

RESOLUTION NO. 2024 - 116

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

WHEREAS, the Confidential Group of employees was created by Resolution 2012-008 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 group through the ensuing years, most recently with Resolution No. 2023-053;

WHEREAS, the City Council now desires to establish compensation and for Confidential employees pursuant to individual resolutions for each group;

WHEREAS, the City Council now desires to amend the compensation and benefits of the Confidential employees as provided in this Resolution, and thereby repeal Resolution No. 2023-053.

**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 Confidential Group Employees of the City of Corona, but also may be informally referred to as the Confidential 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 a comprehensive listing of compensation and benefits to be provided to Confidential Group employees.

Section 1.4 - Members of Confidential Group.

The Confidential Group is made up of employees holding positions in a full-time capacity as Confidential and in Attachment A to this Resolution.

In addition, the following employee positions shall be included in the Confidential Group, even before this Resolution is amended to include them: (1) any other position created by the City Council and specifically designated by the City Council to be included in the Confidential 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).

Section 1.5 - Management Rights; Working Hours/Days.

The City and City Manager retain all management rights and have no meet and confer obligations with the Confidential Group. Within management rights, the City Manager reserves the right to change the work schedule, working hours, and working days of any Confidential Group employee. Such changes include requiring Confidential Group employees to work 4/10 (i.e., Fridays off) or 5/40 Monday through Friday. A two-week notice will be provided prior to any change(s) being made.

Section 1.6 - Definitions.

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

- A. Tier I Employees. Tier I Employees are full-time employees hired by the City before

January 1, 1999.

- B. Tier II Employees. Tier II Employees are full-time employees hired by the City on or after January 1, 1999.

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 \$158.00 for calendar year 2025 and a yet to be determined amount for subsequent calendar years).

The City contracts to provide dental insurance (currently with Delta Dental) with both an HMO and PPO plan options available for employees to choose.

The City contracts to provide vision insurance (currently with EyeMed) for employees to choose.

Effective January 1, 2025, 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) \$978 per month for Members electing Employee only coverage;
- (2) \$1,956 per month for Members electing Employee plus one dependent coverage; or
- (3) \$2,579 per month for Members electing Employee plus two or more dependents coverage.

Effective January 1, 2026, 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) \$1,027 per month for Members electing Employee only coverage;
- (2) \$2,053 per month for Members electing Employee plus one dependent coverage; or
- (3) \$2,708 per month for Members electing Employee plus two or more dependents coverage.

Effective January 1, 2027, 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) \$1,078 per month for Members electing Employee only coverage;

- (2) \$2,156 per month for Members electing Employee plus one dependent coverage; or
- (3) \$2,843 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 a health benefit plan that costs more than the amount provided by the City as listed 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

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 as designated by CalPERS.

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 the lowest cost employee only medical insurance 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 Confidential 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) Tier I Retirees:

- (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. Employees Who Retired Before January 1, 2006: The premium payment shall be paid to the Retiree as a direct deposit each month. The City pays the CalPERS statutory minimum (\$158 per month for 2025 and a yet unknown amount beyond 2025) 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 (\$158 per month for 2025 and a yet unknown amount beyond 2025) 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). Medicare is reimbursed once a year at the end of the year. 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 I lifetime health benefits will not be revoked by future members of management, or City Councils.

(2) Cafeteria Plan; Flexible Benefit Allowance for Retirees.

The City will provide an annual allowance in the amount of fifteen hundred dollars (\$1,500.00) to Employees within the Confidential 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) Tier II: 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 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 plan on 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 City for the plan year in which such retiree elects to receive the contribution. Such retirees needing to re-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 re-enroll 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 Employees who retire from the City under the CALPERS system shall not be eligible for this alternative.

Section 2.2.2 - Retirement Health Savings.

Tier II Employees. The City shall deposit into the Nationwide Retirement Health Savings Account of each Tier II Employee \$250 per quarter. Tier I Employees shall not receive this benefit.

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 or 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 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 addressed 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 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 or post-tax (ROTH) contributions into it up to the maximum permitted by law based on their age.

1. **Matching Contribution:** The City shall make a matching contribution into employee's deferred compensation (457(b) or 401(a)) 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.
2. **Additional Contribution:** The City shall provide Tier II employees an additional payment into their deferred compensation (457(b) or 401(a)) plan account equal to one hundred and fifty dollars (\$150.00) per quarter.

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 Benefit.

The City contracts with CalPERS for retirement benefits.

A. For "Classic Member" Employees

1. **Retirement Formula:** 2.7% at 55 retirement formula as set forth in California Government Code Section 21354.5.
2. **Single Highest Year:** "Single Highest Year" retirement benefit per Government Code section 20042.
3. **Payment of Employee/Member Contribution:** Classic member employees pay eight percent (8%) 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.

B. For "New Members" As Defined by the Public Employees' Pension Reform Act of 2013 (PEPRA)

1. **Retirement Formula:** 2% at 62 formula for employees provided per Government Code section 7522.20(a).
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.

C. Additional Optional Benefits

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

1. **1959 Survivor's Benefit:** The City's contract with CalPERS provides Level 4 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. **Pre-Retirement Option 2W Benefit:** The City's contract with CalPERS provides for a Pre-Retirement Optional 2W Benefit as set forth in Government Code Section 21548.
3. **Military Service Credit:** The City's contract with CalPERS provides the Military Service Credit option set forth in Government Code section 21024.
4. **Cost of Living Allowance:** 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. **Retired Death Benefit:** The City's contract with CalPERS provides the \$500 Retired Death benefit as set forth in Government Code section 21620.
6. **Two Years Additional Service Credit:** 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. **Two Years Additional Service Credit:** 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. **Post Retirement Survivor Allowance:** The City's contract with CalPERS provides the Post Retirement Survivor Allowance as set forth in Government Code sections 21624, 21626, and 21628.
9. **Post Retirement Survivor Allowance to Continue After Remarriage:** The City's contract with CalPERS provides the Post Retirement Survivor Allowance as set

forth in Government Code section 21635.

10. Pre-Retirement Death Benefits to Continue After Remarriage of Survivor: 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. Prior Service: The City's contract with CalPERS provides the prior service benefit as set forth in Government Code section 20055.

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

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 Policy.

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 - Annual Leave - 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 Service</u>	<u>Accrual per Pay Period</u>	<u>Annual Accrual</u>
0 – 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: From the start of City full-time service to completion of five years of service is 0-5 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 3.1.4 - Use of Annual Leave.

- a. Employee's schedule Annual Leave for themselves by submitting requests to use their Annual Leave to their Department Head or designee. The Department Head or designee is responsible for arranging 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 their Department Head or designee. The Department Head or designee 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, grandparent, or designated person per Labor Code sections 233 and 245.5.

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 or their Retirement Health Savings Account (RHS) by the City. All Annual Leave cashed out or converted to deferred compensation, Roth, or RHS in this section will be valued at the employees' base hourly rate of pay for employees in Tier II, and the 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.

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, the Annual Leave hours in excess of 584 hours 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 Health Savings Account on the employee's behalf; or
- 2) to have the dollar value placed in the employee's deferred compensation account

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.

Employees who have informed the City that they will be retiring at the end of the calendar year, will have the option to allow the hours above 584 to be converted to the RHS or have the hours above 584 subject to section 3.1.5.

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 election at least one pay period prior to 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 and Deferred Compensation: 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 Irrevocable Election to Cash Out Annual Leave.

On or before the pay period that includes December 31 of each calendar year, an employee may make irrevocable elections to cash out up to 160 hours of Annual Leave that will be earned in the following calendar year. The employee must have at least 80 hours of annual leave remaining after each cash out. Annual leave cashed out can be taken in either of the following ways or in a combination of these options, as determined by the employee when making the irrevocable election:

- 1) The dollar value can be paid to the employee in cash as taxable wages; or
- 2) The dollar value can be placed in the Retirement Health Savings (RHS) Account on the employee's behalf, up to the maximum deferral limitation permitted by the plan for the year; or

- 3) The dollar value placed in the employee's deferred compensation account up to the maximum permitted by law.

In addition to the above, 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 or his/her designee 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.

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 3.2 - Holidays

Section 3.2.1 - Holiday 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 two consecutive holidays fall on Sunday and Monday, the Sunday holiday will remain on Sunday and employees shall accrue Annual Leave hours equal to the number of hours of their regular shift, up to a maximum of ten (10) hours.

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 observed holiday falls on the employee's regular day off, they shall accrue ten (10) hours of Annual Leave.

If an Exempt or Non-Exempt employee is required to work on a holiday that falls on a regular workday, in addition to being paid for their regular wages (up to ten (10) hours), the employee shall accrue up to a maximum of ten (10) hours of Annual leave, depending on the hours of their regularly-scheduled shift.

If a Non-Exempt employee is required to work on a holiday that falls on a regular work day due to an emergency or unexpected event, the employee shall be paid time and one-half for all hours worked.

If a Non-Exempt employee is required to work on a holiday that falls on a regular day off due to an emergency, unexpected event, or as directed by their supervisor or manager, the employee shall be paid time and one-half for all hours worked, plus accrue Annual Leave up to a maximum of ten (10) hours, depending on the hours of their regularly-scheduled shift.

Section 3.3 - In Lieu Leave.

Exempt Employees shall receive 20 hours of In Lieu Leave at the beginning of each quarter (January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31) based on a calendar year. As permitted by Labor Code section 227.3, although no amount of In Lieu Leave ever has cash value, up to 60 hours of In Lieu Leave that has been accrued, but unused, as of the last payroll period of any calendar year shall carry over to the next calendar year. Any hours exceeding 60 shall not carry over to the next calendar year. An employee who becomes eligible for In Lieu 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 3.08 hours of In Lieu Leave per pay period until the end of the quarter. At the beginning of the next quarter,

they shall accrue 20 hours of In Lieu Leave.

Section 3.3.1- Use of In Lieu Leave

- A. The employee must request and obtain approval from their Department Head or designee to use In Lieu 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 In Lieu Leave hours that have been previously accrued during the fiscal year. The employee shall not be permitted to have a negative balance in their In Lieu Leave hour balance or use In Lieu Leave they have not yet accrued.
- C. In Lieu Leave cannot be donated to another employee.
- D. The employee cannot use unused In Lieu 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 Department Head or Designee of the absence as soon as possible.
- 3. An employee on jury duty must either return to work after the jury service is done for the day if there are still four hours or more left on their shift or call in to their supervisor and ask to use leave to cover the rest of their shift.

4. 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 Confidential Group employees shall be provided in the City's comprehensive salary schedule, as such the schedule may be amended from time to time.

A spreadsheet with each of the base salary increases as described above for each classification is attached to this Resolution as Attachment A.

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%) each year until they reach the top step of the classification's range. An employee who does not receive an evaluation within thirty (30) days of their anniversary date (i.e., the date the evaluation is due) will receive their merit increase effective the pay period including the employee's anniversary date regardless of the evaluation rating on an evaluation received after that date. If the evaluation is provided within thirty (30) days of the employee's anniversary date, if it is "Satisfactory" or better the merit increase will be effective the pay period including the employee's anniversary date. If the overall performance evaluation rating is less than "Satisfactory", the employee will not receive a merit increase.

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 - The Defined FLSA Workweek.

The workweek for employees shall be 168 regularly recurring hours. For employees working a schedule other than the 9/80 work schedule, the workweek shall begin on Saturday at 12:00 a.m. and end at 11:59 p.m. the following Friday.

For employees working the 9/80 work schedule, each employee's designated FLSA workweek (168 hours in length) shall begin exactly four (4) hours after the start time of their eight (8) hour shift on the day of the week that corresponds with the employee's alternating regular day off.

Section 4.4 - Overtime.

All non-exempt employees shall receive overtime compensation paid at time and one-half for all approved overtime hours worked in excess of forty (40) hours worked in a seven (7) day work period.

There are two types of overtime provided by the City to non-exempt employees: FLSA overtime and Non-FLSA overtime.

- FLSA overtime is overtime earned for actually working more than 40 hours in the employee's defined FLSA workweek. FLSA overtime is paid at time and one-half the regular rate of pay.
- Non-FLSA overtime is overtime that is earned when the employee's actual work hours plus paid leaves exceed 40 hours in the defined FLSA workweek, but the employee has not actually worked in excess of 40 hours.

The regular rate of pay is determined by dividing the employee's total remuneration earned for the workweek by 40. Non-FLSA overtime rate is determined by dividing the employee's total remuneration earned for the workweek by 40, but does not include any sums an employee may receive for opting out of health insurance.

In determining whether an employee is eligible for overtime pay (i.e., have they worked more than 40 hours in their defined FLSA workweek), the City shall include the employee's hours actual hours worked as well as all paid leaves of absence.

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:

Years of Full-Time Service to the City of Corona

Five (5) but fewer than ten (10):	\$1,400
Ten (10) but fewer than fifteen (15):	\$1,600
Fifteen (15) but fewer than twenty (20):	\$1,800
Twenty (20) or more:	\$2,000

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. 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 – 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 employee's supervisor and 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.

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 Employee Assistance 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.

Section 5.3 - Fitness for Duty Examinations.

An employee may be required to participate in a fitness for duty medical examination with a 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 - Probationary Period.

Section 5.4.1 - Length of Probationary Period.

The probationary period for all positions is one year. Employees on their initial hire probationary period are at-will employees.

Employees promoted to a higher classification are subject to a six-month probationary period. If an employee is rejected from probation having previously passed probation in the classification from which they promoted, they shall be entitled to return to their prior position if it is still vacant.

Section 5.4.2 - Extension of Probation.

An employee’s probationary period can be extended for three reasons:

- 1) The employee was on a leave of absence without pay during probation. The employee’s probationary period may be extended for the number of workdays the employee was on the leave of absence without pay by providing the employee written notice of the extension prior to the expiration of probation.
- 2) The employee was unable to work due to an industrially caused injury or illness. The employee’s probationary period may be extended for the number of workdays the employee was unable to work due to the industrially caused injury or illness by providing the employee written notice of the extension prior to the expiration of probation.

- 3) Based on the discretion of the employee's department head with the approval of the Human Resources Department, the employee's probationary period may be extended up to six (6) months in three-month increments. If this decision is made, the City will inform the probationary employee in writing that their probation has been extended prior to expiration of any original or extended probation and will inform the employee of the new date upon which their probationary period will end.

Section 5.5 - 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 5.6 - Repeal of Prior Actions.

By adoption of this Resolution, all prior resolutions or approved compensation and benefit documents for the employees in this Confidential Group shall be deemed repealed to the extent inconsistent with this Resolution, including Resolution No. 2021-096 approved on July 21, 2021.

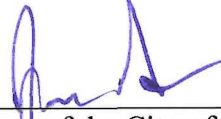
ATTACHMENT A- Classifications and Salaries

Title	Effective December 28, 2024			Effective December 27, 2025			Effective December 26, 2026		
	Range	Bottom Monthly Salary	Top Monthly Salary	Range	Bottom Monthly Salary	Top Monthly Salary	Range	Bottom Monthly Salary	Top Monthly Salary
Administrative Assistant I (Confidential)	126	\$ 4,416	\$ 5,367	139	\$ 4,712	\$ 5,727	145	\$ 4,855	\$ 5,901
Administrative Assistant II (Confidential)	146	\$ 4,879	\$ 5,930	159	\$ 5,206	\$ 6,328	165	\$ 5,364	\$ 6,520
Administrative Program Analyst	217	\$ 6,952	\$ 8,450	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Administrative Supervisor	184	\$ 5,897	\$ 7,168	193	\$ 6,168	\$ 7,497	199	\$ 6,355	\$ 7,725
Background Investigator	162	\$ 5,284	\$ 6,423	181	\$ 5,810	\$ 7,062	187	\$ 5,986	\$ 7,276
Broadcast Specialist	146	\$ 4,879	\$ 5,930	150	\$ 4,977	\$ 6,050	156	\$ 5,129	\$ 6,234
City Clerk Specialist	147	\$ 4,903	\$ 5,960	151	\$ 5,002	\$ 6,080	157	\$ 5,154	\$ 6,265
City Clerk Technician	79	\$ 3,493	\$ 4,246	83	\$ 3,563	\$ 4,331	89	\$ 3,672	\$ 4,463
Communications Coordinator	197	\$ 6,292	\$ 7,648	201	\$ 6,419	\$ 7,802	207	\$ 6,614	\$ 8,039
Data Analyst	222	\$ 7,128	\$ 8,664	225	\$ 7,235	\$ 8,794	231	\$ 7,455	\$ 9,062
Digital Journalist	167	\$ 5,418	\$ 6,585	171	\$ 5,527	\$ 6,718	177	\$ 5,695	\$ 6,922
Economic Development Assistant	71	\$ 3,356	\$ 4,080	83	\$ 3,563	\$ 4,331	89	\$ 3,672	\$ 4,463
Executive Assistant	164	\$ 5,337	\$ 6,488	173	\$ 5,582	\$ 6,785	179	\$ 5,752	\$ 6,991
Financial Analyst I	196	\$ 6,261	\$ 7,610	212	\$ 6,781	\$ 8,242	218	\$ 6,987	\$ 8,493
Financial Analyst II	216	\$ 6,918	\$ 8,408	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Human Resources Analyst	217	\$ 6,952	\$ 8,450	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Human Resources Specialist	157	\$ 5,154	\$ 6,265	172	\$ 5,555	\$ 6,752	178	\$ 5,723	\$ 6,957
Management Analyst I	191	\$ 6,107	\$ 7,423	212	\$ 6,781	\$ 8,242	218	\$ 6,987	\$ 8,493
Management Analyst II	217	\$ 6,952	\$ 8,450	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Office Assistant (Confidential)	71	\$ 3,356	\$ 4,080	83	\$ 3,563	\$ 4,331	89	\$ 3,672	\$ 4,463
Payroll Analyst	217	\$ 6,952	\$ 8,450	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Payroll Technician I	137	\$ 4,665	\$ 5,670	152	\$ 5,027	\$ 6,111	158	\$ 5,180	\$ 6,296
Payroll Technician I (Limited Term)	137	\$ 4,665	\$ 5,670	152	\$ 5,027	\$ 6,111	158	\$ 5,180	\$ 6,296
Payroll Technician II	157	\$ 5,154	\$ 6,265	172	\$ 5,555	\$ 6,752	178	\$ 5,723	\$ 6,957
Risk Management Specialist	158	\$ 5,180	\$ 6,296	165	\$ 5,364	\$ 6,520	171	\$ 5,527	\$ 6,718
Risk Management Technician	139	\$ 4,712	\$ 5,727	146	\$ 4,879	\$ 5,930	152	\$ 5,027	\$ 6,111
Safety Program Analyst	217	\$ 6,952	\$ 8,450	232	\$ 7,492	\$ 9,107	238	\$ 7,720	\$ 9,384
Safety Program Specialist	157	\$ 5,154	\$ 6,265	172	\$ 5,555	\$ 6,752	178	\$ 5,723	\$ 6,957
Senior Administrative Assistant (Confidential)	146	\$ 4,879	\$ 5,930	159	\$ 5,206	\$ 6,328	165	\$ 5,364	\$ 6,520
Senior Human Resources Specialist	187	\$ 5,986	\$ 7,276	202	\$ 6,451	\$ 7,841	208	\$ 6,647	\$ 8,080
Utilities Operations Analyst	247	\$ 8,074	\$ 9,814	262	\$ 8,702	\$ 10,577	268	\$ 8,966	\$ 10,898

Section 5.7 - Certification; Effective Date.

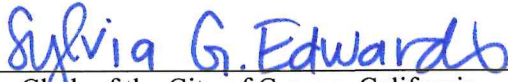
The City Clerk shall certify as to the adoption of this Resolution, and it shall be effective as of December 28, 2024.

PASSED, APPROVED, AND ADOPTED this 18th day of December, 2024.



Mayor of the City of Corona, California

ATTEST:



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 2024-116 was regularly introduced and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 18th day of December, 2024 by the following vote of the Council:

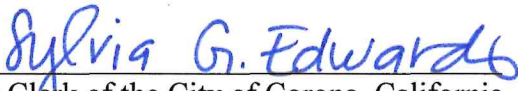
AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

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 18th day of December, 2024.



City Clerk of the City of Corona, California

[SEAL]

RESOLUTION NO. 2025-108

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
CORONA, CALIFORNIA, AMENDING RESOLUTION 2024-116
GOVERNING COMPENSATION AND BENEFITS OF NON-
REPRESENTED CONFIDENTIAL GROUP EMPLOYEES**

WHEREAS, the Management/Confidential Group of employees was created by Resolution 2012-008 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 Confidential group through the ensuing years, and most recently with Resolution No. 2024-116 adopted by the City Council on December 18, 2024; and

WHEREAS, the City has been advised by the California Public Employees’ Retirement System (CalPERS), that the rate at which it reports pensionable holiday pay to CalPERS (i.e., 1.5 times the FLSA Regular Rate of Pay) is not sufficiently descriptive in the Resolution; and

WHEREAS, CalPERS has advised the City that to be able to report the holiday pay at 1.5 times the FLSA regular rate of pay, the Resolution needs to be amended to more sufficiently describe the rate at which holiday pay will be reported to CalPERS; and

WHEREAS, the Parties wish to make a change to the relevant language in the Resolution for the Confidential Group to be able to report holiday pay to CalPERS at 1.5 times the FLSA Regular Rate of Pay; and

WHEREAS, the City Council now desires to further amend the compensation and benefits of the Confidential Group employees as provided in this Resolution concerning the cash out or conversion of the value of annual leave in order to ensure compliance with Post Employment Health Plan administration; and

WHEREAS, the changes set forth below in Part 1 will go into effect retroactively to the beginning of the previous Resolution – January 1, 2022; the changes set forth in Part 2 and Part 3 below will go into effect on November 20, 2025;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF CORONA, CALIFORNIA, AS FOLLOWS:**

Part 1. Section 3.2.2 of Resolution 2024-116 is hereby amended to read as set forth below in track changes:

SECTION 3.2.2 - Holidays - Additional Provisions

For Exempt Employees:

1. 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.
2. 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.
3. 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.
4. For holidays that fall on the employee's regular day off, they shall accrue ten (10) hours of Annual Leave.

For Non-Exempt Employees:

1. If these employees work on the holiday, they shall receive time and one-half at the FLSA regular rate of pay (which includes those forms of additional compensation included in this Resolution to which the City is required to include in calculating the FLSA regular rate of pay) for all time worked on the holiday. This is in addition to holiday pay for the number of hours of their regular shift on that day.
2. If these employees work on a holiday that is not a regularly scheduled workday (e.g., the Friday after Thanksgiving for employees not scheduled to work on Fridays) they shall receive time and one half (1.5) at the FLSA regular rate of pay (which includes those forms of additional compensation which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on the holiday as well as ten (10) hours of Annual Leave which shall accrue to their Annual Leave bank.

Part 2. Section 3.1.5 of Resolution 2024-116 is hereby amended to read as set forth below in track changes:

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 or their Post Employment Health Plan (PEHP) by the City. All Annual Leave cashed out or converted to deferred compensation or Roth or PEHP plan in this section will be valued at employees' base hourly rate of pay for employees in Tier II, 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:

At the end of the last day of the last pay period that ends in each calendar year, beginning with the last pay period in calendar year, if an employee has accrued more than 584 hours of Annual Leave, the Annual Leave hours in excess of 584 hours will be converted to the monetary equivalent as described in Section 3.1.5, and the employee shall have the dollar value placed in the Nationwide Post Employment Health Plan (PEHP) Account on the employee's behalf.

Employees who have informed the City that they will be retiring or separating from the City will have the option to convert annual leave hours above 584 to be subject to section 3.1.5.2.

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 election at least one pay period prior to 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 and Deferred Compensation: 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 Irrevocable Election to Cash Out Annual Leave

On or before December 31 of each calendar year, an employee may make irrevocable elections to cash out up to 160 hours of Annual Leave that will be earned in the following calendar year. The employee must have a balance of at least 80 hours of annual leave remaining after each cash out. Annual leave cashed out can be taken in the following ways or in a combination of these options, as determined by the employee when making the irrevocable election:

1. The dollar value can be paid to the employee in cash as taxable wages; or

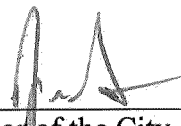
2. The dollar value placed in the employee's deferred compensation account up to the maximum permitted by law.

In addition to the above, 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 or his/her designee 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.

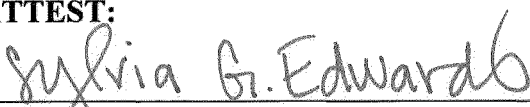
Part 3. - Certification; Effective Date.

The City Clerk shall certify as to the adoption of this Resolution, and it shall be effective as of November 20, 2025.

PASSED, APPROVED, AND ADOPTED 19th day of November, 2025.



Mayor of the City of Corona, California

ATTEST:


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 19th day of November, 2025 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 19th day of November, 2025.



City Clerk of the City of Corona, California