# ARTICLE XII HOLIDAY PAY

## A. Holidays

Employees are paid for the following fourteen (14) Holidays: New Year's Day, Martin Luther King's Birthday, Juneteenth, President's Day, Cesar Chavez Day, Memorial Day, Independence Day, Labor Day, Admission Day, Columbus Day/Indigenous People's Day, Veteran's Day, Thanksgiving Day, the day after Thanksgiving, and Christmas. Employees are not entitled to any extra compensation if they are required to work on these days.

# ARTICLE XIII PERSONNEL ACTIONS

## A. Authority

The information contained in the Kensington Police Department Policy Manual is furnished to acquaint officers with some of the more important personnel policies and practices pertaining to employment with the Kensington Police Department. Although not presented in the form of regulations, each of the subjects covered in subsequent paragraphs has substantive authority in the powers granted to the Board of Directors or the Chief of Police by special laws of the State of California.

#### B. Definition of Just Cause

Just cause for employment actions, up to and including termination, shall include, but not be limited to the following: Failure of an employee either willfully, or through negligence or incompetence, to perform the duties of his or her rank or assignment, or violation by an employee of any police policies or order, or instruction having the effect of a policy or order.

# C. Definition of Discipline

Consistent with Kensington Police Department Policy Manual #340.8, discipline shall include suspension, punitive transfer, demotion, and termination.

## D. Discharge

The Chief of Police may discharge an employee for just cause. Any employee who has been discharged is entitled to receive a written statement of reasons for such action and shall have ten (10) days in which to respond.

#### E. Suspension

Thank you Jose! This is very helpful. We will begin working on the impacted employees list right away. In the meantime, we have developed this amended MOU, or side letter, to a previously adopted MOU, to comply with PERL. Can you please review and let me know if meets the conditions required by CalPERS and is in the format that is acceptable to CalPERS? Thank you, Cindy

Cindy Byerrum, MPA, CPA Partner Government Advisory Services Eide Bailly LLP 909-204-8858 (cell)



WHAT INSPIRES YOU, INSPIRES US.

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From: Martin, Jose G < Jose.Martin@calpers.ca\gov>

Sent: Monday, April 3, 2023 2:07 PM

To: Cindy Byerrum <a href="mailto:com/cbyerrum@eidebailly.com/com/cbyerrum@eidebailly.com/cbyerrum.cby

3

From: Martin, Jo e G < Jose. Martin@calpers.ca.gov>

Sent: Wednesday, April 12, 2023 11:08 AM

To: Cindy Byerrum<br/>cbyerrum@eidebailly.com>

Cc: daranda@kppcsd.org; Nguyen, Truc <Truc.Nguyen@calpers.ca.gov>; Noss, Kenneth

<Kenneth.Noss@calpers.ca.gov>; Comfort, Thomas <Thomas.Comfort@calpers.ca.gov>; Mike Gancasz

<mgancasz@kppcsd.org>

Subject: RE: Re-Cap Kensington Community Services District Holiday Pay Audit Discussion

Good morning,

I have reviewed the proposed language and everything looks complaint with CalPERS law, great work.

Please provide us a copy once it is approved by the board.

### <sprall@eidebailly.com>

Cc: Nguyen, Truc <a href="mailto:Kenneth:Noss@calpers.ca.gov">Comfort, Thomas <a href="mailto:Kenneth:Noss@calpers.ca.gov">Comfort@calpers.ca.gov</a>

Subject: Re-Cap Kensington Community Services District Holiday Pay Audit Discussion Importance: High

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Good afternoon,

Thank you again for taking the time to discuss with CalPERS the specific Audit regarding Holiday Pay,

Here is the link to the CalPERS PERL for your reference:

https://www.calpers.ca.gov/page/about/laws-legislation-regulations/public-employees-retirement-law.

As discussed, please develop an impacted list that identifies <u>All members</u> that received the Holiday Pay from July 1, 2019 to current as soon as possible.

Any revisions to the MOU language via side letter agreements, meeting minutes and/or drafts of the MOU, please feel free to send that to me for review before the documents get taken to the board for approval.

Here is the Holiday Pay language that is specified in the PERL under California Code of Regulations(C.C.R.) 571, with some highlights to keep in mind while you are preparing and amending the language in the MOU:

### For Classic Members:

o Holiday Pay - Additional compensation for employees who are normally required to work on an approved holiday because they work in positions that require scheduled staffing without regard to holidays. If these employees are paid over and above their normal monthly rate of pay for approved holidays, the additional compensation is holiday pay and reportable to PERS.

For those employees with written labor agreements providing holiday credit and allowing employees to cash out accumulated holiday credit, the cash out must be done at least annually and reported in the period earned. If a written labor agreement allows an employee to accumulate holiday credit beyond the year in which it is earned and an employee later elects to cash out accumulated holiday credit, it is not compensation for PERS purposes.

If an employee utilizes the cash out option only during his/her final compensation period, it will be considered final settlement pay and excluded from reportable compensation. If the cash out option is also utilized near his/her final compensation period, it may still be excluded based upon a review of the contracting agency or school employer's experience relating to: the number of employees in the group with this option; the number of employees who exercise this option; the number of employees who exercise this option; whether or not the cash out is paid periodically, and in a manner that is historically consistent; and whether or not the cash out would create an unfunded liability over and above PERS actuarial assumptions. This review will be conducted by PERS on a case by case basis.

### For PEPRA Members:

 Additional compensation for employees who are normally required to work on an approved holiday because they work in positions that require scheduled staffing without regard to holidays.

Here is the sampled members information that was provided by the auditor: