

MEMORANDUM OF UNDERSTANDING
BETWEEN
Lake County Fire Protection District
And
Financial Analyst

July 1, 2022 – June 30, 2026

Article 1 Preamble

This Memorandum of Understanding (hereinafter referred to as MOU) has been prepared pursuant to and entered into in accordance with Title 1, Division 4, Chapter 10, Sections 3500-3510 of the California Government Code Sections and California Labor Codes, which pertain to public safety Financial Analyst. This agreement has been made and executed by the Lake County Fire Protection District Board of Directors (hereinafter referred to as District) and the Financial Analyst and satisfies the duty of the District to meet and confer with the Financial Analyst.

The District and Financial Analyst having met and conferred in good faith regarding the terms and conditions of employment, and having reached an agreement as set forth herein, agree to submit this MOU to the Board of Directors with the recommendation that the District adopt its terms and conditions and take such action as may be necessary to implement its provisions.

Article 2 Purpose

It shall be the purpose of this MOU to promote and provide for continuity of operation and employment through harmonious relations, cooperation, and understanding between the District and the Financial Analyst affected by the provisions of this agreement, and to set forth the understanding reached between the parties as a result of good faith negotiations pertaining to the matters set forth herein.

Article 3 Recognition

- a) The District acknowledges Miasha Rivas as the Financial Analyst.

Article 4 Rights and Responsibilities

- a) The Financial Analyst shall be free to participate in organization activities without interference, intimidation or discrimination in accordance with State, Federal and District rules and regulations.
- b) The Financial Analyst shall have the right of representation before the District regarding wages, hours and working conditions.

- c) The Financial Analyst shall have the right to reasonable notice of any proposed ordinance, resolution, regulation or rule relating to wages, hours and working conditions.
- d) The Financial Analyst shall have the right to reasonable time off without loss of compensation or benefits when meeting and conferring with District representatives on matters relating to wages, hours and working conditions.
- e) The Financial Analyst shall have the right of reasonable access to the necessary employees and applicable documents for the purpose of processing grievances and appeals. Such access shall not interfere with the normal operations of the District or with the safety and security requirements of the District. Any requests for documents must be accompanied with a written authorization from the aggrieved or appealing employee.
- f) The Financial Analyst shall have the right to maintain a bulletin board in an area readily accessible to the Financial Analyst.
- g) The Financial Analyst shall have the right to recommend changes to the personnel system and personnel rules and to meet and confer on changes thereof.

Article 5 Prior Negotiations and Agreements

- a) This MOU recognizes that prior to the acknowledgment of this agreement the District negotiated in good faith with the Financial Analyst and reached agreement on specific modifications to the personnel system rules and regulations, as well as, salaries and benefits.
- b) This MOU shall supersede all previously negotiated MOUs. Any and all previous MOUs shall be null and void upon ratification of this MOU.

Article 6 Work hours/days/weeks/periods

- a) A work week is forty (40) hours with a seven (7) day FLSA work period which consists of Monday through Sunday.
- b) The forty (40) hour work week may consist of four (4) – ten (10) hour days, five (5) – eight (8) hour days, or any combination of hours and days as needed and approved by the Fire Chief.

Article 7 Salaries

- a) Salaries from prior negotiations shall be abolished, and the base salaries shall be as follows:

<u>Fiscal Year</u>	<u>Annual</u>	<u>Monthly</u>	<u>Semi-Mo</u>	<u>Hourly</u>
2022/2023	61,620	5,135	2,567.50	29.63
2023/2024	63,960	5,330	2,665.00	30.75
2024/2025	66,240	5,520	2,760.00	31.85
2025/2026	68,400	5,700	2,850.00	32.88

Article 8 Retirement Contribution

- a) The District contracts with the California Public Employees Retirement System (CalPERS) to provide retirement benefits for the Financial Analyst.
- b) The retirement contract for the Financial Analyst, who is a CalPERS Classic Member, as defined by the Public Employment Retirement Law (PERL), is the 3% at 60 plan.
- c) The District shall pay 100% of the Financial Analyst's contribution, otherwise known as the Employer Paid Member Contribution (EMPC), for Classic Members hired prior to July 1, 2016.
- d) Any Classic Member Financial Analyst hired from July 1, 2019 and forward shall be responsible to pay his/her own employee contribution.

Article 9 Deferred Compensation

- a) The Financial Analyst may contribute to a 457b deferred compensation plan from any of the investors the District contracts with.
- b) The District will not provide matching funds for the term of this agreement.

Article 10 Health Insurance

- a) The Financial Analyst has the option to use the District's health insurance provider or contract with a provider of their choice (opt out).
- b) If the Financial Analyst chooses to use the District's health insurance provider, the District shall cover 100% of the health insurance premiums for the Financial Analyst and qualifying dependents.
- c) If the Financial Analyst chooses to opt out, the Financial Analyst must provide proof of insurance coverage, and the District will provide a stipend for 50% of the average employee-only cost which will be calculated using

the District's current health insurance provider and current rates at the time of opt-out.

Article 11 Other Post-Employment Benefits (OPEB)

- a) Financial Analyst is not eligible for Other Post-Employment Benefits.

Article 12 Holidays

- a) The following holidays shall be observed by Financial Analyst as paid days off:

- 1) New Year's Day
- 2) Martin Luther King Jr. Day
- 3) President's Day
- 4) Memorial Day
- 5) Independence Day
- 6) Labor Day
- 7) Columbus Day
- 8) Veteran's Day
- 9) Thanksgiving
- 10) Day after Thanksgiving
- 11) Christmas Eve
- 12) Christmas Day

- b) Paid Holidays shall be compensated at the Financial Analyst's current, regular hourly rate.

Article 13 Floating holidays

- a) The Financial Analyst shall receive three (3) Floating Holiday days each calendar year which may be used in all or in part for any purpose.
- b) The number of hours for each of the Floating Holiday days shall be determined by the Financial Analyst's current number of hours per work day (i.e. if working an 8 hour work day, each floating holiday shall be 8 hours. If working a 10 hour work day, each floating holiday shall be 10 hours).
- c) A Probationary Financial Analyst shall earn Floating Holidays by the following formula:

Total # of floating holiday hours / 12 months = # of hours/mo X
of months left in the calendar year

(i.e. if working 8 hour days & hired in May, 24hrs/12mo =
2hrs/mo X 8mos = 16 hours)

- d) Floating Holiday time shall be granted on January 1st of each calendar year. All Holiday time shall be utilized by December 31st of each calendar year.
- e) If there are unused hours, Floating Holidays shall not be compensated for or carried forward into the next calendar year.
- f) Usage and scheduling of Floating Holiday time must be in accordance with District leave policies.
- g) Upon separation at retirement or termination of service for any reason, any accrued Floating Holiday time which has not actually been earned must be reimbursed to the District at time of severance.

Article 14 Sick Leave

- a) The Financial Analyst shall be granted one (1) sick leave day per month.
- b) The number of hours for each sick leave day shall be determined by the Financial Analyst's current number of hours per work day (i.e. if working an 8 hour work day, each sick leave day shall be 8 hours. If working a 10 hour work day, each sick leave day shall be 10 hours).
- c) Accrual of sick leave shall be unlimited. However, upon separation at retirement or termination of service, the Financial Analyst may either:
 - 1) Apply the total accrued unused sick leave toward retirement service credits in accordance with CalPERS policies; **OR**
 - 2) Cash out one-half (1/2) of the total accrued sick leave, not to exceed three (3) months base salary compensation.
- d) The Financial Analyst must immediately notify the District when absent due to sickness or injury. The Financial Analyst is not eligible for Sick leave for the time prior to such notice, unless the delay is shown to be unavoidable.

- e) If the Financial Analyst is absent for more than three (3) consecutive days, a physician's note or verification of illness to the satisfaction of the District is required upon return to work.
- f) When the Financial Analyst has an illness or injury causing Sick leave and all other available accruals have been exhausted, the Financial Analyst may be eligible for a leave of absence not to exceed six (6) months. Such leave of absence must be approved by the Board of Directors.
- g) Upon separation at retirement or termination of service for any reason, any accrued Sick leave which has not actually been earned must be reimbursed to the District.

Article 15 Compensatory time

- a) Compensatory time off shall be granted to Financial Analyst in lieu of overtime pay at a rate of not less than one and one half (1½) hours for each hour of overtime worked.
- b) All compensatory time must be requested by the Financial Analyst and approved by the Fire Chief and/or authorized District representative prior to obtaining it in lieu of paid compensation.
- c) A maximum of eighty (80) hours of compensatory time off may be accumulated, with not more than eighty (80) hours to be carried forward into the next calendar year, unless approved by the Fire Chief.
- d) Compensatory time off may be taken at any time for any purpose with the prior approval of the Fire Chief and/or authorized District representative.
- e) A Probationary Financial Analyst may not accrue compensatory time. Any overtime worked shall be compensated for according to Article 16 Overtime.

Article 16 Overtime

- a) A Financial Analyst working in excess of forty (40) hours per work week shall receive compensation at one and one half (1½) times his/her regular base rate per hour.

- b) The Financial Analyst is responsible for keeping records of their incurred overtime and shall submit these records along with any appropriate District form(s) requesting compensation to the District Office for approval prior to receiving any overtime compensation.

Article 17 Executive leave

- a) The Financial Analyst is not eligible for Executive Leave.

Article 18 Vacation leave

- a) The Financial Analyst shall accrue Vacation leave as follows:

Years of Service	Hours Accrued
1	40 hours
2-4	80 hours
5-9	120 hours
10-14	160 hours
15 or more	160 hours + 1 day for each additional year of service in excess of 15

- b) Vacation leave shall be earned on the basis of net credited, full-time service from the date of hire as shown by the records of the District.
- c) Vacation leave shall not be granted during the Financial Analyst's probationary period; however, probationary time shall be considered for determining years of service for vacation leave accrual.
- d) A Probationary Financial Analyst shall accrue Vacation leave at three and one-third (3.33) hours per month until a maximum of forty (40) hours has been accrued.
- e) Vacation leave shall be granted on January 1st of each calendar year. A maximum of eighty (80) hours may be carried forward into the next calendar year. Any additional hours must be approved by the Fire Chief.
- f) Use of Vacation leave shall be in accordance with District leave policies. Any conflicting leave requests shall be resolved by employee seniority. Scheduling of vacation leave shall take into consideration the current demands and staffing requirements at the discretion of the District.

- g) When an approved Holiday falls within the Financial Analyst's scheduled vacation leave, the Financial Analyst will be granted the Holiday off according to Article 12 in lieu of a vacation day. A Holiday may be used in conjunction with a Financial Analyst's vacation leave.
- h) Upon separation at retirement or termination of service for any reason, any accrued Vacation leave which has not actually been earned must be reimbursed to the District and any remaining accrued Vacation leave balance can be cashed out by the Financial Analyst.

Article 19 Personal Leave

- a) The Financial Analyst shall receive four (4) days of Personal Leave each calendar year.
- b) Personal Leave may be taken at any time for any purpose with prior approval of the Fire Chief and/or his District representative.
- h) The number of hours for each of the Personal Leave day shall be determined by the Financial Analyst's current number of hours per work day (i.e. if working an 8 hour work day, each personal leave day shall be 8 hours. If working a 10 hour work day, each personal leave day shall be 10 hours).
- i) A Probationary Financial Analyst shall earn Personal Leave by the following formula:

$$\text{Total \# of Personal Leave hours} / 12 \text{ months} = \# \text{ of hours/mo}$$

$$\times \# \text{ of months left in the calendar year}$$

$$\text{(i.e. if working 8 hour days \& hired in May, } 32\text{hrs}/12\text{mo} =$$

$$2.67\text{hrs/mo} \times 8\text{mos} = 21.36 \text{ hours)}$$

- j) Personal Leave time shall be granted on January 1st of each calendar year and shall be utilized by December 31st of each calendar year. It cannot be carried forward into the next calendar year. If there are unused hours, Personal Leave hours shall not be compensated for or carried forward into the next calendar year.
- k) Upon separation at retirement or termination of service for any reason, any accrued Personal Leave time which has not actually been earned must be reimbursed to the District.

Article 20 Bereavement leave

- a) Financial Analyst shall receive paid Bereavement leave up to a maximum of five (5) days for the death of the Financial Analyst's family member. Additional days can be granted by the Fire Chief at his Discretion. Refer to the District's Bereavement Leave Policy for the definition of a family member.
- b) The number of hours for each of the Bereavement Leave days shall be determined by the Financial Analyst's current number of hours per work day (i.e. if working an 8 hour work day, each bereavement day shall be 8 hours. If working a 10 hour work day, each bereavement day shall be 10 hours).
- c) All Bereavement leave shall be approved by the Fire Chief and/or his District representative in advance.
- d) Bereavement leave shall be compensated at the Financial Analyst's regular hourly rate.
- e) Bereavement leave not used shall not be compensated for or carried over in any way.

Article 21 Uniform Allotment

- a) The Financial Analyst shall receive an annual Uniform Allotment for the sum of four hundred dollars (\$400) for uniform replacement and maintenance.
- b) Uniform allotment will be on a reimbursement basis upon the Financial Analyst providing the District with a paid receipt. Where possible, the Financial Analyst should purchase uniform maintenance using the District credit card or accounts, with approval.
- c) A Probationary Financial Analyst shall receive a prorated uniform allowance using the following formula:

$$\$400/12 \text{ mo} \times \# \text{ of months remaining in calendar year} = \text{prorated allowance}$$

Article 22 Vehicle provision

- a) The Financial Analyst is not eligible for a District vehicle.

Article 23 Probationary period

- a) All newly hired or promoted Financial Analyst shall be subject to a minimum of twelve (12) months probationary period.
- b) A Probationary Financial Analyst shall be subject to performance evaluations every three (3) months until the probationary period is completed.
- c) During the probationary period, the District may terminate the Financial Analyst for any reason and at any time.
- d) The Financial Analyst's probationary period shall be included in computing seniority and benefits from date of hire or promotion.
- e) The probationary period may be extended beyond the minimum six (6) months upon direction of the Fire Chief and/or District.

Article 24 Performance evaluations

- a) The Financial Analyst shall be subject to a performance evaluation annually.
- b) The Fire Chief or the Fire Chief's District representative shall conduct the performance evaluations.
- c) Performance evaluations shall be based on information obtained through personal contact, personal observations, input from the Financial Analyst's immediate supervisors and input from the Financial Analyst.
- d) Performance evaluations shall be in writing and signed by both the Financial Analyst and the evaluator. All evaluations will become part of the Financial Analyst's permanent personnel records.

Article 25 Term of agreement and renewal

- a) The term of this agreement shall be for the period of July 1, 2022 and terminating after June 30, 2026. At anytime during the term of this

agreement the Financial Analyst and the District may make changes upon agreement of both parties after meeting and conferring on the items to be changed.

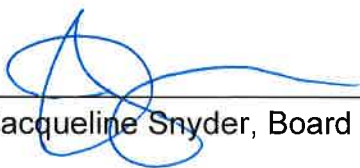
- b) In January 2026, the District and the Financial Analyst agree to open negotiations pertaining to the contents of an agreement to become effective July 1, 2026.
- c) In the absence of an executed agreement for the period commencing July 1, 2026 the provisions of this agreement in effect July 1, 2022 shall remain in effect.

Article 26 Implementation/Separability

- a) If any article or section of this MOU should be found invalid, unlawful or unenforceable by reason of any existing or subsequent enacted legislation or by judicial authority, all other articles and sections of the MOU shall remain in full force for the duration of the term of the agreement.
- b) In the event of invalidation of any Article or section, the District and the Financial Analyst agree to meet within thirty (30) days for the purpose of renegotiating said Article or section.

Article 27 Ratification

- a) The District and the Financial Analyst acknowledge that this MOU shall not be in full force and effect until ratified by the Financial Analyst represented by this agreement and adopted in the form of a Resolution by the Board of Directors.
- b) Subject to the foregoing, this MOU is hereby recommended for approval by the District and the Financial Analyst and entered into on this 27th day of April 2022.



Jacqueline Snyder, Board Chairperson



Miasha Rivas, Financial Analyst

