RESOLUTION 20-028

RESOLUTION OF THE COLUSA COUNTY BOARD OF SUPERVISORS APPROVING THE SALARY AND BENEFITS COMPENSATION PACKAGE FOR ELECTED DEPARTMENT HEADS EFFECTIVE OCTOBER 1, 2019

WHEREAS, the Board of Supervisors is authorized to prescribe and set compensation amounts for County officers and County employees;

WHEREAS, Chapter 2, Article I, Section 2-14 of the Colusa County Code requires that, except as otherwise provided by law, the compensation paid to County employees shall be fixed by resolution adopted by a majority of the Board of Supervisors;

WHEREAS, the Board of Supervisors currently has in effect Memoranda of Understanding which became effective October 1, 2019, expiring September 30, 2023 covering those employees represented by the Colusa County Employees’ Association, and the Colusa County Management Coalition and the Colusa County Deputy Sheriffs’ Association which describes mutually agreed upon terms of compensation and benefits provided to these employees; and

WHEREAS, the Board of Supervisors now wants to establish the compensation amounts to be paid to the County’s Elected Department Heads for the same time period of October 1, 2019 through September 30, 2023.

NOW, THEREFORE BE IT RESOLVED, the Colusa County Board of Supervisors approves the total salary and benefits compensation package for the County’s Elected Department Heads as described in Attachment A; and,

RESOLUTION PASSED AND ADOPTED this 30th day of June, 2020 by the following vote:


NOES: None.

ABSENT: None.

ATTEST: Wendy G. Tyler
Clerk to the Board of Supervisors

APPROVE AS TO FORM

Denise J. Carter, Chairperson
Colusa County Board of Supervisors

By: Patricia Rodriguez, Deputy

By: Marcos Kropf, County Counsel
SALARY AND BENEFITS COMPENSATION PACKAGE
ELECTED DEPARTMENT HEADS

October 1, 2019 – September 30, 2023
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PREAMBLE

This Salary and Benefits Compensation Package ("Package") sets forth the wages and benefits for the unrepresented County employees who are elected or appointed to an elected position – Assessor, Auditor-Controller, Clerk-Recorder, District Attorney, Sheriff, and Treasurer-Tax Collector. For the purposes of this document, they will be referred to collectively as "Covered Employees" or "Employees." The positions of Assessor, Auditor-Controller, Clerk-Recorder, District Attorney and Treasurer-Tax Collector will be designated as "Non-Safety" and the position of Sheriff will be designated as "Safety.

Section 1
Salaries

A. Salaries

1. Effective January 1, 2020 the wages of all Covered Employees shall be increased by two and six-tenths percent (2.6%) in lieu of retro pay for the period of October 1, 2019 to December 31, 2019, employees will be paid a lump sum amount equivalent to two and six-tenths percent (2.6%) of their compensation during that period.

   Effective January 1, 2020, the wages of the Sheriff classification shall also receive an equity increase of Two percent (2%), in the form of a salary range adjustment.

2. Effective the first full pay period following October 1, 2020, the wages of all Covered Employees shall be increased by a minimum of one percent (1%) Should the percentage change in the Consumer Price Index for All Urban Consumers, West region, All items, not seasonally adjusted (CPI-U), in the one year period ending September 2020, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all represented classifications shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).

3. Effective the first full pay period following October 1, 2021, the wages of all Covered Employees shall be increased by a minimum of one percent (1%) Should the percentage change in the Consumer Price Index for All Urban Consumers, West region, All items, not seasonally adjusted (CPI-U), in the one year period ending September 2021, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all represented classifications shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).

4. Effective the first full pay period following October 1, 2022, the wages of all Covered Employees shall be increased by a minimum of one percent (1%) Should the percentage change in the Consumer Price Index for All Urban Consumers, West region, All items, not seasonally adjusted (CPI-U), in the one year period ending September 2022, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all represented classifications shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).
increase, rounded to the nearest $1/10th of one percent, up to a maximum of three percent (3%).

B. Executive Management Incentive Pay

1. Effective January 1, 2020 each Covered Employee who was hired before January 1, 2013 shall receive additional compensation entitled, "Executive Management Incentive Pay," of $435.00 per month.

2. Employees who are hired or promoted into or who leave a position covered by this document shall have this benefit pro-rated according to the period of time they were actually assigned to the covered position.

3. Executive Management Incentive Pay, which recognizes the unique nature of management positions, is Special Compensation as that term is defined in Section 571 of the California Code of Regulations (CCR). As such, Management Incentive Pay will be reported to PERS. If, during the life of this document, Section 571 CCR is modified in such a manner that Executive Management Incentive Pay is no longer treated as Special Compensation by PERS, Covered Employees may request to explore the possible restructuring of this benefit.

4. Covered Employees hired after December 31, 2012 shall not be eligible to receive Executive Management Incentive Pay.

C. Sheriff - Post Incentive Compensation

1. Effective January 1, 2020 the Sheriff shall receive POST Management incentive pay of two and one half percent (2.5%). This incentive is based on the employee base rate of pay, including longevity, but does not include any other compensation.

Section 2
Health and Welfare

The County provides the health and welfare benefits identified in Chapter 45 to all Covered Employees subject to the terms which follow.

A. Medical Insurance

1. The County will contract with the Public Employees' Retirement System (PERS) for the purpose of providing medical insurance benefits for active employees and eligible retired employees in accordance with the Public Employees Medical and Hospital Care Act ("PEMHCA"). Eligibility of active and retired employees and the dependents of active and retired employees to participate in this program shall be in accordance with regulations promulgated by CalPERS.

2. Pursuant to Government Code section 22892 (a) the County will contribute the statutory minimum employer contribution (MEC) on behalf of each active employee and each retiree who subscribes for coverage.
3 Except as provided herein, Covered Employees shall purchase medical insurance through the CalPERS Medical Program

a Covered Employees who have alternative medical insurance coverage from another source, which provides “Minimum Essential Coverage” as that term is defined by the agencies responsible for the administration of the Affordable Care Act, may, by providing written proof of such alternative coverage to the County, opt out of the CalPERS Medical Program. Covered Employees who opt out of the CalPERS Medical Program shall be required to provide written confirmation of alternative Minimum Essential Coverage annually thereafter, during the CalPERS open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the PERS Medical Program

B. Dental Insurance

1 The County will continue to make dental insurance available to active employees and the eligible dependents of active employees through the County sponsored dental plans. The County’s contributions toward such dental insurance shall be capped at $45.00 per month.

2 Except as provided herein, Covered Employees shall be required to purchase dental insurance through the County sponsored plan. Covered Employees who have dental insurance coverage from another source, may, by providing written proof of such alternative coverage to the County, opt out of the dental plan. Covered Employees who opt out of the dental plan shall be required to provide written confirmation of alternative coverage annually thereafter, during the dental plan open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the dental plan.

a Covered Employees who were hired prior to January 1, 2013 and who opt out of the dental plan pursuant to Section B 2 above, shall be provided a $45.00 per month cash-in-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee’s monthly paycheck. Amounts taken as cash will be treated as taxable income.

C. Cafeteria Plan

1 The County will make Cafeteria Plan available to all Covered Employees. At a minimum, the County Cafeteria Plan will provide non-elective County contributions that may be used to pay all or a portion of the monthly premium for county-sponsored group health insurance, and the pre-tax payments of the employee share of county-sponsored group health insurance premiums. The County Cafeteria Plan will also include a Flexible Spending Account and a Dependent Care Account into which employees may make pre-tax contributions through the execution of Salary Reduction Agreements. Participation in the County Cafeteria Plan shall be pursuant to the terms, conditions and restrictions of the Plan Administrator and shall be subject to the terms that follow.
2 Employees Hired Before January 1, 2013

a Effective with the June 30, 2020 paycheck, the County will make the below listed non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A3, sufficient that when combined with the MEC totals the following

i For employees who are enrolled in employee only coverage, the County will contribute a maximum of $535 a month

ii For employees who are enrolled in employee plus one coverage, the County will contribute a maximum of $865 a month

iii For employees who are enrolled in family coverage, the County will contribute a maximum of $1,170 a month

b Effective December 1, 2020 and each December 1st thereafter for the period of this agreement the County will make non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A3, sufficient that when combined with the MEC totals the following

i For employees who are enrolled in employee only coverage, the County will contribute the greater of $535 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $435, for employee only coverage based on CalPERS select

ii For employees who are enrolled in employee plus one coverage, the County will contribute the greater of $865 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $435, for employee plus one coverage based on CalPERS select

iii For employees who are enrolled in family coverage, the County will contribute the greater of $1,170 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $435, for family coverage based on CalPERS select

3 Employees Hired After December 31, 2012 Covered Employees

a Effective with the June 30, 2020 paycheck, the County will make non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A3, sufficient that when combined with the MEC totals the following

i For employees who are enrolled in employee only coverage, the County will contribute a maximum of $885 a month

ii For employees who are enrolled in employee plus one coverage, the County will contribute a maximum of $1,215 a month
Attachment A

III. For employees who are enrolled in family coverage, the County will contribute a maximum of $1,520 a month.

b. Effective December 1, 2020 and each December 1st thereafter for the period of this agreement the County will make non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A 3, sufficient that when combined with the MEC totals the following:

i. For employees who are enrolled in employee only coverage, the County will contribute the greater of $885 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium for employee only coverage based on CalPERS select.

ii. For employees who are enrolled in employee plus one coverage, the County will contribute the greater of $1,215 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium for employee plus one coverage based on CalPERS select.

iii. For employees who are enrolled in family coverage, the County will contribute a maximum of $1,520 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium for family coverage based on CalPERS select.

4. In the event an employee has excess County Cafeteria contributions (before or after AFLAC), the dollar equivalent thereof shall be contributed to the employee’s Health Reimbursement Account (HRA) to the extent allowable by law.

5. Upon expiration of this compensation package, county contributions shall remain at the 2023 contribution rates until such time as an alternative compensation package is approved by the board.

D. Cash-In-Lieu of Medical Coverage

1. Subject to Section D 2 below, Covered Employees who, pursuant to Section A 3 a, above elect not to receive County-sponsored PERS health benefits, the County will provide monthly cash-in-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee’s monthly paycheck. Amounts taken as cash shall be treated as taxable income.

a. Covered Employees hired prior to January 1, 2013 and who qualify for the above-described cash-in-lieu benefit shall receive $435 per month.

b. Employees hired after December 31, 2012 and who qualify for the above-described cash-in-lieu benefit shall receive $374 per month for Non-Safety Covered Employees and $274.00 per month for Safety Covered Employees.

2. It is specifically understood that the cash-in-lieu benefits provided pursuant to this Agreement are subject to the ACA compliance provision detailed in Section G, below.
E. Vision Care and Employee Assistance Plans

1 Vision insurance shall be provided in accordance with the Vision Plan and shall include at a minimum an annual examination and the replacement of lenses and frames every twelve (12) months. The County will contribute one-hundred percent (100%) of the monthly premium for employee-only coverage. Covered Employees may enroll eligible family members at the employee’s expense and subject to the rules of the insurance provider.

2 The County shall provide to each Covered Employee an Employee Assistance Plan that includes up to six (6) visits during each calendar year with a designated Health Care Provider. Such Employee Assistance shall be strictly confidential and the employee need only show proof of employment with Colusa County to receive this benefit.

F. Health Reimbursement Arrangement

1 The County will make an IRS qualified Health Reimbursement Arrangement ("HRA") available for eligible Covered Employees who retire from the County and enroll in the County-Sponsored Health Plan. Subject to the conditions described below, the County will make monthly contributions into the HRA on behalf of each eligible retiree.

   a. For employees hired before January 1, 2013 and who retired prior to the execution of this document, the County will continue to contribute $128.26 per month to the retiree’s HRA. This retiree HRA contribution is separate from and in addition to the PEMHCA Minimum Employer Contribution (MEC).

   b. For Employees hired before January 1, 2013 and who retire following the execution of this document, the County will contribute $128.26 per month, less any future increases to the MEC, to the retiree’s HRA, so that the combination of the MEC and the retiree HRA contribution does not exceed $267.26 per month. This retiree HRA contribution is separate from the MEC.

   c. Employees hired after January 1, 2013 and who subsequently retire are not eligible for the $128.26 retiree HRA contribution provided herein. Such retirees receive only the MEC.

2 Commencing January 2020, the County will contribute $50 per month into individual IRS qualified Health Reimbursement Arrangement (HRA) accounts for each active employee. This contribution is in addition to any excess cafeteria funds. Employees will be responsible for any administrative fees associated with their HRA account. Upon retirement, the remaining balance of an active employee’s HRA will be rolled into the employee’s retiree HRA.

G. Health Care Compliance

1 It is the intent of the Parties to comply with legislative and regulatory requirements for the provision of health care. If, during the period covered by this document, it is determined that the County is out of compliance with any health care related mandate or mandates, the County will take the steps necessary to comply.
2 If the actions deemed necessary to comply with the legislative and regulatory requirements impact benefits provided to Covered Employees, the County will meet with Covered Employees regarding these impacts.
Section 3
Retirement

A Retirement Plans

1 Miscellaneous Employees

a Subject to all rules and procedural requirements of PERS, Covered Miscellaneous Employees who are hired after December 31, 2012 who are "New Members" as that term is defined by PERS, shall be enrolled in the 2% at age 62 Plan pursuant to California Government Code (Government Code) Section 7522.20, with final compensation based on the highest average annual compensation paid over a consecutive three-year period.

b For Covered Miscellaneous Employees hired prior to January 1, 2013 the County will continue to contract with PERS for the 3% at age 60 Plan pursuant to Government Code Section 21354.3, with final compensation based on the highest paid consecutive twelve (12) months pursuant to Government Code Section 20042.

2 Safety Employees

a Subject to all rules and procedural requirements of California Public Employees' Retirement System (PERS), Covered Safety Employees hired after December 31, 2012 who are "New Members" as that term is defined by PERS, shall be enrolled in the 2.5% at age 57 Plan pursuant to Government Code Section 7522.25(c), with final compensation based on the highest average annual compensation paid over a consecutive three-year period.

b Subject to all rules and procedural requirements of PERS, including those that require certain optional benefits be made available to members of pooled plans, for Covered Safety Employees hired prior to January 1, 2013, the County will continue to contract with PERS for the 3% at age 50 Plan pursuant to Government Code Section 21362.2, with final compensation based on the highest paid consecutive twelve (12) months pursuant to Government Code Section 20042.

3 Optional Benefits

a To the extent allowable by PERS, the County will continue to provide the optional retirement enhancement, Military Service Credit as Public Service for Miscellaneous and Safety employees pursuant to Government Code Section 21024.

b To the extent allowable by PERS, the County will continue to provide the Pre-Retirement Option 2W Death Benefit pursuant to Government Code Section 21548.

B Retirement Plan Contributions

1 County Contributions

a Subject to all rules and procedural requirements of California Public Employees' Retirement System (PERS) the County will pay the employer's share of PERS contributions, pursuant to the provisions of Sections 2 and 3, below.
2 Employee Contributions - New Members

a Covered Employees who are "New Members" as that term is defined by PERS, shall contribute to PERS an amount equal to one-half of the normal cost of the Plan to which they are enrolled

3 Employee Contributions - Classic Members

a Effective January 1, 2020 Classic Safety Member employees shall contribute twelve percent (12%) to PERS The employee member contribution is 9% An additional cost sharing pension contribution of three percent (3%) shall initially be implemented outside of a CalPERS contract amendment as authorized by Government Code Section 20516(f) As soon as administratively feasible the County shall implement a PERS contract amendment to reflect a member contribution of twelve percent (12%) If the county fails to initiate the contract amendment before September 1, 2020, Classic Members shall discontinue paying the additional three percent (3%) contribution This pension contribution shall extend beyond the expiration of this MOU and shall constitute the status quo ante for all future negotiations

b Beginning on July 1, 2016, subject to all the rules and procedural requirements of PERS, Covered Employees who are Classic Members as that term is defined by PERS shall increase their contribution to PERS by an amount equal to one-half of any general wage increase provided to such employees not to exceed the cap on such contributions established by Government Code Section 20516 5 (b), with such increase in PERS contributions to be effective on the same date as the general wage increase This provision will then be applied to each subsequent general wage increase provided to the Classic Members of this bargaining unit until such time that employees are contributing an amount equal to one-half of the normal cost of the PERS Plan to which they are enrolled, not to exceed the cap on such contributions established by Government Code Section 20516 5 (b) It is understood that the final application of this Section could result in an increased employee contribution that is less than one-half of the corresponding general wage increase It is further understood that this provision shall not be applied to classification-specific equity adjustments.

C. Federal Insurance Contribution Act (FICA) Tax

1 The County shall pay the employer share of FICA taxes and Covered Employees shall pay the employee share of FICA taxes

D. Internal Revenue Code Section 457 Deferred Compensation Plans

1 The County will continue to make IRC section 457 deferred compensation plans (IRC 457 Plans) available to Covered Employees, subject to the terms and conditions of plan sponsors which, in some cases, may require minimum employee contributions Employee participation in such plans is voluntary

a Except for the matching contributions provided below, the County shall not make contributions on behalf of Covered Employees Effective January 1, 2020, the
County will match employee contributions to a county-offered IRC 457 Plan as follows:

I. For employees with up to seven (7) years of county service, $20 00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.

II. For employees with seven (7) to fifteen (15) years of county service up to $30 00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.

III. For employees with more than fifteen (15) years of county service up to $40 00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.

b. Specific information regarding each of the available IRC 457 Plans may be obtained from the Human Resources Department.

Section 4
Miscellaneous

A. Required Licenses.

1. Covered Employees are responsible for meeting the requirements and for paying any fees involved in obtaining necessary licenses, certificates, permits, and registrations. However, where such licenses, certificates, permits, and registrations are required in order for the employee to maintain his/her current position, reimbursement may be sought from his/her employer upon proof of successful completion of tests or other requirements.

B. Sheriff – Uniform Allowance

1. The Sheriff shall receive a monthly uniform allowance of $55 00.

Section 5
Chapter 45

Any terms and conditions of employment not specifically discussed herein shall be governed by the provisions of Colusa County Code, Chapter 45.