

East Bay Regional Park District
MANAGEMENT & CONFIDENTIAL BENEFITS - 2011

BENEFIT Note: E=Employee, ER=Employer	DESCRIPTION
Memorandum of Understanding TERM	<ul style="list-style-type: none"> 04/01/2009 – 03/30/2011
PAY INCREASES	<ul style="list-style-type: none"> 04/01/2009 COLA: 0.9% 04/01/2010 COLA: Floor of 0% and a ceiling of 1%.
MEDICAL INSURANCE (Effective 01/01/2011) ER cost: (per month) EE = \$ 521.33 (Kaiser) \$ 703.80 (max) EE+1 = \$ 1,042.65 (Kaiser) \$1,407.58 (max) EE+Family = \$ 1,475.35 (Kaiser) \$1,991.72 (max)	<ul style="list-style-type: none"> Employer pays full Kaiser premium or maximum of 135% Kaiser premium for alternative plan. Coverage begins 1st of month after employment with submission of enrollment form. Eligible employees have choice of Kaiser HMO or Anthem HMO or PPO plans for medical coverage. Employer pays full cost of Kaiser HMO for employees working 75% of full-time and above. Employee pays PPO or HMO costs in excess of maximum amounts referenced above. If Employee works less than 75% full-time, cost of coverage is pro-rated. Employees demonstrating coverage under another plan may elect to receive \$175/mo. in lieu of coverage.
DENTAL INSURANCE (Effective 01/01/2011) ER cost: (per month) E only = \$ 65.13 E+1 = \$122.49 E+Family = \$194.43 <u>EE cost:</u> \$0	<ul style="list-style-type: none"> Employer pays Delta Dental premiums. Coverage 90% (10% co-payment); \$2,000 annual maximum per person. Orthodontics: 70% (30% co-payment), maximum lifetime coverage is \$1,500/patient. Begins 1st of month after date of hire with submission of enrollment form. If Employee works less than 75% full-time, cost of coverage is pro-rated.
VISION CARE PLAN (Effective 01/01/2010) ER cost = \$0 E cost (per month): E = \$ 8.31 E+1 = \$12.90 E+2 = \$20.47	<ul style="list-style-type: none"> Optional low cost vision care plan available at enrollee's expense. Begins 1st of month after date of hire with submission of enrollment form. Includes coverage for examination, lenses/frames or contact lenses. Provides coverage allowances for participating providers and non-participating providers.
LIFE AND AD&D INSURANCE (Effective 11/01/2009) ER cost: Life: \$0.24/\$1,000 AD&D: \$0.03/\$1,000 coverage	<ul style="list-style-type: none"> Eligible first day of month following date of hire. Coverage provided by Lincoln Financial. Life insurance coverage is 2-1/2 times annual salary, to a maximum coverage amount of \$300,000. Accident insurance coverage maximum is 3 times annual salary; benefit is determined by severity of injury.
SOCIAL SECURITY ER cost: 7.65% of earnings	<ul style="list-style-type: none"> 7.65% Employer (6.2% Social Security + 1.45% Medicare) Employer and Employee pay equal shares.
RETIREMENT (Pension) (Effective 07/01/2011) CalPERS (2.5% @ 55) All new hires under CalPERS ER cost: ER pays ER rate and 7% of E rate ER Rate: ER pays 19.966% E Rate: 8%; ER pays 7%, E pays 1% (pre-tax)	<ul style="list-style-type: none"> 2.5% @ 55 (CalPERS) effective 10/01/2004. Average 3 highest consecutive years of service. Optional credit for unused sick leave. Social Security <u>excluded</u> from formula. Retirement benefits for Firefighter I and II are shown in the Benefits Summary for Police Association. Retirement benefits for a Public Safety Manager who is a Sworn Officer are described in the Police Assn. Benefits.

The information contained in this document is a summary of benefits provided to Park District employees. For specific information, please refer to the applicable bargaining unit agreement or contact the Human Resources Division/Benefits Department. Any errors or omissions do not constitute either an expressed or implied contract. Benefit plans are subject to approved modifications and changes. (Revised 07/19/2011)

East Bay Regional Park District
MANAGEMENT & CONFIDENTIAL BENEFITS - 2011

BENEFIT Note: E=Employee, ER=Employer	DESCRIPTION
TRANSAMERICA (Pension) ER Rate = 40.8% and E Rate = 8.55% (ER paid)	<ul style="list-style-type: none"> 2.3% @ 58 TransAmerica (Note: no new enrollments after January 1, 2001)
RETIREMENT (Medical/Dental)	<ul style="list-style-type: none"> If hired or promoted as Manager or Confidential employee on or after 1/1/2003, retiree receives \$250 a month, after 10 years of service; if Employee retires after 20 years of service, receives \$300 a month. If a manager at the level of AGM, would receive \$300 a month after 10 years of service, and \$350 a month after 20 years of service. If hired or promoted as Manager or Confidential employee prior to 1/1/2003, retiree and spouse will receive employer paid medical benefits to age 65. For a manager at the level of AGM, employer pays full premium for Kaiser or alternative plan for retiree & dependents under 65. Employer reimburses employee for cost of Medicare Part B & pays for AARP Supplemental Medical coverage for retiree and spouse on attaining age 65. Retiree may continue dental coverage by paying the Employer rate directly to the District.
AARP MEMBERSHIP ER cost: \$12.50/year per E	<ul style="list-style-type: none"> Employer pays for current employees at age 64 and for all retirees and spouses/domestic partners.
DEFERRED COMPENSATION	<p><u>Managers: 401(a) Plan / Confidential Employees: 457 Plan</u></p> <ul style="list-style-type: none"> Eligible on date of hire; requires enrollment form. Administered by ICMA-RC. Employee may contribute up to legal maximum. <u>Employer cost</u> based on Employee contribution: To 5 years of service: 1% District match 5+ years of service: 2% District match 10+ years of service: 3% District match
IRS CODE 125 – Medical & Dependent Care Flexible Spending Accounts (Optional) ER cost: \$6.00/month per E (2010 amounts, depending on elections)	<ul style="list-style-type: none"> Employer pays administrative and set-up costs. Administered by Flex-Plan Services. Eligible first day of month following date of hire upon submission of enrollment form(s). Medical Reimbursement and Dependent Care deducted pre-tax. Employee uses benefits credit card for eligible medical expenses and is reimbursed for eligible expenses by submission of claims paperwork to Provider for eligible dependent care expenses Employee paid health plan premium may be deducted pre-tax.
VACATION ACCRUAL	<ul style="list-style-type: none"> New Hire to 5 years of service: 12 days/year. 5-10 years: 15 days/year. 11-15 years: 18 days/year. 16-20 years: 21 days/year. 20+ years: 21 days/year + 1 additional day for each year of service after 20. If Employee works less than full-time, accrual is pro-rated.

The information contained in this document is a summary of benefits provided to Park District employees. For specific information, please refer to the applicable bargaining unit agreement or contact the Human Resources Division/Benefits Department. Any errors or omissions do not constitute either an expressed or implied contract. Benefit plans are subject to approved modifications and changes. (Revised 07/19/2011)

East Bay Regional Park District
MANAGEMENT & CONFIDENTIAL BENEFITS - 2011

HOLIDAYS	<ul style="list-style-type: none"> 13.5 days/year (no floating holidays): New Year's Day, Martin Luther King, Jr.'s Birthday, Lincoln's Birthday, Washington's Birthday, Memorial Day, Independence Day, Labor Day, California Admission's Day, Columbus Day, Veteran's Day, Thanksgiving Day and Friday after, Christmas Eve (last 4 hours) and Christmas Day.
SICK LEAVE ACCRUAL	<ul style="list-style-type: none"> 1 day/month, unlimited accumulation. If Employee works less than full-time, accrual is pro-rated. After 10 years of service, pay out at separation of 1/3 unused sick leave balance, to a maximum of 15 days.
FAMILY DEATH LEAVE	<ul style="list-style-type: none"> Full pay for 3 days if local leave, 5 days if out-of-town (more than 500 miles from employee's home).
STATE DISABILITY INSURANCE and PAID FAMILY LEAVE ER cost: 1.02% of earnings E cost: 1.02% of earnings (2011 rate; state mandated)	<ul style="list-style-type: none"> Plans administered by State of California Employment Development Department. First 7 days of disability waiting period - not covered. Weekly SDI benefit amount is approximately 55% of pay, up to maximum weekly benefit amount of \$917. SDI benefit payments are integrated with Employer sick pay/used to buy back sick leave hours. For PFL, up to 6 weeks partial reimbursement of missed pay while caring for a family member, to a max. of \$917/week.
LONG TERM DISABILITY (Effective 01/01/2010) ER cost: \$0.43/\$100	<ul style="list-style-type: none"> Employer-paid; supplements 70% of salary up to a maximum monthly benefit of \$5,000. 90 day elimination period. Coverage provided by Lincoln Financial.
UNIFORM ALLOWANCE ER cost: \$930/year	<ul style="list-style-type: none"> Provided to Public Safety Managers only (Lieutenants, Captain, Fire Chief, AGM Public Safety) Paid twice per year (January and July).
WORK IN A HIGHER CLASS	<ul style="list-style-type: none"> Less than 30 days: \$75/week (must be full week). 30+ days: On 31st day, receive actual rate of higher classification.
TUITION REIMBURSEMENT ER cost: up to \$1,600/year per E	<ul style="list-style-type: none"> \$800/year job-related. \$800/year career-related. Can be combined for career related (max: \$1,600). Job required training <u>fully-paid</u> by the District.
OVERTIME MEAL	<ul style="list-style-type: none"> \$11 if work 2 hours beyond scheduled work period.
PAY ON PROMOTION	<ul style="list-style-type: none"> Whichever step offers promoting employee a minimum of 5% increase.
EMPLOYEE ASSISTANCE PROGRAM (EAP) (Effective 01/01/2011) ER cost: \$3.53/month per E E cost: \$0	<ul style="list-style-type: none"> Administered by Claremont Behavioral Health. Up to total of 5 paid visits per issue/per year per employee/eligible dependent(s). Provides confidential counseling, consulting and referral services in a broad range of areas, such as work concerns, relationship/family problems, stress management, communication issues, bereavement, life changes, anxiety or depression, alcohol/other chemical dependency issues.

The information contained in this document is a summary of benefits provided to Park District employees. For specific information, please refer to the applicable bargaining unit agreement or contact the Human Resources Division/Benefits Department. Any errors or omissions do not constitute either an expressed or implied contract. Benefit plans are subject to approved modifications and changes. (Revised 07/19/2011)