

## RESOLUTION NO. 2021-089

### RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, AMENDING CITY COUNCIL RESOLUTION 2019-015 AND AUTHORIZING CERTAIN SALARY AND LABOR BENEFITS FOR UNREPRESENTED EMPLOYEES

**WHEREAS**, the City Council previously adopted Resolution 2019-015 to set forth the salary and labor benefits for the unrepresented group encompassing unrepresented employees; and

**WHEREAS**, there is a need for City Council to provide regular full-time PEPRA and regular full-time Classic Tier II sworn safety employee in the Fire Department that are also in the unrecognized group excluding the Fire Chief, and regular full-time PEPRA and regular full-time Classic Tier II sworn safety employee in the Police Department that are also in the unrecognized group excluding the Police Chief, an additional retirement benefit to make their retirement benefits more competitive with other agencies for retention and recruitment purposes.

**WHEREAS**, the City Council desires to amend but not rescind Resolution 2019-015.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Calistoga hereby amends City Council Resolution No. 2019-015 to replace existing Paragraph 24 entitled "Term" in Resolution 2019-15 with the following new Paragraph 24 to read in its entirety as follows:

24. City Contribution to Certain PEPRA and Classic Tier II Unrepresented Sworn Safety Employees' Calistoga 401(a) Money Purchase Plan Accounts: Effective upon City Council approval in open session of this Resolution, the City shall make a five percent (5%) of pre-tax base salary contribution to the Calistoga 401(a) Money Purchase Plan account of each regular full-time or PEPRA and regular full-time Classic Tier II sworn safety employee in the Fire Department that is also in the unrepresented group excluding the Fire Chief, up to the annual limit under IRC §415(c), which is equal to the lesser of (i) one hundred percent (100%) of each said PEPRA and Classic Tier II safety employee's IRC §415 compensation or (ii) the dollar limit in effect for the year. Effective upon City Council resolution in open session, the City shall likewise make a five percent (5%) of base salary contribution to the Calistoga 401(a) Money Purchase Plan account of each regular full-time PEPRA and regular full-time Classic Tier II safety employee in the Police Department that is also in the unrepresented group excluding the Police Chief, up to the annual limit under IRC §415(c), which is equal to the lesser of (i) one hundred percent (100%) of each said PEPRA and Classic Tier II safety employee's IRC §415 compensation or (ii) the dollar limit in effect for the year. The dollar limit for 2021 is \$58,000 and \$61,000 for 2022. These contribution limits may adjust annually.

1. These contribution limits are inclusive of the contributions of City, which also includes any other 401(a) accounts said PEPRA and Classic Tier II sworn safety employees hold with the City or any other entities related to the City that meet the controlled group rules under IRC §414(b), the common control rules under IRC §414(c), or the affiliated service group rules under IRC §414(m) as set forth in the Internal Revenue Code.

2. The City's pre-tax contribution to each said PEPRA and Classic Tier II sworn safety employee's 401(a) account will be retroactive to July 1, 2021.

3. No interest will be paid on the retroactive contribution.

4. Because the City contribution is derived from base salary, the City's dollar contribution to each said PEPRA and Classic Tier II sworn safety employee's Calistoga 401(a) Money Purchase Plan account shall increase with any increase to the employee's base salary, subject to the contribution limits set forth above.

5. In no event will the City contribution exceed 5% of said PEPRA and Classic Tier II safety employee's pre-tax base salary.

6. No employee contribution will be permitted to the employee's Calistoga 401(a) Money Purchase Plan account.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the existing Paragraph 24 and all subsequent paragraphs are renumbered commencing with Paragraph 25.

**PASSED, APPROVED AND ADOPTED** this 7<sup>th</sup> day of **December 2021**. I, **MARNI RITTBURG, CITY CLERK OF THE CITY OF CALISTOGA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Calistoga City Council by the following roll call vote:

**AYES:** Councilmembers Gift, Kraus, and Williams, Vice Mayor Lopez-Ortega, and Mayor Canning

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**ATTEST:**

  
\_\_\_\_\_  
Marni Rittburg, CMC, City Clerk

**APPROVED:**

  
\_\_\_\_\_  
Chris Canning, Mayor