



MANAGEMENT HANDBOOK OF BENEFITS
As required by Section 2-4.103 of the LVMWD Administrative Code

For

Assistant General Managers
Department Directors
& Human Resources Manager

Effective October 1, 2024

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LVMWD LEADERSHIP MODEL

Leadership Principle	Supporting Behavior
Being Fair	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Assign duties fairly 2. Promote fairness in the application of District policies and procedures 3. Willingly explain to others the basis for my decisions 4. Show consistency in my actions 5. Treat others as I would like to be treated
Demonstrating Commitment	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Support decisions made by my Department, the District or the Board 2. Support the efforts of other Departments 3. Support and follow through on my commitments and decisions to my Employees 4. Make timely decisions
Being Responsible and Accountable	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Lead by example 2. Accept total responsibility for my own actions 3. Acknowledge my own mistakes and not blame others 4. Provide input on topics of concern <i>before</i> decisions are made 5. Inform others as soon as I know when I cannot keep a commitment or promise. 6. Regularly give my employees complete and accurate information on their performance along with clear and concise expectation of future performance. 7. Continue my personal growth in management, my professional field, as well as water/wastewater management through education, certification and participation in professional associations
Having Integrity	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Keep my word and commitments 2. Say what I mean and mean what I say; have the courage to be forthright and straightforward 3. Set and enforce high standards for services and products we receive from others or distribute from my work group 4. Set/develop high standards for hiring/promoting people 5. Support and follow the intent of District policies and procedures 6. Conduct myself at the highest level of ethical standards
Being an Effective Communicator	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Speak clearly and concisely; make my message and intent easy to understand 2. Regularly and frequently inform those who should know of my work progress and intentions 3. Regularly and frequently give each member of my staff pertinent feedback on how they are performing with suggestions for improvement when appropriate 4. Be an active listener, demonstrating understanding without judging or criticizing the other person 5. Be an active participant in meetings; when I have nothing to add I will invite quiet members to contribute

Leadership Principle	Supporting Behavior
Being Innovative and Encouraging Innovation	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Ask myself and employees “What is the right thing to be doing” before starting any new assignment 2. Not whine about what is wrong; I will look for ways to be part of the solution 3. Encourage new ideas and methods from others 4. Not criticize new ideas; I will help others think through their ideas by asking for the “pros’ and “cons” of new ideas 5. Spend at least 5% of my work time staying up-to-date on industry trends by reading, attending conferences, visiting other agencies, talking with others in the industry, etc.
Being a Mentor	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Review the developmental needs of each employee at least annually and work with each employee to create a development plan that is appropriate for him or her 2. Make sure employees get the training opportunities they need and I will meet with each of them before and after training to make sure they use the training 3. Work with other groups and Departments to make sure employees receive needed cross-training 4. When an employee makes a mistake ask what he or she learned and how can it be prevented from happening again 5. Be available to other employees outside my own work area to be a good active listener or to share my experiences, strategies and successes
Developing and Supporting Effective Teams	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Hold a team meeting at least once every two weeks; stay within time limits (e.g. 30 minutes) 2. Share what I know from other District sources 3. Invite each person in the team to participate by sharing what they are doing or by asking questions 4. Recognize those who make contributions, especially those who have new or different ideas 5. Not tolerate disparaging comments by team members toward each other or other staff 6. Ask the team at each meeting if there is anything we can be doing better

WHAT POSITIONS ARE COVERED BY THE MANAGEMENT HANDBOOK?

Positions covered by benefits contained in this Management Handbook are:

	Supervisory Responsibility	Exempt Under FLSA
Assistant General Manager	Yes	Yes
Director of Finance & Administration	Yes	Yes
Director of Engineering & Facilities	Yes	Yes
Director of External Affairs	Yes	Yes
Director of Water Operations	Yes	Yes
Human Resources Manager	Yes	Yes

BEREAVEMENT LEAVE

In the case of death of an employee's immediate family member, the employee will be eligible to take 40 hours or five days, whichever is greater, off from work as bereavement leave.

These days, if requested, need not be consecutive. "Immediate family" is designated as the spouse/registered domestic partner, child (including step and foster), parent (including step and foster), sibling (including step and foster), grandparent or grandchild (including step and foster) of the employee or the employee's spouse/registered domestic partner.

The District shall pay an employee up to 27 hours as bereavement, however, if the employee must travel more than 500 miles one way to attend services of the employee's immediate family member, the District shall provide up to 40 hours as paid bereavement leave. The employee must use their accrued leave, to the extent available, to cover any bereavement leave not paid for by the District. If no accrued leave is available, those additional hours/days of bereavement leave shall be unpaid.

The District may provide additional bereavement leave upon request on a case-by-case basis, subject to the General Manager's or designee's written approval. Employees who request and are granted bereavement leave beyond the initial 40 hours or five days, whichever is greater, must utilize any accrued leave for those additional days/hours, if available, or such leave shall be unpaid.

The District may require that employees submit supportive documentation of the need for bereavement leave within 30 days of the employee's first day of bereavement leave.

CELLULAR TELEPHONE

In lieu of a District-provided cellular telephone, employees will receive a stipend of \$60 per month, payable monthly through the District's payroll system. Cellular telephones must be capable of voice, text, and data communications, including the sending and receiving of District electronic mail.

DEFERRED COMPENSATION PLAN

Unrepresented management employees may elect to participate in the District's Deferred Compensation Plan. The purpose of the Plan is to defer a portion of the employee's compensation for his/her use at retirement. Social Security taxes are paid at the time wages are earned while Federal and State income taxes are deferred until the employee withdraws the funds.

Participation in deferred compensation commences the month following sign-up for new employees.

Covered employees are eligible to have 3% of their base salary matched per 24 pay periods on a \$1 to \$1 basis.

For employees newly promoted or hired to positions at a date other than January 1, the district payment per calendar year shall be pro-rated for partial year employment.

All participation is optional to employees and is in accordance with plan rules and IRS regulations applicable to IRC Sections 401(a) and 457(b) deferred compensation plans. All employees considering participation in any deferred compensation plan are encouraged to consult with a tax accountant and/or attorney as the district neither promotes nor recommends employee participation.

In compliance with IRS regulations, new or promoted employees, upon initial eligibility for enrollment into the 401(a) plan, will have the one-time option to opt out for the lifetime of the plan. Employees who exercised their right to opt out do not have the option to opt back in during the lifetime of the plan. The enrollment status of the participant (active contributor or optout non-participant) will remain in effect for the lifetime of the plan. If opted in to the 401(a) plan, the District match specified above will be deposited into the 401(a) plan.

Upon an employee's separation from the District:

- If the employee is age 55 or older on the separation date, all cashable leave time must be contributed to the employee's 401(a) account, up to the IRS limit. After that contribution, the employee may elect to contribute any remaining cashable leave to their 457(b) account up to the IRS limit. Any cashable leave not contributed to the employee's 401(a) or 457(b) accounts will be disbursed to the employee in cash.
- If the employee is under age 55 on the separation date, the employee may elect to contribute their cashable leave to their 457(b) account, up to the IRS limit. Any cashable leave not contributed to the employee's 457(b) account will be disbursed to the employee in cash.

Additional details are available in the Human Resources Office.

EDUCATIONAL ASSISTANCE PROGRAM

General Manager may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. A refund of expenditures, to a maximum of \$685.00 per class, for registration and course supplies will be made to the employee upon presentation of proof of completion with a passing grade.

FAMILY AND MEDICAL LEAVE

Employees are granted rights for Family Medical Leave as provided under state and federal laws and pursuant to the Family Medical Leave Policy of the District.

HOLIDAYS

The district shall observe the holidays listed below and upon which the district is normally closed:

January 1
Martin Luther King Jr. Day
President's Day
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving Day and the following Friday
December 24
December 25
December 31

If any of the holidays set forth above falls on the first day of a weekend, the holiday will be observed on the previous workday.

If any of the holidays set forth above falls on the last day of a weekend, the holiday will be observed on the following workday.

If any of the holidays set forth above falls on an employee's alternate Friday off, the employee will receive a floating holiday. Any floating holiday must be used by the end of the fiscal year.

INSURANCE

LIFE INSURANCE

Life insurance equivalent to the sum of \$50,000 plus one year's salary is provided by the District for each regular full-time employee upon completion of one month of continuous employment with the District and upon submission of application for membership. Employees not applying within thirty (30) days will be required to provide medical evidence of insurability. (NOTE: There is a tax liability for life insurance in excess of \$50,000 per year.)

DENTAL INSURANCE

The District provides dental insurance for regular, full-time employees, their spouses, domestic partner and unmarried dependent children who are under 26 years or who have a physical or mental disability regardless of age. Employees are eligible for dental coverage on the first of the month following the date of hire. Coverage for the employee's dependents becomes effective at the same time as the employee's personal coverage. Subscribing members may add new dependents within thirty-one (31) days of marriage or domestic partnership, in the case of a new spouse or registered domestic partner, or the date of birth or adoption, in the case of a child.

DISABILITY INSURANCE

The District shall provide short and long-term disability insurance for each employee. The District retains the right to select a plan(s) different from the current plan. Coverage commences after the employee has completed one month of continuous employment with the District and upon submission of an application for membership.

An employee eligible for disability benefits shall use available sick leave to cover time off during the 30-calendar day elimination period. After the elimination period, the employee has the option of using the balance of his/her sick leave or vacation leave to coordinate with gross income. The monthly benefit for the long-term disability plan will be two-thirds of the employee's monthly base up to a maximum of:

Assistant General Managers	\$10,600
Department Directors	\$10,600
HR Manager	\$7,300

MEDICAL COVERAGE

The District shall make every reasonable effort to provide health insurance coverage to employees in this Group subject to the District retaining the right to select a plan(s) different from the current plan.

Effective January 1, 2024, the District shall pay up to \$1,953.50 per month for the employee's selected medical insurance plan.

Effective January 1, 2025, and each January 1 thereafter, the District's contribution towards the employee's selected medical insurance plan shall be adjusted based on the average change among the District's offered plans (Anthem Blue Cross Classic PPO, Anthem Blue Cross Advantage PPO, Anthem Blue Cross HMO plans, and Kaiser Permanente HMO Plans) from the prior year's monthly premium. The adjustment will not be less than 0% and will not

exceed 5.0%. In the event the average change in monthly premium exceeds 5.0%, the excess shall be paid by the employee through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

The employee, his/her spouse, domestic partner and unmarried dependent children who are under 26 years or children who have a physical or mental disability regardless of age are eligible for medical insurance coverage on the first of the month following the date of hire. Subscribing members may add new dependents without a health statement within thirty-one (31) days of marriage or domestic partnership, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

EXTENSION OF COVERAGE

The District will continue to contribute to an employee's medical, dental, vision, disability and basic life insurance premiums up to six (6) months duration during sickness or injury on the same terms and conditions as prior to the period of absence. Insurance will not be continued for leave-of-absence without pay for causes other than sickness or injury.

RETIREE MEDICAL

If the District changes plans or providers, there shall be no change to the level of health insurance benefits provided for District retirees.

- a. Employees hired prior to March 31, 2006, who have at least five years of District service, shall have a retiree medical contribution equal to 100% of either the employee only (if the employee does not have a dependent) or the employee plus one (if the employee has a dependent) of any District plan (then being provided). If the employee has a dependent, the employee must designate the dependent at the time of retirement.
- b. Retirees and covered dependents who reach the age of 65 must enroll in Medicare Part A and B no later than one month prior to their 65th birthday. Enrollment in Part D will be required if the provider of the health plan offers premium subsidies or incentives or requires enrollment in Medicare Part D. The District will be obligated to contribute the cost of the medical premiums only for those covered as provided herein.
- c. Employees hired after March 31, 2006, and prior to January 1, 2014, and retire with at least 10 years of District service and are age 55 or older at retirement shall receive a retiree medical contribution in the amount of 75% of the Classic PPO rate of either the employee only Classic PPO rate (if the employee does not have a dependent) or the employee plus one Classic PPO rate (if the employee has a dependent)..
- d. Employees hired after January 1, 2014, with at least 10 years of District service who are age 55 or older at retirement, shall receive a retiree medical benefit in the amount of 75% of the Kaiser Permanente Traditional HMO plan at the employee only level.

Employees have agreed to contribute \$230 per pay period plus 100% of cashable sick leave upon separation towards a Post-Employment Health Plan (PEHP).

VISION CARE

The district will provide a vision program through a third party vendor at no cost to the employee. The employee may elect to cover their spouse, domestic partner, and unmarried dependent children who are under 26 years or who have a physical or mental disability regardless of age. Employees and eligible dependents are eligible for vision coverage on the first of the month following the date of hire, by paying for such coverage. Subscribing members may add new dependents within thirty-one (31) days of marriage or domestic partnership, in the case of a new spouse or registered domestic partner, or the date of birth or adoption, in the case of a child.

JURY DUTY

Full-time, regular employees will be paid his/her regular salary while he/she is on jury duty for up to 240 hours per fiscal year, less the amount received from the Court for such service as a juror. An attendance record from the Court for the time spent on jury duty and a copy of the check for such service must be submitted to the District's payroll section. The amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.

LEAVE OF ABSENCE

A leave of absence without pay may be granted by the Assistant General Manager and Department Directors for up to 40 hours within a fiscal year. Such leaves do not require General Manager approval, except leave for Assistant General Managers.

Such leave without pay must be pre-approved before the time can actually be used. Also, such leaves may be taken even if the employee has existing comp time or vacation on the books. In no case, may a leave of absence without pay exceed 40 hours in a fiscal year without the General Manager's approval.

In addition, leave without pay may be granted by the General Manager and shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, military leave, pregnancy leave, parental leave, and family and medical leave.

Vacation and sick leave benefits are not earned nor holidays paid during leave without pay. Leave of absence without pay includes unpaid sick leave, military leave, pregnancy leave, parental leave, and family and medical leave or any other leave where the District is not paying wages to the employee.

MANAGEMENT LEAVE

Assistant General Managers and Department Directors receive 88 hours and the Human Resources Manager receives 72 hours management leave, which is granted each fiscal year beginning July 1 and is for use within the fiscal year it is granted ending June 30.

At the end of each fiscal year the following shall occur:

All management leave must be used; or

Assistant General Managers and Department Directors may sell back up to 60 hours and the Human Resources Manager may sell back up to 50 hours of unused management leave, respectively, provided they have used 80 hours of vacation and/or management leave within the fiscal year ending June 30; and

In lieu of forfeiture, the employee may donate any unused management leave to the Catastrophic Leave Bank.

PARENTAL LEAVE

An employee may be granted an unpaid leave of absence for not more than 1,040 hours to care for or to bond with their newly born or adopted child. Such leave is to be completed within one year after the date of birth or adoption.

An employee who is granted such leave must use it concurrently with FMLA/CFRA. However, once the employee has exhausted the 12 weeks of leave as provided by FMLA/CFRA, the employee will be responsible for the cost of group insurance (medical, dental, vision, disability and life).

PHYSICAL FITNESS PROGRAM

An amount of \$500 shall be made available to employees every July 1 for payment of costs with primary emphasis on preventive health maintenance, relative to obtaining/receiving a comprehensive physical examination, memberships to private gym facilities, purchase of home gym equipment, or membership fees for at-home fitness programs. Gym and at-home fitness memberships and purchase of home gym equipment will be reimbursed following proof of payment. Expenses will be reimbursed to the employee after they are incurred relative to receipt of a medical examination and required exam-related follow up procedures/activities to the extent such expenses are not covered by the employee's district-provided medical insurance coverage. Gym memberships will be reimbursed following proof of payment. Costs not covered by the dental or vision care programs are not reimbursable under this benefit.

Documentation must be provided to the Human Resources Manager of medical examination by a licensed physician before reimbursement will be authorized.

PREGNANCY LEAVE

The district will provide pregnancy leave for an employee as required by State and Federal law.

Employees who are temporarily unable to perform their usual and customary work due to a pregnancy-related disability, will be granted a pregnancy leave of absence.

Pregnancy Leaves will be granted on the basis of a physician's written statement that an employee is no longer able to work due to a pregnancy-related disability.

An employee who is granted a pregnancy leave is required to utilize accrued sick leave, if available, until the commencement of disability payments. The employee may then coordinate salary and disability payments as provided in STD Insurance. The District will continue to pay group insurance premiums while the employee is on paid leave. Once the employee is in an unpaid status, insurance premiums will be the responsibility of the employee.

An employee who plans to take a pregnancy leave must provide the District reasonable notice of the date the leave will commence, the estimated duration of the leave, and the date on which it is expected the employee will be able to return to work. When an unplanned medical situation or emergency occurs that does not allow the employee to provide advance notification of the need for a pregnancy leave, the employee must cause the District to be notified of the situation within three working days. Without notification to the District, the employee will be considered to have voluntarily resigned.

Pregnancy disability leave may be granted up to a maximum of four months in duration. Employees returning to work after any pregnancy leave must have a written release from a physician verifying that they are able to return to work and safely perform their duties.

Employees who return to work from a Pregnancy Leave will be accorded the same reinstatement rights as an employee returning from any other form of disability leave.

PROFESSIONAL ORGANIZATIONS REIMBURSEMENT

Employees may be reimbursed for personal memberships in professional organizations which benefit both the employee's field of expertise and the District by the employee's direct involvement in the organization as approved by the General Manager.

REPRODUCTIVE LOSS LEAVE

Effective January 1, 2024, employees shall be eligible to take up to five days (including non-consecutive days) of reproductive loss leave. Reproductive loss leave shall be unpaid, however, the employee may use available leave banks (including sick or vacation leave) to cover the unpaid time. The reproductive loss leave must occur within three months of the reproductive loss event, as defined by Government Code section 12945.6.

Reproductive loss leave means a day or, for a multiple-day event, the final day of a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction as those terms are defined by Government Code section 12945.6.

RETIREMENT – Public Employees Retirement System

The District contracts with CalPERS to provide retirement benefits to employees. Employees who are described as “classic employees” under the Public Employees’ Retirement Law, receive the 2% at 55 benefit formula. The District provides Full Formula CalPERS coverage for past and future service of its employees. Employees are eligible to retire at age 50.

Employees hired on or after January 1, 2013 who are “new members” as defined in the Public Employees’ Pension Reform Act of 2013 (PEPRA), are provided the following retirement benefits: 2% @ 62 benefit formula with a three year (36 month) final compensation period. Employees may designate the highest 36 month period. Employees will pay one-half of the total normal cost rate as determined by CalPERS.

The District pays the required employer contribution for employees’ retirement benefit as required by CalPERS.

Effective March 15, 2014, employees shall pay their seven percent (7%) member contribution. On this date, since the classic employees will be paying the entire employee/member contribution, the District will no longer report member contribution as compensation earnable to CalPERS.

If any employee terminates employment with the District before retirement, his/her contributions plus accrued interest may be refunded upon application to the Public Employees Retirement System. Contributions may be left on deposit until normal retirement age is reached if the employee has a vested interest; i.e., 5 years’ service. Employees who expect to commence employment with another PERS-covered agency are not permitted by PERS to withdraw their contributions.

Additional details are available in the Human Resources Office.

RETIREMENT – Social Security/Medicare

The District also participates in the Social Security program of the Federal government. FICA/Medicare tax will be deducted from an employee's pay as required by Federal law.

SALARY ADMINISTRATION

The District maintains a Salary Program for all unrepresented management employees which:

Establishes externally competitive and internally equitable pay levels.

Enables the District to control compensation costs in proper relation to total costs.

Complies with applicable federal and state laws.

The major elements of the base salary program are:

- A. Organization Structure
- B. Position Definition
- C. Position Evaluation
- D. Salary Structure
- E. Performance Appraisal
- F. Salary Review
- G. Promotional Increase
- H. Performance Incentive

Through utilizing the following procedures, management can be assured that employees:

- Are being treated equitably with regard to salary matters;
- Are being paid externally and internally competitive salaries; and
- Have the opportunity to be rewarded for performance in a systematic non-discriminatory manner.

POSITION EVALUATION

Based upon the approved position definition, each position is periodically evaluated to ensure external and internal compensation equity for District.

1. Externally Competitive

External competitiveness is determined by periodically surveying the marketplace for average salaries paid. The approved position definition is used to compare the scope and responsibility of the position being surveyed. Private and published surveys of labor market competitors are used to determine the average salary paid in the market place based on markets in which the district competes for talent and the level at which we will compete.

2. Internal Equity

Internal equity is evaluated by grouping positions of similar scope and responsibility within the organization. This is accomplished through successively higher levels of management aligning positions of relatively comparable value based upon such factors as knowledge and skill required for the position, complexity and supervisory responsibility exercised.

Based upon the above factors, positions are evaluated and assigned a base salary range that provides employees an opportunity to earn a salary that is externally competitive and internally equitable.

SALARY STRUCTURE

The salary structure consists of a series of salary ranges. Each position has a dollar rate range with an established maximum pay control point. Human Resources will maintain current salary schedules.

EMPLOYEE COMMUNICATION

To achieve the objectives of the Salary Program and its potential benefits, each employee should know what the program is intended to accomplish and how it affects him/her. At a minimum, each employee should know:

- The salary range of his/her position;
- His/her place in that range;
- The rationale and evidence for any salary adjustment decision;
- The manager's view of how well the employee is accomplishing the objectives of the position and the long range outlook for position and salary advancement.

The communications supporting salary administration should be a two-way process. Each employee should be encouraged to discuss his/her work assignment or work relationship and opportunities for advancement. Depending on individual circumstances, the manager may wish to schedule a separate meeting for such a discussion.

INITIAL HIRING AND SALARY RANGE PLACEMENT

Before an applicant may be hired for any position, the position definition must be prepared and approved. In addition, the position itself must have been approved by the Board of Directors. Management will review the position and evaluate the current need to fill the position.

As a general rule the hiring salary for new employees shall be at that point in the salary range which reflects his/her experience, knowledge, skills, and abilities he/she brings to the job under consideration.

SENIORITY BONUS

The District recognizes seniority and provides for the following cash sums payable annually as of January 1st of each year:

After 10 years of District Service	\$1,000
After 15 years of District Service	\$1,500
After 20 years of District Service	\$2,000

SICKLEAVE

Full-time, regular employees are provided sick leave with pay under the conditions outlined below.

- A. If an employee has accumulated sick leave, it shall be used for the following:
 - 1. When an employee is ill.
 - 2. When a member of an employee's immediate family is ill, and the employee must care for such ill family member subject to Family Medical Leave Act policy limits.
 - 3. For visits to doctors, dentists and optometrists for physicals, treatment or preventative care.
 - 4. For funerals in the immediate family. "Immediate family" is designated as the spouse/domestic partner, child, parent, sibling or grandparent of the employee or employee's spouse/domestic partner.
 - 5. Any reason permitted by law.
- B. Sick leave accrual will be cumulative, without limit as to time, and if not taken in any given year, will be usable in subsequent year's employment, the purpose being to make accrued sick leave available to an employee in times of urgent need.
- C. The amount of sick leave an employee is entitled to is computed to include weekends, holidays, paid vacation time and paid sick leave as continuous service.
- D. Accrual of sick leave will be at the rate of eight hours per calendar month beginning with the date of hire and computed to the date of termination, prorated to the nearest hour.
- E. The smallest unit for which sick leave will be granted will be one half-hour.
- F. An employee who is absent on sick leave may be contacted by his/her Supervisor. For absences due to illness in excess of 5 days, or less, if justified in the opinion of the employee's supervisor, the employee must obtain a statement from his/her doctor stating: (a) that the employee could not work during the period of absence; and (b) that the employee is now able to return to work.
- G. Frequent use of short periods of sick leave is indicative of inability to perform as expected by the District and may result in dismissal for lack of reliability.

SICK LEAVE PAYOFF

Annually, in December employees may submit an irrevocable election to receive payment of accrued sick leave up to the number of hours in the schedule below provided the employee maintains a sick leave balance of one hundred and twelve (112) hours following the payment. Payment shall be made the following December. For example, the irrevocable election form submitted in December 2023 will be for December 2024 payment. Human Resources will adjust the final number of hours cashed out, up to the number of hours elected, based on the table below and requirement to maintain 112 hours. For example, if any employee selects to cash out 96 hours and the employee took one day of sick leave, the cash out will be adjusted to 88 hours.

Sick Leave Days Used in the Fiscal Year	Sick Leave Hours Payable at Fiscal Year End
0	96
1	88
2	80
3	72
4	64
5	56
6	48
7	40
8	32
9	24
10	16
11	8
12	0

Irrevocable election forms will be provided by Human Resources.

UPON VOLUNTARY TERMINATION OF EMPLOYMENT

A program is provided for payment, upon voluntary resignation with notice, retirement or death, for accrued but unused sick leave earned after July 1, 1974. Vesting in the sick leave program and payment therefore will be on the following basis. The District and unrepresented employees have identified and shall participate in a post-employment health plan (PEHP) account for any amounts cashed out upon termination.

- A. After five years of full-time, regular employment with the District (the sixth year), an employee will be paid, upon voluntary termination, retirement or death, for 25% of all hours of accrued but unused sick leave at the rate of his/her then current base rate. An additional 5% of all hours of accrued but unused sick leave of his/her salary will be paid for each additional completed year of service.
- B. Upon completion of 20 years of service with the District, the employee would be paid for 100% of unused sick leave.

Employees covered by this Handbook have agreed to contribute \$230 per pay period towards a post-employment health savings plan (PEHP). Upon separation, cashed out sick leave must be contributed to the PEHP account.

TELEWORKING

The District encourages, in appropriate circumstances, the creation of telework opportunities for employees. Telework has been found to benefit society by reducing energy consumption, decreasing environmental pollution and reducing traffic congestion. Additionally, telework has been found to benefit employers and employees by reducing office costs, saving commuting costs, allowing flexibility in work schedules and promoting a positive work/life balance. The General Manager may approve occasional or regular partial or full day telecommuting schedules that meet the operational needs and policies of the District.

VACATIONSCHEDULE

Vacations are subject to approval. Employees will be granted vacation leave with pay, if they have enough accrued vacation time to cover the amount of leave requested.

ENTITLEMENT

The number of hours an employee is entitled to for vacation leave with pay is computed as follows:

- A. Full-time regular employees shall accrue vacation on the following basis. Part-time regular employees shall accrue vacation on a pro-rated basis.

During Service Years	Annual Entitlement Hours	Hours Accrued at end of Each Pay Period <u>(based on 26 pay periods)</u>
1,2&3	104	4.00
4,5 & 6	112	4.31
7, 8 & 9	120	4.62
10, 11 & 12	128	4.92
13,14 & 15	136	5.23
16, 17 & 18	144	5.54
19, 20 & 21	152	5.85
22, 23 & 24	160	6.15
25 & above	168	6.46

The maximum number of vacation hours that may be earned in any year is 168.

Accrual of vacation time will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest one-half day.

- B. The vacation leave time earned each year will be available to the employee for vacation or may be accrued, wholly or partially, in the employee's Leave Account.
- C. Normally, no more than 311 hours will be permitted to accrue in an employee's Leave Account.
- D. The maximum vacation an employee can take is 21 consecutive working days, unless special circumstances warrant approval by the General Manager for a longer period.

- E. Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.
- F. When an employee is discharged or terminated, he/she will be paid for his/her accumulated vacation leave at his/her then current rate of pay.
- G. In computing the amount of vacation leave entitlement, holidays, weekends, paid vacation time and paid sick leave will be included as continuous service.
- H. Vacation generally cannot be taken in lieu of sick leave except in certain family leave qualifying events.
- I. Employees shall have the option to cash out up to 40 hours of accrued vacation leave in November of each year, provided 80 hours of vacation or management leave time has been used as time off during the preceding 12 months. Pursuant to IRS regulations, a non-revocable election must be made prior to December 31 of the preceding year for cash out at the conclusion of the calendar year.