

RESOLUTION NO. 2014-063

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
AMENDING THE CITY OF ROHNERT PARK'S 401(a) MONEY PURCHASE PLAN,
ICMA-RC PLAN # 108277 BY RESCINDING THE EXISTING "ICMA RETIREMENT
CORPORATION GOVERNMENTAL MONEY PURCHASE PLAN & TRUST
ADOPTION AGREEMENT" OF MARCH 25, 2003, AND REPLACING IT WITH
"ICMA RETIREMENT CORPORATION GOVERNMENTAL MONEY PURCHASE
PLAN & TRUST ADOPTION AGREEMENT" OF JUNE 24, 2014**

WHEREAS, on March 25, 2003, the City of Rohnert Park adopted Resolution No. 2003-53 approving the establishment of a 401(a) Money Purchase Plan, ICMA-RC Plan # 108277 ("Plan") for employees employed in the job classification of City Manager; and

WHEREAS, the Plan established in 2003 includes an ICMA Retirement Corporation Governmental Money Purchase Plan & Trust Adoption Agreement; and

WHEREAS, the City Manager's current employment agreement requires a City contribution into the Plan and the existing Plan does not allow for City contributions and must be amended to comply with the City Manager's employment agreement; and

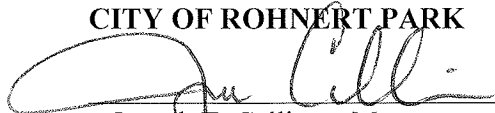
WHEREAS, the City must rescind the existing "ICMA Retirement Corporation Governmental Money Purchase Plan & Trust Adoption Agreement" of March 25, 2003, and replace it with the "ICMA Retirement Corporation Governmental Money Purchase Plan & Trust Adoption Agreement" of June 24, 2014 in order to make this amendment to the Plan.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Rohnert Park hereby rescinds the "ICMA Retirement Corporation Governmental Money Purchase Plan & Trust Adoption Agreement" of March 25, 2003 and replaces it with the "ICMA Retirement Corporation Governmental Money Purchase Plan & Trust Adoption Agreement" of June 24, 2014 which is attached hereto as Exhibit A and is incorporated herein by this reference. Except as expressly provided in this Resolution, Resolution No. 2003-53 shall remain in full force and effect.

DULY AND REGULARLY ADOPTED this 10th day of June, 2014.



CITY OF ROHNERT PARK


Joseph T. Callinan, Mayor

ATTEST:


JoAnne M. Buergler, City Clerk

Attachment: Exhibit A- Agreement

BELFORTE: AYE MACKENZIE: AYE STAFFORD: ABSENT AHANOTU: AYE CALLINAN: AYE
AYES: (4) NOES: (0) ABSENT: (1) ABSTAIN: (0)

**ICMA RETIREMENT CORPORATION
GOVERNMENTAL MONEY PURCHASE PLAN & TRUST
ADOPTION AGREEMENT**

PLAN NUMBER 10- 8277

The Employer hereby establishes a Money Purchase Plan and Trust to be known as The City of Rohnert Park 401(a) Executive Plan
(the "Plan") in the form of the ICMA Retirement Corporation Governmental Money Purchase
Plan and Trust (MPP 01/01/06).

This Plan is an amendment and restatement of an existing defined contribution money purchase plan.

☒ Yes ☐ No

If yes, please specify the name of the defined contribution money purchase plan which this Plan hereby amends and restates:

401(a) Executive Plan

I. Employer: City of Rohnert Park [902]

II. The Effective Date of the Plan shall be the first day of the Plan Year during which the Employer adopts the Plan, unless an alternate Effective Date is hereby specified: June 24, 2014 (e.g., January 1, 2006 for the MPP 01/01/06 Plan)

III. Plan Year will mean:

☐ The twelve (12) consecutive month period which coincides with the limitation year. (See Section 5.03(f) of the Plan.)

☒ The twelve (12) consecutive month period commencing on June 24, 2014 and each anniversary thereof.

IV. Normal Retirement Age shall be age 50 (not to exceed age 65). [288]

V. ELIGIBILITY REQUIREMENTS:

1. The following group or groups of Employees are eligible to participate in the Plan:

☐ All Employees
☐ All Full Time Employees
☐ Salaried Employees
☐ Non union Employees
☐ Management Employees
☐ Public Safety Employees
☐ General Employees
☒ Other Employees (specify describe the group(s) of eligible employees below)
Employees employed in the job classification of City Manager

The group specified must correspond to a group of the same designation that is defined in the statutes, ordinances, rules, regulations, personnel manuals or other material in effect in the state or locality of the Employer. Also, the eligibility requirements for participation in the Plan cannot be such that Employees become Participants only in the Plan Year in which the Employees terminate employment (i.e., stand-alone final pay plans).

2. The Employer hereby waives or reduces the requirement of a twelve (12) month Period of Service for participation. The required Period of Service shall be (write N/A if an Employee is eligible to participate upon employment) N/A.

If this waiver or reduction is elected, it shall apply to all Employees within the Covered Employment Classification.

3. A minimum age requirement is hereby specified for eligibility to participate. The minimum age requirement is N/A (not to exceed age 21. Write N/A if no minimum age is declared.)

VI. CONTRIBUTION PROVISIONS

1. The Employer shall contribute as follows: (Choose all that apply, but at least one of Options A, B or C. If Option A is not selected, Employer must pick up Participant Contributions under Option B or Option C.)

Fixed Employer Contributions With or Without Mandatory Participant Contributions. (If Option B or C is chosen, please complete section D.)

- ☒ A. Employer Contributions. The Employer shall contribute on behalf of each Participant Attachment A % of Earnings or \$ Attachment A for the Plan Year (subject to the limitations of Article V of the Plan).

Mandatory Participant Contributions

☐ are required ☒ are not required

to be eligible for this Employer Contribution.

- ☐ B. Mandatory Participant Contributions for Plan Participation. A Participant is required to contribute (subject to the limitations of Article V of the Plan)

(i) _____ % of Earnings,

(ii) \$_____, or

(iii) a whole percentage of Earnings between the range of _____ (insert range of percentages between 0% and 20% (e.g., 3%, 6%, or 20%; 5% to 7%)), as designated by the Employer in accordance with guidelines and procedures established by the Employer

for the Plan Year as a condition of participation in the Plan. A Participant shall not have the right to discontinue or vary the rate of such contributions after becoming a Plan Participant.

The Employer hereby elects to "pick up" the Mandatory Participant Contributions ¹(pick up is required if neither Option A nor Option C is selected).

☐ Yes ☐ No

[621]

- ☐ C. Mandatory Participant Contributions for this Portion of the Plan. Each Employee eligible to participate in the Plan shall be given the opportunity to irrevocably elect to participate in the Mandatory Participant Contribution portion of the Plan by electing to contribute _____ (insert range of percentages between 0% and 20% (e.g., 3%, 6%, or 20%; 5% to 7%)) of the Employee's Earnings to the Plan for each Plan Year (subject to the limitations of Article V of the Plan).

¹ Neither an IRS advisory letter nor a determination letter issued to an adopting Employer is a ruling by the Internal Revenue Service that Participant contributions that are picked up by the Employer are not includable in the Participant's gross income for federal income tax purposes. Pick-up contributions are not mandated to receive private letter rulings; however, if an adopting employer wishes to receive a ruling on pick-up contributions they may request one in accordance with Revenue Procedure 2011-4 (or subsequent guidance).

A Participant shall not have the right to discontinue or vary the rate of such contributions after becoming a Participant in this portion of the Plan.

The Employer hereby elects to "pick up" the Mandatory Participant Contributions (pick up is required if neither Option A nor Option B is selected).²

[621]

☐ Yes ☐ No

D. Election Window (Complete if Option B or Option C is selected):

Newly eligible Employees shall be provided an election window of _____ days (no more than 60 calendar days) from the date of initial eligibility during which they may make the election to participate in the Mandatory Participant Contribution portion of the Plan. Participation in the Mandatory Participant Contribution portion of the Plan shall begin the first of the month following the end of the election window.

An Employee's election is irrevocable and shall remain in force until the Employee terminates employment or ceases to be eligible to participate in the Plan. In the event of re-employment to an eligible position, the Employee's original election will resume. In no event does the Employee have the option of receiving the pick-up contribution amount directly.

2. The Employee may also elect to contribute as follows:

☐ A. Fixed Employer Match of Voluntary Participant Contributions. The Employer shall contribute on behalf of each Participant ____% of Earnings for the Plan Year (subject to the limitations of Article V of the Plan) for each Plan Year that such Participant has contributed ____% of Earnings or \$_____. Under this option, there is a single, fixed rate of Employer contributions, but a Participant may decline to make the required Participant contributions in any Plan Year, in which case no Employer contribution will be made on the Participant's behalf in that Plan Year.

☐ B. Variable Employer Match of Voluntary Participant Contributions. The Employer shall contribute on behalf of each Participant an amount determined as follows (subject to the limitations of Article V of the Plan):

_____ % of the Voluntary Participant Contributions made by the Participant for the Plan Year (not including Participant contributions exceeding _____ % of Earnings or \$_____);

PLUS _____ % of the contributions made by the Participant for the Plan Year in excess of those included in the above paragraph (but not including Voluntary Participant Contributions exceeding in the aggregate _____ % of Earnings or \$_____).

Employer Matching Contributions on behalf of a Participant for a Plan Year shall not exceed \$_____ or _____ % of Earnings, whichever is ____ more or ____ less.

3. Each Participant may make a voluntary (unmatched), after tax contribution, subject to the limitations of Section 4.05 and Article V of the Plan.

☐ Yes ☒ No

4. Employer contributions for a Plan Year shall be contributed to the Trust in accordance with the following payment schedule (no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable depending on the basis on which the Employer keeps its books) with or within which the particular Limitation year ends, or in accordance with applicable law):

Contributions will be made in conjunction with the City of Rohnert Park's first payroll of the month

² See footnote 1 on the previous page.

5. Participant contributions for a Plan Year shall be contributed to the Trust in accordance with the following payment schedule (no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable depending on the basis on which the Employer keeps its books) with or within which the particular Limitation year ends, or in accordance with applicable law):

N/A

VII. EARNINGS

Earnings, as defined under Section 2.09 of the Plan, shall include:

- (a) Overtime

☐ Yes ☒ No

- (b) Bonuses

☐ Yes ☒ No

- (c) Other Pay (specifically describe any other types of pay to be included below)

VIII. The Employer will permit rollover contributions in accordance with Section 4.11 of the Plan.

☒ Yes ☐ No

IX. LIMITATION ON ALLOCATIONS

If the Employer maintains or ever maintained another qualified plan in which any Participant in this Plan is (or was) a participant or could possibly become a participant, the Employer hereby agrees to limit contributions to all such plans as provided herein, if necessary in order to avoid excess contributions (as described in Sections 5.02 of the Plan).

1. If the Participant is covered under another qualified defined contribution plan maintained by the Employer, the provisions of Section 5.02(a) through (f) of the Plan will apply unless another method has been indicated below.

☐ Other Method. (Provide the method under which the plans will limit total Annual Additions to the Maximum Permissible Amount, and will properly reduce any excess amounts, in a manner that precludes Employer discretion.)

2. The limitation year is the following 12 consecutive month period:

X. VESTING PROVISIONS

The Employer hereby specifies the following vesting schedule, subject to (1) the minimum vesting requirements and (2) the concurrence of the Plan Administrator. (For the blanks below, enter the applicable percent – from 0 to 100 (with no entry after the year in which 100% is entered), in ascending order.)

<u>Period of Service Completed</u>	<u>Percent Vested</u>
Zero	100 %
One	_____ %
Two	_____ %
Three	_____ %
Four	_____ %
Five	_____ %
Six	_____ %
Seven	_____ %
Eight	_____ %
Nine	_____ %
Ten	_____ %

XI. Loans are permitted under the Plan, as provided in Article XIII of the Plan:

☐ Yes ☒ No

[751]

XII.

1. In-service distributions are permitted under the Plan after a participant attains (select one of the below options):

[646:8]

☐ Normal Retirement Age

☐ Age 70½

☒ Not permitted at any age

2. Tax-free distributions of up to \$3,000 for the payment of qualifying insurance premiums for eligible retired public safety officers are available under the Plan.

☐ Yes ☒ No (Default)

[646:3]

XIII. In-service distributions of the Rollover Account are permitted under the Plan as provided in Section 9.07.

☐ Yes ☒ No (Default)

[646:7]

XIV. SPOUSAL PROTECTION

The Plan will provide the following level of spousal protection (select one):

A. ☐ Participant Directed Election. The normal form of payment of benefits under the Plan is a lump sum. The Participant can name any person(s) as the Beneficiary of the Plan, with no spousal consent required.

[646:6]

B. ☒ Beneficiary Spousal Consent Election (Article XII). The normal form of payment of benefits under the Plan is a lump sum. Upon death, the surviving spouse is the Beneficiary, unless he or she consents to the Participant's naming another Beneficiary. (This is the default provision under the Plan if no selection is made.)

[646:6]

C. ☐ QJSA Election (Article XVII). The normal form of payment of benefits under the Plan is a 50% qualified joint and survivor annuity with the spouse (or life annuity, if single). In the event of the Participant's death prior to commencing payments, the spouse will receive an annuity for his or her lifetime.

[642:8]

[646:6]

XV. FINAL PAY CONTRIBUTIONS

The Plan will provide for Final Pay Contributions if either 1 or 2 below is selected.

Final Pay shall be defined as (select one):

- A. ☐ Accrued unpaid vacation
- B. ☐ Accrued unpaid sick leave
- C. ☐ Accrued unpaid vacation and sick leave
- D. ☐ Other (insert definition of final pay): _____

that would otherwise be payable to the Employee in cash upon termination.

- 1. ☐ **Employer Final Pay Contribution.** The Employer shall contribute on behalf of each Participant _____% of Final Pay to the Plan (subject to the limitations of Article V of the Plan).
- 2. ☐ **Employee Designated Final Pay Contribution.** Each Employee eligible to participate in the Plan shall be given the opportunity at enrollment to irrevocably elect to contribute _____% (insert fixed percentage of final pay to be contributed) or up to _____% (insert maximum percentage of final pay to be contributed) of Final Pay to the Plan (subject to the limitations of Article V of the Plan).

Once elected, an Employee's election shall remain in force and may not be revised or revoked. If the employer elects to "pick up" these amounts, in no event does the Employee have the option of receiving the pick-up contribution amount directly.

The Employer hereby elects to "pick up" the Employee Designated Final Pay Contribution thereby treating such contributions as Employer-made contributions for federal income tax purposes.

☐ Yes ☐ No

[621]

XVI. ACCRUED LEAVE CONTRIBUTIONS

The Plan will provide for accrued unpaid leave contributions if either 1 or 2 is selected below.

Accrued Leave shall be defined as (select one):

- A. ☐ Accrued unpaid vacation
- B. ☐ Accrued unpaid sick leave
- C. ☐ Accrued unpaid vacation and sick leave
- D. ☐ Other (insert definition of final pay): _____
that would otherwise be payable to the Employee in cash.

- 1. ☐ **Employer Accrued Leave Contribution.** The Employer shall contribute as follows (choose one of the following options):
 - ☐ For each Plan Year, the Employer shall contribute on behalf of each Eligible Participant the unused Accrued Leave in excess of _____ (insert number of hours/days/weeks) to the Plan (subject to the limitations of Article V of the Plan).
 - ☐ For each Plan Year, the Employer shall contribute on behalf of each Eligible Participant _____ % of unused Accrued Leave to the Plan (subject to the limitations of Article V of the Plan).

☐ 2. **Employee Designated Accrued Leave Contribution.**

Each eligible Participant shall be given the opportunity at enrollment to irrevocably elect to contribute _____% (insert fixed percentage of accrued unpaid leave to be contributed) or up to _____% (insert maximum percentage of accrued unpaid leave to be contributed) of Accrued Leave to the Plan (subject to the limitations of Article V of the Plan).

Once elected, an Employee's election shall remain in force and may not be revised or revoked. If the employer elects to "pick up" these amounts, in no event does the Employee have the option of receiving the pick-up contribution amount directly.

The Employer hereby elects to "pick up" the Employee Designated Final Pay Contribution thereby treating such contributions as Employer-made contributions for federal income tax purposes.

☐ Yes ☐ No

[621]

In order to allow for Final Pay Contributions and/or Accrued Leave Contributions, as defined in sections XV and XVI above, the Plan must also include additional sources of ongoing contributions, such as Fixed Employer Contributions or Mandatory Participant Contributions. In accordance with IRS Guidance, ICMA-RC will not process Final Pay Contribution or Accrued Leave Contribution Features as part of a "Stand Alone" Final Pay Plan.

XVII. The Employer hereby attests that it is a unit of state or local government or an agency or instrumentality of one or more units of state or local government.

XVIII. The Plan Administrator hereby agrees to inform the Employer of any amendments to the Plan made pursuant to Section 14.05 of the Plan or of the discontinuance or abandonment of the Plan.

XIX. The Employer hereby appoints the ICMA Retirement Corporation as the Plan Administrator pursuant to the terms and conditions of the ICMA RETIREMENT CORPORATION GOVERNMENTAL MONEY PURCHASE PLAN & TRUST.

The Employer hereby agrees to the provisions of the Plan and Trust.

XX. The Employer hereby acknowledges it understands that failure to properly fill out this Adoption Agreement may result in disqualification of the Plan.

XXI. An adopting Employer may rely on an advisory letter issued by the Internal Revenue Service as evidence that the Plan is qualified under section 401 of the Internal Revenue Code to the extent provided in applicable IRS revenue procedures and other official guidance.

In Witness Whereof, the Employer hereby causes this Agreement to be executed on this 24th day of June, 20 14.

EMPLOYER

ICMA RETIREMENT CORPORATION
777 North Capitol St., NE
Washington, DC 20002-4240
202-962-8096

By: _____

By: _____

Print Name: Joseph T. Callinan

Print Name: _____

Title: Mayor, City of Rohnert Park

Title: _____

Attest: _____

Attest: _____



ICMA-RC Simplifies Plan Administration with Electronic Access

Welcome to ICMA-RC. ICMA-RC has many online resources to simplify retirement plan administration for you and ease account management for your employees.

Your Suite of Online Services

Online Services	Description	How It's Adopted
Beneficiary Information	Participants can add/change/delete primary and contingent beneficiaries	Standard Online Service
Online Withdrawals	With this feature, you can enable participants to request withdrawals online after they separate from service	Standard Online Service
Electronic Delivery	If elected by the plan sponsor, all statements and confirmations will be delivered to all plan participants via Account Access instead of by mail	Plan Sponsor elects feature on Implementation Data Form
Direct Self-Enrollment (457 Plans Only)	If permitted by the plan sponsor, participants can enroll themselves into their deferred compensation plan	Plan Sponsor elects feature on Implementation Data Form
Deferrals	If permitted by the plan sponsor, participants can increase, decrease or stop their payroll-deducted deferrals	Plan Sponsor must request and complete the Online Services Change Form
Loans	If permitted by the plan sponsor, participants can model and request a loan	Plan Sponsor completes the Loan Implementation Packet
Plan Sponsor Online Services Available	Description	How It's Adopted – Plan Sponsor completes the EZLink Access Form & the appropriate "Access Option"
Account Activity	View plan and participant activity	Access Option "Balances & Reports"
Beneficiaries	Add/change/delete participant primary and contingent beneficiaries	Access Option "Participant Changes"
Confirmations	View participant transaction confirmations	Access Option "Balances & Reports"
Contribution	Submit contribution detail securely to ICMA-RC	Access Option "Contribution & Loan Repays"
Drop-Off/Pick-up Site	Securely drop off or pick up reports containing sensitive participant data to and from ICMA-RC	Available upon completion of EZLink Access Form
Enrollment	Enroll participants into a 401 or 457 plan	Access Option "Online Enrollments"

Over

ATTACHMENT "A" TO THE CITY OF ROHNERT PARK MONEY PURCHASE PLAN
ICMA-RC PLAN #108277 AND TRUST ADOPTION AGREEMENT

VI. CONTRIBUTION PROVISIONS

1.A. Employer Contributions. The Employer shall contribute on behalf of each Participant the contribution amount or percentage of Base Salary specified in the Participant's employment contract with the City of Rohnert Park. This contribution is to be made each Plan Year (subject to the limitations of Article V of the Plan). The applicable provision of the Participant's employment contract is highlighted and attached hereto as an Exhibit.

**CITY MANAGER EMPLOYMENT
AGREEMENT
BETWEEN THE
CITY OF
ROHNERT PARK
AND
DARRIN JENKINS**

EXHIBIT “A”

B. Basic Benefits

(1) Automobile

The City Manager shall be provided a monthly automobile allowance of \$398.00 in exchange for making a vehicle available for the City Manager's own use and for City-related business and/or functions during, before and after normal work hours. By the City Manager making the City Manager's personal automobile available for use, the City Manager is not precluded from using City vehicles for City business during, before, and after the normal workday on occasion, when appropriate.

(2) Additional Benefits

The City Manager shall be entitled to all benefits, rights, and privileges accorded to non-public safety Management Unit except for the following:

- (i) City Manager shall not be entitled to Columbus and Admission Day holidays and shall either work on those holidays or use annual leave for those two City Holidays;
- (ii) City Manager shall not be entitled to receive retiree medical benefits currently offered to non-public safety Management Unit employees;
- (iii) City Manager shall be entitled to accrue annual leave hours up to a maximum of 1100 hours; and
- (iv) In addition to Base Salary, the City Manager shall receive 5% of his Base Salary placed into a deferred compensation 401(a) account established by the City.

If there is any conflict between this Agreement and any resolution fixing compensation and benefits for non-public safety City Department Directors or other unclassified employees, this Agreement shall control.

(3) Internal Revenue Code Compliance

All provisions of this Section 4.B are subject to the provisions and limitations of the Internal Revenue Code and its related regulations as amended from time to time. No requirement of any provision of this Section 4.B shall be effective if it would violate any provision of the Internal Revenue Code or its related regulations, and the inability of the City to effectuate such requirements shall not constitute a breach of this Agreement.

- (4) Upon commencing employment as City Manager, City Manager shall be credited with his current accrued leave balances for sick leave, administrative leave, and annual leave accrued in his prior positions with the City. City Manager's original hire date with the City—October 6,