RESOLUTION 20-018

RESOLUTION OF THE COLUSA COUNTY BOARD OF SUPERVISORS APPROVING THE SALARY AND BENEFITS COMPENSATION PACKAGE FOR APPOINTED DEPARTMENT HEADS EFFECTIVE OCTOBER 1, 2019

WHEREAS, the Board of Supervisors is authorized to prescribe and set compensation amounts for County officers and County employees;

WHEREAS, Chapter 2, Article I, Section 2-14 of the Colusa County Code requires that, except as otherwise provided by law, the compensation paid to County employees shall be fixed by resolution adopted by a majority of the Board of Supervisors;

WHEREAS, the Board of Supervisors currently has in effect Memoranda of Understanding which became effective October 1, 2019, expiring September 30, 2023 covering those employees represented by the Colusa County Employees’ Association, and the Colusa County Management Coalition and the Colusa County Deputy Sheriffs’ Association which describes mutually agreed upon terms of compensation and benefits provided to these employees; and

WHEREAS, the Board of Supervisors now wants to establish the compensation amounts to be paid to the County’s unrepresented employees for the period of October 1, 2019 through September 30, 2023.

NOW, THEREFORE BE IT RESOLVED, the Colusa County Board of Supervisors approves the total salary and benefits compensation package for the County’s Appointed Department Heads as described in Attachment A; and,

BE IT FURTHER RESOLVED, the Colusa County Board of Supervisors retains the authority to modify the salary and benefits compensation package outlined in Attachment A at any time by resolution adopted by a majority of the Board of Supervisors.

RESOLUTION PASSED AND ADOPTED this 19th day of May, 2020 by the following vote:


NOES: None.

ABSENT: None.

Denise J. Carter, Chairperson
Colusa County Board of Supervisors

APPROVED AS TO FORM:

Marcos Kropf, County Counsel

ATTEST: Wendy G. Tyler
Clerk to the Board of Supervisors

By: 
Melissa Kitts, Deputy Clerk
SALARY AND BENEFITS COMPENSATION PACKAGE
APPOINTED DEPARTMENT HEADS

October 1, 2019 – September 30, 2023
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Preamble

This Salary and Benefits Compensation Package applies to those County employees who are assigned to the Appointed Department Head Unit ("ADHU") and are not represented by any employee organization ("Covered Employees"). Employees assigned to the ADHU may be referenced as "Unrepresented Employees" "Employees" or "DH" and occupy the following positions: County Agricultural Commissioner/Sealer of Weights and Measures, Director of Behavioral Health, Director of Child Support Services, Director of Development Services, Director of Health and Human Services, County Librarian, Director of Public Works, and the Chief Probation Officer. Collectively they may be referenced as "Covered Employees" or "Employees."

Section 1
Salaries

A. Salaries

1. Effective January 2020 the wages of all Covered Employees shall be increased by two and six-tenths percent (2.6%). In lieu of retro pay for the period of October 1, 2019 to December 31, 2019, employees will be paid a lump sum amount equivalent to two and six-tenths percent (2.6%) of their compensation during that period.

2. Effective the first full pay period following October 1, 2020, the wages of all Covered Employees shall be increased by a minimum of one percent (1%). Should the percentage change in the Consumer Price Index for All Urban Consumers, West region, All items, not seasonally adjusted (CPI-U), in the one year period ending September 2020, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all Covered Employees shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).

3. Effective the first full pay period following October 1, 2021, the wages of all Covered Employees shall be increased by a minimum of one percent (1%). Should the percentage change in the CPI-U in the one year period ending September 2021, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all Covered Employees shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).

4. Effective the first full pay period following October 1, 2022, the wages of all Covered Employees shall be increased by a minimum of one percent (1%). Should the percentage change in the CPI-U in the one year period ending September 2022, be more than one percent (1%), in lieu of the minimum 1% increase, the wages of all Covered Employees shall be increased by the actual CPI-U percentage increase, rounded to the nearest 1/10th of one percent, up to a maximum of three percent (3%).

B. Executive Management Incentive Pay

1. Employees subject to this Agreement, shall receive additional compensation as follows:
a. Covered Employees shall receive "Executive Management Incentive Pay," of $350.00 per month; and

2. Executive Management Incentive Pay, which recognize the unique nature of executive and management positions, are Special Compensation as that term is defined in Section 571 of the California Code of Regulations (CCR). As such, Executive Management Incentive Pay and Management Incentive Pay will be reported to PERS. If, during the life of this Agreement, Section 571 CCR is modified in such a manner that Executive Management Incentive Pay or Management Incentive Pay are no longer treated as Special Compensation by PERS, Covered Employees may request to explore the possible restructuring of this benefit.

3. Employees hired after December 31, 2012 shall not be eligible to receive Executive Management Incentive Pay.

Section 2
Holidays

A. Holidays

1. Covered Employees are entitled to the paid holidays specified in Chapter 45 section 45.8.3 of the Colusa County Code, which shall be considered to fall on the day-of-the-week designated as the day of celebration by the Board.

B. Floating Holiday

2. Covered Employees each fiscal year as a group may request and will receive as a floating holiday one day not identified as a holiday in Chapter 45. The specific day requested as a floating holiday shall be subject to the approval of the Board of Supervisors.

Section 3
Leaves

A. Vacation

1. The County requires Covered Employees who are designated URADH to manage their employees' vacations and their own vacations by scheduling vacation in keeping with the expectations of Chapter 45.

2. Covered Employees are entitled to Vacation Leave with pay as provided in Chapter 45 section 45.8.4 et seq. of the Colusa County Code.

B. Sick Leave

1. Covered Employees are entitled to accrue, accumulate and use Sick Leave with pay as provided in Chapter 45, Section 45.8.5 et seq. of the Colusa County Code except as follows:
a. Effective January 1, 2017, each Covered Employee who separates from County service will be compensated for unused sick leave based on the formula specified in Chapter 45, Section 45.8.6, Subsections 45.8.5.6.1 through 45.8.5.6.1.3 except that:

i. Covered Employees who separate from County service for any reason with unused sick leave that was accrued and accumulated before December 31, 2009 may choose to receive the entire amount owed in cash pursuant to Chapter 45, Sections 45.8.6.1.1 through 45.8.5.6.1.3 or may choose to have the entire amount owed deposited into a county offered IRC 457 Plan subject to the limitations of such Plan or to have the entire amount owed deposited into the County-sponsored Health Reimbursement Arrangement ("HRA") subject to the limitations of the HRA Plan Document.

b. Effective January 1, 2017, Covered Employees who retire from County service with unused sick leave that was accrued and accumulated after December 31, 2009 will be compensated based on the formula and conditions which follow:

i. An Employee who retires with at least fifteen years of Colusa County service and a minimum combined (old bank plus new bank) sick leave balance of 200 hours at the time of retirement will receive an amount equal to twenty-five percent (25%) of his/her current base hourly salary for all qualified hours.

ii. An Employee who retires with at least twenty years of Colusa County service and a minimum combined (old bank plus new bank) sick leave balance of 250 hours at the time of retirement will receive an amount equal to fifty percent (50%) of his/her current base hourly salary for all qualified hours.

iii. An Employee who retires with at least twenty-five years of Colusa County service and a minimum combined (old bank plus new bank) sick leave balance of 300 hours at the time of retirement will receive an amount equal to seventy-five percent (75%) of his/her current base hourly salary for all qualified hours.

iv. An employee who retires with at least thirty years of Colusa County service and a minimum combined (old bank plus new bank) sick leave balance of 350 hours at the time of retirement will receive an amount equal to one hundred percent (100%) of his/her current base hourly salary for all qualified hours.

v. Except as provided below, Covered Employees who are compensated for unused sick leave pursuant to paragraphs c.i through c.iv above will have the entire amount deposited into the County-sponsored Health Reimbursement Arrangement on their behalf.

1. For the purposes of this benefit only, County employees who are elected to a County office will be compensated as though they had “retired” effective the date they assume the County elected office.

C. Bereavement Leave
1. Bereavement leave will be granted in the case of death in the immediate family of the Employee or spouse, as follows:
   a. Five (5) days per death in the immediate family.
   b. After five (5) days, the employee may have additional leave as allowed by Chapter 45.8.5.11.
   c. Bereavement Leave does not accumulate, cannot be transferred and has no cash out value.
   d. “Immediate Family” means spouse, registered domestic partner, parents and grandparents, children and grandchildren, brothers and sisters, mother-in-law and father-in-law, brothers-in-law and sisters-in-law, daughters-in-law and sons-in-law; Adopted, foster and step members are also included in immediate family. For the purposes of this Section, the family members of a registered domestic partner will have the same status as the family members of a spouse.

D. Jury Duty or Court Witness

1. Covered Employees who are required to serve on jury duty shall receive full pay, but shall remit to the County any compensation, except reimbursement for parking, meals, mileage or lodging which may be received for such service.

2. A Covered Employee who is required to appear as a witness in a court case which involves the County or County business shall receive full pay, but shall remit to the County any witness fees, including fees received as an expert witness, except reimbursement for parking, meals, mileage or lodging which may be received for such service.

E. Required Continuing Professional Education Leave

1. Covered Employees who are required by law to maintain a license/certificate in order to perform their job duties will be provided paid time away from work to complete such required continuing education

F. All Leaves Recognized by Law

1. As stated in Chapter 45.8.10.1 Covered Employees may take any leave recognized by law including but not limited to military leave, medical leave, pregnancy disability leave, domestic violence leave and school activities leave. Information on the requirements for these leaves may be obtained from the Human Resources Department.

G. Time Worked While on Leave

1. Covered Employees on sick or vacation leave are not expected to work, which includes taking phone calls and checking or responding to e-mails. A Covered Employee who does work while on sick or vacation leave may request a credit be added for actual time worked back into the relevant leave account. Any such request shall include supporting written documentation showing how and why the time was spent.

H. Partial Day Absences
1. In recognition of the extended hours often worked by Covered Employees who are exempt from the overtime provisions of the Fair Labor Standards Act ("FLSA") and at the sole discretion of the Appointing Authority (or Assistant in the Appointing Authority’s absence), FLSA Exempt employees may be granted partial day absences without charging such absences to an appropriate leave balance subject to the following limitations:

   a. Partial day absences which would otherwise be charged to Sick Leave, including Family-Sick Leave, shall be charged to Sick Leave.

   b. If a Covered Employee has been placed on a Performance Improvement Plan or is the subject of a Coaching Memorandum related to attendance issues, partial day absences shall be charged to the appropriate leave balance.

Section 4
Health and Welfare

A. Medical Insurance

1. The County will contract with the Public Employees’ Retirement System (CalPERS) for the purpose of providing medical insurance benefits for active employees and eligible retired employees in accordance with the Public Employees Medical and Hospital Act ("PEMHCA"). Eligibility of active and retired employees and the dependents of active and retired employees to participate in this program shall be in accordance with regulations promulgated by CalPERS.

2. Pursuant to California Government Code section 22892(a) the County will contribute the statutory minimum employer contribution ("MEC") on behalf of each active employee and each retiree who subscribes for coverage.

3. Except as provided herein, Covered Employees shall purchase medical insurance through the CalPERS Medical Program.

   a. Covered Employees who have alternative medical insurance coverage from another source, which provides “Minimum Essential Coverage” as that term is defined by the agencies responsible for the administration of the Affordable Care Act, may, by providing written proof of such alternative coverage to the County, opt out of the CalPERS Medical Program. Employees who opt out of the CalPERS Medical Program shall be required to provide written confirmation of alternative Minimum Essential Coverage annually thereafter, during the CalPERS open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the CalPERS Medical Program.

B. Dental Insurance

1. The County will continue to make dental insurance available to active employees and the eligible dependents of active employees through the County sponsored dental plans.
The County’s contributions toward such dental insurance shall be capped at $45.00 per month.

2. Except as provided herein, Covered Employees shall be required to purchase dental insurance through a County sponsored plan. Covered Employees who have dental insurance coverage from another source may, by providing written proof of such alternative coverage to the County, opt out of the dental plan. Employees who opt out of the dental plan shall be required to provide written confirmation of alternative coverage annually thereafter, during the dental plan open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the dental plan.

Covered Employees who were hired prior to January 1, 2013 and who opt out of the dental plan pursuant to Section B.2. above, shall be provided a $45.00 per month cash-in-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee’s monthly paycheck. Amounts taken as cash will be treated as taxable income.

C. Cafeteria Plan

1. The County provides a Cafeteria Plan to all Covered Employees. At a minimum, the County Cafeteria Plan provides non-elective County contributions that may be used to pay all or a portion of the monthly premium for County-sponsored group health insurance, and the pre-tax payments of the employee share of County-sponsored group health insurance premiums. The County Cafeteria Plan also includes a Flexible Spending Account, a Health Reimbursement Account, and a Dependent Care Account into which employees may make pre-tax contributions through the execution of Salary Reduction Agreements. Participation in the County Cafeteria Plan shall be pursuant to the terms, conditions and restrictions of the Plan Administrator and shall be subject to the terms that follow.

2. Employees Hired Before January 1, 2013.

a. Effective with the April 30, 2020 paycheck, the County will make non-elective contributions into the Cafeteria Plan on behalf of each represented employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:

   i. For employees who are enrolled in employee only coverage, the County will contribute a total of $535.00 a month.

   ii. For employees who are enrolled in employee plus one coverage, the County will contribute a total of $865.00 a month.

   iii. For employees who are enrolled in family coverage, the County will contribute a total of $1,170.00 a month.

b. Effective December 1, 2020 and each December 1st thereafter for the term of this agreement, the County will make non-elective contributions into the Cafeteria Plan on behalf of each represented employee who is enrolled in the CalPERS medical plan.
pursuant to Section A.3., sufficient that when combined with the MEC totals the following:

i. For employees who are enrolled in employee only coverage, the County will contribute the greater of either a total of $535.00 a month, or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $350.00, for employee only coverage based upon CalPERS Select.

ii. For employees who are enrolled in employee plus one coverage, the County will contribute the greater of either a total of $865.00 a month, or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $350.00, for employee plus one coverage based upon CalPERS Select.

iii. For employees who are enrolled in family coverage, the County will contribute the greater of either a total of $1,170.00 a month, or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus $350.00, for family coverage based upon CalPERS Select.


a. Effective with the April 30, 2020 paycheck, the County will make non-elective contributions into the Cafeteria Plan on behalf of each represented employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:

i. For employees who are enrolled in employee only coverage, the County will contribute a total of $885.00 a month.

ii. For employees who are enrolled in employee plus one coverage, the County will contribute a total of $1,215.00 a month.

iii. For employees who are enrolled in family coverage, the County will contribute a total of $1,520.00 a month.

b. Effective December 1, 2020 and each December 1st thereafter for the term of this agreement, the County will make non-elective contributions into the Cafeteria Plan on behalf of each represented employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:

i. For employees who are enrolled in employee only coverage, the County will contribute the greater of either of $885.00 a month or the dollar equivalent of the actual premium for employee only coverage based upon CalPERS Select.

ii. For employees who are enrolled in employee plus one coverage, the County will contribute the greater of either $1,215.00 a month or the dollar equivalent of the actual premium for employee plus one coverage based upon CalPERS Select.

For employees who are enrolled in family coverage, the County will contribute the greater of either $1,520.00 a month or the dollar equivalent of the actual premium for family coverage based upon CalPERS Select.
D. **Cash In-Lieu of Medical Coverage**

1. Subject to Section D.2 below, Covered Employees who, pursuant to Section A.3.a, above elect not to receive County-sponsored CalPERS health benefits, the County will provide monthly cash In-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee's monthly paycheck. Amounts taken as cash will be treated as taxable income.

   a. Covered Employees hired prior to January 1, 2013 and who qualify for the above-described cash-in-lieu benefit shall receive $435 per month.

   b. Covered Employees hired after December 31, 2012 and who qualify for the above-described cash-in-lieu benefit shall receive $331 per month.

2. It is specifically understood that the cash In-lieu benefits provided pursuant to this Agreement are subject to compliance with the Health Care provision requirements detailed in Section G, below.

E. **Vision Care and Employee Assistance Plans**

1. Vision insurance shall be provided in accordance with the Vision Plan and shall include at a minimum an annual examination and the replacement of lenses and frames every twelve (12) months. The County will contribute one-hundred percent (100%) of the monthly premium for employee-only coverage. Covered Employees may enroll eligible family members at the employee's expense and subject to the rules of the insurance provider.

2. The County shall provide to each Covered Employee an Employee Assistance Plan that includes up to six (6) visits during each calendar year with a designated Health Care Provider. Such Employee Assistance shall be strictly confidential and the employee need only show proof of employment with Colusa County to receive this benefit.

F. **Health Reimbursement Arrangement**

1. The County will make an IRS qualified Health Reimbursement Arrangement ("HRA") available for eligible Covered Employees who retire from the County and enroll in the County-Sponsored Health Plan. Subject to the conditions described below, the County will make monthly contributions into the HRA on behalf of each eligible retiree.

   a. For retirees who were hired before January 1, 2013 and who retired prior to the execution of this document, the County will contribute $128.26.

   b. For employees who were hired before January 1, 2013 and who retire following the execution of this document, the County will contribute $128.26.

   c. Commencing January 2020 the County will contribute $50.00 per month into individual IRS qualified Health Reimbursement Arrangement (HRA) accounts for
each active Covered Employee. This is in addition to any excess cafeteria funds. Covered Employees will be responsible for any administrative fees associated with their HRA account. Upon retirement the remaining balance of an active employee’s HRA will be rolled into the employee’s retiree HRA.

G. Health Care Compliance

It is the intent of the County to comply with the legislative and regulatory requirements for the provision of health care. If, during the period covered by this document, it is determined that the County is out of compliance with any health care related mandate or mandates, the County will take the steps necessary to comply

1. If the actions deemed necessary to comply with any health care mandate impact benefits provided to Covered Employees, the County will meet with Covered Employees regarding these impacts.

Section 5
Retirement

A. Retirement Plans

CalPERS Retirement

The County’s contract with CalPERS provides the following retirement benefits. CalPERS determines an employee’s member level as classic or new.

1. Tier 1 – Retirement benefits for classic members hired by a CalPERS employer on or prior to December 31, 2012 shall receive the following CalPERS benefits.

a. Safety
   • CalPERS 3% @ 50 retirement formula
   • Single highest year compensation
   • Employee shall pay the nine percent (9%) member contribution, plus an additional three percent (3%) of the employer’s contribution, for a total of twelve percent (12%).

b. Miscellaneous
   • 3% @ 60 retirement formula
   • Single highest year compensation
   • Employee shall pay the 8% member contribution

2. Tier 2 - New members, as defined by CalPERS, hired on or after January 1, 2013 through September 30, 2016, shall receive the following CalPERS benefits.

a. Safety
   • 2.7% @ 57 retirement formula
Attachment A

- Three-year average of final compensation
- Employee shall pay 50% of the normal cost as determined by CalPERS

b. Miscellaneous
- 2% @ 62 retirement formula
- Three-year average of final compensation
- Employee shall pay 50% of the normal cost as determined by CalPERS

3. Tier 3 - New members, as defined by CalPERS, hired on or after October 1, 2016, shall receive the following CalPERS benefits.

a. Safety
- 2.5% @ 57 retirement formula
- Three-year average of final compensation
- Employee shall pay 50% of the normal cost as determined by CalPERS

b. Miscellaneous
- 2% @ 62 retirement formula
- Three-year average of final compensation
- Employee shall pay 50% of the normal cost as determined by CalPERS

Member's contribution toward retirement costs are paid subject to the provisions of section 414(h)(2) of the Internal Revenue Code.

4. Optional Benefits

a. To the extent allowable by CalPERS, the County will continue to provide the optional retirement enhancement, Military Service Credit as Public Service for Miscellaneous employees pursuant to Government Code Section 21024.

b. To the extent allowable by CalPERS, the County will continue to provide the Pre-Retirement Option 2W Death Benefit pursuant to Government Code Section 21548.

B. Retirement Plan Contributions

1. Should the statutory minimum employee member contribution rates for the above retirement plans be increased through State legislative or CalPERS administrative action during the term of this Compensation Package, the County may modify its contributions in its sole discretion.

a. Subject to all rules and procedural requirements of California Public Employees Retirement System (CalPERS), the County will pay the employer's share of CalPERS contributions.

C. Federal Insurance Contribution Act (FICA) Tax

1. The County shall pay the employer share of FICA taxes and Covered Employees shall pay the employee share of FICA taxes.
D. Internal Revenue Code Section 457 Deferred Compensation Plans

1. The County will continue to make IRC section 457 deferred compensation plans (IRC 457 Plans) available to Covered Employees, subject to the terms and conditions of plan sponsors which, in some cases, may require minimum employee contributions. Employee participation in such plans is voluntary.
   a. Except for the matching contributions provided below, the County shall not make contributions on behalf of Covered Employees. Effective the first full pay period following Board of Supervisor’s adoption of this Compensation Package, the County will match employee contributions to a county-offered IRC 457 Plan as follows:
      i. For Employees with up to seven (7) years of county service, $20.00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.
      ii. For Employees with seven (7) to fifteen (15) years of county service up to $30.00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.
      iii. For Employees with more than fifteen (15) years of county service up to $40.00 per month. To qualify for matching contributions, employees must contribute an amount equal to or greater than the plan minimum contribution.
   b. Specific information regarding each of the available IRC 457 Plans may be obtained from the Human Resources Department.

A Required Licenses.

1. Covered Employees are responsible for meeting the requirements and for paying any fees involved in obtaining necessary licenses, certificates, permits, and registrations. However, where such licenses, certificates, permits, and registrations are required in order for the Employee to maintain his/her current position, reimbursement may be sought upon proof of successful completion of tests or other requirements.
   a. Covered Employees are responsible for informing their employees that their duties require them to obtain such licenses, etc., and for seeing that their employees obtain the licenses.
   b. Covered Employees should make available relevant information regarding applications, fees, and qualifications for licenses required by positions within their department.

Section 7
Chapter 45

Any terms and conditions of employment not specifically discussed herein shall be governed by the provisions of Colusa County Code, Chapter 45.
Section 8
Employment Status

Nothing in this document or Colusa County Code Chapter 45 or the adopted polices and/or practices of Colusa County shall be interpreted or applied in a manner that would alter the employment status of Covered Employees. To the extent a Covered Employee is not a statutorily appointed employee or has an express written employment contract to the contrary, Covered Employees are at-will employees and serve at the pleasure of the appointing authority.