



**NEVADA IRRIGATION DISTRICT**

**BENEFIT AND COMPENSATION PLAN**

**UNREPRESENTED EMPLOYEES**

**June 30, 2014**

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## BENEFIT AND COMPENSATION PLAN

### **PREAMBLE**

1. The NEVADA IRRIGATION DISTRICT is a public agency formed and existing under the laws of the State of California (Water Code, Division 11).
2. This document, and the policies stated in it, constitutes a description of the compensation, as well as other terms and conditions of employment, for unrepresented employees (except managers). This document does not create a binding agreement between the District and the employees. It is simply a statement of policy subject to change or modification at any time and at the sole discretion of the Board of Directors.

## ARTICLE 1

### EMPLOYEE STATUS

1. A "Regular Employee" is an employee who has completed his/her probationary period and fills a regularly established classification.
2. There are three (3) specific designations that define a "Probationary Employee." The following definitions explain the different types of probationary employees.
  - a) A "Probationary Employee" is defined as a newly hired employee in a classification that has been regularly established.
  - b) A "Promotional Probationary Employee" is defined as an employee promoted into a new classification that is at least 5% above the salary range of their current classification.
  - c) A "Transferred Probationary Employee" is an employee who voluntarily transfers into a regularly established classification.

Employees must complete their probationary period before applying for another position.

In the case of a new outside hire, upon completion of six (6) months' continuous service with the District, a probationary employee will be given the status of a regular employee. During this probationary period, the employee may be terminated without cause. During the probationary period, new hires will be eligible for most District benefits herein, including observed holidays and vacation, as specified in District policies. New employees are eligible for vacation after six (6) months of employment. A probationary employee will receive no less than the minimum rate of pay for the job.

3. A "Regular Part-time Employee" is an employee who is hired by the District to fill a regularly established classification that warrants year-round employment at no more than thirty (30) hours per week and no less than twenty (20) hours per week.
4. A probationary "Part-time Employee" will receive not less than the minimum hourly rate paid to a full-time employee for the same job. Upon completion of six (6) months' continuous service with the District, the Part-time employee shall be given the status of "Regular Part-time." During the probationary period of six (6) months, the probationary Part-time employee may be terminated without cause.
5. A "Temporary Employee" is defined as an employee who is hired on a temporary basis to perform seasonal work and/or work on special projects.
6. An Exempt Employee is an employee who has positional duties and responsibilities and a level of decision making authority that is exempt from the overtime provisions of the Fair Labor Standards Act (FLSA).
7. A Confidential Employee is an employee whose duties normally require access to confidential information that contributes significantly to the development of labor relations and/or collective bargaining.

## ARTICLE 2

### SALARY AND OTHER COMPENSATION

1. Job Classifications and Wage Rates: Job Classifications and Wage Rates are established and/or amended by the District and adopted by the Board of Directors. A list of all classifications and applicable wage rates (Wage Schedule) is maintained on the District's web site.
2. Establishment and Revision of Classifications: The District will from time to time establish new and/or revise existing classifications and/or wage rates due to changes in operations or requirements as determined by the District.
3. Performance Review: The performance of employees will be reviewed annually for all job classifications at or below the top step of the salary range. After employees reach the top step of the salary range, reviews will be made bi-annually. Performance reviews can be conducted more frequently at the discretion of the supervisor.

The employee may write a response that will be attached to the review and included in the personnel file.

4. Work Out of Classification:
  - a) When an employee is temporarily assigned to work in a supervisory role for a minimum of forty (40) consecutive hours, the employee will be paid at not less than the minimum rate established for the higher classification, or at one (1) step above his/her current rate of pay, whichever is greater, for each day so worked. Employees will not be required to assume supervisory responsibilities for less than forty (40) consecutive hours.

When an employee is temporarily assigned to work in a classification that is not a supervisory role but is higher than his/her regular classification for work performed for four (4) hours or more in any one day, the employee will be paid as set forth in Section 5 herein.
  - b) An employee will not work out of class longer than six (6) months in one position without approval from the General Manager.
5. Rate of Pay: In the event an employee is working out of class, in accordance with this Article, the employee will receive a 5% increase to his/her hourly wage, or be paid at the starting rate of the higher classification, whichever is greater.
  - a) For the duration that an employee works in an out of class position, the employee will receive the out of class rate of pay for holidays, vacation, sick leave, CTO, and administrative leave taken by the employee during the period of such out of class work.
  - b) When an employee is required to work in a higher classification, the employee must possess the minimum qualifications of the higher classification.

6. Temporary Work in a Lower Classification: When an employee is temporarily required to work in a classification lower than his/her regular classification his/her rate of pay shall not be reduced.
7. Emergency Call-Out: A call-out shall occur when supervisory personnel specifically require an employee to perform emergency work outside the scheduled work hours. All employees shall be paid two (2) times the regular rate of pay for all time worked during a call-out for a minimum of two (2) hours up to a maximum of three (3) hours. All additional time worked over the three (3) hours emergency call-out shall be at the regular overtime rate of pay of the employee.

Anytime an employee is monitoring the work of others outside of scheduled work hours, he/she shall receive emergency call-out pay.

8. Boot Allowance: For those job classifications deemed necessary by the General Manager, a boot allowance may be provided in the amount of \$180 for the purchase and/or repair of work boots.
9. Exempt Employees: In lieu of overtime and compensatory time off, exempt employees will receive Administrative Leave in accordance with District policy.
10. Market Adjustment/Cost of Living Adjustment:
  - a) Effective the first full pay period following approval of this Benefit and Compensation Plan, a 2% Market Adjustment will be applied to all employee salaries.
  - b) Effective the first full pay period in January 2015, a 5% Market Adjustment will be applied to all employee salaries.
  - c) Effective the first full pay period in January 2016, a Cost of Living Adjustment will be applied to all employee salaries, based on the August Consumer Price Index for the San Francisco-Oakland-San Jose category, as published by the California Department of Industrial Relations (COLA). Such COLA will not be less than 1.5% and not more than a 3% increase.
  - d) Effective the first pay period in January 2017, a COLA will be applied to all employee salaries, based on the August Consumer Price Index for the San Francisco-Oakland-San Jose category, as published by the California Department of Industrial Relations. Such COLA will not be less than 1.5% and not more than a 3% increase.

The District's Wage Schedule will be revised accordingly for each wage adjustment.

## ARTICLE 3

### BENEFITS

1. Group Insurance Plan: The carriers, coverage, and terms and conditions of participation under the District's Group Insurance Plan are subject to change in accordance with the applicable provisions of Title I, Division 4, Chapter 10 of the California Government Code (Section 3500 et seq.) (Meyers-Milias-Brown Act).
  - a) The District contracts with CalPERS for health plan coverage for all regular and newly hired employees (eligibility to be defined by the "CalPERS health plan"). Booklets on the insurance plans will be available to all participants.
  - b) Employees may choose any plan offered by CalPERS. Additional premiums will be borne by the employee through payroll deductions and paid to CalPERS by the District each month; and the additional cost for monthly premiums will be deducted evenly from the first and second payroll period of each month. To the extent allowed by law, the District will attempt to deduct the employee's premium contribution from pre-tax dollars.
2. Direct Health Care Premium Contributions for Active Employees:

The District will pay the minimum premium contribution directly to CalPERS, as required by CalPERS regulations for each eligible employee.
3. Health Reimbursement Arrangement for Active Employees:

On January 1, 2009, a Health Reimbursement Arrangement (HRA) was established by the District and includes, but is not limited to, the terms and conditions set forth below:

  - a) Calendar year-end rollovers of individual account balances are allowed; and,
  - b) Individual account "caps" for "employee plus dependent coverage" and "employee only coverage" shall be as follows:

No contribution to an individual account shall be due when the balance in the individual employee account reaches the "cap" of \$8,720.00 for "employee plus dependent coverage" and, \$4,720.00 for "employee only." Once expenditures reduce the account balance below the cap, contributions will resume. Amounts not paid during the period of suspension shall be retained by the District and shall not accrue to the employee.
  - c) Eligible participants are regular employees enrolled in a District offered health care plan, eligible dependents, and others as defined by the Nevada Irrigation District Health Reimbursement Arrangement; and,
  - d) Eligible medical care expenses are defined by Internal Revenue Code Section 213(d); and,

- e) Eligible medical care expenses that are common to both an HRA and a Flexible Spending Account (FSA) will be required to be reimbursed from the FSA before expenses are reimbursed from an individual's HRA account; and,
- f) Upon the death of an employee:
  - (i) HRA contributions to the individual's account will cease, and
  - (ii) Any balance in an HRA account at the time of the death of the employee must be used by the employee's eligible dependents within sixty (60) months from the date of the last HRA contribution or it is forfeited.
- g) Regular Employees: The District makes monthly contributions to eligible employee HRA accounts as follows:

The amount equal to:

  - (i) The monthly contribution in the previous year for the purchase of the "employee only" Bay Area PERS Choice PPO premium; plus,
  - (ii) 75% of the increase between the previous year monthly premium to the current year monthly premium (at the "employee only" Bay Area PERS Choice PPO rate); plus,
  - (iii) \$850.00 to offset dependent premiums, out-of-pocket expenses, deductibles, etc.
- h) Newly Hired Regular Employees: The District will fund individual newly-hired regular employees' HRA accounts as follows:
  - (i) Individual accounts will be set up for each "newly-hired regular employee" upon their successful completion of probation.
  - (ii) Newly hired regular employees will be eligible for an additional one-time lump sum contribution on the first day of the month following the successful completion of their probationary period. Such contribution will be calculated based upon the number of months the employee was eligible to participate in the District's health insurance program during their probationary period as follows:
    - (aa) Upon the establishment of each individual account, a one-time District contribution of \$1,000.00 will be made; plus,
    - (bb) the number of eligible months times the amount identified in paragraph 3(g)(i) and 3(g)(ii), for those eligible months preceding the completion of the probationary period; plus,
    - (cc) the number of eligible months times \$850.00 to offset dependent premiums, out-of-pocket expenses, deductibles, etc.; less,
    - (dd) any premiums paid directly by the District to CalPERS on behalf of the employee for dependent care coverage during the employee's probationary period.



- (ee) In no event will the newly hired regular employee's total initial contribution exceed \$4,720.00 for any employee who has "employee only" coverage.

#### BENEFITS FOR RETIREES FROM NEVADA IRRIGATION DISTRICT

#### 4. Retirement Health and Pension Benefits for Employees Hired before May 10, 2012:

This section applies to employees hired prior to May 10, 2012 and who are eligible for District paid group insurance plan coverage. Receipt of retiree benefits is available only to employees who are working for the Nevada Irrigation District at the time of retirement and begin receiving (PERS) pension benefits within 120 days of separation from the District. Retirees may choose any plan offered to employees, and any additional cost for premium shall be borne by the retiree.

a) Retiree Medical and Health Reimbursement Account: The District will contribute to medical coverage for the employee only, under the plans and coverage available.

(i) Direct Contribution: The District will pay, directly to CalPERS, the minimum monthly premium contribution required by CalPERS for the retiree only; and,

(ii) Retiree HRA Plan: The District will make monthly contributions to the retiree's individual HRA account according to the vesting schedule in paragraph 4(b). Retired employees will retain the ability to draw on their HRA account and claim reimbursement for qualifying medical expenses for themselves and their eligible dependents.

b) HRA Vesting Schedule:

Employees with ten (10) years of continuous service with the District and who are at least 55 years of age will receive a District contribution in the amount of the cost of the "employee only" medical premium at the PERS Choice Bay Area rate, in place at the time the employee retires, minus the minimum contribution paid directly to CalPERS, as a monthly contribution to the retiree's HRA.

c) Retirement Pension Benefits for Employees Hired before May 10, 2012:

(i) The District is a participant in the California Public Employees' Retirement Plan, currently CalPERS 2.5% @ 55 retirement plan, one-year Final Compensation (1 yr FAC).

(ii) Employees will pay 100% of the employee contribution, which is 8% of base salary.

5. Retirement Health and Pension Benefits for Employees Hired on or after May 10, and "Classic" CalPERS Members Hired on or After January 1, 2013:

This section applies to employees who are eligible for District paid group insurance plan coverage, hired on or after May 10, 2012 through December 31, 2012, and eligible employees hired on or after January 1, 2013 that are considered "Classic" Members as defined by CalPERS. Receipt of retiree benefits is available only to employees who are working for the Nevada Irrigation District at the time of retirement and begin receiving (PERS) pension benefits within 120 days of separation from the District. Retirees may choose any plan offered to employees, and any additional cost for premium shall be borne by the retiree.

- a) The District is a participant in the California Public Employees' Retirement Plan. Effective May 10, 2012, the retirement benefit for all newly hired employees will be the CalPERS 2.0% @ 55 retirement plan, three-year Final Compensation (3 yr FAC).
- b) Employees will pay 100% of the employee contribution, which is 7% of base salary.
- c) Employees shall receive retiree health benefits as follows:
  - (i) The District will pay the eligible retiree's minimum contribution for the retiree's medical premium directly to CalPERS in accordance with PERS regulations; and
  - (ii) The District will make monthly contributions to the eligible retiree's HRA in accordance with the Vesting Schedule in paragraph 5(d).
- d) HRA Vesting Schedule:
  - (i) Employees with ten (10) years of continuous service with the District and who are at least 55 years of age will receive a District contribution in the amount of 25% of the cost of the employee only medical premium at the PERS Choice Bay Area rate, in place at the time the employee retires, minus the minimum contribution paid directly to CalPERS, as a monthly contribution to the retiree's HRA.
  - (ii) Eligible employees shall earn an additional 2.5% for each subsequent year of service with the District.
  - (iii) The maximum District contribution will be achieved in the 20<sup>th</sup> year of continuous service and equal 50% of the premium in place at the time the employee retires, minus the minimum contribution paid directly to CalPERS.

6. Retirement Health and Pension Benefits for Employees Hired on or after January 1, 2013:

This section applies to employees hired on or after January 1, 2013 and who are eligible for District paid group insurance plan coverage. Receipt of retiree benefits is available only to employees who are working for the Nevada Irrigation District at the time of retirement and begin receiving (PERS) pension benefits within 120

days of separation from the District. Retirees may choose any plan offered to employees, and any additional cost for premium shall be borne by the retiree.

- a) The District is a participant in the California Public Employees' Retirement Plan. Effective January 1, 2013, the retirement benefit for all newly hired employees will be the CalPERS 2.0% @ 62 retirement plan, three-year Final Compensation (3 yr FAC).
  - b) Employees will pay 100% of the employee contribution, which is 6.75% of base salary.
  - c) Employees shall receive retiree health benefits as follows:
    - (i) The District will pay the eligible retiree's minimum contribution for the retiree's medical premium directly to CalPERS in accordance with PERS regulations; and
    - (ii) The District will make monthly contributions to the eligible retiree's HRA in accordance with the Vesting Schedule in paragraph 6(d).
  - d) HRA Vesting Schedule:
    - (i) Employees with ten (10) years of continuous service with the District and who are at least 55 years of age will receive a District contribution in the amount of 25% of the cost of the employee only medical premium at the PERS Choice Bay Area rate, in place at the time the employee retires, minus the minimum contribution paid directly to CalPERS, as a monthly contribution to the retiree's HRA.
    - (ii) Eligible employees shall earn an additional 2.5% for each subsequent year of service with the District.
    - (iii) The maximum District contribution will be achieved in the 20<sup>th</sup> year of continuous service and equal 50% of the premium in place at the time the employee retires, minus the minimum contribution paid directly to CalPERS.
7. Individuals who retire from the District and convert their coverage from "employee plus dependent" to "employee only" will retain their account balance, even if the balance exceeds the cap from "employee only."
  8. In all cases, retirees who are eligible for Medicare will only be permitted to participate in District sponsored health insurance plans as retirees only if their participation in District plans is secondary to Medicare coverage.
  9. At least ninety (90) days prior to the planned retirement date, notification of the intent of the employee should be given in writing to the District.
  10. Any balance in an HRA account at the time of death of the retiree must be used by the retiree's eligible dependents within sixty (60) months from the date of the last HRA contribution, or it is forfeited.

11. The District's contract with CalPERS includes Section 21023.5 Public Service Credit for Peace Corps or AmeriCorps: VISTA Service; and Section 21024 Military Service Credit as Public Service. The cost of these service credits will be borne by the employee.

#### OTHER BENEFITS

12. Life Insurance for Active and Retired Employees: The District's group life insurance plan includes coverage at two times the employee's current annual base salary for all active employees at no cost to the employee. Future retirees up to age 65, will receive coverage at \$50,000 at no cost to the retiree. The District will pay the cost of life insurance coverage for the employee only, under the plans available to all District employees, which may change from time-to-time thereafter.
13. Medicare Benefits: The District participates in Medicare-only coverage under the Federal Social Security Act, and the employee will be responsible for paying the employee's share of the Medicare contribution.
14. 457 Deferred Compensation Plan: The District contracts with various plan administrators to provide a 457 Deferred Compensation Plan, which is employee paid.
15. Dental Plan: The District subscribes to the Association of California Water Agencies' (ACWA) dental plan and pays for coverage for the employee and all dependents for Delta Dental PPO Plan No. 1002.
16. Vision Plan: The District subscribes to the ACWA Vision Service Plan and pays for coverage for employee and all dependents.
17. IRS 125 Flexible Spending Plan: The District provides an IRS 125 Flexible Spending Plan for employees in order to pay for other insurance, childcare, etc. The District offers training related to the flexible spending plan. An employee can contribute up to the maximum amount allowed by law.
18. Employee Assistance Program: The District provides an independently administered Employee Assistance Program.
19. Vacation: Vacation is provided pursuant to District policy.
20. Sick Leave: Sick Leave is provided pursuant to District policy.
21. Holidays: Holidays and holiday pay are provided pursuant to District policy.
22. Leaves of Absence and Other Leaves: Leaves of Absence and Other Leaves are provided pursuant to District policy.
23. Part-Time Employees: Part-time employees will not receive dental, vision, or long-term disability benefits. Health and HRA benefits will be provided on a pro-rated basis. Retirement, life insurance, and other benefits will be restricted to those benefits or participation permitted under its terms, or carrier provisions, if any benefits or participation are available.

## ARTICLE 4

### HOURS AND OVERTIME

1. Standard Workweek Definition: Except for those employees working an alternative work schedule as described in this Article, the basic workweek for District employees will be five consecutive eight hour work days. A workday shall run from 12:00 midnight to 12:00 midnight. The regular hours of work for all office and engineering employees will be from 8:00 a.m. to 5:00 p.m., with one (1) hour for lunch; however, at the discretion of the Department Manager, the hours of work and the length of time of the lunch hour may be adjusted to fall somewhere between 7:30 a.m. to 5:00 p.m. with a half hour (1/2) or one (1) hour for lunch to be scheduled by his/her supervisor.
  
2. Alternative Schedules: An employee may work an alternative work schedule with the written permission of the employees Department Manager. The alternative work schedule may be ended by the Department Manager and the employees schedule changed to a different alternative work schedule or the standard work schedule. The District may change the employee's work period when an employee begins and/or ends working an alternative schedule. The alternative work schedules are listed in the table below.

<b>Work Schedules</b>	<b>Overtime Compensation</b>	<b>Sick Leave, Vacation</b>	<b>Holiday</b>
<u>9/80s</u> The work schedule is eight 9 hour days and one 8 hour day per pay period. (2a)	Non- exempt employees shall be compensated at the overtime rate for all hours worked in excess of 9 hours in a single day, or excess of 8 hours on the scheduled 8 hour day, or in excess of 80 hours in a pay period.	9 Hours per day off, or 8 hours on the scheduled 8 hour day	8 Hours per holiday. The balance will be made up with floating, vacation, or CTO hours
<u>4/10s</u> The workday is 10 consecutive hours of work. The work schedule is four days per seven day workweek. (2a)	Non – exempt employees shall be compensated at the overtime rate for all hours worked in excess of 10 in a single workday or in excess of 40 hours in a workweek.	10 Hours per day off	8 Hours per holiday. The balance will be made up with floating, vacation, or CTO hours
<u>12 hour shift plan</u> The workday is 12 consecutive hours of work. The schedule is three 12 hour workdays during a seven day workweek on the short week, followed by three 12-hour workdays and one 8 hour workday during the alternating seven day workweek (long week) for a total of 80 hours during two consecutive weeks. (2b)(2c)	Non–exempt employees shall be compensated at the overtime rate for all hours worked in excess of 12 in a single workday, or in excess of eight on the single 8 hour work day during the long week, or in excess of forty four 44 in the long week or in excess of 36 in the short week.	12 Hours per day, or 8 hours on the scheduled 8 hour day	8 Hours per holiday. The balance will be made up with floating, vacation, or CTO hours

- a) Work hours for 4-10 and 8-9/1-8 schedules will be between 6:30 a.m. and 5:30 p.m. with a half-hour or hour lunch. Starting and ending times, as well as lunch periods, will be at the discretion of the Department Manager.
  - b) The District will pay 5% night shift differential for all hours worked between 6pm and 6am for employees regularly assigned to the night shift work schedule.
  - c) The Department Manager or his/her designee will consider employee's seniority within the classification in establishing priority for shift work scheduling.
3. Full Time Employment: All regular employees will receive full time employment for each workweek employed, provided they report to duty in accordance with the policy, terms and conditions established by the District, and are capable of performing their work. This is not to be interpreted that the District does not have the right to layoff or release employees on account of lack of work or other valid reason.
4. Overtime Definition: Overtime is defined as
- a) Time worked in excess of forty (40) hours in a workweek, unless an alternate work week is established in accordance with Item 2;
  - b) Time worked in excess of eight (8) hours on a scheduled workday, unless an alternate work week is established in accordance with Item 2;
  - c) Time worked on a non-scheduled workday;
  - d) Time worked outside of regular hours on a workday, for those periods and under those conditions specified in paragraphs 7 and 8 hereafter; and
  - e) Time worked on a holiday.
5. Temporary Schedule Change: The District may schedule employees to work for periods other than their regular work hours.
6. Overtime and Schedule Changes: Time worked outside of regular work hours on a workday shall be compensated as follows:
- a) Whenever other legally responsible public authority directs, or the needs for providing proper service to the public require the regular hours of work for employees may be scheduled at times other than between 7:30 a.m. and 5:00 p.m. In such an event, the regular hours of work shall consist of consecutive hours and shall include time to eat a meal near the midpoint of such shift. This mealtime shall be compensated for by the District. Such work periods may overlap or be scheduled in shifts. If the District gives less than seventy-two (72) hours notice to the employee prior to the commencement of a new work period or shift, the provisions of Section 6 b of this Article shall apply. If the District provides seventy-two (72) hours or more notice prior to the commencement of a new work period or shift, such work period or shift for an employee may be established by the District without payment of any overtime compensation.

- b) Overtime shall be paid for the time actually worked outside of regular work hours during the first two (2) days (forty-eight [48] hours) after commencement of alteration of the work hours. Commencement of alteration of work hours shall be defined as the first hour of the shift worked outside of regular work hours. The alteration of work hours after the elapse of the two (2) day period specified above shall not entitle the employee to further overtime pay for time worked outside of regular work hours. If the employee returns to the normal hours of work for four (4) workdays or more, the provisions of this section shall again become operative and overtime shall be paid for any time actually worked outside of the regular work hours during the first two (2) days after commencement of alteration of work hours.
7. Scheduling and Approval of Overtime: The District will attempt to schedule work and personnel to minimize overtime. When necessary, and at the sole discretion of the supervisor, overtime may be required.
  8. Compensation Rate: Compensation for overtime work will be at either a) one and one-half (1½) times the regular straight time rate, or b) Compensatory Time Off (CTO) at one and one-half (1½) times the hours worked, at the request of the employee.
  9. Compensatory Time Accrual Limit: If, in the judgment of the District, CTO is granted when work is required in excess of the number of hours normally assigned during any workweek, the following provisions will apply. All CTO to be used will be approved by the Department Manager.
  10. Balance Limit: The CTO Balance is the number of hours in the employee's CTO bank at a specific point in time. A maximum balance limit of eighty (80) CTO hours will be allowed in the CTO bank at any one time. The employee will be compensated with pay for any overtime worked when his/her CTO balance is at or above eighty (80) hours. Once the CTO balance is below eighty (80) hours, accrual may occur again. The General Manager, or designee, may establish a more restrictive balance limit when and if necessary.
  11. Accrual Limit: Accrual is the total number of overtime hours converted to CTO and placed in the CTO bank during the fiscal year. A maximum annual accrual limit of one hundred twenty (120) CTO hours will be allowed. The employee will be compensated with pay for any overtime worked after the accrual limit has been reached. The General Manager, or designee, may establish a more restrictive Balance Limit when and if necessary.
  12. Rollover/Pay Option: Prior to the last full payroll period of each fiscal year end, the employee will be given a one-time option to rollover, all or a portion of his/her CTO hours, in his/her CTO bank. The maximum amount of CTO hours that can be rolled over into the next fiscal year will be sixty (60). The employee shall be paid for any remaining CTO hours that are not rolled over. At the sole discretion of the General Manager, the General Manager may, at any time during the fiscal year, authorize a CTO cash payout to an employee experiencing a severe financial hardship.

13. Confidential Employees: The following classifications will be designated "Confidential":

Accountant  
Accounting Administrator  
Finance Analyst  
Human Resources Technician  
Information Technology Analyst  
Management Assistant – Executive  
Senior Finance Assistant - Payroll

Employees in these classifications as well as new employees filling positions in these classifications will be trained in his/her confidential responsibilities by an outside consultant/trainer.

Confidential employees are considered those employees who participate in the day to day activities that are intertwined with personal knowledge of employees, processing sensitive information relating to employee/dependent medical needs, payroll specifics, dealings with closed Board sessions, court cases, and other sensitive information either received or transmitted to others on a daily basis.

14. Exempt Positions: The following positions are considered to be exempt for purposes of overtime work. The personnel occupying these positions are responsible for the completion of the work assigned, without regard to overtime. Every effort should be made, however, to limit the amount of hours worked by these individuals to forty (40) hours a week. The classifications are as follows:

Accounting Administrator  
Customer Account Administrator  
Land Surveyor  
Senior Engineer (Registered)  
Senior Engineer (Registered) – Dam Safety

15. Flextime: With the prior approval of the Department Manager, non-exempt employees may take personal time off during the workday and such time may be made up by working an equivalent number of hours outside the normal workday during the course of the same workweek. Such hours will not be considered overtime.