RESOLUTION NO. 2022-0015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA GOVERNING COMPENSATION AND BENEFITS OF NON-REPRESENTED EXECUTIVE GROUP EMPLOYEES

WHEREAS, the Executive Group of employees was created by Resolution 2012-009 adopted by the City Council of the City of Corona ("City") on February 15, 2012; and

WHEREAS, the City Council subsequently amended the compensation and benefits of the Executive Group employees, as provided in Resolution No. 2013-022 adopted by the City Council on March 20, 2013, Resolution No. 2019-012 adopted by the City Council on June 5, 2019; Resolution No. 2020-007 adopted by the City Council on February 19, 2020; and

WHEREAS, the City Council now desires to further amend the compensation and benefits of the Executive Group employees as provided in this Resolution, and thereby repeal Resolution 2020-007

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORONA DOES HEREBY RESOLVE AS FOLLOWS:

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ARTICLE I - GENERAL PROVISIONS

Section 1.1 - Title of Resolution.

This Resolution shall be known as the Compensation and Benefits Resolution for Non-Represented Executive Group Employees of the City of Corona, but also may be informally referred to as the Executive Group Employee Resolution.

Section 1.2 - Term of Resolution.

This Resolution shall remain in full force and effect until modified or terminated by action of the City Council.

Section 1.3 - Statement of Purpose.

This Resolution is adopted to provide acomprehensive listing of compensation and benefits to be provided to Executive Group employees.

Section 1.4 - Members of Executive Group.

The Executive Group is made up of employees holding the positions that are identified as Executive and in Attachment A to this Resolution.

Employees shall hold their positions in a full-time capacity. In addition, the following employee positions shall be included in the Executive Group, even before this Resolution is amended to include them: (1) any other position created by the City Council and specifically designated by theCity Council to be included in the Executive Group; and (2) any reclassifications or title changes to positions listed above which are approved by the City Manager, so long as such actions do not result in any change in compensation to the affected employee(s) or a substantive change to their job description(s). The City Manager's authority with respect to Executive Group Employees provided for in this Executive Group Employee Resolution, including Sections 1.5 and 1.6 below, shall apply to all positions included in the Executive Group.

Section 1.5 - At-Will Employment; Agreements.

As provided for in Corona Municipal Code Sections 2.04.060(B) and 2.40.050(B), employees within the Executive Group are at-will employees as defined by Labor Code section 2922, and are subject to discipline or termination with or without cause or notice, and withoutright of appeal or hearing. As provided for in Corona Municipal Code Sections 2.04.060(B), 2.40.050(B) and 2.40.105, the City Manager may enter into at-will employment agreements with Executive Group employees.

Section 1.6 - Severance Pay.

As provided for in Corona Municipal Code Section 2.40.105, as part of their at-will employment agreement, the City Manager may provide an Executive Group employee with a termination without cause severance payment. The amount of the severance payment shall be up to the unexpired term of the agreement or six (6) months, whichever is less.

Section 1.7 - Management Rights; Working Hours/Days.

The City and City Manager retain all management rights and have no meet and confer obligations with the Executive Group. Within management rights, the City Manager reserves the right to change the work schedule, working hours, and working days of any Executive Group employee. Such changes include requiring Executive Group employees to work 4/40 (i.e., Fridays off) or Monday through Friday. A two-week notice will be provided prior to any change(s) being made.

Section 1.8 - Definitions.

When the following terms are used in this Resolution, they shall have the following meanings:

- A. <u>Tier I Employees.</u> Tier I Employees are full-time employees hired by the City as follows: (1) Miscellaneous employees hired prior to January 1, 1999; (2) A Police Chief hired prior to January 1, 2000; and (3) A Fire Chief hired prior to July 1, 2000.
- B. <u>Tier II Employees</u>. Tier II Employees are full-time employees hired by the City as follows: (1) Miscellaneous employees hired on or after January 1, 1999, through December 31,2012, (2) A Police Chief hired on or after January 1, 2000, through October 12, 2007; and (3) A Fire Chief hired on or after July 1, 2000, through December 31, 2012.
- C. <u>Tier III Employees</u>. Tier III Employees are full-time employees hired by the City as follows: (1) Miscellaneous employees hired on or after January 1, 2013, through November 13, 2017; (2) A Police Chief hired on or after October 13, 2007, through December 31, 2012; and (3) A Fire Chief hired on or after January 1, 2013, through March 20, 2018.
- D. <u>Tier IV Employees</u>. Tier IV Employees are full-time employees hired by the City as follows: (1) Miscellaneous employees hired on or after November 14, 2017; (2) A Police Chief hired on or after January 1, 2013, and (3) A Fire Chief hired on or after March 21, 2018.

ARTICLE II - BENEFITS

Section 2.1 - Medical Insurance.

The City contracts with the California Public Employees' Retirement System (CalPERS) for the provision of medical insurance. All employees shall receive the CalPERS statutory minimum (i.e., the amount required under the Public Employees' Medical and Hospital Care Act (PEMHCA) which is \$149.00 for calendar year 2022 and a yet to be determined amount for subsequent calendar years).

The City contracts with Delta Dental to provide Dental Insurance with both an HMO and PPO plan option available for employees to choose.

The City contracts with EyeMed to provide Vision Insurance for employees to choose.

Effective January 1, 2022, all employees shall receive the amounts below for the purchase of cafeteria plan benefits. This includes medical, dental and vision insurance. These amounts include the CalPERS statutory minimum as well as an additional amount provided under the City's Section 125 Cafeteria Plan.

- (1) \$773.17 per month for Members electing Employee only coverage;
- (2) \$1,546.10 per month for Members electing Employee plus one dependent coverage; or
- (3) \$2,048.39 per month for Members electing Employee plus two or more dependents coverage.

The City's provision of funds for health insurance is provided through the Cafeteria Plan. If an employee enrolls in health benefits that cost more than the amount provided by the City above, the employee will be responsible for payment of such additional sum.

Section 2.1.1 - Medical Insurance Opt-Out.

Eligible Opt-Out Arrangement: Upon providing reasonable evidence of alternative coverage as required by the ACA's Eligible Opt-Out Arrangement rules (below), employees shall be entitled to the following dollars in the first two pay periods each month in taxable cash, in lieu of the amount provided in Section 2.1 above:

- (a) \$300.00 (\$600 per month) for Employee + 2 or more dependents
- (b) \$200.00 (\$400 per month) for Employee + 1 dependent
- (c) \$100.00 (\$200 per month) for Employee Only

Employees (except the City Attorney) who opt out of will receive the following Annual Leave through December 29, 2023: For Employee only = 1.32 hours per pay period. For Employee + 1 dependent – 1.84 hours per pay period. For Employee + 2 or more dependents – 2.11 hours per pay period. For the City Attorney, For Employee + 2 or more dependents – 1.59 hours per pay period. This leave shall be kept in a separate Annual Leave bank. For calendar year 2022,

any leave remaining as of December 16, 2022, will be cashed out on the pay day that occurs on December 22, 2022. For calendar year 2023, any leave remaining as of December 29, 2023, will be cashed out on the pay day that occurs on January 5, 2024.

The employee may choose to allocate any portion of the Opt-Out Amount toward dental and/or vision insurance premiums for enrollment in a City dental and/or vision plan, or take the Opt-Out Amount or any portion thereof in taxable cash. If the employee uses any portion of the Opt-Out Amount toward the City's dental and/or vision insurance, such payment will be pre-tax.

Employees who opt out of City provided insurance benefits must show proof of enrollment in another medical insurance plan that meets the ACA "affordability" criteria.

In order to qualify for this election, the employee must meet all of the following requirements:

- 1. An employee who opts out of medical insurance must sign a waiver of City offered medical insurance coverage and an agreement to hold the City harmless for any consequences, whatsoever, that result from the waiver of City offered medical insurance coverage; and
- 2. Sign a statement acknowledging that the Employee and the Employee's eligible dependents will not be allowed to re-enroll in the medical insurance coverage offered by the City until the next open enrollment period, unless there is a qualifying event.

If an employee who is currently opting out fails to make an election for opt out during open enrollment, the employee will be enrolled in a medical insurance plan, lowest cost employee only plan. This default allocation shall not be subject to change.

Section 2.1.2 - Family Medical Leave Act/California Family Rights Act – Medical Insurance.

The City will pay to PERS the medical insurance premiums normally paid on behalf of that Executive Group employee, for up to 12 weeks, when an employee qualifies for leave per the Family Medical Leave Act (FMLA) and/or the California Family Rights Act(CFRA).

Section 2.2 - Retiree Medical Insurance.

- (A) <u>Tier I Retirees</u>:
- (1) The City agrees to provide medical insurance premium payments for employees who retire from the City of Corona for the Retiree and their eligible dependents.
 - a. <u>Employees Who Retired Before January 1, 2006</u>: The premium payment shall be paid to the Retiree as a direct deposit each month. The City pays the CalPERS statutory minimum (\$149 per month for 2022 and a yet unknown amount beyond

2022) directly to CalPERS and then direct deposits the difference between the statutory minimum and the cost of the monthly premium for the medical insurance plan chosen by the Retiree. The payment for medical is then deducted from the employee's retirement check. The payment shall include reimbursement for premiums paid to Social Security for health insurance through Medicare once a year at the end of the year.

b. Employees Who Retired After January 1, 2006 or Who Will Retire In the Future: The premium payment shall be paid to the Retiree as a direct deposit each month. The City pays the CalPERS statutory minimum (\$149 per month for 2022 and a yet unknown amount beyond 2022) directly to CalPERS and then direct deposits the difference between the statutory minimum and plan chosen by the employee. The payment for medical is then deducted from the employee's retirement check. The maximum the City will pay is equal to the monthly premium for the second highest costing family plan available under PEMHCA for Riverside County (currently Region 3) and the Medicare Part B cost once enrolled in Medicare (which is done by CalPERS at age 65). If the employee chooses a plan that costs less than the second highest (in cost) plan, the City will pay the difference between the CalPERS statutory minimum and the plan chosen. If the Retiree enrolls in the highest cost medical plan, the City will direct deposit the difference between the statutory minimum and the second highest cost medical plan and the Retiree will be responsible for payment of the premium between the second highest and highest cost plan.

The City hereby affirms its intent to protect the retirement health benefits of Tier I Retirees, who remain continuously employed by the City.

Tier 1 lifetime health benefits will not be revoked by future members of management, or City Councils.

(2) <u>Cafeteria Plan; Flexible Benefit Allowance for Retirees.</u>

The City will provide an annual allowance in the amount of fifteen hundred dollars (\$1,500.00) to Employees within the Executive Group who were hired by the City prior to January 1, 1999 if and when they retire from the City. This allowance is to be used for the purchase of nontaxable benefits and/or taxable benefits offered under the Cafeteria Plan. Benefits available under the Cafeteria Plan are as follows:

- Health, dental or vision insurance
- Reimbursement of eligible medical expenses
- Reimbursement of eligible dependent care expenses
- Taxable cash payment

Employees hired by the City after January 1, 1999 will not receive this benefit if they retire from the City.

(B) <u>Tier II, III and IV Retirees</u>: These employees who retire from the City of Corona and enroll in a medical plan offered through PEMHCA shall have the City pay the CalPERS annual statutory minimum (toward their retiree medical benefit). These employees will be responsible for paying the remainder of any premiums for medical plans to which such employees (who will then be retirees) enroll. The City will not reimburse Tier II, III and IV Retirees for premiums paid to Social Security for health insurance through Medicare.

Section 2.2.1 - Retiree Health Alternative - Tier I Employees.

In lieu of receiving the City's retiree medical benefit in Section 2.2 above, a Tier I Employee who retires from the City under the CalPERS system shall have the option of receiving an annual \$6,000 contribution, at a rate of \$500 per month, paid to a City-provided health care reimbursement planon behalf of such retiree for the purpose of receiving reimbursements of qualifying health care expenses under Sections 105(b) and 213(d) of the Internal Revenue Code. To receive this benefit, a retiree must forfeit participating in any of the health benefit plans available to retirees of the Cityfor the plan year in which such retiree elects to receive the contribution. Such retirees needing tore-enroll as a result of a COBRA "qualifying event" may do so on the first day of the month following that event, while those choosing to reenroll in the absence of a "qualifying event" may re-enroll during the next open enrollment period, unless the retiree has never participated in a CalPERS health plan. Tier II Tier III, and Tier IV Employees who retire from the City under the CALPERS system shall not be eligible for this alternative.

Section 2.2.2 - Retirement Healthcare Savings.

The City shall deposit into the Retirement Healthcare Savings Account of each Tier II, Tier III and Tier IV Employee one hundred and fifty dollars (\$150.00) per quarter. into the Nationwide Retirement Health Savings Account.

Section 2.3 - IRS Section 125 Cafeteria Plan with Flexible Spending Accounts.

Section 125 of the Internal Revenue Code authorizes an employee to reduce taxable income for payment of allowable expenses such as dependent care and medical expenses through flexible spending accounts ("FSAs"). The City has enabled employees to participate in a health care flexible spending account ("Health FSA") (which qualifies as a self-insured medical reimbursement plan under IRC section 105) and a dependent care flexible spending account under IRC section 129 ("Dependent Care FSA"). Employees are not required to participate in either FSA, but the City has provided employees with an opportunity to do so. An employee who participates in either FSA, may submit claims for eligible medical or eligible dependent care expenses, accordingly, to be paid or reimbursed on a pre-tax basis. The taxable salary of the employee will be reduced by the amount an employee elects to direct to their Health Care FSA and/or Dependent Care FSA, up to the maximum limits permitted by law.

Section 2.4 - Medicare Contribution.

The City agrees to pay the employee's Medicare Contribution of 1.45%.

Section 2.5 - Disability Insurance.

Section 2.5.1 - Short Term Disability Insurance.

The City shall provide a short-term disability insurance plan to each employee who, due a medical condition, qualifies for benefits under the plan. This plan shall contain the following provisions:

- Benefit level shall be 55% of pre-disability earnings as defined by the carrier.
- 90 calendar day benefit period (Includes 7 calendar day benefit waiting period before benefits are provided).
- Monthly maximum benefit of \$10,000.00

Employees may use accrued paid leaves to supplement payments received by the plan. However, employees may not receive more than 100% of their gross regular wages.

Any disputes regarding eligibility for benefits shall be addressed between the employee and the carrier.

To the extent that an employee's leave of absence while receiving short-term disability insurance also qualifies as qualifying leave per the Family and Medical Care Leave Act, the California Family Rights Act of per the California Pregnancy Disability Leave, the leave will run concurrently with those Acts and employees will receive the benefits of those Acts.

Section 2.5.2 - Long-Term Disability Insurance.

The City shall provide a long-term disability insurance plan to each employee who, due a medical condition, qualifies for benefits under the plan. This insurance plan shall contain the following provisions:

- Benefit level shall be 66 2/3% of pre-disability earnings as defined by the carrier;
- Monthly maximum benefit of \$10,000.00
- Elimination Period (waiting period): 90 days

Employees may use accrued paid leaves (including sick leave) to supplement payments received by the plan. However, employees may not receive more than 100% of their gross regular wages.

Any disputes regarding eligibility for benefits shall be addressed between the employee and the carrier.

Section 2.6 - Life Insurance & Accidental Death and Dismemberment Insurance Plans.

The City shall provide life insurance coverage for employees equal to five and one-half times the employee's annual base pay up to a maximum of \$750,000.

The City shall provide employees with an accidental death and dismemberment policy in an amount equal up to the employee's (potential) life insurance benefit - five and one-half times the employee's annual base pay up to a maximum of \$750,000.

Any disputes regarding eligibility for benefits shall be dealt with between the employee and the carrier.

Employees shall be provided the carrier's Certificate of Coverage upon request.

Section 2.6.1 - Retiree Life Insurance.

The City shall provide a Life Insurance policy of \$50,000.00 to all employees who retire from the City. The Policy shall remain in force until the retiree reaches the age of 70. Any disputes regarding eligibility for benefits shall be addressed between the employee and the carrier.

Section 2.7 - Deferred Compensation.

All employees may open a deferred compensation account (per IRS Code section 457) and make pre-tax contributions into it up the maximum permitted by law based on their age. Employees may also make a contribution to a ROTH IRA.

- A. <u>Tier I Employees</u>. The City shall make a matching contribution into their deferred compensation account at the end of each quarter in an amount equal to that deposited by the employee, but not to exceed nineteen hundred dollars (\$1,900.00) per calendar year. Employees who do not open a deferred compensation account will not receive a City contribution.
- B. <u>Tier II, III & IV Employees</u>. The City shall make a matching contribution into their deferred compensation account at the end of each quarter in an amount equal to that deposited by the employee, but not to exceed nineteen hundred dollars (\$1,900.00) per calendar year. Employees who do not open a deferred compensation account will not receive a city contribution. Tier II Tier III and Tier IV Employees shall also receive an additional payment into their deferred compensation plan account equal to one hundred and fifty dollars (\$150.00) per quarter.

C. <u>Loans</u>. Loans to employees from their deferred compensation accounts shall be regulated by applicable laws and pursuant to the rules and regulations of the deferred compensation plan administrator.

Section 2.8 - Retirement

The City contracts with the California Public Employees' Retirement System ("CalPERS" or "PERS") for retirement benefits.

A. For "Classic Member" Employees

- 1. <u>Retirement Formula:</u> 2.7% at 55 retirement formula for miscellaneous employees (nonsafety) set forth in California Government Code Section 21354.5. 3% at 50 retirement formula for Police and Fire (safety) set forth in California Government Code Section 21362.2.
- 2. <u>Single Highest Year:</u> "Single Highest Year" retirement benefit per Government Code section 20042.
- 3. <u>Payment of Employee/Member Contribution</u>: Classic miscellaneous member employees pay eight percent (8%) compensation earnable as their Member Contribution. Classic safety member employees pay nine percent (9%) compensation earnable as their Member Contribution. The City has adopted the CalPERS resolution in accordance with IRS Code section 414(h)(2) to ensure that the employee contribution is made on a pre-tax basis.
- 4. Cost Sharing Classic member employees Police and Fire Chiefs pay an additional one and one half percent (1.5%) compensation earnable for their retirement contribution as cost sharing in accordance with Government Code section 20516(f). The City has adopted the CalPERS resolution in accordance with IRS Code section 414(h)(2) to ensure that the employee cost-sharing contribution is made on a pre-tax basis.

B. <u>For "New Members" As Defined By the Public Employees' Pension Reform Act of 2013</u> (PEPRA)

- 1. Retirement Formula: 2% at 62 formula for miscellaneous member employees provided per Government Code section 7522.20(a). 2.7% at 57 formula for safety member employees provided per Government Code section 7522.25(d).
- 2. Retirement Benefit Calculation Period: Highest annual average compensation earnable during the three consecutive years of employment immediately preceding the effective date of their retirement or any other three consecutive year period chosen by the employee, per Government Code section 7522.32(a).
- 3. Payment of Employee/Member Contribution: One-half of the total normal cost of the plan,

as defined by CalPERS. This amount is determined by CalPERS each year in its annual valuation. The City has adopted the CalPERS resolution in accordance with IRS Code section 414(h)(2) to ensure that the employee contribution is made on a pre-tax basis.

4. Cost Sharing – PEPRA safety member, Fire Chiefs, pay an additional one and one half percent (1.5%) compensation earnable for their retirement contribution as cost sharing in accordance with Government Code section 20516(f). The City has adopted the CalPERS resolution in accordance with IRS Code section 414(h)(2) to ensure that the employee cost-sharing contribution is made on a pre-tax basis.

C. Additional Optional Benefits

The following list of optional benefits reflect what is currently in the City's contract with CalPERS.

- 1. <u>1959 Survivor's Benefit</u>: The City's contract with CalPERS provides Level 4 coverage (except the Police Chief who has Level 3 coverage) under the 1959 Survivor's Benefit per Government Code section 21574. Employees pay the employee premium for this benefit and the employer cost for the difference between the Level 3 and Level 4 survivor benefits.
- 2. <u>Pre-Retirement Option 2W Benefit</u>: The City's contract with CalPERS provides for Pre-Retirement Optional 2W Benefit as set forth in Government Code Section 21548.
- 3. <u>Military Service Credit</u>: The City's contract with CalPERS provides the Military Service Credit option set forth in Government Code section 21024.
- 4. <u>Cost of Living Allowance</u>: The City's contract with CalPERS provides the benefit known as the 2% Cost of Living Allowance Increase as set forth in Government Code section 21329.
- 5. <u>Retired Death Benefit</u>: The City's contract with CalPERS provides the \$500 Retired Death benefit as set forth in Government Code section 21620.
- <u>Two Years Additional Service Credit</u>: The City's contract with CalPERS provides the Additional Service Credit (Golden Handshake) – Two Years Additional Service Credit as set forth in Government Code section 20903.
- 7. <u>Two Years Additional Service Credit</u>: The City's contract with CalPERS provides the Public Service" Layoff Period as set forth in Government Code section 21022. All associated costs are borne by the member electing to purchase the service credit.
- 8. <u>Post Retirement Survivor Allowance:</u> The City's contract with CalPERS provides the Post Retirement Survivor Allowance as set forth in Government Code sections 21624, 21626, and 21628.

- 9. <u>Post Retirement Survivor Allowance to Continue After Remarriage:</u> The City's contract with CalPERS provides the Post Retirement Survivor Allowance as set forth in Government Code section 21635.
- 10. <u>Pre-Retirement Death Benefits to Continue After Remarriage of Survivor</u>: The City's contract with CalPERS provides the Pre-Retirement Death Benefits to Continue After Remarriage of Survivor as set forth in Government Code sections 21551.
- 11. <u>Prior Service</u>: The City's contract with CalPERS provides the prior service benefit as set forth in Government Code section 20055.
- 12. <u>Local Fire Fighter</u> The City's contract provides for the benefit in Government Code § 20434 "Local Fire Fighter" for the Fire Chief.

D. Definitions of "New Member" and "Classic Member per the Public Employees' Pension Reform Act of 2013 – PEPRA

New Member

Government Code section 7522.04(f) defines "new member" as follows:

(f) "New member" means any of the following:

An individual who becomes a member of any public retirement system for the first time on or after January 1, 2013, and who was not a member of any other public retirement system prior to that date.

An individual who becomes a member of a public retirement system for the first time on or after January 1, 2013, and who was a member of another public retirement system prior to that date, but who was not subject to reciprocity under subdivision (c) of Section 7522.02.

An individual who was an active member in a retirement system and who, after a break in service of more than six months, returned to active membership in that system with a new employer.

Classic Member

CalPERS refers to all members who do not fit the definition of new member as a classic member.

Section 2.9 - Tuition Reimbursement.

The City recognizes the value of an educated workforce and encourages employees to pursue higher education. Pursuant to City Administrative Policy 01400.012 (Tuition Reimbursement) ("Tuition Reimbursement Policy"), which is subject to City Council budgetary discretion and which the City may amend in its sole discretion, the City has adopted a plan to provide financial reimbursement for tuition and textbooks for job related college courses. It is a plan in which the

City participates with the employee in financing specific job related courses leading to an appropriate degree or certificate. Employees shall use their off-duty hours in the pursuit of higher education.

Subject to satisfaction of all criteria set forth in this Section and the Tuition Reimbursement Policy, for education plans approved in writing by the City on or after November 14, 2017, the City shall reimburse employees for the costs described in Section 2.9.2 and the Tuition Reimbursement Policy a lifetime maximum amount of \$10,000 per employee. For education plans approved in writing by the City on or before November 13, 2017, the \$10,000 Maximum shall not apply.

Section 2.9.1 - Pre-Approval.

Unit members must apply for and receive written approval from Human Resources prior to enrolling in classes at an educational institution with accreditation granted by an institutional or specialized accrediting body recognized by the U.S. Department of Education or the Council for Higher Education Accreditation.

Section 2.9.2 – Reimbursable Costs.

The costs eligible for reimbursement are limited to tuition and books (including e-books and e-library fees) required for the course.

Section 2.9.3 – Administration.

A unit member who voluntarily leaves employment with the City within one year of receiving a reimbursement per this Section shall be required to repay the City for any reimbursement received for during the 12 months preceding the employee's termination date.

Section 2.9.4 – Procedure.

- 1. Prior approval must be obtained by completing the College Tuition & Textbook Reimbursement Request available from the Human Resources Department, and a plan indicating the requisite course work leading to the degree or certificate approved by the educational institution. (The request shall be submitted through the employee's Department Head for recommendation and to the Human Resources Department for approval. The Human Resources Department shall review and pre-approve requests for job relatedness and its decision shall be final.)
- 2. Subject to the lifetime maximum, if applicable, the City will reimburse eligible employees for completion of job-related formal education leading to a job-related degree or certificate at a rate equivalent to the California State University fee schedule for tuition.

- 3. An employee receiving funds for tuition and books paid for from other sources, including, but not limited to, grants, scholarships, and veteran's educational benefits, shall first apply [deduct] the amount of those funds to the amount being reimbursed by the City.
- 4. Upon satisfactory completion of the course, the employee must attach an official grade report and relevant receipts/bills to the request and submit it to the Human Resources Department for approval. Reimbursement will be made as soon as practical.
- 5. Employees must attain a grade of "C" or better for undergraduate courses and a grade of "B" or better for graduate courses. Those undergraduate courses taken for "credit" will be reimbursed so long as units are accrued at the rate of a "C" grade for undergraduate courses.
- 6. City vehicles shall not be used for transportation to and from courses unless incidental to the employee's regular commute.

ARTICLE III - LEAVES

Section 3.1 - Annual Leave.

Section 3.1.1 - Definition.

Annual Leave is compensated absence for employees who are absent from duty because of illness, injury, medical, or dental care appointments, or personal vacation.

Section 3.1.2 - Annual Leave – Accrual.

Each biweekly pay period, Annual Leave hours earned are posted to the account of each employee's account. Employees shall accrue Annual Leave as follows:

<u>Years of</u>	Accrual per	
Service	Pay Period	Annual Accrual
1 st . year	4.15 hrs	107.90 hrs
1-5 years	8.31 hrs	216.06 hrs
6-8 years	8.92 hrs	231.92 hrs
9 – 15 years	9.84 hrs	255.84 hrs
16 or more years	11.38 hrs	295.88 hrs

The above chart shall be interpreted as follows: completion of one year of service to completion of five years of service is 1-5 years. Beginning of the sixth year to completion of

the eighth year is 6-8 years. Beginning of the ninth year to completion of the fifteenth year is 9-15 years. The last level starts at the beginning of the employee's sixteenth year.

Section 3.1.3 - Annual Leave – First Year of Employment.

For employees employed less than one full year they shall accrue Annual Leave as follows:

During their first year of employment, they shall accrue one-half of the Annual Leave at the rate of a 1-5 years full time regular employee as Sick Leave. They shall accrue the one-half of the Annual Leave at the rate of a 1-5 years full time regular employee as Annual Leave.

When the employee completes one year of service, any hours that the employee has accrued as Sick Leave shall be rolled into their Annual Leave account and their Sick Leave account will be eliminated.

At six (6) months, the employee may request up to one week of "Advanced Annual Leave" for vacation purposes with the permission of the City Manager.

Section 3.1.4 - Use of Annual Leave.

- a. Employee's schedule Annual Leave for themselves by submitting requests to use their Annual Leave to the City Manager. The City Manager is responsible for arranging Executive Group leave schedules so that adequate personnel are available to carry on necessary City work. When practical, employees should be permitted to schedule Annual Leave at times most acceptable to the employee. In large departments the choice of vacation times should be arranged according to seniority or some other equitable method.
- b. Employees who use Annual Leave time for illness or injury are required to call, text or email the City Manager. The City Manager may request documentation from a medical provider supporting the use of leave.
- c. An employee who files a workers' compensation claim where the question of industrial causation is delayed or the claim is not accepted by the City, may use their Annual Leave for the time they are unable to work because of their injury or illness.
- d. An employee may not use more Annual Leave than they have accrued on the day prior to its first use. Employees will continue to accrue Annual Leave while the employee is on any paid leave in a pay period, but do not accrue Annual Leave if on an unpaid leave for the entire pay period.
- e. Employees may use Annual Leave for the illness of a child, parent, spouse,

registered domestic partner, sibling, grandchild or grandparent per Labor Code section 233.

Section 3.1.5 – Cash Out or Conversion of the Value of Annual Leave.

There are three situations described below when an employee may have their Annual Leave cashed out or converted to deferred compensation Roth IRA or their Retirement Health Savings Account (RHS) by the City. All Annual Leave cashed out or converted to deferred compensation or RHS in this section will be valued at employees' base hourly rate of pay for employees in Tiers II, III and IV, and base hourly rate of pay plus the 3% Longevity Pay for employees in Tier I.

Section 3.1.5.1 - Maximum Accrual of Annual Leave – Conversion above 584 Hours (730 hours for the Fire Chief):

At the end of the last day of the last pay period that ends in each calendar year, if an employee has accrued more than 584 hours of Annual Leave (730 hours for the Fire Chief), the Annual Leave hours in excess of 584 hours (730 hours for the Fire Chief) will be converted to the monetary equivalent as described in Section 3.1.5 and the employee shall have the following choice:

- 1) to have the dollar value placed in the Nationwide Retirement Healthcare Savings Account on the employee's behalf; or
- 2) to have the dollar value placed in the employee's deferred compensation account or Roth IRA (set up per IRS code section 457) up to the maximum permitted by law. Any employee who chooses this option must advise Human Resources no later than December 1 each year. If the employee does not advise the City of this option by December 1, the value of the excess Annual Leave will be placed in the employee's RHS account.

For employees who have informed the City that they will be retiring at the end of the calendar year, they will have the option to allow the hours above 584 (or 730 hours for the Fire Chief) to be converted to the RHS or have the hours above 584 or 730 subject to section 3.1.5.1.

Section 3.1.5.2 - Separation from the City.

Employees separating from the City have the following options regarding their accrued Annual Leave:

1. Paid in cash: Employees can be paid (as taxable wages) for their accrued Annual Leave as described in Section 3.1.5.

- 2. Deferred Compensation: Employees may make an irrevocable election prior to the first day of the month of separation to contribute the value of accrued Annual Leave to the employee's deferred compensation account provided under the City's 457(b) plan. Contributions of Annual Leave to the 457(b) plan may not cause the employee to exceed the maximum annual deferral limitation for the year in which the contribution is made. If an employee chooses this option, any accrued Annual Leave that exceeds the maximum annual deferral limitations will be paid to the employee as a taxable cash payment.
- 3. Split between Cash, Deferred Compensation, or Roth IRA: Employees may elect to receive any portion of the value of their accrued Annual Leave as taxable cash with the remainder going into their deferred compensation account, up to the maximum amount permitted under the IRS Code.

Section 3.1.5.3 - Annual Leave Cash Out.

For Fiscal Year 21-22 employees will be able to cash out leave as provided for in the parties' prior Resolution. For the period of July 1, 2022, through December 31, 2022, employees may make an irrevocable election (by November 15, 2022) to cash out up to 80 hours of Annual Leave that will be earned between July 1, 2022, and December 31, 2022. The employee can elect to receive the cash out one week after the pay day for the pay period that includes December 1.

On or before the pay period which includes December 15 (the first year being 2022) of each calendar year, an employee may make an irrevocable election to cash out up to 160 hours of Annual Leave that will be earned in the following calendar year. The employee can elect to receive the cash out in the one week after the pay day for the pay period that includes December 1.

In addition to the above, starting in calendar year 2022, an employee who has an "unforeseen emergency" (defined as an unanticipated emergency that is caused by an event beyond the control of the employee and that would result in severe financial hardship to the employee if early withdrawal were not permitted) shall be entitled to make a request to the City Manager for a payoff of accrued Annual Leave. The amount of Annual Leave which may be cashed out is limited to the amount necessary to meet the emergency. If there is an unforeseen emergency, an employee can cash out Annual Leave at any time in the year.

Section 3.1.6 - Donating Annual Leave.

Employees may donate annual leave to their fellow employees per requirements of the City's Voluntary Donation of Annual Leave Policy.

Section 3.1.7 - Using Annual Leave Prior to Retirement.

An employee who has informed the City of their retirement has the option to delay the date of their retirement by up to a maximum of two months (i.e., they can use up to two months of their Annual Leave) and cash out any remaining accrued Annual Leave as provided in this Resolution.

Employees shall not accrue annual leave or be entitled to the Auto Allowance as described in Section 4.9(a) while utilizing the option to delay the date of their retirement.

Section 3.1.8 - Annual Leave – Tier I Employees.

For Tier I employees, cash out or donation of Annual Leave shall be at a rate that includes both their base rate and their Tier I Longevity Pay, i.e., the additional three percent (3%).

Section 3.1.9 - Annual Leave – New City Employees.

Pursuant to Corona Municipal Code Section 2.40.105, when entering the City as an Executive Employee for an employee who is not a current City employee, the City Manager has authority to negotiate the following increase in Annual Leave benefits: (1) allow leave accrual at a rate one tier above that which the employee's years of City service would otherwise allow under Section 3.1 above; and (2) allow a "bank" of leave time not exceeding one hundred and sixty (160) hours which the person receives upon beginning employed with the City.

Section 3.2 - Holidays.

Section 3.2.1 - Schedule.

The following holiday schedule shall be applicable to all employees:

- A. January 1st New Year's Day
- B. Third Monday in January Martin Luther King Day
- C. Third Monday in February "President' day"
- D. Last Monday in May Memorial Day
- E. June 19 Juneteenth
- F. July 4th Independence Day
- G. First Monday in September Labor Day
- H. November 11th, Veterans Day
- I. Thanksgiving Day
- J. Friday immediately following Thanksgiving Day
- K. December 24th- Christmas Eve
- L. December 25th Christmas Day
- M. December 31st New Year's Eve

N. Every day appointed by Mayor as a holiday, with the consent of the City Council, except for every day on which an election is held throughout the State

Section 3.2.2 – Holidays - Additional Provisions.

All holidays in the above list will be observed on the actual day of the holiday except for holidays that occur on a Sunday. For holidays that occur on a Sunday the observed day shall be the following Monday.

If the observed holiday falls on an employee's regular workday, and the employee does not work on that day, they shall be paid for their regularly scheduled hours, up to ten (10) hours. If the employee is required to work on a holiday, in addition to being paid for the day, the employee shall accrue ten (10) hours of Annual Leave.

For holidays that fall on the employee's regular day off, they shall accrue ten (10) hours of Annual Leave.

Section 3.3 - Executive Leave.

Employees shall receive twenty-seven (27) hours of Executive Leave per quarter (July 1 - September 30, October 1 – December 31, January 1 – March 31 and April 1 – June 30) based on a fiscal year. As permitted by Labor Code section 227.3, although no amount of Executive Leave ever has cash value, up to eighty (80) hours of Executive Leave that has been accrued, but unused, as of the last payroll period of any fiscal year shall carry over to the next fiscal year. Any such hours in excess of shall eighty (80) not carry over to the next fiscal year.

An employee who becomes eligible for Executive Leave in the middle of a quarter (i.e., they are hired or promoted into the classification in the middle of a quarter) shall earn 4.16 hours of Executive Leave per pay period until the end of the quarter. At the beginning of the next quarter, they shall accrue 27 hours of Executive Leave.

Section 3.3.1 - Use of Executive Leave.

- A. Executive Leave must be used in one (1) hour increments. The employee must request and obtain approval from the City Manager to use Executive Leave as they would request Annual Leave. Requests will be approved if the department's schedule can accommodate the request.
- B. The employee shall only use Executive Leave hours that have been previously accrued during the fiscal year. The employee shall not be permitted to have a negative balance in their Executive Leave hour balance or use Executive Leave they have not yet accrued.
- C. Executive Leave cannot be donated to another employee.

D. The employee cannot use unused Executive Leave upon separation from employment or retirement, in order to extend the employee's date of separation or date of retirement.

Section 3.4 - Compassionate Leave.

Compassionate Leave: Paid leave for up to (5) days, not to exceed 40 hours, may be granted to an employee in the case of death in their family. Family is defined as: spouse, parents (natural, adopted or step), legal guardians, siblings, children (natural, adopted or step), grandparents, grandchildren, current in-laws (brother, sister, mother, father, son, daughter or grandparents). Compassionate leave does not need to be used consecutively, but may be broken up over multiple, non-consecutive days, not to exceed six months after the death of the family member.

Section 3.5 - Jury Duty and Witness Leave.

Section 3.5.1 - Jury Duty.

- 1) An employee who is called for jury duty shall be compensated (as though they were working) for those hours of absence due to the jury duty that occurs during the employee's regularly scheduled working hours. Employees are required to provide documentation to Human Resources that they are on jury duty and once completed, provide documentation from the court that they have completed their jury duty service. This documentation is necessary for employees to receive pay for jury duty.
- 2) If an employee is required to be absent from work to report for jury duty, the employee will notify the City Manager of the absence as soon as possible.
- 3) An employee who is called to jury duty on a non-working day will not receive compensation or be authorized to change their schedule as a result of being called to jury duty.

Section 3.5.2 - Witness Leave.

Any employee who is required to serve as a witness pursuant to a lawful subpoena in any judicial or quasi-judicial proceeding in a manner related to City business shall be allowed time off without loss of pay to perform such duties. All fees to which the employee is entitled by law for such services shall be paid (less transportation allowance, if any) to the City. Per California Labor Code Section 230(b), an employee shall be allowed time off without pay (unless approved Annual Leave is used) to appear at a matter outside the scope of their employment in which the employee is a party.

ARTICLE IV - COMPENSATION

Section 4.1 - Salary Table; Salaries.

The salary range for Executive Group employees shall be provided in the City's salary schedule, as such table may be amended from time to time. The specific base salary to be paid to individual Executive Group employees shall be provided in an at-will employment agreement executed between the City Manager and employee, which amount shall be within the approved range for their position.

Section 4.2 - Merit Increase Effective Date.

Each classification shall be assigned a salary range. The minimum time before which an employee may advance within the assigned salary range is one (1) year, except that the City Manager, within their discretion may advance an employee sooner if it is determined that such advancement is appropriate. Merit increases based upon annual performance evaluations shall be implemented based upon the employee's anniversary date. An employee whose overall performance rating is "Satisfactory" or better shall be advanced five percent (5%) up to the top of the classification's range.

Effective for employees promoted after City Council approval of this Resolution, an employee who is promoted to a classification with a higher top of salary range, upon promotion, their performance evaluation date (i.e., the date they may be eligible for a merit increase) shall change to the effective date of the promotion.

Section 4.3 - Special Compensation - Police Marksmanship Proficiency.

The City will pay the Police Chief Sixteen dollars and fifteen cents (\$16.15) per period, for meeting the marksmanship proficiency standards established by the Police Department. The Police Chief must have worked at least one day during the pay period during which the marksmanship proficiency pay is to be issued (or was on Annual Leave or workers' compensation status) in order to receive the benefit. If the Police Chief, due to an accepted industrial injury, is unable to participate in the marksmanship proficiency testing, an extension of up to twenty-six (26) pay periods, to include the first quarter in which the Police Chief is unable to test, will be granted. Once an extension has been approved, the Police Chief will continue to receive themarksmanship proficiency pay until such time they are returned to duty and are able to test, or the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension has been exhausted. Once the twenty-six (26) pay period extension is exhausted, the Police Chief will be required to test only if medically able, or will not be eligible to receive the pay. If the Police Chief resigns, retires, or otherwise terminates employment prior to the date the benefit is paid will not be entitled to a prorated payment.

Section 4.4 - Special Compensation - Police P.O.S.T. Certification Pay.

The City will pay the Police Chief one thousand three hundred and ninety six dollars and twenty five cents (\$1,396.25) per month (\$644.42 per pay period) for obtaining and retaining a

management level P.O.S.T certificate.

Section 4.5 - Special Compensation – Longevity Pay.

In recognition of an employee's length of full-time service to the City of Corona, employees who qualify under the following schedule will receive one twenty-sixth (1/26th) of the following amounts paid biweekly as part of the regular payroll:

<u>Years of Full-Time Service To the City of</u> <u>Corona</u>

Five (5) but fewer than ten (10):	\$1,400.00
Ten (10) but fewer than fifteen (15):	\$1,600.00
Fifteen (15) but fewer than twenty (20):	\$1,800.00
Twenty (20) or more:	\$2,000.00

In addition to the longevity benefit set forth above, Tier I members shall receive an additional three percent (3%) of base hourly rate for Longevity Pay paid biweekly as part of the regular payroll.

Section 4.6 - Special Compensation – Bilingual Pay.

The City shall pay \$322.50 per month to employees for Bilingual pay. If an employee becomes eligible for bilingual pay for less than a full month, the monthly amount shall be pro-rated accordingly. All employees are eligible to receive bilingual pay. An employee receiving bilingual pay will be required to speak the alternate language in the course and scope of their employment and may be asked to assist in translating even if unrelated to their specific job duties.

To receive bilingual pay employees must pass a certification test (an oral conversational test) established and administered by the Human Resources Department in Spanish and/or such other language the City has determined is desirable. Effective January 1, 2022, employees must re-certify every three (3) years to be eligible to receive bilingual pay by passing the certification test.

Section 4.7 - Special Compensation – Public Safety Uniform Allowance; Safety Vest.

- A. The City shall provide a uniform allowance of eighty-four dollars and sixty-two cents (\$84.62) per pay period for the Fire Chief. The Fire Chief is required to use their uniform allowance to maintain their uniforms and purchase new uniforms.
- B. The City shall provide a uniform allowance of one hundred and thirty-two dollars and thirty-one cents (\$132.31) per pay period to the Police Chief. The Police Chief is required to use their uniform allowance to maintain their uniforms and purchase new uniforms.

C. The City will reimburse the Police Chief for the cost of a ballistic safety vest up to \$1,150.00 once every five (5) years. When due a vest replacement, the Police Chief will be notified by the Personnel and Training division that they are due for replacement. The Police Chief will be given the option of being given a voucher or being reimbursed by receipt for a replacement vest that meets department protection standards. The department will maintain a list of manufacturers providing the appropriate level vest in the established price range. Any upgrade beyond the approved amount will be the financial responsibility of the Police Chief.

Section 4.8 - Special Compensation – Working Out of Class.

For operational reasons, employees may be assigned to work in a classification with a higher salary range than their own classification if the employee concurs. If such an assignment is made the employee shall be paid at the "first" step of the higher classification's salary range or seven and one-half percent (7.5%) more than the employee's actual compensation salary, whichever is greater, for the entire time served in the higher classification. However, in no case shall the salary paid to the employee working out of class be higher than "top" step of the classification being worked. Employees whose job description duties state that they "act" in the absence of their supervisor do not qualify to receive out of class pay, unless that position is vacant and/or it is a long-term assignment in the discretion of the City Manager. In such a case, the employee should be placed in the position in an "acting" capacity by memo and not be paid out of class.

Section 4.9 - Auto Allowance and Assigned Vehicles.

The City Manager shall have the authority, but not the obligation, in their sole discretion, to provide anauto allowance or City-assigned vehicle to an employee. If the City Manager elects to provide either one, they shall include an appropriate provision in the at-will employment agreement executed between the City Manager and employee.

- A. <u>Auto Allowance</u>. In no event shall an auto allowance exceed four hundredeighty dollars (\$480) per month.
- B. <u>City-Assigned Vehicle</u>. If the City Manager chooses to provide a City vehicle for the exclusive use of an employee, the City will maintain and provide fuel for the vehicle at the City's facilities. The vehicle shall not be operated by persons other than the assigned employee, except that other employee of the City may use the vehicle for official City business with the consent of the assigned employee. The City understands that since the employee will remain on-call at all times, the vehicle may be used for personal as well as official business; provided, however, the vehicle shall never be used for personal use outside of the seven Southern California counties consisting of San Bernardino, Riverside, Orange, Los Angeles, San Diego, Ventura and Santa Barbara.
- C. <u>Mileage Reimbursement</u>. If the City Manager chooses not to provide an auto allowance or assigned vehicle to an employee, the employee may submit reimbursement requests

for mileage used in their personal vehicle for official City business. The reimbursement rateshall be the current I.R.S. allowable rate, and all reimbursements and documentation supporting the sameshall be in accordance with City policy.

ARTICLE V - MISCELLANEOUS PROVISIONS

Section 5.1 - Layoff Procedure.

An employee could be subject to lay off for lack of work, budgetary reasons, technological changes or other City actions that necessitate a reduction in the work force.

Section 5.1.1 - Notice of Layoff.

Employees subject to layoff shall be given written notice of layoff not less than one month prior to the effective date or shall be paid severance pay of 160 hours at the employee's base hourly rate and shall be advised of their reemployment rights. Employees who have accrued Annual Leave will be paid off for their accrued annual leave on their final check.

Section 5.1.2 - Bumping Rights.

An employee subject to layoff shall be entitled to bump to a position in a classification they previously held if they have more overall City seniority in such classification (which includes time in the previous held classification and time in class as a supervisor) and held regular status (i.e., they passed probation) in such classification. The employee seeking to bump must meet the current minimum qualifications for the classification into which they seek to bump and be capable of performing the duties of the classification. The bumped employee shall be laid off unless they have the ability to bump another employee subject to the same requirements of the initial employee who was able to bump.

Section 5.1.3 - Reemployment.

Laid off employees or those who used bumping rights shall be placed on a reemployment list for the classification they held at the time they were laid off. The reemployment list shall exist for two (2) years at which time it will expire.

Any employee offered reemployment from the reemployment list must respond to the offer within fourteen (14) calendar days of the offer being made and be available to report to work within thirty (30) calendar days. An employee who is offered a position off the reemployment list who fails to respond within fourteen (14) days or is unable to report to work with thirty (30) days shall be removed from the list. If no former employee on the list accepts reemployment, the list shall expire at that time.

An employee who has been laid off and is re-employed within two (2) years from the effective date of their layoff shall be entitled to:

- 1. Restoration of seniority accrued prior to layoff.
- 2. The same Annual Leave accrual rate that was in effect prior to layoff.
- 3. Placement on the salary range at the same location held prior to layoff if the employee is reinstated to the same job classification from which they were laid off.

Section 5.2 - Employee Assistance Program (EAP).

The City will provide an EmployeeAssistance Program ("EAP") to all employees free of charge. This counseling service will provide immediate 24-hour assistance in crisis situations, as well as counseling and referral services for employees and immediate family members who are experiencing personal, marriage, family, work, substance abuse, or financial problems. Note that the City may provide, in its sole discretion, an enhanced EAP for Police Department employees including the Police Chief.

Section 5.3 - Fitness for Duty Examinations.

An employee may be required to participate in a fitness for duty medical examination with City physician if a determination is made that the examination is job-related and consistent with business necessity. The examination may only be requested by a department head, with approval of the Human Resources Department. Such an examination will only be required if it is determined based on objective evidence that the employee is suffering from an injury or illness that may be rendering them unable to perform the essential functions of their job.

Section 5.4 - Severability.

If any provision of this Resolution, or the application of such provision to any person or circumstance, shall be held invalid, the remainder of this Resolution, or the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby.

Section 5.5 - Repeal of Prior Actions.

By adoption of this Resolution, all prior resolutions or approved compensation and benefit documents for the employees in this ExecutiveGroup shall be deemed repealed to the extent inconsistent with this Resolution, including Resolution 2021-097 approved on July 21, 2021.

ATTACHMENT A – CLASSIFICATIONS COVERED BY THIS RESOLUTION

Assistant City Attorney Assistant City Manager Chief Deputy City Attorney Chief Information Officer Chief of Police Chief Talent Officer Community Services Director Director of Utilities Economic Development Director Finance Director Fire Chief Planning & Development Director Public Works Director

Section 5.6 - Certification; Effective Date.

The City Clerk shall certify as to the adoption of this Resolution, and it shall be effective as of March 2, 2022.

PASSED, APPROVED, AND ADOPTED this 2nd day of March 2022.

Mayor of the City of Corona, California

ATTEST ward

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 2nd day of March 2022, by the following vote:

AYES:	CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER
NOES:	NONE
ABSENT:	NONE
ABSTAINED:	NONE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 2nd day of March 2022.

City Clerk of the City of Corona, California

(SEAL)