




EXHIBIT "A"

California
Public Employees' Retirement System



AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Supervisors
County of Napa



The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective January 1, 1949, and witnessed December 7, 1948, and as amended effective October 1, 1955, April 1, 1963, January 1, 1965, May 1, 1969, July 1, 1971, November 8, 1974, January 1, 1976, January 1, 1977, July 27, 1978, March 1, 1980, January 1, 1981, January 2, 1982, August 28, 1982, January 1, 1983, March 24, 1984, November 3, 1989, September 26, 1990, June 20, 1992, September 1, 1992, March 21, 1997, May 15, 1999, April 11, 2000, July 21, 2001, April 2, 2003, July 5, 2003, December 18, 2004 January 15, 2005 and July 2, 2005 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

Pursuant to Government Code Sections 20460.1, 20469.1, subdivision (b) and 71624, this contract is hereby amended to add the Trial Court of Napa County, hereinafter referred to as Trial Court, as a contracting party. Trial Court shall participate in the Public Employees' Retirement System from and after the implementation date of the Trial Court Employment Protection and Governance Act pursuant to the terms and conditions of this contract, making its employees members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for in this contract and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

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- A. Paragraphs 1 through 15 are hereby stricken from said contract as executed effective July 2, 2005, and hereby replaced by the following paragraphs numbered 1 through 15 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for local miscellaneous members and age 50 for local safety members.
 2. Public Agency shall participate in the Public Employees' Retirement System from and after January 1, 1949 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
 3. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. County Peace Officers (included as local safety members);
 - b. Employees other than local safety members (herein referred to as local miscellaneous members).
 4. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. **FIREFIGHTERS.**
 5. Removal of the exclusion of "Persons Compensated on an Hourly and/or Per Diem Basis Hired on or after May 1, 1969 Prospectively Only", pursuant to Section 20503, is declarative of agency's previous interpretation and does not mandate any new classes of employees into membership.

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6. Public Agency and the Napa County Flood Control and Water Conservation District have agreed to a merger of their contracts, and this contract shall be a continuation of the benefits of the contract of the Napa County Flood Control and Water Conservation District, pursuant to Section 20567.5 of the Government Code. Such merger is effective as of March 1, 1980. Legislation repealed said Section effective January 1, 1988.
7. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment before and not on or after December 18, 2004 shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment on or after December 18, 2004 shall be determined in accordance with Section 21354.4 of said Retirement Law (2.5% at age 55 Full).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a local safety member shall be determined in accordance with Section 21362.2 of said Retirement Law (3% at age 50 Full).
10. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 21222.1 (One-Time 5% Increase - 1970). Legislation repealed said Section effective January 1, 1980.
 - b. Section 21222.2 (One-Time 5% Increase - 1971). Legislation repealed said Section effective January 1, 1980.
 - c. Section 21319 (One-Time 15% Increase for Local Miscellaneous Members Who Retired or Died Prior to July 1, 1971). Legislation repealed said Section effective January 1, 2002.
 - d. Section 21327 (One-Time Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1975). Legislation repealed said Section effective January 1, 2002.
 - e. Section 20042 (One-Year Final Compensation) for local safety members and for those local miscellaneous members entering membership on or prior to September 1, 1992.

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- f. Sections 21624 and 21626 (Post-Retirement Survivor Allowance) for local miscellaneous members entering membership on or prior to September 1, 1992 and for local safety members entering membership on or prior to March 24, 1984.
- g. Section 21024 (Military Service Credit as Public Service).
- h. Section 21325 (One-Time 3% to 15% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to January 1, 1974). Legislation repealed said Section effective January 1, 2002.
- i. Section 21326 (One-Time 1% to 7% Increase For Local Miscellaneous Members and Local Safety Members Who Retired or Died Prior to July 1, 1974). Legislation repealed said Section effective January 1, 2002.
- j. Section 20475 (Different Level of Benefits Provided for New Employees). Section 20042 (One-Year Final Compensation) and Sections 21624 and 21626 (Post-Retirement Survivor Allowance) are not applicable to local miscellaneous members entering membership after September 1, 1992. Sections 21624 and 21626 (Post-Retirement Survivor Allowance) is not applicable to Local Safety Members entering membership after March 24, 1984.
- k. Section 20903 (Two Years Additional Service Credit).
- l. Section 20965 (Credit for Unused Sick Leave) for local miscellaneous members only.
- m. Section 21023.5 (Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service).
- n. Section 20503 (To Remove the Exclusion of Persons Compensated on an Hourly and/or Per Diem Basis, Hired on or after May 1, 1969, Prospectively from April 2, 2003).
- o. Section 21548 (Pre-Retirement Option 2W Death Benefit) for local miscellaneous members only.
- p. Section 21574 (Fourth Level of 1959 Survivor Benefits).

- q. Section 20516 (Employees Sharing Cost of Additional Benefits) applicable:

Section 21362.2 (3% @ 50 Full formula) effective July 21, 2001 for local safety members. The employee cost sharing contribution is not to exceed 11.163%. The maximum employee cost sharing contribution is the normal cost plus the increase in the accrued liability due to the benefit improvement amortized over 20 years. In no event shall the employee cost sharing contribution attributable to the unfunded liability remain in effect beyond July 21, 2021. Thereafter, in any given contribution year, the maximum employee cost sharing contribution cannot exceed 4.343% of payroll.

11. Public Agency, in accordance with Government Code Section 20790, ceased to be an "employer" for purposes of Section 20834 effective on January 1, 1976. Accumulated contributions of Public Agency shall be fixed and determined as provided in Government Code Section 20834, and accumulated contributions thereafter shall be held by the Board as provided in Government Code Section 20834.
12. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.
13. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members and local safety members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

14. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

15. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF SUPERVISORS
COUNTY OF NAPA

BY _____
LORI MCGARTLAND, CHIEF
EMPLOYER SERVICES DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk