



TAMALPAIS COMMUNITY SERVICES DISTRICT

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RESOLUTION NO. 2024-16

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT CLARIFYING THE HEALTH CARE BENEFIT PROGRAM FOR ELIGIBLE RETIREES

WHEREAS, the Tamalpais Community Services District ("District") is a community services district organized under Sections 6100 et seq. of the California Government Code; and

WHEREAS, District provides contributions to offset the cost of retiree medical and/or dental coverage offered through the Marin County Employees' Retirement Association ("MCERA") for certain eligible retirees subject to any requirements imposed by MCERA; and

WHEREAS, the Board of Directors of the District ("Board") wishes to clarify its retiree health benefit program and to provide a single source of reference for retiree medical and dental benefits to avoid confusion; and

WHEREAS, Resolution 2008-02 first extended retiree medical and dental benefits for District employees hired on or before May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier 1 Retiree") in an amount not to exceed the premium for single employee health coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical and dental coverage offered by MCERA for the Tier 1 Retiree only; and

WHEREAS, Resolution 2011-09 increased the District contribution for Tier 1 Retirees to an amount not to exceed the combined value of the premium for California Kaiser family coverage and the premium for Delta Dental coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical or dental coverage offered by MCERA for the Tier 1 Retiree and his or her eligible dependents; and

WHEREAS, consistent with historical practice, the District contribution for Tier 1 Retirees that are eligible for Medicare shall be reduced to an amount that does not exceed the combined value of the premiums for California Kaiser employee plus one and Delta Dental for employee plus one offered to District employees during the then current fiscal year to offset the cost of retiree medical or dental coverage offered by MCERA, plus Medicare Part B reimbursements, for the Tier 1 Retiree and his or her eligible dependents; and

WHEREAS, although Resolution 2011-09 does not authorize the provision of survivor benefits upon the death of a Tier 1 Retiree, the District has been inadvertently providing survivor

benefits to a survivor of a Tier 1 Retiree and wishes to clarify that survivor benefits shall not be provided to the survivors of a Tier 1 Retiree unless otherwise provided herein; and

WHEREAS, to avoid financial distress to the survivor of a Tier 1 Retiree that has been receiving District contributions to offset the cost of retiree medical and dental coverage offered by MCERA, the Board wishes to continue the same level of benefits until the survivor becomes eligible for Medicare. Thereafter, the District contribution will be limited to the combined total of the premiums for Kaiser single coverage, Medicare Part B, and Delta Dental single coverage not to exceed \$737 per month to offset the cost of retiree medical and dental coverage offered by MCERA; and

WHEREAS, Resolution 2018-01 further clarifies that Tier 1 Retirees who move to an area not covered by California Kaiser shall be eligible for a District contribution not to exceed the premium for California Kaiser family coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical and dental benefits offered by MCERA, plus Medicare Part B reimbursements, for the Tier 1 Retiree and his or her eligible dependents; and

WHEREAS, Resolution 2014-03 approved retiree medical and dental benefits for District employees hired after May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier 2 Retiree"); and

WHEREAS, pursuant to Resolution 2014-03, a Tier 2 Retiree shall be eligible for a District contribution not exceed the premium for single coverage health insurance in effect on May 14, 2014, which is \$737 per month, to offset the cost of retiree medical and dental coverage offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and

WHEREAS, the District contribution for Tier 2 Retirees that are eligible for Medicare shall be reduced to an amount that does not exceed the combined value of the premiums for the Medicare rate for California Kaiser employee only plus the premium for Medicare Part B not to exceed \$737 per month, to offset the cost of retiree medical and dental coverage offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and

WHEREAS, Resolution 2014-03 does not authorize the provision of survivor benefits upon the death of a Tier 2 Retiree; and

WHEREAS, Resolution 2014-03 further clarifies that Tier 2 Retirees who move to an area not covered by California Kaiser shall be eligible for a District contribution not to exceed the premium for California Kaiser single coverage offered to District employees during the then current fiscal year, not to exceed \$737 per month, to offset the cost of retiree medical and dental coverage offered by MCERA for the Tier 2 Retiree only.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tamalpais Community Services District as follows:

1. That all facts as set forth in the recitals of this Resolution are true and correct, are incorporated herein by reference.

2. District employees hired on or before May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier 1 Retiree") shall be eligible for the retiree medical and dental benefits pursuant to the following terms and conditions:
 - a. Prior to becoming Medicare-eligible, the District contribution for Tier 1 Retirees shall be an amount not to exceed the combined value of the premium for California Kaiser family coverage and the premium for Delta Dental coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical and dental coverage offered by MCERA for the Tier 1 Retiree and his or her eligible dependents; and
 - i. Notwithstanding the foregoing, the District contribution for retiree medical and dental benefits for Tier 1 Retirees who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser family coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical and dental coverage offered by MCERA, and the cost of Medicare Part B premiums, for the Tier 1 Retiree and his or her eligible dependents.
 - ii. Notwithstanding the foregoing, the District contribution for retiree medical and dental benefits for Tier 1 Retirees who are Medicare-eligible and who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser family coverage offered to District employees during the then current fiscal year to offset the cost of retiree medical and dental coverage offered by MCERA, and the cost of Medicare Part B premiums, for the Tier 1 Retiree plus one eligible dependent.
 - b. Upon becoming Medicare-eligible, a Tier 1 Retiree shall be eligible for a District contribution to offset the cost of retiree medical and dental coverage offered by MCERA in an amount that does not exceed the combined value of the premiums for California Kaiser employee plus one and Delta Dental for employee plus one offered to District employees during the then current fiscal year to offset the cost of retiree medical or dental coverage offered by MCERA, plus Medicare Part B reimbursements, for the Tier 1 Retiree plus one eligible dependent.
 - c. No survivor benefits shall be provided upon the death of a Tier 1 Retiree. Notwithstanding the foregoing, to avoid financial distress to the survivor of a Tier 1 Retiree that has been receiving District contributions to offset the cost of retiree medical and dental coverage offered by MCERA, the District contribution shall remain at the current level until the survivor becomes eligible for Medicare. Thereafter, the District contribution will be limited to the premium for Kaiser single coverage plus Medicare Part B not to exceed \$737 per month to offset the cost of retiree medical and dental coverage offered by MCERA.
3. District employees hired after May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier

2 Retiree”) shall be eligible for the retiree medical and dental benefits pursuant to the following terms and conditions:

- a. A Tier 2 Retiree shall be eligible for a District contribution not exceed the premium for single coverage health insurance in effect on May 14, 2014, which is \$737 per month, to offset the cost of retiree medical and dental coverage offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and
 - b. Notwithstanding the foregoing, the District contribution for retiree medical and dental benefits for Tier 2 Retirees who move to an area not covered by California Kaiser (“Out of Area Tier 2 Retiree”) shall not exceed the premium for California Kaiser single coverage offered to District employees during the then current fiscal year, not to exceed \$737 per month, to offset the cost of retiree medical and dental coverage offered by MCERA, and the cost of Medicare Part B premiums, for the Tier 2 Retiree only.
 - c. No survivor benefits shall be provided upon the death of a Tier 2 Retiree.
4. Resolution 2008-02, Resolution 2011-09, Resolution 2014-03, and Resolution 2018-01 are hereby superseded.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of the Tamalpais Community Services District, California, on the 12 day of June, 2024, by the following vote:

AYES: 5 (S. Bartschat, M. McMahon, J. Brown, J. Jacobs,
NOES: 0 S. Levine)
ABSTAIN: 0
ABSENT: 0



President, Board of Directors
TAMALPAIS COMMUNITY SERVICES DISTRICT

ATTEST:



Secretary
TAMALPAIS COMMUNITY SERVICES DISTRICT