

## EXHIBIT A



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| City of Meridian          |
| Standard Operating Policy |
| Number 4.2                |

### Vacation Leave Benefits

**Purpose:**

To set forth the City's policy defining vacation leave benefits and eligibility requirements.

**Policy:**

Eligible City employees with the exception of directors and represented employees under the collective labor agreement shall accrue paid time off based on tenure with the organization or prior relevant experience. Employees may use accrued time off as per this policy at their discretion with appropriate authorization.

This policy shall be implemented pursuant to the Vacation Leave Benefits Standard Operating Procedures.

**Authority & Responsibility:**

Supervisors shall ensure appropriate coverage for the employee's absence and authorize paid vacation as appropriate so as to meet the needs of City operations. Payroll in conjunction with Human Resources shall ensure proper tracking and payment of vacation hours for employees.



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### Vacation Leave Benefits

**Purpose:**

To set forth City's vacation leave benefits and eligibility requirements. The City provides paid vacation leave as one of the many ways in which it shows its appreciation for employee's loyalty and service.

**Procedures and Related Information:**

- I. Accrual Rates
  - A. Vacation accrues from the date of hire. Vacation hours accrue on a calendar month accrual period basis. The monthly accrual is based on length of service unless otherwise approved in accordance with the procedures. Monthly accrued vacation hours are posted to the employee's vacation leave balance on payday and are available to use on the first day of the calendar month following the accrual period. An employee cannot use vacation hours for a particular calendar month in advance or during the period in which they are earned.
  - B. New Hires and re-hires with prior relevant experience, whose essential duties, responsibilities, knowledge, skills and abilities align with a specific job description can be credited for previous years of service with Department Director and Human Resources Director approval. The accrual rate shall be agreed upon prior to the conditional offer of employment to any applicant and will be effective upon hire. Credited years of service shall not exceed a one for one ratio.
  - C. The monthly accrual rate for employees, other than represented employees in the Fire department are as follows:

| Length of Service | Monthly Accrual | Maximum Accrual Limit |
|-------------------|-----------------|-----------------------|
| 0 - 2 Years       | 12.00 Hours     | 288 Hours             |
| 3 - 4 Years       | 12.50 Hours     | 300 Hours             |
| 5 - 6 Years       | 13.00 Hours     | 312 Hours             |
| 7 - 8 Years       | 13.50 Hours     | 324 Hours             |
| 9 - 10 Years      | 14.00 Hours     | 336 Hours             |
| 11 - 12 Years     | 14.50 Hours     | 348 Hours             |
| 13 - 14 Years     | 15.00 Hours     | 360 Hours             |
| 15 - 16 Years     | 15.50 Hours     | 372 Hours             |
| 17 - 18 Years     | 16.00 Hours     | 384 Hours             |
| 19 - 20 Years     | 16.50 Hours     | 396 Hours             |
| 21 - 22 Years     | 17.00 Hours     | 408 Hours             |

| <b>Length of Service</b> | <b>Monthly Accrual</b> | <b>Maximum<br/>Accrual Limit</b> |
|--------------------------|------------------------|----------------------------------|
| 23 – 24 Years            | 17.50 Hours            | 420 Hours                        |
| 25 Plus Years            | 18.00 Hours            | 432 Hours                        |

- II. Accrued vacation hours may be carried over from one (1) calendar year to the next up to a two (2) year cap from the employee's maximum annual accrual limit. Any excess over the two (2) year cap will cease to accrue until hours have been taken.

A. Regular Full-Time Employees

Eligible employees in this group would be eligible to use vacation leave once hours have been accrued following standard department approval processes. Director use of vacation leave is in accordance with Director Benefits Program and related Policy and Procedures, number 5.5.

B. Law Enforcement and Represented Employees under the Collective Labor Agreement.

1. Police and represented employees have a one (1) year introductory period and may not use vacation leave benefits during the first year of employment unless approved by the Chief.
2. Vacation leave accruals for represented employees in the Fire Department shall be governed by the provisions of the collective labor agreement. Refer to the union contract for breakdown of schedule.

C. Temporary, Seasonal, and Part-Time Employees

Seasonal, temporary, and part-time employees are not eligible for vacation leave benefits.

III. Vacation Leave Approval

Approval for vacation leave must be pre-approved (except for those provisions under FMLA) by the employee's supervisor or department director as necessary so scheduling of work can be accomplished.

IV. Other Leave Provisions

- A. Employees who leave the City's employment are paid all vacation leave accrued up to the time of separation. Employees separating from their employment may not use accrued leave to extend their separation date for the purpose of receiving holiday pay or other benefits.



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### **Bereavement Leave**

**Purpose:**

To set forth the City's policy providing paid Bereavement Leave for regular full-time employees.

**Policy:**

In the event of a death in the immediate family of an employee, the City allows regular full-time employees an absence from work with pay of up to five (5) consecutive workdays. Additional time off may be granted, utilizing the employee's accrued vacation time, consistent with the policies of the City. The employee shall notify his/her supervisor as soon as possible to schedule the use of this leave.

This policy shall be implemented pursuant to the Bereavement Leave Standard Operating Procedures.

**Authority & Responsibility:**

Immediate supervisor and department director or designee shall be responsible for administration of this policy.





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## **Bereavement Leave**

### **Purpose:**

To set for the City's procedures regarding paid time off for regular full-time employees to address the needs of the employee upon the death of a member of the employee's immediate family.

### **Procedures and Related Information:**

- I. In the event of a death in the immediate family of an employee, the City allows regular full-time employee an absence from work with pay of up to five (5) consecutive workdays. Additional time off may be granted, utilizing the employee's accrued vacation time consistent with the policies of the City. The employee shall notify his/her supervisor as soon as possible prior to the use of this leave.
- II. For purposes of this policy, immediate family shall be defined as current spouse, children, parents, in-laws, brother, sister, grandparents, or grandchild of the employee. In-laws are defined as a father, mother, or grandparents of current spouse, or sister and brother-in-law of the employee. Adopted, foster, or "step" relationships will be considered the same as any other family relationship
- III. Bereavement Leave provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.



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### **Paid Parental Leave (PPL)**

**Purpose:**

To set forth the City's policy regarding paid parental leave that is offered to eligible employees.

**Policy:**

The City recognizes that it is in a unique position to be a model for other government organizations. As such, in an effort to provide an opportunity for parents to bond and welcome a new child to their family, the City offers paid parental leave. Parental leave is available to regular full-time employees, regardless of gender.

This policy shall be implemented pursuant to the Paid Parental Leave (PPL) Standard Operating Procedures.

**Authority and Responsibility:**

Human Resources is responsible for the administration of this policy.



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## **Paid Parental Leave (PPL)**

### **Purpose:**

To set forth the City's procedures regarding paid parental leave that is offered to eligible employees.

### **Procedures and Related Information:**

#### **I. Definition**

Parental leave refers to paid time off following the birth of an employee's natural child or the legal placement of a child with an employee for the purposes of adoption. The maximum amount of paid parental leave, per eligible occurrence, is 480 hours (12 week equivalent). The 480 hours of paid parental leave may be used consecutively or intermittently but will run concurrently with the 12-week approved FMLA event.

#### **II. Eligibility**

A. Coverage and Eligibility: An employee's eligibility for Paid Parental Leave shall be made based on the employee's months of service and hours of work as of the date of the qualifying life event. Employees who become parents via birth, adoption are considered Eligible Employees if:

1. Employee is classified as Regular Full Time.

Employee must be eligible for Family and Medical Leave (FMLA) by being in pay status for at least 1,250 hours in the previous 12-month period.<sup>3</sup> Eligibility determinations are made as of the date that the child is born or placed via adoption.

4. If both parents are Eligible Employees, each may receive Paid Parental Leave. Both parents may take their leave simultaneously or at different times within the FMLA 12-week eligible period.

B. Paid Parental Leave (PPL) provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.

#### **III. Certification of Eligibility for Parental Leave**

A. Eligible Employees shall be required to certify that they will use Paid Parental Leave to give birth to a child or will use Paid Parental Leave to care for or bond

with a child.

- B. Employees may be required to submit documentation (if applicable) to Human Resources. Official documents may include but not limited to:

| <u>Qualifying Event</u> | <u>Acceptable Documentation</u>                                                                                                             |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Adoption                | <ul style="list-style-type: none"><li>• Adoption Order</li><li>• Proof of Placement</li></ul>                                               |
| Birth                   | <ul style="list-style-type: none"><li>• Birth Certificate or Report of Birth</li><li>• Custody Order</li><li>• Proof of Placement</li></ul> |

- C. Documents provided must show the date of birth or date of placement, if placement was other than the date of birth. The name of the legal parent must appear on the birth certificate, a legal document establishing paternity or a legal document establishing adoption.

IV. Timecard Requirements:

- A. Eligible employees will account for paid parental leave hours using the “parental leave” column of the timecard. Eligible employees will also track FMLA hours in the “FMLA” column of the timecard, to run concurrently with the paid parental leave hours.



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| Number 5.4                |

## Education Reimbursement

### **Purpose:**

To set for the City's policy regarding educational reimbursement provided by the City.

### **Policy:**

The City encourages employees to expand their knowledge and skills through participation in outside educational programs during non-working hours. The City will assist regular full-time employees in furthering their education by contributing to the cost of approved taken at accredited institutions.

This policy shall be implemented pursuant to the Education Reimbursement Standard Operating Procedures.

### **Authority & Responsibility:**

Department Director, or designee, along with the Human Resources Department are responsible for administering this policy.



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## Education Reimbursement

### Purpose:

To set forth the City's procedures regarding educational reimbursement provided by the City.

### Procedures and Related Information:

- I. The City encourages employees to expand their knowledge and skills through participation in outside educational programs during non-working hours.
- II. The City will assist regular full-time employees by contributing to the cost of approved courses taken at accredited institutions. The City will reimburse up to \$3,000.00 per accounting fiscal year for registration, tuition, fees and books. Travel and similar miscellaneous expenses are not reimbursable. The department director may consider reimbursement in excess of \$3,000.00 for registration, tuition, fees and books with the prior approval of the Mayor. The funding for any additional reimbursement above the standard threshold must come from the department's current budget for training. Approval will be on an annual basis in conjunction with the City's annual budget development process. Students must pay the institution directly. No billing statements shall be sent to the City of Meridian finance or any other department for education reimbursement purposes.
- III. To be eligible for reimbursement the courses must be approved in advance of participation by the department director.
- IV. To qualify for education reimbursement, an employee must be employed with the City for six (6) months. To receive reimbursement, an employee must be on the payroll at the time the course has begun and completed. The course must be completed with a passing grade of C or better or a P on pass/fail basis. Reimbursement will be made after the successful completion of the course(s). Copies of grades, receipts for tuition, books, and fees must be submitted with the reimbursement request to Human Resources for processing.
- V. The Application for Education for Reimbursement Form is located on the Human Resources Intranet page or contact Human Resources.
- VI. Education Reimbursement provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.





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### **Director Benefits Program**

**Purpose:**

To set forth the City's policy outlining fair and equitable benefits for the department directors of the City. The City acknowledges that the directors' work in excess of other positions within the City and hold the highest amount of accountability for the direction of the various Departments. The directors are accountable to the Mayor, the City Council, and the citizens of Meridian.

**Policy:**

The department directors of the City serve as appointees pursuant to Idaho Code. The expectation is that the director will perform and meet the expectations of the Mayor and City Council. This benefit plan was developed to insure that the City of Meridian can attract and retain the most qualified directors. This plan provides cost effective and positive incentives to recognize the value and enhancement quality executive personnel can provide to the benefit of Meridian and its citizens.

This policy shall be implemented pursuant to the Director Benefits Program Standard Operating Procedures.

**Authority & Responsibility:**

Human Resources will be tasked to monitor and implement the requirements of this policy. Human Resources will further be responsible to keep the benefits provided under this policy current with the job market through its normal measures.



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### Director Benefits Program

**Purpose:**

To set forth the City's procedures outlining additional benefits for the department directors of the City.

**Procedures and Related Information:**

- I. The department directors shall receive the following benefits in addition to the other City benefits provided:
  - A. No introductory period of employment;
  - B. Annual Leave accrual at 18 hours per month with a maximum accrual of 432 hours;
  - C. Ability to convert up to ½ of accrued vacation leave annually (maximum annual conversion amount is 100 hours) and direct it to a City deferred compensation plan (All IRS regulations must be adhered to);
  - D. Upon beginning of employment, the director will receive a bank of 40 hours of sick leave and 16 hours of annual leave;
  - E. The City will pay for an additional \$80,000 in life insurance coverage above and beyond the City provided coverage;
  - F. If necessary, the City will provide up to the 21 days of paid coverage to qualify for Short Term Disability program (STD). Directors own available leave must be applied first;
  - G. If necessary, the City will provide "make-up" pay between STD and the director's salary for up to 90 days or until Long Term Disability (LTD) becomes available. Director's own available leave must be applied first;
  - H. If necessary, the City will provide "make-up" pay between LTD and the director's salary for up to 90 days. Director's own available leave must be applied first.
- II. In areas where director benefits exceed regular employee benefits, directors shall receive the greater benefit.



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## **Retirement Match Program**

### **Purpose:**

To set forth the City's policy regarding the Retirement Match Program.

### **Policy:**

In support of the City's Vision to provide competitive benefits for all employees post retirement needs, the City has established a retirement match program for all regular full time employees and elected officials contributing to an allowable Retirement Plan as defined in this policy.

This policy shall be implemented pursuant to the Retirement Match Program Standard Operating Procedures.

### **Authority & Responsibility:**

Human Resources is responsible for the administration of this policy.



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| City of Meridian             |
| Standard Operating Procedure |
| Number 5.6                   |

## Retirement Match Program

### Purpose:

To set forth the City's procedures regarding the Retirement Match Program and eligibility requirements.

### Procedures and Related Information:

- I. Eligibility
  - a. All regular full time employees and elected officials contributing to an allowable Retirement Plan as defined in these procedures.
  - b. Retirement match provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.
- II. Employer Match Amount
  - a. The City of Meridian will match up to a maximum of 2%, or as approved by City Council, of all employee investments into an allowable Retirement Plan as defined in the procedures per pay period.
  - b. The Retirement Match Program is not eligible for Vacation or Sick Time Accrual Rollover Programs.
- III. Allowable Retirement Programs
  - a. The City of Meridian allowable deferred compensation retirement programs:
    - i. PERSI Choice 401K
    - ii. State 457 Pre-Tax Retirement Plan
- IV. Employee Match Amount
  - a. Employees electing to participate in the City Retirement Program are limited to whole percentage contribution amounts.
    - i. Allowable contribution amounts:
      1. 1%
      2. 2%
- V. Roles and Responsibilities
  - a. Eligible employees are responsible for establishing an allowable retirement account.
  - b. Eligible employees are responsible for notifying Human Resources of their Employee Contribution distribution to allowable retirement plans.
  - c. Human Resources is responsible for managing all paperwork associated with employee contribution amounts.