

| CONEJO RECREATION AND PARK DISTRICT BENEFIT SUMMARY | | | | |
|--|---|--|--|--|
| Rev. 1/26 | General Employees (Full-Time) | Management Group | Division Directors | General Manager |
| | Same as general employees, unless otherwise noted | | | |
| Term of MOU | 2 years: 7/1/25 - 6/30/27 | n/a | n/a | n/a |
| CAFETERIA PLAN CONTRIBUTION (in addition to Min Employer Contribution below) | <u>Eff 1/1/26</u> EE Only: \$ 978 EE + 1: \$1,623 EE + 2+: \$2,069 | | | |
| | Note | To use only for medical, dental and life premiums; employee pays premiums over allowance | | |
| | Annual Increase | 2/3 of the Avg increase of individual plan rates as reported by CalPERS, up to max of 7% | | |
| Minimum Employer Contribution (for medical premium only) | \$162 in 2026 | | | |
| Health Insurance Opt Out Option | Yes \$200 / month | | | |
| MEDICAL Employer medical contribution | CalPERS Health Plans see above | | | |
| DENTAL Employer contribution (pd with Cafeteria Plan Contribution) | Nippon up to \$209.09/mth premium | | | |
| Group Term Life Employee Life/AD&D (Employer paid with Cafeteria Plan Contribution) | The Standard 1x annual salary up to \$60k \$0.26 / \$1,000 | | | + \$150 / mth |
| VISION Reimbursement of expenses | \$350 / yr / employee | | | \$300 / yr |
| Employee Assistance Plan (EAP) Employer paid | AnthemEAP | | | |
| DEFERRED COMPENSATION | MissionSquare Retirement | | | |
| 457(b) Plan - Employee Contributions | Up to IRS limits | | | |
| 401(a) Plan - District Contributions | District matches employee contributions up to 1.5% of base pay | | | |
| | | | And 3% of IRS normal limit to 401(a) (\$735 - 2026) | And 33% of IRS normal limit |
| RETIREMENT | CalPERS - all eligible members Member pays | | | |
| Member contribution | Member pays | | | |
| Formula | 2% @ 55 (hire before 12/4/09) 2% @ 60 (hire after 12/4/09) <u>2% @ 62 (eff 2013 - PEPRA)</u> | | | |
| Final Compensation | Member prior to 2013 (Classic): - highest average 12-months New Member (PEPRA): -highest average 36-months | | | |
| Retirement Stipend | <u>Min contribution (\$162 - 2026)</u> | | | |
| | Hired full-time before 7/1/09: Stipend based on whole yrs of full-time service (\$75 + \$15/yr of svc, increases each full yr retired by lesser of CPI or \$15 Hired full-time after 7/1/09: Not eligible (Min only) | Hire before 7/1/09 Employee only medical premium paid based on pre-retirement plan option upon retirement with 10+ yrs service; otherwise Min only | Hire before 7/1/09 Emp & dependent(s) Medical premium paid based upon pre- retirement plan option with 10+ yrs service; otherwise Min only | Hire before 7/1/09 Emp & dependent(s) Medical premium paid based upon pre- retirement plan option with 10+ yrs service; otherwise Min only |

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| HOLIDAYS & Other | | | | |
| Holiday hours | 80 hours (10 days) / year | | | |
| Floating holiday hours | 27 hours / year | | | |
| Exempt Leave (FLSA Exempt only) | 32 hours per year | | | |
| VACATION (based on service years) | <u>Per year</u> | | | |
| Less than 5 | 80 hours (10 days) | | 15 days + 1 day/yr | 20 days + 1 day/yr |
| 5 - 10 years | 120 hours (15 days) | | up to 20 days/yr | up to 30 days/yr |
| 11 - 14 years (+ one day each yr) | 128 - 152 hours (16-19 days) | | | |
| <u>15+ years</u> | <u>160 hours (20 days)</u> | | | |
| Vacation cash out option | Up to 120 hrs/yr (under certain circumstances) | | | |
| SICK Leave | | | | |
| Hours accrued per year | 96 hours (12 days) | | | |
| Maximum accrual | no max | | | |
| Sick Leave Conversion | | | | |
| Upon termination | <u>No cash out</u> | | | |
| Upon retirement | Credited to service yrs w/CalPERS <u>OR</u> w/10+ yrs service cash out up to 2,500 hours at 50% | | | |
| DISABILITY BENEFIT (employer paid) | 50% of salary up to \$2,000 per pay period after 30 day elimination period (up to 6mo, may be extended with GM apprvl) | | | |
| OTHER BENEFITS | | | | |
| Car Allowance | No | \$100-\$200 / mth (select positions) | \$275-\$325 / mth | \$500 / mth |
| Mileage Reimbursement Amount | Standard federal rate | | | |
| Physical - \$ max paid / frequency | No | | Reimburse \$300-\$500 deductible / yr | |
| Tuition Reimbursement | Yes | | | |
| Computer Purchase Program Loan / Term (i.e., interest/repayment program) | \$3,000 0% / 2yrs | | | |
| Wellness | No | | | \$50 / mth |
| PAY PROGRAM | | | | |
| Are there merit step increases? | Yes / 5% between steps | | | |
| Does group receive COLA? | Yes | | | No |
| COLA | 3% eff. 7/1/26 | | | (see GM contract) |
| Community Service Allowance | No | No | \$50 / mth | \$100 / mth |
| EMPLOYEE-PAID OPTIONAL BENEFITS | | | | |
| Health Care Flexible Spending Account | \$3,400 / yr max 2026 | | | |
| Dependent Care Flexible Spending Acct | \$7,500 / yr max | | | |
| Dependent Life insurance | \$5,000 / \$1.64 premium/mth | | | |