City Clerk	\$ 9,326	\$ 9,792	\$ 10,282	\$ 10,796	\$ 11,335
City Attorney	N/A	N/A	N/A	N/A	\$ 11,755

~~Year 2:~~

Step	A	B	C	D	E
City Clerk	\$ 9,699	\$ 10,184	\$ 10,693	\$ 11,227	\$ 11,789
City Attorney	N/A	N/A	N/A	N/A	\$ 12,226

~~Year 3:~~

Step	A	B	C	D	E
City Clerk	\$ 10,087	\$ 10,591	\$ 11,121	\$ 11,677	\$ 12,260
City Attorney	N/A	N/A	N/A	N/A	\$ 12,715

b) Car Allowance

An incumbent who holds the City Clerk’s office is eligible to receive a monthly car allowance of \$350.

2. INSURANCE

a) Health Insurance: Effective January 1, 2009, the City implemented a full flex cafeteria plan for active employees, in accordance with IRS Code Section 125. Active employees participating in the City’s full flex cafeteria plan, including the City Clerk and City Attorney, shall receive a monthly flex dollar allowance to purchase benefits under the full flex cafeteria plan.

The monthly flex dollar allowance effective the paycheck of ~~December 15, 2020~~July 1, 2024, shall be:

For employee only:	\$ <u>673.42735.86</u>
For employee and one dependent:	\$1, <u>346.82471.71</u>
For employee and two or more dependents:	\$1, <u>750.88913.24</u>

The monthly flex dollar allowance effective the paycheck of December 15, 2024, shall be:

<u>For employee only:</u>	<u>\$ 950.00</u>
<u>For employee and one dependent:</u>	<u>\$ 1,900.00</u>
<u>For employee and two or more dependents:</u>	<u>\$ 2,400.00</u>

Effective December 15, 2025, and December 15, 2026, the flex dollar allowances shall increase on the December 15th paycheck up to a maximum of five percent (5.0%) on an annual basis. If the Kaiser Bay Area premium rate increase is less than five percent (5.0%), the flex dollar allowance shall only increase the amount of the Kaiser Bay Area premium increase. In the event that the Kaiser Bay Area premium rate increase for the upcoming calendar year exceeds ten percent (10%) and is less than fifteen percent (15%), the City and the employee will split the cost of the increase above ten percent (10%) evenly; each paying 50% of the dollar value of the increase between 10-15%.

Flex-**Upon the expiration of this resolution, the flex** dollar allowances shall increase on the December 15th paycheck of each subsequent year ~~by~~ up to a maximum of three percent (3%) on an annual basis, based on but not to exceed the Kaiser Bay Area premium rate increase for the upcoming calendar year.

The City shall contribute to the cost of medical coverage for each eligible employee and ~~his/her~~their dependents, an amount not to exceed the California Public Employees’ Medical and Hospital Care Act (PEMHCA) contribution, as determined by CalPERS on an annual basis. This portion of the monthly flex dollar allowance is identified as the City’s contribution towards PEMHCA. The balance of the monthly flex dollar allowance (after the PEMHCA minimum contribution) may be used in accordance with the terms of the cafeteria plan to purchase health benefits ~~or may be converted to taxable income.~~

Conditional Opt-Out Payment: An employee may elect to waive the City’s health insurance coverage and receive the value of the Employee Only contribution as a monthly Opt-Out payment in accordance with the terms of the cafeteria plan, and the Affordable Care Act, if the employee complies with the following conditions:

- 1) The employee certifies that the employee and all individuals in the employee’s tax family for whom coverage is waived, have alternative Minimum Essential Coverage as defined by the Patient Protection and Affordable Care Act through a provider other than a federal marketplace, a state exchange, or an individual policy.

- 2) During the City's annual open enrollment period, the employee must complete an annual written attestation confirming that the employee and the other members of the employee's tax family are enrolled in alternative Minimum Essential Coverage. The employee agrees to notify the City no later than 30 days if the employee or other member(s) of the employee's tax family lose coverage under the alternative Minimum Essential Coverage Plan.
- 3) The employee understands that the City is legally required to immediately stop conditional opt-out payments if the City learns that the employee and/or members of the employee's family do not have the alternative Minimal Essential Coverage.

The City reserves the right to modify at any time, the amount an employee is eligible to receive under this paragraph, if required by IRS Cafeteria Plan regulations, other legislation or Federal and/or California agency guidance.

Miscellaneous Allowance for Employees placed into office hired on or before January 1, 2009:

The City shall pay to employees hired on or before January 1, 2009 a miscellaneous allowance in an amount equivalent to the difference between the employee's benefit election for coverage under PEMHCA and their flex dollar allowance, if their benefit election under PEMHCA exceeds their flex dollar allowance. The miscellaneous allowance shall be treated as income. An employee may use the miscellaneous allowance to pay for health coverage on a pre-tax basis as defined under the City's Cafeteria plan.

b) Health Insurance for Retirees

i) Elected or Appointed officials placed into office prior to April 1, 2007 and who retire from the Marin County Employees' Retirement Association (MCERA) within 120 days of leaving their City of San Rafael elected position of City Clerk or City Attorney (and who comply with the appropriate retirement provisions under the MCERA laws and regulations) are eligible to continue in the City's group health insurance program and receive the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

Longevity Payments: The City shall make a longevity payment equivalent to the difference between the PEMHCA minimum contribution and the premium cost of coverage for the retiree, the retiree's spouse/registered domestic partner and/or qualified dependent children (as defined by PEMHCA) capped at the contribution the City makes towards the health coverage of an active City Attorney or City Clerk. The City's longevity contribution shall remain in effect during the lifetime of the retired City Attorney and City Clerk and their spouse/registered domestic partner or surviving spouse/registered domestic partner.

As described in this subsection, the City shall reimburse retired elected or appointed officials and their spouses or registered domestic partners the Medicare Part B standard premium amount, as determined by the Centers of Medicare and Medicaid Services (CMS) on an annual basis. To initiate reimbursement, retirees must submit proof of payment of the Medicare Part B premiums to the Human Resources Department. If the Medicare Part B is deducted from social security, the retiree/spouse/domestic partner may submit a copy of the social security check, the Medicare Part B bill, or other relevant documentation. Reimbursements will be processed on a quarterly basis. This reimbursement shall remain in effect for the retired elected or appointed official's life and that of the retired elected or appointed officials spouse/registered domestic partner or surviving spouse/registered domestic partner.

ii) Elected or Appointed officials placed into office on or after April 1, 2007 and who retire from the Marin County Employees Retirement Association (MCERA) within 120 days of leaving their City of San Rafael elected position of City Clerk or City Attorney (and comply with the

appropriate retirement provisions under the MCERA laws and regulations) are eligible to continue in the City's group health insurance program. The City's contribution towards the coverage of retirees under this subsection shall be the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

Longevity Payments: The City shall make a longevity payment equivalent to the difference between the PEMHCA minimum contribution and the premium cost of coverage, up to \$600, for the retiree. The City shall not be responsible for making any contributions towards the cost of coverage of the retiree's spouse, registered domestic partner or dependents. The City's longevity contribution shall cease upon the retired City Attorney or City Clerk's death.

iii) Elected or Appointed officials placed into office on or after January 1, 2009

Elected or Appointed officials placed into office on or after January 1, 2009, and who retire from the Marin County Employees Retirement Association (MCERA) within 120 days of leaving their City of San Rafael position (and comply with the appropriate retirement provisions under the MCERS laws and regulations) are eligible to continue in the City's group health insurance program. The City's contribution towards the coverage of retirees under this subsection shall be the PEMHCA minimum contribution as determined by CalPERS on an annual basis.

- c) **Life Insurance.** The City shall provide a basic group life insurance plan in the amount of \$250,000 at no cost to the employee.
- d) **Long-Term Disability Insurance.** The City shall provide long term disability (LTD) insurance, at no cost to the City Clerk/City Attorney, with a benefit of two-thirds (2/3) of their respective monthly salaries, up to a maximum benefit of \$7,500 (reduced by any deductible benefits).
- e) **Dental Insurance.** ~~The City shall make available to all employees an additional flex dollar allowance equal to \$113 per month to purchase dental coverage under the City's dental plan.~~ The City shall pay dental premiums on behalf of the City Clerk/City Attorney and eligible dependents.
- f) **Vision Plan.** The City will contract for and pay for a vision plan for "employee plus dependent" vision benefits.
- g) **Wellness BenefitGym Reimbursement.** The City Clerk and City Attorney are eligible to receive up to \$16.50 per month reimbursement for all eligible health and wellness expenses as follows: preventative medical examinations (minus any amount paid by a private insurance plan), paid health or gym club memberships, licensed weight loss facility memberships, physical therapy sessions, smoking cessation programs, wellness counseling, acupuncture, or meditation programs. ~~for paid gym memberships.~~ Such reimbursement shall be reported as taxable income to the employee.

3) RETIREMENT

- a) **Retirement Plan.** The City shall provide the Marin County Employee Retirement Association 2.7% @ 55 retirement program to the City Clerk and City Attorney, subject to Marin County Employee Retirement Association procedures and regulations and applicable 1937 Act laws. This is based on an employee's single highest year of compensation.

Employees hired on or after July 1, 2011, will receive an MCERA retirement benefit at the formula 2% at 55, calculated based on the average of their three highest years of compensation, in accordance with MCERA regulations. The annual pension adjustment shall be a maximum of 2% COLA. Minimum retirement age is 55.

Employees hired by the City on or after January 1, 2013, who are defined as “new members” of MCERA in accordance with the Public Employees’ Pension Reform Act (PEPRA) of 2013, shall be enrolled in the MCERA 2% @ 62 plan for Miscellaneous members. The employee is responsible for paying the employee contribution of half of the total normal cost of the plan, as defined by MCERA, through a payroll deduction. Final compensation will be based upon the highest annual average compensation earnable during the thirty-six (36) consecutive months of employment immediately preceding the effective date of ~~his or her~~their retirement or some other period designated by the retiring employee.

b) Employer Paid Member Contribution (EPMC). The City Clerk and City Attorney are responsible for the full cost of their own employee contribution rate as established by MCERA.

Effective September 1, 2013, in accordance with MCERA and City administrative requirements, the City Attorney and City Clerk will pay an additional contribution of one percent (1%) of pensionable compensation toward the normal cost of pension provided by the Marin County Employees Retirement Association, in addition to the current employee contribution towards pension as determined by MCERA. The only employees excluded from this payment are long-term City employees with thirty or more years of City service who no longer have to pay any employee contribution to the Marin County Retirement System.

c) COLA. Participating members in the Marin County Employee Retirement Association will pay their full share of members’ cost of living rates as allowed under Articles 6 and 6.8 of the 1937 Retirement Act. Miscellaneous and safety member contribution rates include both the basic and COLA portions (currently 50% of the COLA is charged to members as defined in the 1937 Act).

d) Management Allowance. As of September 16, 2015, the Management Allowance of 4.59% was rolled into base pay for the City Clerk and City Attorney.

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of said City the ~~19th~~15th day of July, ~~by 2021-2024~~ by the following vote, to wit:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

LINDSAY LARA, CITY CLERK