

ADMINISTRATIVE CONFIDENTIAL EMPLOYEE COMPENSATION & REIMBURSEMENT PACKAGE

EFFECTIVE FOR FISCAL YEAR 2019/2020 and 2020/2021

The terms of the approved package stated below will be reviewed semi-annually and may be re-negotiated by the Napa County Mosquito Abatement District Board of Trustees.

Cost of Living Salary Increase (COLA)

A 2.5% increase to be effective the first pay period of the new fiscal year beginning July 2019 and July 2020.

Health Insurance

The District shall cover the full benefit amount and any increases to health insurance premiums through fiscal year 2020/2021 for employee and dependents.

Dental Insurance

The District shall cover the full benefit amount and any increases to dental insurance premiums through fiscal year 2020/2021 for employee and dependents.

Life Insurance (\$25,000)

The District shall cover the full benefit amount and any increases to life insurance premiums through fiscal year 2020/2021.

Cell Phone Reimbursement

Each employee may receive up to a maximum of \$540.00 per fiscal year.

Continuing Education

Each employee to attend up to two MVCAC Coastal Region CDPH approved continuing education workshops per year. The District shall cover the current total cost of \$90.00 per year and any increases.

State Certification Card Renewal Fee

Each applicable employee to maintain a California State CDPH Vector Control Certification Card for mosquito, invertebrate, and vertebrate vector control. The District shall cover the current cost of \$143.00 per year and any increases.

Education and Training Reimbursement/Supplemental Certifications

Each employee may receive up to \$300/year towards the cost of off duty job related classes and/or to maintain job related supplemental certifications.

Wellness Program

Each employee may be reimbursed up to a maximum of \$700.00 per fiscal year for health club membership.

Vacation

10 days /year (years 1-5 with District); 15 days per year (years 6-10 with District); one additional day added for each year until reach 20 days/year at year 15 (years 11-15); unused rolls over to next year with 40 days the maximum amount that can be banked.

Sick Leave

Earn 120 hours per year, unused rolls over to next year, and no limit on earned sick leave that can be banked. Unused sick leave may be converted to service credit with CalPERS at time of retirement.

Bereavement Leave

5 days paid leave per fiscal year, unused leave is not paid out and cannot be banked.

Paid Holidays

14 paid holidays (New Years, Martin Luther King, President Lincoln's Birthday, President Washington's Birthday, Memorial Day, Independence Day, Labor Day, California State Admissions Day, Columbus Day, Veterans Day, Thanksgiving (2 days – Thursday and Friday), Christmas Eve, Christmas Day).

Longevity Pay

0.5% additional pay for 20 years of service with District; additional 0.5% pay for 30 years of service with District.

CalPERS 1959 Survivor Benefit Level 4 (Maximum Level) – Applies to All District Staff

The District paid \$374.40 for PERS Classic members and \$135.20 for PERS PEPRA members in fiscal year 2017/18. The District will continue to contract for and cover the full benefit amount including any increases through fiscal year 2020/2021. Rates tend to fluctuate from year to year. The following table illustrates the rates paid by the District since 2012 (note: employees were not separated by CalPERS as Classic and PEPRA until 2016, the first full year following the hiring of new staff members which were subject to mandated PEPRA regulations).

Fiscal Year	Classic	PEPRA	Total
11/12	\$374.40	\$00.00	\$374.00
12/13	\$384.00	\$00.00	\$384.00
13/14	\$441.60	\$00.00	\$441.60
14/15	\$480.00	\$00.00	\$480.00
15/16	\$252.00	\$84.00	\$336.00
16/17	\$309.60	\$103.20	\$412.80
17/18	\$374.40	\$135.20	\$509.60
18/19	*	*	*

CalPERS Retirement Contribution – Applies to All District Staff

CalPERS separates employees into Classic (those hired prior to 1 Jan 2013 and remaining in continuous employment) and PEPRA (those hired after 1 Jan 2013). The District currently has 5 employees that are Classic members and 4 employees that are PEPRA members. For fiscal year 2018/19, district employees that are Classic PERS members pay 8% of their salary to PERS while employees that are PEPRA members pay 6.5% as their share of the retirement cost. The District contribution rate for fiscal year 2018/19 is 13.084% of salaries for Classic employees and 7.266% for PEPRA employees. The CalPERS determined employer contribution rate for fiscal year 2019/20 will be 13.945% (Classic) and 7.072% (PEPRA) and projected rate for 2020/21 will be 14.8% and 7.6% respectively. To manage promised benefit levels, the employer contribution rate, and pension debt due to changes in discount rates used and/or poor investment return years (those years that earn less than the discount rate, currently 7.25%), the District shall, when feasible, continue to make supplemental contributions to the CalPERS pension fund. The last six years District supplemental, required District, and employee contributions are as follows:

Fiscal Year	Supplemental Contribution	Required District Contribution	Total District Contribution	Employee Contribution
13/14	\$645,000.00	\$130,309.58	\$775,309.58	\$54,158.75
14/15	\$570,000.00	\$105,360.28	\$675,360.28	\$49,284.92
15/16	\$700,000.00	\$120,046.75	\$820,046.75	\$53,790.47
16/17	\$0.00	\$129,858.69	\$129,858.69	\$56,589.67
17/18	\$525,000.00	\$ 89,534.70	\$614,534.70	\$60,800.51
18/19	\$200,000.00	*	*	*

*Data not available until close of 18/19 fiscal year

Other Post Employment Benefit (OPEB - GASB45) – Applies to All District Staff

Each retired employee currently receives some level of medical insurance paid by the District. GASB45 required \$76,964.00 be deposited into a dedicated trust fund by the District for fiscal year 2018/19. Projected future OPEB contributions, determined by actuarial analysis, are \$82,666.00 for fiscal year 2019/20 and \$82,666.00 for fiscal year 2019/20. The projected contribution rates assume the District receives a rate of return on invested trust funds of 5% per year, the general inflation rate does not exceed 2.75% per year, total salary increases do not exceed 3.25% per year, and no increases in staffing levels occur (as of the October 2017 actuarial study report date the District had 8 full-time staff). The last six years contributions made to the OPEB trust fund to achieve and maintain 95% funded status with a 5% discount rate are as follows:

Fiscal Year	Contribution
13/14	\$0.00
14/15	\$95,000.00
15/16	\$330,000.00
16/17	\$135,000.00
17/18	\$225,000.00
18/19	\$150,000.00