



Lou Ann Teixeira  
 Executive Officer

**MEMBERS**

<b>Candace Andersen</b> <i>County Member</i>	<b>Federal Glover</b> <i>County Member</i>
<b>Donald A. Blubaugh</b> <i>Public Member</i>	<b>Michael R. McGill</b> <i>Special District Member</i>
<b>Gabriel Quinto</b> <i>City Member</i>	<b>Scott Perkins</b> <i>City Member</i>
<b>Patricia Bristow</b> <i>Special District Member</i>	

**ALTERNATE MEMBERS**

<b>Diane Burgis</b> <i>County Member</i>
<b>Scott Pastor</b> <i>Special District Member</i>
<b>Charles R. Lewis, IV</b> <i>Public Member</i>
<b>Edi Birsan</b> <i>City Member</i>

December 13, 2023 (Agenda)

<b>December 13, 2023 Agenda Item 7</b>
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Contra Costa Local Agency Formation Commission  
 40 Muir Road, 1<sup>st</sup> Floor  
 Martinez, CA 94553

**Proposed Amendments to the LAFCO Employee Benefit Plan**

Dear Commissions:

LAFCO is an independent entity created by the State Legislature. Pursuant to Government Code §56000 et seq., LAFCO hires its own staff and provides employee benefits, including health, dental, retirement, and other benefits.

In November 2007, the Commission adopted a personnel system for Contra Costa LAFCO, including job descriptions, classification and salary plans, an updated contract between LAFCO and Contra Costa County Employees’ Retirement Association, and a LAFCO *Employee Benefit Plan*. The LAFCO *Employee Benefit Plan* provides benefits comparable to the County’s management benefit plan that were historically provided to LAFCO employees. Contra Costa LAFCO currently employs two full-time employees, both of whom are covered under this plan.

LAFCO purchases its health, dental, and other employee benefits through Contra Costa County. LAFCO staff was recently contacted by the County Human Resources (HR) Department with information relating to changes to the County’s health and dental benefit plans, which are available to LAFCO employees. The County modified its health and dental insurance options as shown on the attached. County HR staff assisted LAFCO with the updates. The proposed amendments to the LAFCO *Employee Benefit Plan* would become effective January 1, 2024.

**RECOMMENDATION:** Staff recommends that the Commission amend the LAFCO Employee Benefit Plan per the attached resolution to include the proposed amendments to the LAFCO *Employee Benefit Plan*.

Sincerely,

LOU ANN TEXEIRA  
 EXECUTIVE OFFICER

Attachment - LAFCO Resolution 2023-02 Amending the LAFCO Employee Benefit Plan

- c: Ann Elliot, Contra Costa County Human Resources Director
- Craig Taylor, Contra Costa County Human Resources Supervisor
- Anthony Phillip, Contra Costa County Human Resources

**RESOLUTION NO. 2023-03**

**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION  
AMENDING THE CONTRA COSTA LAFCO EMPLOYEE BENEFIT PLAN**

**WHEREAS**, the Contra Costa Local Agency Formation Commission (LAFCO) is an independent regulatory agency created by the State Legislature; and

**WHEREAS**, pursuant to Government Code §56385, LAFCO may provide benefits, including retirement, health, dental, and other benefits to its employees; and

**WHEREAS**, in 2007, the Commission adopted a benefit plan for LAFCO employees; and

**WHEREAS**, Contra Costa LAFCO participates in Contra Costa County administered benefit programs for health, dental, life insurance, deferred compensation, and other benefits; and

**WHEREAS**, any changes to the LAFCO employee benefit plan must be approved by the Commission; and

**WHEREAS**, the last significant update to the employee benefit plan was in 2017; and

**WHEREAS**, Contra Costa LAFCO retains the right to modify the LAFCO employee benefits plan at any time, and will notify the County in such event; and

**WHEREAS**, Contra Costa County Human Resources Department advised LAFCO of changes to holidays; modified medical and dental benefits/options including new health plan choices in which LAFCO employees are eligible to participate; health care spending account; voluntary vision plan; family care leave; longevity differential; management insurance; and workers' compensation benefits.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** that effective January 1, 2024, Contra Costa LAFCO hereby amends its employee benefit plan as shown on the attached (Exhibit A).

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PASSED AND ADOPTED THIS 13<sup>th</sup> day of December 2023, by the following vote:

- AYES:
- NOES:
- ABSTENTIONS:
- ABSENT:

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FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

*I hereby certify that this is a correct copy of a resolution passed and adopted by this Commission on the date stated above.*

Dated: December 13, 2023

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Lou Ann Texeira, Executive Officer

**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION**

**EMPLOYEE BENEFIT PLAN  
(adopted November 2007)**

**(amended - August 2014), (amended November 9, 2016)  
(amended July 12, 2017, amended November 9, 2022)**

Unless otherwise provided, benefits under this Plan are for permanent employees who work full-time, or part-time, 20 or more hours each week. Benefits are prorated for part-time employees as noted.

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Commented [AP1]: Should be "hours"

Additional details regarding this Benefit Plan are provided in the Contra Costa County Board of Supervisors Resolution ~~2007/366~~ No. 2023/554, entitled "Compensation and Benefits and Other Compensation for Authorized for County Elected and Appointed Department Heads, Management, Exempt, and Unrepresented Employees." ~~This Herein, the Resolution shall be~~ referred to as the "Contra Costa County Management Resolution."

Commented [AP2]: Is the intent to keep up to date with the most recent Management Resolution? If so, it would be "2023/554" which is located here <https://www.contracosta.ca.gov/4422/Management-Resolutions>

**APPLICATION:** This Benefit Plan applies to the following job classifications:

Executive Officer	LAFCO Clerk/Executive Assistant
Analyst I/II	Clerk Analyst

**HOLIDAYS:** All employees observe 11 designated holidays per calendar year and accrue two hours of personal paid holiday credit per month to a maximum of 40 hours (prorated for part-time). LAFCO will observe the following holidays:

Commented [AP3]: 11 holidays with the addition of Juneteenth (June 19)

New Year's Day	Labor Day
Martin Luther King Jr. Day	Veterans' Day
Presidents' Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day
<u>Juneteenth</u>	

Commented [AP4]: The County recognizes Juneteenth (June 19) as a holiday.

Employees observe such other days as LAFCO may designate by resolution as holidays.

Any holiday observed by LAFCO that falls on a Saturday is observed on the preceding Friday and any holiday that falls on a Sunday is observed on the following Monday.

**VACATION:** All employees are entitled to accrue paid vacation credit not to exceed the maximum cumulative hours as follows (prorated for part-time):

<u>Length of Service</u>	<u>Monthly Accrual Hours</u>	<u>Maximum Cumulative Hours</u>
Under 11 years	10	240
11 years	10 2/3	256
12 years	11 1/3	272
13 years	12	288
14 years	12 2/3	304
15 – 19 years	13 1/3	320
20 – 24 years	16 2/3	400
25 – 29 years	20	480
30+ years	23 1/3	560

**SICK LEAVE:** All employees accrue eight hours of sick leave per month without limit. Unused credits are converted to service credits on a day-for-day basis at retirement (prorated for part-time).

**MEDICAL, DENTAL AND RELATED BENEFITS:** LAFCO offers its employees health, dental and related benefits through the County's plans which include the following: Contra Costa Health Plans (CCHP) Plan A or Plan B, Kaiser Foundation Health Plans (Plan A, Plan B, or High Deductible), and Health Net **SmartCare** HMO (Plan A or Plan B) or PPO (Plan A ~~or Plan B~~). Delta Dental and Delta Care Dental are available separately or in combination with medical plans.

LAFCO will pay the following proportions of the monthly premium charges for employees and for their eligible family members as defined in the Contra Costa County Management Resolution:

- a. Contra Costa Health Basic Plan (CCHP), Plan A – 98%
- b. CCHP, Basic Plan B – 90%
- c. Kaiser Permanente, Basic Plan A – 80%
- d. Kaiser Permanente, Basic Plan B – 80%
- e. Kaiser Permanente High Deductible Plan – 80%
- f. Health Net **SmartCare** - Basic Plan A – 80%
- g. Health Net **SmartCare** - Basic Plan B – 80%
- h. Health Net PPO, Plan - Plan Basic A – 66.27% (only 50% of any premium increase after 2000)
- i. ~~Health Net PPO, Plan B – 66.27% (only 50% of any premium increase after 2000)~~
- j. Delta Dental ~~Premier or Delta Care (PMI) Dental for CCHP Plans~~ – 98%
- k. Delta Dental ~~Premier or Delta Care~~ when combined with Kaiser ~~or~~ Health Net ~~HMO or Health Net PPO plans~~ – 78%
- l. ~~Delta Care Dental when combined with Kaiser, Health Net HMO or Health Net PPO~~ – 78%
- m. ~~l.~~ Delta Dental or Delta Care Dental without a health plan – 100% (less \$.01)

- **Life Insurance:** All medical and/or dental subscribers are provided a \$10,000 group term life insurance policy. Employees may subscribe voluntarily, and at their own expense, to supplemental life insurance, as offered.
- **Health Care Spending Account:** To meet out-of-pocket expenses not covered by a medical plan, employees may participate in a pre-tax Health Care Spending Account Program designed to qualify for tax savings up to \$4,500 per calendar year under Section 125 of the Internal Revenue Code (IRC). ~~Section 129 of the IRC provides for an annual adjustment limit. For 2024, the limit is \$3,200. Effective January 1, 2008, the maximum amount the employee can set aside is \$5,000 per calendar year.~~ (Must have six calendar months of permanent employment. Any unused balance is forfeited and cannot be recovered by the employee). Details regarding the Health Care Spending Account are provided in the Contra Costa County Management Resolution.
- **Long Term Care:** Employees may participate in a 100% employee paid Long Term Care program through CalPERS and have payroll deduction of premiums at no cost. Details regarding the Long-Term Care program are provided in the Contra Costa County Management Resolution.
- **Dependent Care Assistance Program:** Employees may participate in the Dependent Care Assistance Program, which allows employees to set aside up to \$5,000 per calendar year to pay for eligible dependent care (child and elder care) under Section 129 of the Internal Revenue Code. (Any unused balance is forfeited and cannot be recovered by the employee).
- **Voluntary Vision Plan and VSP@ Vision Care:** Effective January 1, 2017, **active** employees may participate in a 100% employee paid eye care plan that provides vision care and eyewear.

**Commented [CT5]:** Confirm if you are removing this plan?

**Commented [CT6R5]:** Delta Care no longer uses PMI. This should be removed

**Commented [CT7]:** Delta Care no longer uses PMI. This should be removed

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**Commented [CT8]:** IRS limit is 3,200 for 2024 suggest putting suggested language

**Commented [CT9R8]:** Section 129 of the Internal Revenue Code adjustment limit each year. For 2024 the limit is \$3,200.

- Health Plan Coverages and Provisions, Including Retiree Health Benefits: As provided in the Contra Costa County Management Resolution.

**RETIREMENT**: All LAFCO employees participate in a locally administered pension plan which is integrated with Social Security under provisions of the 1937 County Retirement Act. LAFCO pays the employer's contribution and 50% of the employee's normal contribution and all employee contributions are tax-deferred under Section 414(h) of the Internal Revenue Code.

Details regarding retirement coverage are provided in the Contra Costa County Management Resolution and through CCCERA.

**VIDEO TERMINAL (VDT) USERS EYE EXAMINATION**: Certified VDT users (two hours per day) are eligible for an annual eye examination and, if prescribed, one pair of eyeglasses with a frame allowance. Details regarding the VDT program are provided in the Contra Costa County Management Resolution.

**TUITION REIMBURSEMENT**: With job-related qualifications, employees are eligible for career development training reimbursement (tuition and books), not to exceed \$650 per calendar year.

**TRAINING**

The LAFCO Executive Officer is responsible for authorization of individual professional development reimbursement as provided for in the annual LAFCO budget.

**BILINGUAL PAY DIFFERENTIAL**: Employees in positions requiring bilingual proficiency, as designated by LAFCO, will receive \$80 per month (prorated for part-time).

**FAMILY CARE LEAVE**: Employees may qualify for up to 18 weeks per year (rolling 12-month period) for their own serious health condition, or that of a child, spouse, parent or domestic partner, or for ~~both the birth or adoption of a child or placement in foster care.~~

**FURLOUGH DAYS/VOLUNTARY TIME OFF**: Employees who are authorized to take furlough days without pay are eligible for continued health/dental plan subvention and for computation of vacation, sick leave and floating holiday accrual as though they worked their normal schedule.

**MILEAGE REIMBURSEMENT**: Use of personal vehicles on authorized LAFCO business is reimbursed in accordance with the rates set by the Internal Revenue Service.

**LONGEVITY DIFFERENTIAL**: Employees who have completed 10 years of service as Contra Costa LAFCO employees, as determined by CCCERA, qualify for a monthly differential in the amount of 2.5% of base pay. Employees who complete 15 years of service as Contra Costa LAFCO employees, as determined by CCCERA, are eligible to receive an additional 2.5% of base pay. ~~Details regarding Longevity Differential benefits are provided in the Contra Costa County Management Resolution.~~

**DEFERRED COMPENSATION PROGRAM**: Employees who elect to participate in the IRS Section 457 Deferred Compensation Plan and who have met a pre-established contribution threshold are eligible for a LAFCO contribution to the Deferred Compensation Plan. Eligibility requirements and contribution rates are provided in the Contra Costa County Management Resolution.

Effective August 13, 2014, LAFCO employees who qualify as eligible participants, may participate in the Deferred Compensation Loan Program.

**ANNUAL ADMINISTRATIVE LEAVE:** Employees receive up to 70 hours of annual non-accruable administrative leave each January 1<sup>st</sup> (prorated for part-time). Balances may not be carried over past December 31<sup>st</sup>. Details regarding Administrative Leave benefits are provided in the Contra Costa County Management Resolution.

**SICK LEAVE INCENTIVE:** Employees who separate other than through retirement after three years of service, can qualify for a payoff of unused sick leave accruals at separation. Details and payout schedule are provided in the Contra Costa County Management Resolution.

**LONG TERM DISABILITY INSURANCE:** Employees are provided at LAFCO expense wage replacement insurance effective after 60 calendar days for use during long term recuperation from an accident or illness. The coverage provides 85% of base salary, less deductible benefits. Details regarding Long Term Disability Insurance benefits are provided in the Contra Costa County Management Resolution.

**MANAGEMENT LIFE INSURANCE:** Employees are covered [at LAFCO's expense by term life insurance in the amount of an additional \\$57,000 life insurance policy.](#)

**VACATION BUY BACK:** Employees are eligible once annually to cash out up to one-third of their annual vacation accrual. Details regarding the Vacation Buy Back program are provided in the Contra Costa County Management Resolution.

**PROFESSIONAL DEVELOPMENT ALLOWANCE:** Employees (excluding the Executive Officer) are eligible for reimbursement of up to \$625 for each 24-month period for authorized memberships in professional organizations, subscriptions to professional publications, attendance fees at job-related professional development seminars and activities, and for purchase of computer hardware and software applicable to employee's work. Details regarding the Professional Development Allowance program are provided in the Contra Costa County Management Resolution.

**WORKERS' COMPENSATION AND CONTINUING PAY**

~~[Workers' Compensation benefits will be provided pursuant to State Law. For all accepted workers' compensation claims files with LAFCO during calendar year 2007, employees will receive 80% of their regular monthly salary during any period of compensable temporary disability not to exceed one year. Effective January 1, 2008, employees will receive 75% of their regular monthly salary. Details regarding Workers' Compensation and Continuing Pay benefits are provided in the Contra Costa County Management Resolution.](#)~~

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**ADDITIONAL BENEFITS AVAILABLE TO THE EXECUTIVE OFFICER:**

The Executive Officer receives the additional benefits that are also provided to County Elected and Appointed Department heads. Details regarding Executive Officer additional benefits are provided in the Contra Costa County Management Resolution and are summarized below.

- Executive Automobile Allowance: The Executive Officer is eligible for a personal auto allowance of \$600 per month. Mileage is reimbursed at the current IRS rate.
- Group Life Insurance: The Executive Officer is provided with a LAFCO paid \$60,000 term life insurance policy.
- Professional Development Allowance: The Executive Officer is eligible for reimbursement for memberships in professional organizations, subscriptions to professional publications, attendance fees at job-related professional development seminars and activities, and for purchase of computer hardware and software in the amount of \$925 for each 24-month period.

- Executive Advanced Notice Differential – If the Executive Officer provides the Commission with 12 months advance written notice of his or her voluntary separation from LAFCO, said employee is eligible for a differential of 2% of his or her base pay for each month from the first day of the month following the month in which the notice is given. [Details regarding Executive Advanced Notice Differential benefits are provided in the Contra Costa County Management Resolution.](#)