



**Executive Committee Meeting
AGENDA**

**Monday, February 12, 2024 ~ 5:00 PM
4005 Port Chicago Highway, Suite 120, Concord, CA 94520
First 5 Conference Room #107**

The Executive Committee meeting will be accessible in-person, and via virtual webinar to all members of the public. Persons who wish to address the Committee members during public comment or with respect to an item on the agenda may call in during the meeting by dialing 669-444-9171 or 669-900-6833 or use the “raise your hand” feature in the Zoom app. The Committee Chair may reduce or eliminate the amount of time allotted to read comments at the beginning of each item or public comment period depending on the number of comments and the business of the day. Your patience is appreciated

Virtual Meeting Information:

**<https://us02web.zoom.us/j/82004734675?pwd=bVImOVBSV09Dc2Z2dmZpWIBnWE93QT09>
Meeting ID: 820 0473 4675
Passcode: 462891**

- 1.0 Convene and call to order.**
- 2.0 Closed Session**
Public Employee Performance Evaluation (Gov. Code § 54957.6)
Title: Executive Director
- 3.0 Public Comment**
- 4.0 Approve the Minutes of the Special Executive Committee Meeting of December 18, 2023. Action**
- 5.0 CONSIDER accepting the report on significant program, financial or contracts matters, and on any personnel matters relating to Commission staff. Discussion**
 - 5.1** Receive updates from the Finance and Operations Director
 - 5.2** Receive updates from the HR Manager
- 7.0 Communications**
- 8.0 Adjourn**

The public may comment on any agenda item or any item of public interest within the jurisdiction of the First 5 Contra Costa Children and Families Commission. In accordance with the Brown Act, if a member of the public addresses an item not on the posted agenda, no response, discussion, or action on the item may occur.

The First 5 Contra Costa Children and Families Commission will provide reasonable accommodations for persons with disabilities planning to participate in Commission meetings who contact the Commission’s offices, at least 48 hours before the meeting, at (925) 771-7300.

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the First 5 Contra Costa Children and Families Commission to a majority of members of the First 5 Contra Costa Children and Families Commission less than 96 hours prior to that meeting are available for public inspection at 1485 Civic Court, Suite 1200, Concord, CA 94520 during normal business hours.

In consideration of those who may suffer from chemical sensitivities and may have allergic reactions to heavy scents, First 5 Contra Costa requests that staff and visitors refrain from wearing perfume, cologne, or the use of strongly scented products in the work place. We thank you for your consideration of others.



Special Executive Committee Meeting

MINUTES

Wednesday, December 18, 2023, ~ 5:00-6:00pm

4005 Port Chicago Highway, Suite 120, Concord, CA 94520

1.0 Convene and call to order.

Chair John Jones called the meeting to order at 5:14 p.m.

In attendance: John Jones, Matt Regan, Marilyn Cachola-Lucey, and Dr. Rocio Hernández

Staff present: Executive Director, Dr. Ruth Fernández (remote), Policy, Strategy & Evaluation Director, Sandra Naughton; Finance and Operations Director, Pankti Clerk (Zoom); Human Resources Manager, Tammy Henry.

2.0 Public Comment.

No public comment.

3.0 Approve the Minutes of the Executive Committee Meeting of November 29, 2023.

Commissioner Regan motioned to approve the minutes of the November 29, 2023 Executive Committee meeting. Commissioner Lucey seconded.

Roll-call Vote:

John Jones – Yes

Rocio Hernandez – Yes

Marilyn Lucey - Yes

Matt Regan – Yes

Motioned approved.

4.0 RECEIVE presentation of the findings from the commissioned organizational Compensation and Classification Study from Koff and Associates.

Executive Committee received an overview presentation from Katie Kaneko, Managing Director, Koff & Associates. Koff & Associates representative provided an overview of the purpose, methodology, study findings, and recommendations to the Executive Committee. Overall, the study showed First 5 Contra Costa base salaries are on average 3% above market median and including total compensation First 5 is 10% over market median. Committee members asked clarifying questions about the timeline and methodology for data collection.

5.0 CONSIDER accepting the report on significant program, financial or contracts matters, and on any personnel matters relating to Commission staff.

5.1 Receive updates from ED related to the Compensation and Classification Study:

Executive Director Dr. Ruth Fernández provided further detail regarding the changes to staff classifications and salary analysis based on the completed study by Koff & Associates. She expanded on the purpose of the study to ensure Commission staff are paid on a fair and competitive basis, based on the market; ensure staff are working within the appropriate classifications; increase equity in pay across classifications; and to increase transparency as a public entity. Ruth also provided examples of how the new proposed salary schedule would impact staff.

5.2-5.4

No further staff updates provided in this item due to time constraints.

6.0 REVIEW agenda items for upcoming Commission Committee Meetings.

No discussion held for this item.

7.0 Communications

8.0 Adjourn – Meeting adjourned at 5:59 p.m.

Fiscal Update

February 12, 2024

Pankti Clerk

Finance & Operations Director

Ruth Fernández, EdD

Executive Director



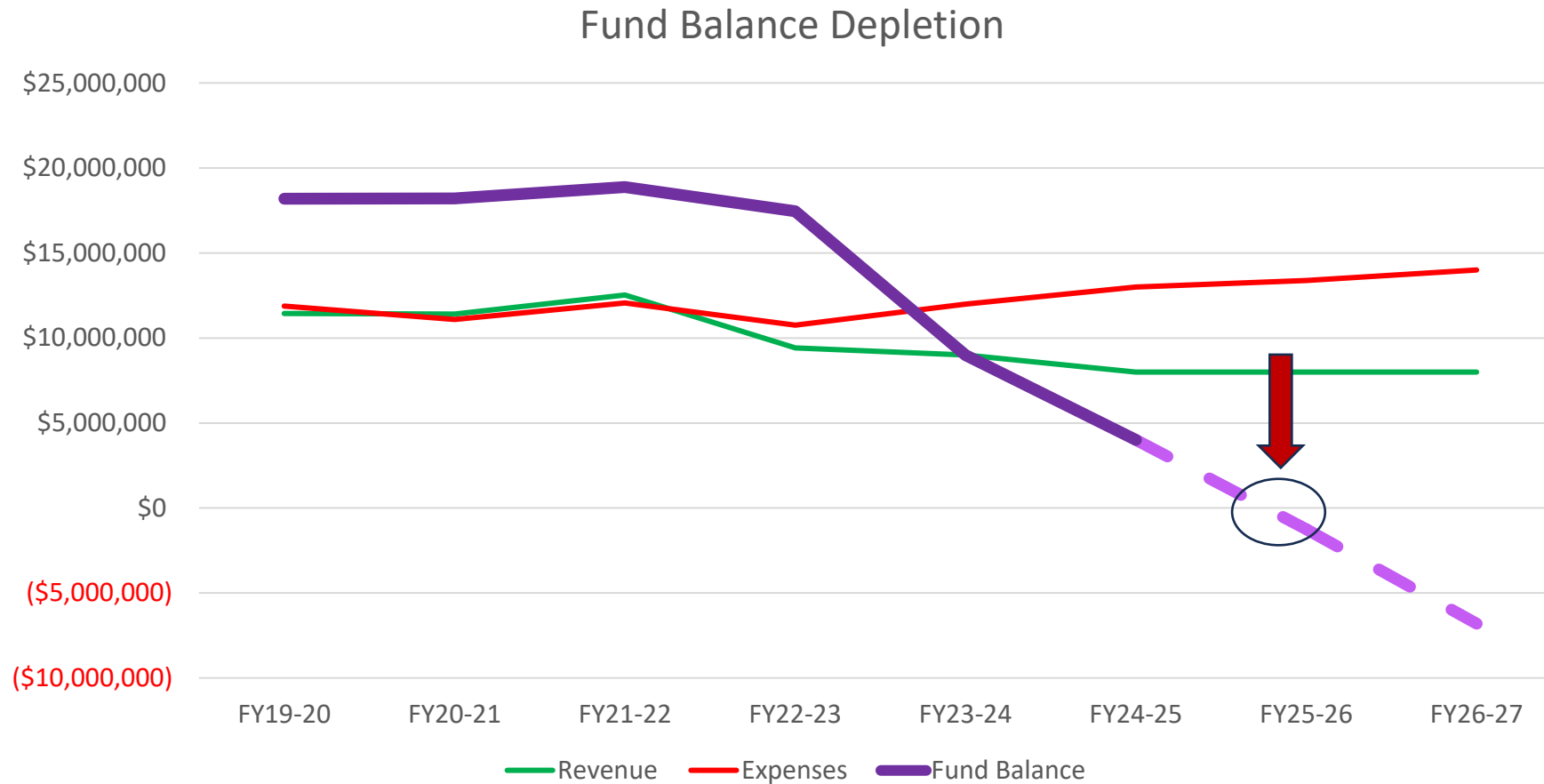
Overview

- General State of Revenue
- Overview of Expenses
- Projections for closing of FY23-24
- Where that leaves us with Fund Balance...
 - Now
 - *Future*

FY23/24 Actuals and Long-Term Projections

	End of Strategic Plan 2020-2023 FY 22/23	FY23-24 Adopted (Yr. 1 - Strategic Plan 2023-2026)	FY23-24 Projected YE	FY24-25 (Yr. 2 - Strategic Plan 2023-2026)	FY25-26 (Yr. 3 - Strategic Plan 2023-2026)	FY26-27
Revenue Total:	\$9.4M	\$9.6M	\$9.0M	\$8.2M	\$8.1M	\$8.1M
Expense Total:	\$10.8M	\$14.5M	\$12.5M	\$13.1M	\$13.4M	\$13.7M
Deficit/gap:	-\$1.3M	-\$4.9M	-\$3.5M	-\$4.9M	-\$5.3M	-\$5.5M
Reserve Balance:	\$12.4M	\$7.5M	\$8.9M	\$4.0M	-\$1.3M	-\$6.8M

Fund Balance Depletion (FY19-26)



FY23-24

Revenue Generation & Expense Reduction Efforts

- **Revenue:**

- *Maximizing owned building space (East County First 5 Center – space formerly used for Home Visiting)*
- *Fee-for-Use Schedule for First 5 Conference Center*
- *Review of leases for rented spaces including First 5 administrative office*
- *Exploration of co-located spaces with schools, libraries, community-based organizations, and cities.*
- *Partnership with Co-Generate to bring in Fellow to assist with creation of a Fund Development Plan.*

- **Expenses:**

- Careful evaluation of rehiring for current vacancies and organizational needs.
- Lease negotiations: exploration of month-to-month agreements for maximum flexibility.

Discussion

- Future Fiscal Pathway
- Consideration of Contingency Fund

Thank you!



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**Staff Report
February 12, 2024**

ACTION: _____ ✓
DISCUSSION: _____

TITLE: First 5 Employee Compensation and Benefits Resolution No. 2023/02

Introduction:

The Commission utilizes the County’s payroll and benefits program for its employees. Since 2012, the Commission has maintained its employee compensation and benefits resolution to clarify where Commission compensation and benefits policies diverge from those of the County.

On December 18, 2023, the Commission approved the 5-step salary structure for First 5 Contra Costa to provide equity and consistency in pay rates for all classifications. This change was effective January 1, 2024. Upon review, additional revisions are needed. Changes to the Executive Director Salary Range updated to reflect 3% COLA approved July 1, 2024, and 5% approved December 18, 2023. The updates in this resolution incorporate items the Commission has previously approved:

Page 1: Compensation:

- Section A: Update Executive Director salary range to include Cost of Living Adjustment approved July 1, 2023 and 5% increase approved December 18, 2023.
- Section B and Section C – Employees and Cost of Living Adjustment (COLA) were revised to align with the approved 5-step pay structure implemented January 1, 2024. Revisions ensure consistent application of the step structure across job classifications and consistent application of COLA increases, when approved by the Commission.

Page 6: Health Plans

- Update the title to reflect the correct year, rates are effective for January 1, 2024.

This change will update the Employee Compensation and Benefits Resolution to Revision 02, with an adoption date of February 12, 2024.

Recommendation:

Staff recommends the Commission approve the revised language as shown on Page 1, Section A, Section B, and Section C, and the title change on Page 6, Health Plans for the Employee Compensation and Benefits Resolution 2023-01.



**EMPLOYEE COMPENSATION
AND
BENEFITS RESOLUTION
NO. 2023/0~~2~~1**

Adopted
~~December 18, 2023~~
February 12, 2024

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1. Compensation

It is the policy of the Commission to provide its employees with a fair and competitive compensation package. The policy for setting compensation is described in the Commission's Consolidated Financial Policies.

- A. Executive Director: The approved salary range for the Executive Director is ~~\$129,996.27-133,896.16~~ to ~~\$199,379.16-207,507.99~~. The Executive Director's salary is set by the Commission.

Commented [TH1]: Correction on calculation, update to reflect 3% COLA approved 7.1.2023 and 5% approved for Executive Director salary 12.18.2023.

The Commission, at its discretion, may provide the Executive Director with an annual merit increase in an amount to be determined by the Commission.

- B. Employees: Salary ranges are listed in Attachment A, First 5 Contra Costa Salary Schedule.

First 5 Contra Costa has a ~~performance increase~~ 5-step pay structure shown in attachment A. Employees ~~are eligible, but not guaranteed to~~ receive up to ~~five~~ four (4) annual salary (step) increases, ~~based upon performance~~. After reaching Step 5 employees are no longer ~~eligible for~~ receive annual salary (step) increases. ~~Salary increases range from 0% for lowest performance to 5% for highest performance.~~

- C. Cost of Living Adjustment (COLA): COLAs are determined and approved by the Commission. If awarded, the COLA is generally applied at the beginning of a fiscal year (July 1). All employees, including the Executive Director, are eligible to receive a COLA, ~~provided they have been employed the previous six months.~~

Commented [TH2]: Revising language as a result of the adopted pay structure 12.18.2023

2. Employment Status – Definitions

Full-Time Employees are scheduled to work 40 hours per work week.

Part-Time Employees are scheduled to work 20 hours or more per work week.

Intermittent Employees work on an as needed, irregular basis. Intermittent employees are paid by the hour, and offered limited benefits specified in this Resolution.

Temporary Employees/Interns work for a limited period of time. Paid temporary employees/interns will be paid on an hourly basis, and offered limited benefits specified in this Resolution. Nonpaid interns will not be offered benefits.

Non-exempt Employees are eligible to be paid for overtime work in accordance with the Federal Fair Labor Standards Act (FLSA).

Exempt Employees are exempt from earning overtime compensation under the provisions of the Federal Fair Labor Standards Act (FLSA).

3. Work Week Defined

Work Week Defined: The work week begins at 12:01 a.m. on Saturday and ends at 12:00 midnight on Friday.

4. Leaves With and Without Pay, and Related Benefits

Refer to the Benefits and Leaves of Absence Sections within the Employee Handbook to determine eligibility.

- A. Holidays Observed: First 5 Contra Costa observes 11 holidays each year. The following holidays are observed for all employees and the office is officially closed on these days:

New Year's Day	Labor Day
Martin Luther King Jr. Day	Veterans' Day
Presidents' Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Juneteenth Day	Christmas Day
Independence Day	

Full-time employees are entitled to observe a holiday (8 hours off work), without a reduction in pay, when a holiday is observed by First 5. Part-time employees who work 20 hours or more per work week are entitled to observe a holiday (time off work) in proportion to their regular weekly schedule, without a reduction in pay, when a holiday is observed by First 5. Part-time employees working less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to observe holidays.

- B. Personal Holiday Leave: Full-time employees are eligible to accrue two (2) hours of personal holiday leave each month. Part-time employees who work 20 hours or more per week accrue a prorated amount of hours based upon the number of hours they work each week. No employee may accrue more than forty (40) hours of PHL. Part-time employees working less than 20 hours per work, intermittent and temporary employees/interns are not eligible to accrue personal holiday leave.

Upon separation from First 5 Contra Costa, an employee will be paid for any unused accrued personal holiday leave at the employee's then current rate of pay.

- C. Vacation: Full-time employees are eligible to accrue paid vacation each month according to years of service. Vacation for part-time and intermittent employees working more than one (1) but less than 40 hours per week will be prorated

based upon the number of hours they work. Temporary employees/interns are not eligible to receive vacation benefits.

Vacation accrual rates and accrual maximums based upon years of service for full-time employees are reflected in the following table. No employee may accrue more than the designated maximum hours of vacation.

Length of Service	Monthly Accrual Hours	Maximum Cumulative Hours
Under 11 years	10	240
11 years	10 2/3	256
12 years	11 1/3	272
13 years	12	288
14 years	12 2/3	304
15 through 19 years	13 1/3	320
20 through 24 years	16 2/3	400
25 through 29 years	20	480
30 + years	23 1/3	560

Upon separation from First 5 Contra Costa, an employee will be paid for any unused accrued vacation at the employee's then current rate of pay.

- D. Vacation Buy Back: Exempt employees may elect payment of up to one-third (1/3) of their annual vacation accrual, subject to the following conditions:
1. the choice can be made only once every twelve (12) months with eleven (11) full months between each election;
 2. payment is based on an hourly rate determined by dividing the employee's monthly salary by 173.33; and
 3. the maximum number of vacation hours that may be paid in any one sale is one-third (1/3) of the annual accrual.
- E. Sick Leave: Full-time employees are eligible to accrue eight (8) hours of sick leave per month. Sick leave for part-time, intermittent employees, and temporary employees/interns working more than one (1) but less than 40 hours per week will be prorated based upon the number of hours they work. There is no cap on sick leave accruals.

On July 1 each fiscal year, temporary employees/interns will be credited with twenty-four (24) hours of sick leave. Temporary employees/interns hired during the fiscal year will receive 24 hours of sick leave regardless of when hired. Sick leave may be used 90 days from date of hire. Sick leave is non-accrualable and all balances will be zeroed out each June 30.

There will be no payout of accrued sick leave upon separation from First 5 Contra Costa.

- F. Administrative Leave: On January 1 each year, full-time exempt employees in an active paid status will be credited with sixty (60) hours of paid administrative leave. Part-time exempt employees receive an amount proportionate to their established work schedule. Non-exempt, intermittent and temporary employees/interns are not eligible to receive administrative leave.

Employees hired or promoted to exempt positions are eligible for administrative leave on the first day of the month following their appointment date and will receive administrative leave on a prorated basis that first year.

Administrative leave is non-accruable and all balances will be zeroed out each December 31. There is no payout of administrative leave balances upon separation from First 5 Contra Costa.

- G. Disability Insurance: First 5 Contra Costa provides short and long-term disability insurance for eligible employees. Eligibility is outlined below:

1. Short-Term Disability Insurance

- a) Non-exempt, intermittent and temporary employees/interns participate in the California State Disability insurance program through payroll deductions.
- b) Exempt employees do not participate in California State Disability insurance program.

2. Long-Term Disability Insurance

- a) Exempt employees, who work 20 hours or more per work week, participate in Management Long-Term Disability Benefits through payroll deductions.
- b) Non-exempt, intermittent and temporary employees/interns do not participate in Management Long-Term Disability Benefits

3. Supplemental Disability Insurance provided by First 5

- a) Non-Exempt employees, who work 20 hours or more per work week, are provided with Supplemental Long-Term disability insurance
- b) Exempt employees, who work 20 hours or more per work week, are provided with short-term disability insurance
- c) Intermittent, temporary employees/interns are not eligible to participate in supplemental disability insurance.

- H. Disability Insurance for Partial Wage Replacement: First 5 Contra Costa will provide the same disability coverage for employees as provided through and administered by Contra Costa County. Refer to plan documents for more information.

1. Long Term Disability. Full and part-time exempt employees, who work 20 hours or more per week, participate in the Management Long-Term Disability Insurance program with a replacement limit of eighty-five (85%) of total monthly base earnings reduced by any deductible benefits.
2. Short Term Disability. Full and part-time non-exempt, intermittent employees, and paid temporary employees/intern employees participate in California's State Disability Insurance program through payroll deductions as mandated by the California Unemployment Insurance Code and administered by the Employment Development Department.
- I. Supplemental Disability Insurance: First 5 Contra Costa provides additional short and long-term disability insurance, at no cost to employees, for full-time and part-time employees who work 20 hours or more per week. Part-time employees who work less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to receive supplemental disability insurance. Refer to plan documents for more information.
- J. Paid Family Leave: Non-exempt employees who participate in California's State Disability Insurance program through payroll deductions may be eligible for up to eight (8) weeks of the state's Paid Family Leave program, which provides partial wage replacement for absences related to care of a family member, or bonding with a new child. This program is coordinated through the State Employment Development Department (EDD). Refer to PFL documents for more information.
- K. California Family Rights Act (CFRA): Eligible employees may qualify for up to 12-weeks of unpaid job protected leave to care for their own serious health condition or a family member with a serious health condition, or to bond with a new child. Refer to CFRA documents for more information.

5. Health, Dental, and Related Benefits for Active Employees

For a full description of plans, rates and benefits listed below, refer to the County Employee Benefits information online at www.co.contra-costa.ca.us.

- A. Health Plan Coverages: First 5 Contra Costa will provide the same medical and dental plans for employees and for their eligible family members, as provided through Contra Costa County and the following providers:
 1. Contra Costa Health Plan
 2. Kaiser Permanente
 3. Health Net
 4. Delta Dental Premier
 5. Delta Care (PMI)

B. Monthly Premium Subsidy:

1. Intermittent employees are eligible to participate in the health, dental, and vision plans offered, and will pay the full premiums costs of the plan. Temporary employees/interns are not eligible to participate in the optional health, dental, or vision plans.
2. For full-time and part-time employees who work 20 hours or more per week, and who are not intermittent, temporary employees/interns, the following rules apply.
 - a) For each health plan, First 5 Contra Costa's monthly premium subsidy is a set percentage of the premium charged by the plan. First 5 Contra Costa will pay 80% of the monthly health plan premium. Employees are required to pay 20% of the monthly health premium.
 - b) For each dental plan, First 5 Contra Costa's monthly premium subsidy is the same rate as County unrepresented employees.

First 5 Contra Costa will pay the following monthly premium subsidies for full-time and part-time employees working 20 hours or more per week

2024~~2~~ Employer
Monthly Contribution

Commented [TH3]: Correction - rates are for 1.1.2024

<u>HEALTH PLANS</u>	<u>Plan A</u>	<u>Plan B</u>
Contra Costa Health Plan-Basic Plan		
Employee on Basic Plan	\$948.36	\$1051.27
Employee & 1	\$1,896.68	\$2102.52
Employee & 2 or more dependents	\$2,845.06	\$3153.80
Kaiser Permanente-Basic Plan		
Employee on Basic Plan	\$756.29	\$601.11
Employee & 1	\$1512.58	\$1202.21
Employee & 2 or more dependents	\$2268.87	\$1803.32
Kaiser Permanente-High Deductible Plan		
Employee on Basic Plan	\$482.52	-
Employee & 1	\$965.03	-
Employee & 2 or more dependents	\$1447.54	-
Health Net SmartCare HMO Plan		
Employee on Basic Plan	\$1416.34	\$947.62
Employee & 1	\$2832.68	\$1895.24

Employee & 2 or more dependents	\$4249.01	\$2842.85
Health Net PPO Plan-Basic Plan		
Employee on Basic Plan	\$2912.20	-
Employee & 1	\$5824.40	-
Employee & 2 or more dependents	\$8736.60	-

<u>DENTAL PLANS</u>	<u>Delta Dental Premier PPO</u>	<u>Delta Care (HMO)</u>
For CCHP Plans		
Employee	\$41.17	\$24.17
Employee & 1	\$93.00	\$52.23
Employee & 2 or more dependents	\$93.00	\$52.23
For Health Net Plans		
Employee	\$34.02	\$21.31
Employee & 1	\$76.77	\$46.05
Employee & 2 or more dependents	\$76.77	\$46.05
For Kaiser Permanente Plans		
Employee	\$34.02	\$21.31
Employee & 1	\$76.77	\$46.05
Employee & 2 or more dependents	\$76.77	\$46.05
Without a Health Plan		
Employee	\$43.35	\$24.17
Employee & 1	\$97.81	\$52.23
Employee & 2 or more dependents	\$97.81	\$52.23

3. In the event that First 5 Contra Costa's premium subsidy amounts are greater than one hundred percent (100%) of the applicable premium of any health or dental plan, for any plan year, First 5's contribution will not exceed one hundred percent (100%) of the applicable plan premium.

C. Health Plan Coverages and Provisions: The following provisions are applicable to First 5 Contra Costa Employee's Health and Dental Plan participation:

1. Employee Contribution Deficiencies: First 5 Contra Costa contributions to the Health Plan and/or Dental Plan premiums are payable for any month in which the employee is paid. If an employee's compensation in any month is not sufficient to pay the employee share of the premium, the employee must make up the difference by remitting the unpaid amount to the County Auditor Controller. The responsibility for this payment rests solely with the employee.
2. Leave of Absence: First 5 Contra Costa will continue to pay its shares of health and/or dental plan premiums for enrolled employees who are on an

approved paid or unpaid leave of absence provided the employee's share of the premiums is paid by the employee.

3. Health Savings Account (HSA): Full-time and part-time employees working at least 20 hours per week and who are enrolled in the Kaiser High Deductible Health Plan may elect to enroll in a Health Savings Account (HSA). Employees may contribute up to the maximum annual contribution rate for HSAs as set forth in the Internal Revenue Code. Funds contributed to the HSA are invested as directed by the employee. First 5 does not provide any recommendations or advice on investment or use of HSA funds. Employees are responsible for paying any HSA account management fees charged by the HSA administrator. First 5 does not manage or administer the HSA. The HSA is not available to intermittent employees or temporary employees/interns.

D. Family Member Eligibility Criteria: The following persons may be enrolled as the eligible Family Members of a medical and/or dental plan Subscriber:

1. Health Insurance

- a) Eligible Dependents:

- Employee's legal spouse
- Employee's qualified domestic partner (State registered domestic partnership or Contra Costa County non-registered domestic partnership)
- Employee's child to age 26
- Employee's disabled child who is over age 26, unmarried, and incapable of sustaining employment due to a physical or mental disability that existed prior to the child attainment of age 19.

- b) "Employee's child" includes natural child, step-child, adopted child, child of a qualified domestic partner, and a child specified in a Qualified Medical Child Support Order (QMCSO) or similar court order.

2. Dental Insurance

- a) Eligible Dependents:

- Employee's legal spouse
- Employee's qualified domestic partner (State registered domestic partnership or Contra Costa County non-registered domestic partnership)
- Employee's unmarried child who is:
 - i. Under age 19; or
 - ii. Age 19 or above, but under age 24; and
 - (a) Resides with the employee for more than 50% of the year, excluding time living at school; and
 - (b) Receives at least 50% of their support from employee; and

- (c) Is enrolled and attends school on a full-time basis, as defined by the school, unmarried and living with you (except when away at school)
 - iii. Employee's disabled child who is over age 19, unmarried, incapable of sustaining employment due to a physical or mental handicap that existed prior to the child's attainment of age 19 and is your dependent as defined by the Internal Revenue Service.
 - b) "Employee's child" includes natural child, step-child, adopted child, child of a qualified domestic partner, and a child specified in a Qualified Medical Child Support Order (QMCSO) or similar court order.
- E. Voluntary Vision Plan: Full-time, part-time, and intermittent employees are eligible to enroll in a voluntary vision plan. Employees will pay the full premium costs of the plan. Temporary employees/interns are not eligible to enroll in the voluntary vision plan.
- F. CalPERS Long-Term Care: Eligible employees may voluntarily elect to purchase long-term care at their expense through the CalPERS Long-Term Care Program.
- G. Premium Conversion Plan: Employees may elect to participate in the Premium Conversion Plan designed to qualify for tax savings under Section 125 of the Internal Revenue Code, but tax savings are not guaranteed. The program allows employees to use pre-tax dollars to pay health and dental premiums.

6. Health, Dental and Related Benefits for Separated or Retired Employees

For a full description of plans, rates and benefits listed below, refer to the County Employee Benefits information online at www.co.contra-costa.ca.us.

- A. Coverage Upon Separation: An employee who separates from First 5 Contra Costa is covered by his/her health and/or dental plan through the last day of the month in which s/he separates. Employees who separate from First 5 Contra Costa employment may continue group health and/or dental plan coverage to the extent provided by the COBRA laws and regulations, at the same rates as Contra Costa County Cobra plans.
- B. Coverage Upon Retirement: An employee who retires from First 5 Contra Costa may be eligible to continue his/her health and/or dental plan at the retiree rates as approved by the Commission. Refer to Section 10D for additional information.

7. Workers' Compensation

First 5 Contra Costa provides workers' compensation insurance to employees injured within the course and scope of their employment with medical and other benefits as prescribed in the California Labor Code.

8. Flexible Spending Accounts

Employees working 20 hours or more per week are eligible to participate in the following flexible spending accounts. Part-time employees working less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to participate.

- A. Health Care Spending Account: After six (6) months of continuous employment, employees working 20 hours or more per week may elect to participate in a Health Care Spending Account (HCSA) Program designated to qualify for tax savings under Section 125 of the Internal Revenue Code. Such savings are not guaranteed. This program allows employees to set aside a predetermined amount of before-tax dollars from their pay each calendar year for health care expenses that are not reimbursed by any other health benefit plans. HCSA dollars may be expended on any eligible medical expenses allowed by Internal Revenue Code Section 125. Any unused balance is forfeited and cannot be recovered by the employee.
- B. Dependent Care Assistance Program: The Dependent Care Assistance Program (DCAP) is designed for employees to qualify for tax savings under Section 129 of the Internal Revenue Code. Such savings are not guaranteed. Any unused balance is forfeited and cannot be recovered by the employee.

9. Life Insurance

Full-time and part-time employees working 20 hours or more per week may be eligible to participate in the following life insurance programs, based on the following criteria. Part-time employees working less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to participate. Refer to plan documents for more information.

- A. Life Insurance Benefit Under Health and Dental Plans: For employees who are enrolled in First 5 Contra Costa's program of medical or dental coverage as either the primary or the dependent, term life insurance in the amount of ten thousand dollars (\$10,000) will be provided by First 5 Contra Costa.
- B. Voluntary Supplemental Life Insurance: In addition to the life insurance benefits provided by this resolution, employees may subscribe voluntarily and at their own expense for supplemental life insurance. Employees may elect from \$20,000 up to \$500,000 of coverage as provided through and administered by Contra Costa County.
- C. Non-exempt Employees: Non-exempt employees are covered by term life insurance, at First 5 Contra Costa's expense, in the amount of forty thousand dollars (\$40,000) in addition to the insurance provided under Section 7.A.

- D. Exempt Employees: Exempt employees are covered by term life insurance, at First 5 Contra Costa's expense, in the amount of fifty-seven thousand dollars (\$57,000) in addition to the insurance provided under Section 7.A.
- E. Executive Director: In lieu of the insurance provided under Section D, the Executive Director is covered by term life insurance, at First 5 Contra Costa's expense, in the amount of sixty thousand dollars (\$60,000) in addition to the insurance provided under Section 7.A.

10. Retirement

The Contra Costa County Employees' Retirement Association (CCCERA) was established by the County of Contra Costa in 1945. CCCERA is governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures, and policies adopted by CCCERA's Board of Retirement.

CCCERA is a cost-sharing multiple employer public employee retirement association whose main function is to provide service retirement, disability, death and survivor benefits to members employed by First 5 Contra Costa.

Eligible First 5 Contra Costa employees are General Members. General members hired prior to January 1, 2013, are eligible to retire once they attain the age of 70 regardless of service or at age 50 and have acquired 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. General members who are first hired on or after January 1, 2013, are eligible to retire once they have attained the age of 70 regardless of service or at age 52, and have acquired five years of retirement service credit.

Part-time employees working less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to participate.

The retirement benefit is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

CCCERA may approve an annual cost-of-living benefit to all retirees. The cost-of-living adjustment, based upon the Consumer Price Index for the San Francisco-Oakland-San Jose Area, is capped at 3.0% for General Tier 1 and PEPRA General Tier 4. The plan also provides a post retirement lump sum death benefit of \$5,000 to the member's beneficiary (\$31789.5) paid from the Post Retirement Death Benefit Reserve.

The program is a defined benefit retirement plan and includes mandatory deductions, as determined by CCCERA.

A. Membership in the Contra Costa County Employees' Retirement Association (CCCERA). Full-time employees and part-time employees who work twenty (20) hours or more per week are members of the Contra Costa County Employees' Retirement Association (CCCERA). Participation is automatic and cannot be waived. Employees become members of CCCERA effective on the first full pay period after employment.

B. Rates: The member and employer contribution rates are split into two sets;

1. Employees with membership dates before January 1, 2013 are Legacy Members enrolled in Tier 1 Enhanced.
2. Employees with membership dates on or after January 1, 2013 are PEPRA Members enrolled in Tier 4.

PEPRA Members are governed by the California Public Employees' Pension Reform Act of 2013 (PEPRA) (Chapters 296 and 297, Statutes of 2012). To the extent that this resolution conflicts with any provision of PEPRA, PEPRA governs.

Contribution rates for employers and employees are determined by the CCCERA Board of Directors. For more information about contribution rates contact CCCERA at 925-521-3960 or online at www.cccera.org.

C. Pre-Tax Payment of Retirement Contributions: First 5 Contra Costa follows Section 414(h) (2) of the Internal Revenue Code which allows the County Auditor-Controller to reduce the gross monthly pay of employees by an amount equal to the employee's total contribution to the County Retirement System before Federal and State income taxes are withheld, and forward that amount to the Retirement system. This program of deferred retirement contribution will be universal and non-voluntary as required by statute.

D. Health and Dental Benefit Participation Upon Retirement

For a full description of plans, rates and benefits listed below, refer to the County Employee Benefits information online at www.co.contra-costa.ca.us.

1. Upon retirement, eligible employees and their eligible family members may remain in their First 5 Contra Costa health/dental plan, but without First 5 Contra Costa-paid life insurance coverage, if immediately before their proposed retirement the employees and dependents are either active subscribers to one of the contracted health/dental plans or if while on authorized leave of absence without pay, they have retained continuous coverage during the leave period. First 5 Contra Costa will pay the health/dental plan monthly premium subsidies for eligible retirees and their

eligible family members at the same rates as Contra Costa County retirement plans.

2. Employees Hired After December 31, 2006: All employees hired after December 31, 2006 are eligible for retiree health/dental coverage pursuant to subsections D.1 above and E. below, upon completion of fifteen (15) years of service as an employee of First 5 Contra Costa. For purposes of retiree health eligibility, one year of service is defined as one thousand (1,000) hours worked within one anniversary year. The existing method of crediting service while an employee is on an approved leave of absence will continue. Upon retirement, employees (and their eligible family members) are eligible to receive a monthly premium subsidy for health and dental plans at the same rates as Contra Costa County retiree plans.
 3. Employees Hired on or after January 1, 2009: Eligible employees who retire under the Contra Costa County Employees' Retirement Association (CCCERA), and their eligible family members, may retain continuous coverage of a health and/or dental plan, however no monthly premium subsidy will be paid by First 5 Contra Costa for any health or dental plan after they retire. They will receive continuous coverage of a health and/or dental plan, provided that (i) he or she begins to receive a monthly retirement allowance from CCCERA within 120 days of separation from First 5 Contra Costa employment and, (ii) he or she pays the full premium cost under the health and/or dental plan without any First 5 Contra Costa premium subsidy.
 4. Any person who becomes age 65 on or after January 1, 2009 and who is eligible for Medicare must immediately enroll in Medicare Parts A and B.
- E. Employees Who File For Deferred Retirement: Employees, who resign and file for a deferred retirement and their eligible family members, may continue in their First 5 Contra Costa group health and/or dental plan under the following conditions and limitations.
1. Health and dental coverage during the deferred retirement period is entirely at the expense of the employee, without any First 5 Contra Costa contributions.
 2. Life insurance coverage is not included.
 3. To continue health and dental coverage, the employee must:
 - a) be qualified for a deferred retirement under the 1937 Retirement Act provisions;
 - b) be an active member of a First 5 Contra Costa group health and/or dental plan at the time of filing their deferred retirement application and elect to continue plan benefits;

- c) be eligible for a monthly allowance from the Retirement System and direct receipt of a monthly allowance within twenty-four (24) months of application for deferred retirement; and
 - d) file an election to defer retirement and to continue health benefits hereunder with the Benefits Division within thirty (30) days before separation from First 5 Contra Costa.
4. Deferred retirees who elect continued health benefits hereunder and their eligible family members may maintain continuous membership in their health and/or dental plan group during the period of deferred retirement by paying the full premium for health and dental coverage on or before the 10th of each month, to the Contra Costa County Auditor-Controller. When the deferred retirees begin to receive retirement benefits, they will qualify for the same health and/or dental coverage pursuant to subsection D.1 above, as similarly situated retirees who did not defer retirement.
 5. Deferred retirees may elect retiree health benefits hereunder without electing to maintain participation in their First 5 Contra Costa health and/or dental plan during their deferred retirement period. When they begin to receive retirement benefits, they will qualify for the same health and/or dental coverage pursuant to subsection D.1 above, as similarly situated retirees who did not defer retirement, provided reinstatement to a Contra Costa group health and/or dental plan will only occur following a three (3) full calendar month waiting period after the month in which their retirement allowance commences.
 6. Employees who elect deferred retirement will not be eligible in any event for First 5 Contra Costa health and/or dental plan subsidy unless the member draws a monthly retirement allowance within twenty-four (24) months after separation from First 5 Contra Costa.
 7. Deferred retirees and their eligible family members are required to meet the same eligibility provisions for retiree health/dental coverage as similarly situated retirees who did not defer retirement.
- F. For purposes of Section 10 only, "eligible family members" does not include Survivors of employees or retirees.

11. Deferred Compensation

Full-time and part-time employees working 20 hours or more per week are eligible to participate in the Deferred Compensation plan. Part-time employees working less than 20 hours per work, intermittent employees, and temporary employees/interns are not eligible to participate.

Refer to the County Employee Benefits information online at www.co.contra-costa.ca.us.

- A. Deferred Compensation Incentive: First 5 Contra Costa will contribute eighty-five dollars (\$85) per month to each eligible employee who participates in the Deferred Compensation Plan. To be eligible for this Deferred Compensation Incentive, the employee must contribute to the deferred compensation plan as indicated below.

<u>Employees with Current Monthly Salary of:</u>	<u>Qualifying Base Contribution Amount</u>	<u>Monthly Contribution Required to Maintain Incentive Program Eligibility</u>
\$2,500 and below	\$250	\$50
\$2,501 – 3,334	\$500	\$50
\$3,335 – 4,167	\$750	\$50
\$4,168 – 5,000	\$1,000	\$50
\$5,001 – 5,834	\$1,500	\$100
\$5,835 – 6,667	\$2,000	\$100
\$6,668 and above	\$2,500	\$100

Employees who discontinue contributions or who contribute less than the required amount per month for a period of one (1) month or more will no longer be eligible for the eighty-five dollar (\$85) Deferred Compensation Incentive. To reestablish eligibility, employees must again make a Base Contribution Amount as set forth above based on current monthly salary. Employees with a break in deferred compensation contributions either because of an approved medical leave or an approved financial hardship withdrawal will not be required to reestablish eligibility. Further, employees who lose eligibility due to displacement by layoff, but maintain contributions at the required level and are later employed in an eligible position, will not be required to reestablish eligibility.

- B. Maximum Annual Contribution: All of the employee and First 5 Contra Costa contributions will be added together to ensure that the annual maximum contribution to the employee’s deferred compensation account does not exceed the annual maximum contribution rate set forth in the United States Internal Revenue Code.
- C. Deferred Compensation Plan (IRC 457) Loan Provision: Employees who participate in the Deferred Compensation program are eligible to borrow funds from their Deferred Compensation account.

12. Professional Development and Training

- A. Career Development Training Reimbursement: First 5 Contra Costa provides educational assistance reimbursement to up to \$500 per year for eligible employees, with Executive Director approval.

- B. Management Development Policy: First 5 Contra Costa may elect to pay the cost of employees' attendance at professional conferences or trainings as they relate to an employee's job function, with Executive Director approval.
- C. Memberships, Subscriptions, and Dues: First 5 Contra Costa may elect to pay the cost of memberships, subscriptions, etc. as they relate to an employee's job function, with Executive Director approval.
- D. Executive Director Memberships, Subscriptions, and Dues: First 5 Contra Costa's Executive Director is eligible for up to \$1,200 reimbursement every year for memberships, subscriptions, and professional development.

13. Mileage Reimbursement

- A. Mileage Reimbursement: First 5 Contra Costa will pay a mileage allowance for the use of personal vehicles on First 5 Contra Costa business at the rate allowed by the Internal Revenue Service (IRS) as a tax deductible expense, adjusted to reflect changes in this rate on the date it becomes effective or the first of the month following announcement of the changed rate by the IRS, whichever is later.

14. Executive Director Automobile Allowance

First 5 Contra Costa's Executive Director receives a \$ 315 monthly car allowance.

First 5 Contra Costa
Employee Compensation and Benefits Resolution 2023/01

Attachment A Salary Schedule
Effective Date 1/1/2024

Title	Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Accountant	90,613	95,143	99,900	104,896	110,140
Administrative Analyst I	84,143	88,350	92,768	97,406	102,276
Administrative Analyst II	90,613	95,143	99,900	104,896	110,140
Administrative Assistant I	65,732	69,019	72,470	76,093	79,898
Administrative Assistant II	69,060	72,513	76,139	79,946	83,943
Communications Specialist I	80,088	84,093	88,297	92,712	97,348
Communications Specialist II	86,246	90,559	95,087	99,841	104,833
Communications Manager	110,403	115,923	121,719	127,805	134,195
Community Engagement Coordinator	95,200	99,960	104,958	110,206	115,716
Community Organizer	70,786	74,326	78,042	81,944	86,041
Community Engagement Program Assistant II	70,786	74,326	78,042	81,944	86,041
Data and Policy Analyst I	100,019	105,020	110,271	115,785	121,574
Data and Policy Analyst II	107,710	113,096	118,750	124,688	130,922
Deputy Director	144,858	152,101	159,706	167,691	176,076
Early Childhood Program Officer	121,864	127,957	134,355	141,073	148,126
Early Childhood Education Program Assistant II	70,786	74,326	78,042	81,944	86,041
Early Intervention Program Assistant II	70,786	74,326	78,042	81,944	86,041
Executive Assistant	76,229	80,041	84,043	88,245	92,657
Family Support Program Assistant II	70,786	74,326	78,042	81,944	86,041
Finance and Operations Director	137,878	144,772	152,010	159,611	167,591
Grants and Contracts Manager	113,163	118,821	124,762	131,000	137,550
Grants and Contracts Program Assistant II	70,786	74,326	78,042	81,944	86,041
Help Me Grow Program Coordinator	95,200	99,960	104,958	110,206	115,716
Human Resources Manager	113,163	118,821	124,762	131,000	137,550
Office and Facilities Coordinator	86,246	90,559	95,087	99,841	104,833
Program Assistant II	70,786	74,326	78,042	81,944	86,041
Program Coordinator	95,200	99,960	104,958	110,206	115,716
Policy Strategy and Evaluation Program Assistant II	70,786	74,326	78,042	81,944	86,041
Policy, Strategy and Evaluation Director	137,878	144,772	152,010	159,611	167,591
Quality Improvement Coach	92,878	97,522	102,398	107,518	112,894
Quality Improvement Coach Coordinator	95,200	99,960	104,958	110,206	115,716
Ready Kids East County Initiative Coordinator	95,200	99,960	104,958	110,206	115,716
Special Projects Coordinator	95,200	99,960	104,958	110,206	115,716
Trauma and Resiliency Coordinator-Project	95,200	99,960	104,958	110,206	115,716