2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 1 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Eliminate Sections 2.5 – 2.15 as follows:

2.5 AGENCY SHOP ELECTION

An agency shop has been implemented in the Non-Supervisory Accountants Unit after certification of a secret ballot election, conducted by the California State Mediation and Conciliation Service, in which a simple majority of those voting vote to implement an agency shop.

a. An election to implement the provision of this section shall not prohibit or restrict an election to rescind this provision as provided by Section 3502.5 of the Government Code. Petitions for rescission of agency shop may only be submitted between January 2nd and February 15th (received in the Office of Labor Relations by 5:00 p.m.) in the final year of the Agreement.

b. The Association and the County mutually agree that the election provided for in Subsection b. of Section 3502.5 of the Government Code:

- (1) Shall be determined by a simple majority of those voting; and
- (2) Shall be conducted following election security procedures that apply to the conduct of employee representation elections that are subject to Chapter 2.79 of the Sacramento County Code.

c. All employees in classifications included in the Non-Supervisory Accountants Unit, on a date thirty (30) days prior to the holding of the election, shall be eligible to vote in such election.

2.6 AGENCY SHOP CONDITION OF EMPLOYMENT

Subject to Section 2.5, each employee in the representation unit shall, as a condition of continued employment, beginning with the second full pay period after notice is given to the employee in accordance with Section 2.10 and until the termination of the Agreement, either:

a. Become a member of the Association; or

b. Pay to the Association a fair share fee for services rendered by the Association in an amount equal to the monthly periodic dues of the regular membership. less costs which are not related to the administration of this Agreement and the representation of employees, but in no event to exceed 90% of the regular membership dues, provided, however, that each employee will have available to him/her membership

in the Association on the same terms and conditions as are available to every other member of the Association; or

- (1) Execute a written declaration that the employee is a member of a bona fide religion, body, or sect which holds a conscientious objection to joining or financially supporting any public employee organization as a condition of employment by signing a form provided by the Gounty declaring such religious objections, which will remain valid during term of the Agreement; and
- (2) Pay a sum equal to the agency fee described in Subsection 2.6-b. to a non-religious, non-labor charitable fund chosen by the employee from those charities listed within United Way or CHAD. The employee shall furnish written proof to the County and the Association that this contribution has been made.

c. Any solicitations or representations made to an employee for the purposes of the Association membership or payment of fair share fees shall clearly state that such membership or requirements for fair share fee relate solely to the Association and to no other organization.

2.7 SEPARATION FROM UNIT EXCEPTION

The condition of employment specified above shall not apply during periods of separation from the representation unit by any such employee but shall reapply to such employee commencing with the third full pay period following the return of the employee to the representation unit. The term separation includes transfer out of the unit, layoff, and leaves of absence with a duration of more than two (2) full pay periods. The condition of employment specified above shall not apply to a newly-hired employee until the beginning of the third full pay period of employment.

2.8 FAIR SHARE SERVICE FEE DETERMINATION AND DISCLOSURE

Only the costs of the following activities shall be considered by the Association when making a determination of the amount of the fair share service fee of nonmembers:

a. Expenditures for labor contract negotiations on behalf of employees in the unit (for example, the fees and expenses of the Association representative and staff support, including research of and preparation for a negotiating position).

b. Expenditures for contract administration (for example, meetings and discussions with management concerning grievances under the contract, meetings with employees as part of grievance resolution, and costs of representatives for arbitration, shorthand reporters, or attorneys in enforcing the Agreement and staff support including research and preparation).

c. Other expenditures allowable under the law.

2.9 EXPENDITURES NOT INCLUDEABLE IN DETERMINATION OF THE FAIR SHARE FEE

a. Under no circumstances shall expenditures for the following purposes and activities be included in any way in the calculation or determination of the fair share fee:

- (1) Lobbying or other political activity, including support for individual candidates or political parties.
- (2) Organizing and recruiting activities outside of the Non-Supervisory Accountants Unit.
- (3) Payments to affiliates, except for payments for activities under Section 2.8 above.
- (4) Social activities.
- (5) Charitable and philanthropic activities.
- (6) Insurance and other benefit programs.
- (7) Any strike or concerted activity fund-

b. Costs other than those described in Section 2.8 above shall not be considered when making a determination of the fair share service fee of non-members.

2.10 FAIR SHARE FEE EXPLANATION AND NOTICE OF RIGHT TO CHALLENGE

Within sixty (60) calendar days after the end of its fiscal year, the Association shall mail to the County and to each employee within the bargaining unit a "Fair Share Fee Explanation and Notice of Right to Challenge." Such notice shall also be given to each new employee hired into the unit prior to the solicitation or collection of any membership dues or fair share fees. Such notice shall include:

a. An accounting prepared and signed by an auditor, who is a certified public accountant for the overall purpose of providing an itemization of the expenditures of the Association in detail necessary for an employee to be able to reasonably determine what portion of regular membership dues would be allocable to the cost of negotiation and contract administration as defined in Section 2.8 above.

- (1) The accounting will utilize data from the prior fiscal year and shall include the following information:
 - (a) A breakdown of the Association's actual revenue by source.

- (b) A breakdown of each major category within the Association's budget and indicating the actual expenditures within each category including the portion of each category allocable to the costs of negotiation and contract administration as defined in Section 2.8.
- (c) Where the Association expenditures are for employee compensation, the auditor shall determine what portion of the employee's salary is clearly allocated to the actual negotiation and contract administration as defined in Section 2.8.
- (d) The auditor shall prepare a statement itemizing which of the Association expenditures are clearly allocated to negotiation and contract administration as defined in Section 2.8 and which expenditures are not so allocated.
- (e) The auditor shall then calculate the proportion of dues which are clearly allocable to negotiation and contract administration as defined in Section 2.8, expressed as a percentage of regular membership dues.
- (2) To enable the auditor to prepare the accounting, the Association shall provide the auditor access to all records reasonably necessary for such preparation including a record of the employee's activities in sufficient detail to enable the auditor to make the necessary determination in Subsection a. above. In the event that payments are made to any other organization, the auditor shall be provided access to such organizations' records when reasonably necessary to prepare the above accounting.

b. The amount of the fair share service fee: Such fee shall not exceed the proportion of dues calculated in Subsection 2.10-a.(1)(e) above.

c. Instructions on filing a challenge to the amount of the fair share service fee with the Association:

- (1) A non-member who wishes to challenge collection of the fair share fee because the amount identified contains expenditures for activities not within the definition of Section 2.8, or because the procedures set forth herein have not been complied with, must file "Fair Share Fee Challenge Petition" with the Association and with copy to the County.
- (2) The petition shall be signed by the challenger or the challenger's agent under penalty of perjury and must state with specificity the particular expenditures or procedures being challenged. The petition must include the name, address, and social security number of the

challenger. Such petition must be submitted no later than thirty (30) days after the postmark of the Fair Share Fee Explanation and Notice of Right to Challenge for such petition to be valid.

- (3) During the pendency of the challenge, the amount of the fair share fee reasonably in dispute shall be placed in an escrow account established by the Association.
- (4) The dispute described in the challenge petition shall be heard by the Association within thirty (30) calendar days after the closing of the challenge period referenced in this section. If the written response of the Association is not satisfactory to the employee, such employee shall have the right to refer the matter to binding arbitration in accordance with procedures established by the Association.
- (0) The arbitrator shall be selected in accordance with the procedures of the American Arbitration Association.
- (1) The costs of the arbitration shall be borne by the Association.
- (2) At the Association's sole discretion, the hearing of all appropriately submitted and valid challenge petitions may be consolidated into one (1) arbitration.

2.11 FAILURE TO PROVIDE FAIR SHARE FEE EXPLANATION AND NOTICE OF RIGHT TO CHALLENGE

Should the Association fail to provide the information needed for the annual accounting required by Subsection 2.10-a.(2), or fail to provide to each employee and to the County the required annual Fair Share Fee Explanation and Notice of Right to Challenge set forth above within the required sixty (60) days after the end of its fiscal year, the County shall have the right to give the Association two (2) pay periods' notice to provide the required notice. If the Association fails to provide the required notice by the expiration of the two (2) pay periods, then the County shall make no further payroll deductions of any kind on behalf of the Association (dues; fair share fees, insurance, et cetera) until such time as the Association provides the required notice.

2.12 LABOR ORGANIZATION ANNUAL REPORT

Annually, the Association shall file with the Director of Labor Relations a fully completed copy of the U.S. Department of Labor LM-2 (Labor Organization Annual Report) which shall serve as the required financial disclosure pursuant to Government Code Section 3502.5 (d). If the Association has paid or distributed all or a portion of the dues or fees collected to any other organization for the purpose of providing direct and ongoing representation to employees in the unit, the Association shall also be required to submit fully completed LM-2 forms from those employee organizations at the same time

the Association submits its completed LM-2. All LM-2's submitted pursuant to this section shall be signed by a certified public accountant and shall be made available to employees in the unit.

2.13 FAILURE TO FILE LABOR ORGANIZATION ANNUAL REPORTS

The Association shall submit the required LM-2('s) no later than sixty (60) calendar days after the end of its fiscal year. If the Association fails to provide the County with the required LM-2('s), then the County shall have the right to give the Association two (2) pay periods' notice to provide the required LM-2('s). If the Association fails to provide the required LM-2('s) at the expiration of the two (2) pay periods, then the County shall make no further payroll deductions of any kind on behalf of the Association (dues, fair share fees, insurance, et cetera) until such time as the Association provides the required LM-2('s).

2.14 JUST CAUSE FOR TERMINATION

The parties agree that any failure of an obligated employee to pay a fair share service fee shall constitute reasonable and just cause for discharge.

2.15 PROCEDURE FOR FAIR SHARE TERMINATION

The procedure in cases of discharge for violation of the obligation to pay a fair share service fee shall be as follows:

a. The Association shall notify the employee (a copy to the appointing authority) of non-compliance by certified mail, return receipt requested. Said notice shall detail the non-compliance by explaining that the employee is delinquent in not tendering a fair share service fee, specifying the amount of the delinquency, and warning the employee that unless such fees are tendered within thirty (30) calendar days, the Association will request that the employee be terminated as provided in this section.

b. If the employee fails to comply, the Association shall file with the appointing authority, in writing, proof of compliance with Subsection a., the specific charges, and a demand that the employee be terminated. The charges shall include:

- A statement that it is proposed that the employee be discharged from employment;
- (2) A statement of the cause of the proposed discharge of the employee;
- (3) A statement in ordinary and concise language of all specified facts or omissions upon which the cause is based;
- (4) A copy of the Association documents relevant to the proposed action or a statement advising the employee and his/her appointing

authority of the time and place where they may have access to such documents.

c. In the case of a regular employee, the appointing authority shall serve a copy of the written charges upon the employee either personally or by certified mail, return receipt requested. The appointing authority shall give written notice to the Association and the employee of the scheduled date of a hearing by the appointing authority.

d. In the case of a temporary employee, the notice and copy of charges shall constitute a final termination notice. A hearing shall be held only if requested in writing within ten (10) days of the service or mailing of the notice and charges.

e. The parties to the hearing shall be the Association and the employee.

f. The appointing authority shall determine whether the Association has established cause to terminate the employee because of the violation of this section. If the appointing authority determines that there is cause for termination of the employee, the appointing authority shall terminate said employee within ten (10) days after making such determination. A permanent employee may appeal the order of termination through the discipline arbitration procedure (Article XVI of this Agreement).

g. The Association shall bear all costs of terminating the employee, including all costs of the County in defending any appeal of an employee from the County's termination of such employee for failure to pay a fair share service fee. Such reimbursed costs shall not include payment of the attorney selected by the County to prosecute and defend the termination action.

h. This provision shall be controlling for this section only. The hearing cost provisions in Sections 5.2 and 16.16 of this Agreement are exclusive to their respective articles.

Date: 6/2/22

For SCPAA: Date: 6/8/22

matter of

Michael W Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 2 TO

SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 7.3 as follows:

7.3 SALARY INCREASES

a. Effective June 19, 2022, salaries shall be increased by four percent (4%).

b. Effective June 18, 2023, salaries shall be increased by four percent (4%).

c. Effective the first pay period of June 30, 2024, salaries shall be increased based on the average percent of year to year change in the Consumer Price Index (CPI) U.S. City Average, Urban Wage Earners and Clerical Workers reported to the nearest one-tenth of one percent (1/10%) however, such increase shall not be less than two percent (2%) nor more than four percent (4%).

d. Equity Adjustments - Effective June 19, 2022, all classifications will receive an equity adjustment of two percent (2%).

a. Fiscal Year 2018-19: Effective June 24, 2018, salaries shall be increased three percent (3%).

b. Effective June 23, 2019, salaries shall be increased based on the average percent year-to-year change in the Consumer Price Index (United States City Average, Urban Wage Earners and Clerical Workers) reported for each of the twelve (12) months ending with the month of March 2019, rounded to the nearest one tenth of one percent (1/10%); provided, however, such increase shall not be less than two percent (2%) or more than four percent (4%).

c. Fiscal Year 2020-21: Effective June 21, 2020, salaries shall be increased based on the average percent year-to-year change in the Consumer Price Index (United States City Average, Urban Wage Earners and Clerical Workers) reported for each of the twelve (12) months ending with the month of March 2020, rounded to the nearest one tenth of one percent (1/10%); provided, however, such increase shall not be less than two percent (2%) or more than four percent (4%).

Date: 6/2/22

For SCPAA: 6/13/22 Date: _____6/13/22

notro Michael W. Jarvis

Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 3 TO

SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 9.1 as follows:

9.1 VACATION

a. Vacation with pay shall be earned by regular and extra-help employees based on the equivalent of full-time service from the date of appointment. Vacation credit shall accrue to the employees upon completion of the regular work assignments on the last day of the biweekly pay period in which it is earned.

b. Employees shall accrue vacation and accumulate vacation in accordance with the following schedule:

Years of Service	Biweeki Accruai Rate	Approximate Number Annual Days*	Accrued Maximum
Less than 3 years More than 3 years, less than 6 years	3.1 hours 4.6 hours	10 15	240 320
More than 6 years, less that 9 years	5.5 hours	18	400
More than 9 years, less that 10 years More than 10 years, less than 11 years	5.8 hours 6.2 hours	19 20	400 400
More than 11 years, less that 12 years	6.5 hours	21	400
More than 12 years, less than 13 years More than 13 years, less than 14 years	6.8 hours 7.1 hours	22 23	400 400
More than 14 years, less than 15 years	7.4 hours	24	400
More than 15 years * eight-hour day	7.7 hours	25	400

9.2 VACATION USE

a. Consistent with the requirements of the department as determined by the appointing authority, accrued vacation time may be taken by each employee during the first six (6) months of employment. After six (6) months from the date of hire, the procedures as set forth in Subsections b., c., d., and e. below shall apply. An employee who separates or is terminated from County service or who takes military leave in excess of one hundred eighty (180) calendar days shall be paid the monetary value of his/her full terminal vacation regardless of his/her length of service.

b. Whenever possible, vacations shall be granted at the time requested by the employee. In order to avoid undue disruption of work activities or to minimize conflicts

with other employees' vacations, the appointing authority may place reasonable seasonal or other restrictions on the use of deferred vacations.

c. Supervisors shall prepare for their organizational units a schedule of available vacation periods based on efficient staffing of the unit in relation to estimated workload. Each employee shall indicate by order of preference the vacation period(s) desired. If an employee requests that his/her vacation be taken in two (2) or more non-contiguous vacation periods, his/her seniority within current classifications shall apply to his/her first choice of vacation periods requested. Seniority shall also apply to second and subsequent choices in determinations involving employees' second and subsequent choices. Seniority shall be exercised only once by each employee in each successive choice of vacation periods.

d. The supervisors shall review these requests, resolve any conflict in favor of an employee with the greater seniority within current classification, and recommend the completed schedule to the appointing authority or his/her designee. After the vacation schedule has been approved by the appointing authority, an employee promoted into or transferred into a unit may not "bump" another employee's previously scheduled vacation period without that employee's consent.

e. Any person appointed in accordance with the rules governing reinstatement following resignation in good standing shall be considered a new employee; provided, however, that a reinstated employee shall be eligible to use accrued vacation within the first six (6) months of service, subject to the needs of the department.

f. Employees can "cash-in" up to forty (40) hours/year vacation after ten (10) years of full-time continuous service and 240 hours accrued vacation per the terms of County policy 306 "Cash for Accrued Vacation Leave".

For the County of Sacramento:

Date: 6/2/22

For SCPAA: 6/8/22

Michael W. Jarvis

Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 4 TO

SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 8.1 as follows:

8.1 HOLIDAYS

a. All regular employees shall be entitled to such holidays with pay as enumerated herein. All holidays proclaimed by the Governor, other than Thanksgiving Day, shall not be deemed County holidays unless affirmatively made so by resolution of the Board of Supervisors.

- (1) The holidays as of July 1, 1991, are: January 1, the third Monday in January, February 12, the third Monday in February, March 31, the last Monday in May, June 19, July 4, the first Monday in September, the second Monday in October, November 11, Thanksgiving Day, day after Thanksgiving Day, and December 25.
- (2) When January 1, February 12, March 31, June 19, July 4, November 11, or December 25 holidays fall on Sunday, regular employees who work in a unit for which the normal work schedule does not include Saturday and Sunday shall be entitled to the Monday following as a holiday with pay.
- (3) When January 1, February 12, March 31, June 19, July 4, November 11, or December 25 holidays fall on Saturday, regular employees who work in a unit for which the normal work schedule does not include Saturday and Sunday shall be entitled to the preceding Friday as a holiday with pay.

It is the intent of the parties that County employees shall take off from work the Fridays enumerated herein except where the appointing authority requires otherwise.

b. Regular employees who work in a unit for which the normal work schedules include Saturdays, Sundays, and holidays shall be granted one (1) day off for every four (4) weeks in lieu of prescribed holidays. Such time off shall be designated in the employees' regular work schedules. If not scheduled and taken every four (4) weeks, such time shall accrue at the rate of 4.3 hours each biweekly pay period.

c. Except as provided in Subsection b., regular employees required to work on a holiday shall receive overtime compensation in addition to holiday pay.

d. Employees shall have four (4) hours off with pay on the last working day before Christmas or the last working day before New Year's. If the employees, are unable, because of the needs of the service, to take such time off, they shall be credited with four (4) hours compensatory time off. This benefit shall be prorated for part-time employees.

Date: ______6/2/22

For SCPAA: Date: _____6/8/22_

Michael W. Jarvis

Michael W. Járvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 5 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 12.3 as follows:

12.3 MILEAGE REIMBURSEMENT

The use of privately-owned vehicles for official business is allowed and should be mutually agreeable by both the owner and the County and shall not be mandatory unless specifically stated as a condition of employment. All private vehicle travel will be reimbursed at the current Internal Revenue Service standard mileage rate. The mileage claim shall be submitted to the employee's supervisor no later than 60 days after the last day of the month being claimed in order for a non-taxable reimbursement.

Effective August 2, 1998, the County shall reimburse an employee who agrees mutually with the County to provide their private car for use on official business in lieu of using a County owned car. The reimbursement shall be paid monthly on the filing of a claim therefor by the employee. The employee shall be reimbursed for any mileage traveled at a rate based upon the Internal Revenue Service business mileage deduction rate, for the first 600 miles of reimbursement. For over 600 miles, the reimbursement would be at the Internal Revenue Service business mileage \$.15 per mile.

For the County of Sacramento:

Date: 6/10/22

For SCPAA Date: _

Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 6 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 12.4 as follows:

12.4 MASTERS' DEGREE, ACCOUNTING AND AUDITING CERTIFICATES

a. Beginning June 29, 2014, eEmployees will beare eligible to receive a differential of 2.5% of base salary for receipt and maintenance of the following certificates: Certified Public Accountant (CPA); Certified Internal Auditor (CIA); and Certified Information Systems Auditor (CISA). Employees must provide proof of maintenance at the beginning of each fiscal year in order to continue receipt of the differential.

b. Beginning June 29, 2014, eEmployees will beare eligible to receive a differential of 2-5% of base salary for possession of a Masters' of Science in Accountancy, Masters in Business Administration (with at least one course in Accounting), or a Masters in Public Administration. These degrees must be from an accredited, recognized college or university as confirmed by the Department of Personnel Services.

c. The differentials in a. and b. above shall not be combined, and employees will not be eligible for more than 2.5% for multiple certification(s) and/or Masters' Degree(s).

Date: 6/2/22

For SCPAA: 6/8/22

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Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 7 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Amend Section 12.5 as follows:

12.5 ENROLLED AGENT

The eEmployees in the Deputy Public Guardian Conservator assigned to act as an Enrolled Agent with the IRS for the purpose of representing clients shall receive a 2.5% differential on all hours paid.

Date: _____6/2/22

For SCPAA: 6/8/22

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Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 8 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Add Longevity as follows:

Longevity

Permanent employees who reach ten (10) years of full-time service shall receive a 2.5% differential. Less than full-time permanent employees shall become eligible upon working the equivalent of ten (10) years of full-time service.

Date: 6/2/22

For SCPAA: Date: _____6/8/22

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Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

2022 NEGOTIATIONS SACRAMENTO COUNTY PROPOSAL NO. 9 TO SACRAMENTO COUNTY PROFESSIONAL ACCOUNTANTS ASSOCIATION

Replace Section 17.1 as follows:

17.1 TERM

a. The provisions of this Agreement shall be effective on June 19, 2022, except as otherwise specifically provided.

b. This Agreement shall remain in full force and effect from June 19, 2022, to and including June 30, 2025.

Date: 6/2/22

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Michael W. Jarvis Chief Spokesperson

David Kruckenberg Chief Spokesperson

For SCPAA: 6/8/22 Date: _____6/8/22