BOARD OF SUPERVISORS
COUNTY OF BUTTE, STATE OF CALIFORNIA

Resolution No. 19-024

RESOLUTION OF THE COUNTY OF BUTTE REGARDING SALARY AND BENEFITS OF APPOINTED CLASSIFICATION OF EXECUTIVE ASSISTANT, COUNTY SUPERVISORS

WHEREAS, the Board of Supervisors is empowered to establish compensation for appointed officials; and

WHEREAS, the classification outlined in the Salary Ordinance of Executive Assistant, County Supervisor is an "at-will" classification not subject to the County's Merit System and Personnel Rules, except as otherwise provided in this resolution; and

WHEREAS, Resolution No. 19-010 specified the benefits for the Executive Assistant, County Supervisors classification, in addition to those already granted in either the Personnel Rules or the current Notice of Appointment for each.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Butte, State of California, that this resolution supersedes and replaces Resolution No. 19-010; and

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of Butte, State of California, that the Executive Assistant, County Supervisor classification listed in Section 58 of the Butte County Salary Ordinance shall be eligible for benefits as described in Section 12 through 12-12 inclusive, of the Personnel Rules, and shall be subject to the County's Travel Policy, Electrical Outages Policy, Sexual Harassment Policy, and Alcohol and Drug Abuse Policies. If the position is less than a 100% full-time equivalent, Health plan benefits are as specified below and all other benefits will be prorated in accordance with the Personnel Rules; and

BE IT FURTHER RESOLVED that the salary and benefits for the Executive Assistant, County Supervisors classification listed in Section 29 of the Butte County Salary Ordinance shall also include:

1.0 COMPENSATION

1.1 Initial Step Placement

The entrance salary for a new employee shall depend upon the knowledge, skills and abilities of the new employee on the date of hire and shall be at the sole discretion of the Chief Administrative Officer.

1.2 Out of Sequence Step Increases

The Chief Administrative Officer may grant up to two out of sequence step increases.

2.0 LEAVE OF ABSENCE

2.1 Vacation Buy Back

Employees shall, have the option of requesting pay in lieu of time off for up to a maximum of 144 hours of vacation time each calendar year in increments of eight (8) hours. Such requests are subject to the approval of the Chief Administrative Officer and availability of funds.

2.2 Accrued Administrative Leave

Employees categorized as "exempt" shall receive administrative leave in lieu of paid overtime. Administrative leave in lieu of paid overtime shall be accumulated at a rate of 7 days per year (2.152 hours per biweekly pay period) to a maximum of 44 (forty-four) days (352 hours). If employee terminates from the county in good standing, he/she shall be compensated for any administrative leave accrued under this section, up to the maximum accrued amount.

In extraordinary circumstances, the Chief Administrative Officer may authorize additional administrative leave be granted to an employee(s). Extraordinary circumstances shall mean circumstances involving extended periods of very long hours. The additional leave shall not be construed to constitute overtime compensation nor shall it be construed to compensate employees on an hour for hour basis.

Usage of administrative leave for paid leave shall be subject to the same limitations as the use of vacation leave, except that no minimum period of employment shall be required before administrative leave may be utilized or cash payment made following the end of each calendar year.

3.0 RETIREMENT

3.1 CalPERS Retirement Plan

Employees are eligible to participate in the County retirement program as contracted through the California Public Employees' Retirement System ("CalPERS"). The retirement program is integrated with Social Security.

Participation in the retirement plan shall be consistent with the requirements of the California Public Employees' Pension Reform Act of 2013 as it is currently enacted and as it is amended in the future, and its implementing regulations, referred to hereinafter collectively as "PEPRA". To the extent PEPRA conflicts with any provision of this Resolution, PEPRA will govern.

a. **"New Members"** - For purposes of this section "New Member" is defined by PEPRA to be any of the following (statutory reference is to the California Government Code):

   (1) An individual who becomes a member of any public retirement system for the first time on or after January 1, 2013, and who was not a member of any other public retirement system prior to that date.

   (2) An individual who becomes a member of a public retirement system for the first time on or after January 1, 2013, and who was a member of another public retirement system prior to that date, but who was not subject to reciprocity under subdivision (c) of Section 7522.02.

(3) An individual who was an active member in a retirement system and who, after a break in service of more than six months, returned to active membership in that system with a new employer. For purposes of this subdivision, a change in employment between state entities or from one school employer to another shall not be considered as service with a new employer.

Employees who are "New Members", as defined above, are eligible to participate in the County retirement program as contracted through the California Public Employees' Retirement System ("CalPERS"). The retirement program is integrated with Social Security and the retirement benefit is based on the highest average annual compensation over a three-year period and the 2% @ 62 formula.

b. "Classic Members": For purposes of this section "Classic Member" is defined as a member who does not meet the definition of a "New Member" as defined by PEPRA. Employees who are "Classic Members", as defined above, are eligible to participate in the County retirement program as contracted through the California Public Employees' Retirement System ("CalPERS"). The retirement program is integrated with Social Security and the retirement benefit is based on the highest single year of salary and on the 2% @ 55 formula.

3.1.1 Retirement Contribution

"Classic Members": Effective the first full pay period including January 1, 2013, employees will pay on a pre-tax basis seven percent (7%) of salary for the employee share of his/her CalPERS pension.

"New Members": Effective the pay period including January 1, 2013, employees shall pay an amount that is equal to one half (1/2) the normal cost of his/hers CalPERS pension, or the current contribution rate of similarly situated employees, whichever is greater.

3.2 Retirement Credit for Sick Leave

The CalPERS contract allows unused accumulated sick leave to be converted to service time per the applicable provisions of the California Government Code. This option is available to all employees and limited, for those employees who do not use all of their accrued sick leave conversion option for sick leave buy-back or health plan coverage, to that portion of the sick leave not actually used for the selected option.

An employee may, upon retirement form the County under CalPERS, use any sick leave accumulation not used as part of the calculated options for cash out or sick leave conversion as service time, an accordance with the CalPERS formula.

4.0 HEALTH AND INSURANCE

4.1 Health Plan

Employee Health Plan Eligibility. All regular employees assigned to a one-half (1/2) time or more position and the employee's dependents, including registered domestic partner, shall be entitled to participate in the County-sponsored group Cafeteria Plan. Employees working less than full-time and hired after November 1, 1987, shall receive prorated health contributions rounding to the nearest one quarter time;

i.e., either fifty percent (50%), seventy-five percent (75%), or one hundred percent (100%) of the County contribution for full-time employees. Within the first thirty (30) days of employment, the regular help employee must elect or decline health coverage. If an election is not made, the employee will be presumed to have declined coverage and will be eligible at the next open enrollment or in conjunction with a qualifying event. The effective date of coverage will be the first of the month following thirty (30) days of regular help employment. Coverage will terminate on the last day of the month following the employment termination month. The County must be notified of a Qualifying Event within thirty (30) days of the date of the event, or otherwise as required by law. All documentation/verification must accompany the request for coverage.

4.2 Description

The Butte County Flexible Benefits Plan consisting of the Tax Deferred Medical Premium option, the Dependent Care Reimbursement option and the un-reimbursed Health Care Cost option, (hereafter "Cafeteria Plan") is available to all employees in regular-help positions (hereafter "employee"). There will be two (2) participation levels, identified as Employee "A" and Employee "B" as per Section 1.3. Once the selection is made, it will remain in force until the following plan year, unless a qualifying event, as defined by the IRS, occurs. The fee for a third party administrator will be paid by the County.

The basic group term life insurance will continue to be provided at County expense and will not be part of the Cafeteria Plan.

4.3 Participation Levels

Employee A - CORE PLAN

Employees who elect Option A to participate in the County sponsored medical plan will receive the County health benefits flex contribution (as specified below) to be utilized to purchase their selected medical plan and cannot be cashed out. In the event that an employee selects a medical plan that results in an excess County contribution, that excess contribution will be deemed a non-health flex contribution that may be taken as taxable income or applied to pre-tax dental, vision or other alternative approved benefits. Should an employee decline County sponsored medical coverage, such employee will receive a cash-in-lieu payment if the employee complies with the requirements outlined in Option B below.

Effective the first billing cycle for the 2017 health benefits plan year, the County will pay to Employee's Flexible Benefit Account the following amounts for employees who election Option A:

Employee only	$ 624.78
Employee plus one	$1,083.30
Family	$1,369.41

The above amounts include the PEMHCA minimum which is paid outside of the County's Section 125 plan.

Employees, regardless of medical plan participation status, are eligible to enroll in the County's dental and/or vision programs. Employee contributions for dental and vision will be deducted from employee's regular payroll on a pre-tax basis. Employees that have elected Option A can also elect to participate in optional benefits. If the employee has any surplus Flexible Benefit Account credits after making all elections required to participate in the health insurance, the employee can use that surplus toward the Flexible Benefit Options. Employees that wish to participate in the optional benefits in the plan, with the exception of the cash back option, but do not have any surplus credits, can elect to have pre-tax payroll deductions in an amount to cover the cost of their elections.

Premium Holiday: In the event that a "premium holiday" is declared by the County's health plan administrator or provider in which health plan premiums are not required to be paid for a period of time, the following shall occur:

a) the County shall retain ownership and sole rights to the County's monthly contributions, as stated above, for this period;
b) employees shall not be required to contribute their portion of monthly premiums for this same period.

Option B - FLEXIBLE BENEFIT OPTIONS

Employees who decline County sponsored medical coverage and elect Option B must provide the following in order to receive the cash-in-lieu:

(1) proof that the employee and all individuals for whom the employee intends to claim a personal exemption deduction ("tax family"), have or will have minimum essential coverage through another source of group health insurance (coverage not obtained in the individual market or through Covered California) for the plan year to which the opt out arrangement applies ("opt out period"); and

(2) the employee signs an attestation that the employee and his/her tax family have or will have such minimum essential coverage for the opt out period. An employee must provide the attestation every plan year at open enrollment or within 30 days after the start of the plan year. The opt-out payment cannot be made and the County will not in fact make payment if the County knows that the employee or tax family member doesn't have such alternative coverage, or if the conditions in this paragraph are not otherwise satisfied.

Employees hired on or before December 31, 2013, will receive an employer flex credit monthly contribution of Four Hundred Three Dollars and Thirty-Four Cents ($403.34) per month for "employees" who elect and satisfy the requirements outlined above for Option B. Employees hired on or after January 1, 2014, will receive an employer flex credit monthly contribution to Two Hundred Dollars ($200) per month for employees who elect and satisfy the requirements outlined above for Option B.

Effective January 14, 2017 (February 3, 2017 pay day) employees hired on or before December 31, 2013, will receive an employer flex credit contribution of one hundred eighty-six dollars and sixteen cents ($186.16) per pay period for "employees" who elect and satisfy the requirements outlined above for Option B. Employees hired on or after January 1, 2014, will receive an employer flex credit contribution to ninety-two dollars and thirty-one cents ($92.31) per pay period for employees who elect and satisfy the requirements outlined above for Option B.

Employees may elect a pre-tax deduction (through regular payroll or cash-in-lieu) to purchase any of the Flexible Benefit Options listed in the Flexible Benefits Options Exhibit. Should an employee receive cash-in-lieu that is not utilized for Flexible Benefit Options, the amount will be included as taxable income.

4.4 Administration

a) No benefits will be paid to employees in Option B until all requirements outlined in the Flexible Benefits – Option B section have been met.

b) Part-time regular help employees will receive proportional benefits as provided in the Memorandum of Understanding. For purposes of benefit plan eligibility, all employees assigned to a one-half (1/2) time or more position, who are in a compensated status or uncompensated status on a qualified leave of absence, and the employee's dependents, including registered domestic partner, effective January 1, 2005 pursuant to Family Code Section 297.5 shall be entitled to participate in the county's Flexible Benefits Plan. Employees working less than full-time, with no qualifying leave or accrued leave usage, shall receive prorated benefits or pro-rated funding of county share, rounding to the nearest one-quarter time; i.e., either fifty percent (50%), for employees working thirty-six (36) hours to forty-five (45) hours per payroll period; seventy-five percent (75%), for employees working forty-six (46) to sixty-four (64) hours per payroll period; or one hundred percent (100%), for employees working sixty-five (65) hours or more per payroll period. This pro-rated amount is in addition to the regular employee share.

c) Any money deposited in the Flexible Benefits Account of an employee must be used during the plan year; otherwise, the remaining balance reverts to the County. Upon separation, the money will be disbursed in conformance with the rules and procedures explained to and authorized by the employee at the time of his/her enrollment.

4.5 Retired Employee Options (for employees initially hired prior to January 1, 2010)

Employees initially hired prior to January 1, 2010, who retire under the provisions of the County's retirement contract with CalPERS, and who are eligible under PEMHCA and who enroll in health care, may continue to insure themselves and their eligible dependents for the health benefit portion of the health plan by advising the Director-Human Resources and advancing the full premium for health only coverage in a manner prescribed by the Director-Human Resources.

Employees with ten (10) years or more of cumulative service with Butte County who, upon termination, immediately retire under the provisions of the County's contract with CalPERS, who are eligible under PEMHCA and who enroll in health care, shall be eligible for the health benefit only coverage for themselves (employee only) to Medicare Supplemental Qualifying Age. Under the following conditions, CalPERS members subject to this Resolution shall be entitled to twelve (12) months of reimbursable health premiums immediately following retirement. The contribution shall include the PEMHCA statutory minimum contribution.

In addition, miscellaneous members are permitted one of the following choices:

i. To receive one (1) month of reimbursable health only premium for each day (eight hours) of sick leave on accrual at the date of retirement; or
ii. To receive one (1) month of reimbursable health only premium for each two and one-half (2 1/2) days in excess of thirty (30) days accrued sick leave to cover both employee and spouse to Medicare Supplemental Qualifying Age; or
iii. One (1) month of reimbursable health plan benefits (employee only) will be granted for each day of accrued sick leave until the sick leave credit is exhausted or the employee reaches Medicare Supplemental Qualifying Age; and one (1) month of reimbursable health plan benefits for each one and one-half days in excess of thirty (30) days accrued sick leave to cover employee's spouse until the sick leave credit is exhausted or spouse reaches Medicare Supplemental Qualifying Age.

Enrollment of employee's spouse will be postponed until (a date to be determined), but only if the spouse is eligible for enrollment to the health plan, effective that date, pursuant to the Health Insurance Portability and Accountability Act (HIPAA). This election is irrevocable and will revert to employee only coverage if employee's spouse is not eligible for enrollment on the effective date cited above pursuant to HIPAA. The sick leave originally allocated for the coverage of the employee's spouse shall be forfeit if the employee's spouse is not enrolled in the health plan on the effective date cited above. Right to continuation of health coverage above is in addition to any rights the employee is entitled to under COBRA.

Employees who have less than ten (10) years of service, who are eligible under PEMHCA and who in enroll in health care, shall receive the PEMHCA statutory minimum contribution.

4.6 <u>Retired Employee Options (for employees initially hired January 1, 2010 or later)</u>

Employees initially hired January 1, 2010 or later, who retire under the provisions of the County's retirement contract with CalPERS, and who are eligible under PEMHCA and who enroll in health care, may continue to insure themselves and their eligible dependents for the health benefit portion of the health plan by advising the Director-Human Resources and advancing the full premium for health only coverage in a manner prescribed by the Director-Human Resources.

Employees with ten (10) years or more of cumulative service with Butte County who, upon termination, immediately retire under the provisions of the County's contract with CalPERS, who are eligible under PEMHCA and who enroll in health care, shall be eligible for the health benefit only coverage for themselves (employee only) to Medicare Supplemental Qualifying Age. Under the following conditions, CalPERS members subject to this Resolution shall be entitled to twelve (12) months of reimbursable health premiums immediately following retirement. The contribution shall include the PEMHCA statutory minimum contribution.

In addition, miscellaneous members are permitted one of the following choices:

i. To receive one (1) month of reimbursable health only premium for each day (eight hours) of sick leave on accrual at the date of retirement; or
ii. To receive one (1) month of reimbursable health only premium for each two and one-half (2 1/2) days in excess of thirty (30) days accrued sick leave to cover both employee and spouse to Medicare Supplemental Qualifying Age; or
iii. One (1) month of reimbursable health plan benefits (employee only) will be granted for each day of accrued sick leave until the sick leave credit is exhausted or the employee reaches Medicare Supplemental Qualifying Age; and one (1) month of reimbursable health plan benefits for each one and one-half days in excess of thirty (30) days accrued sick leave to cover employee's spouse until the sick leave credit is exhausted or spouse reaches Medicare Supplemental Qualifying Age.

Enrollment of employee's spouse will be postponed until <u>(a date to be determined)</u>, but only if the spouse is eligible for enrollment to the health plan, effective that date, pursuant to the Health Insurance Portability and Accountability Act (HIPAA). This election is irrevocable and will revert to employee only coverage if employee's spouse is not eligible for enrollment on the effective date cited above pursuant to HIPAA. The sick leave originally allocated for the coverage of the employee's spouse shall be forfeit if the employee's spouse is not enrolled in the health plan on the effective date cited above. Right to continuation of health coverage above is in addition to any rights the employee is entitled to under COBRA.

Employees initially hired January 1, 2010 or later, who elect to receive one month of reimbursable health-only premium in exchange for sick leave on accrual as outlined in i, ii, and iii immediately above, shall receive county premium contribution at the rate of the HMO, Delta DPO, and Vision Service Plan premiums for such coverage. The contribution shall include the PEMHCA statutory minimum contribution.

Employees who have less than ten (10) years of service, who are eligible under PEMHCA and who in enroll in health care, shall receive the PEMHCA statutory minimum contribution.

4.7 Retired Employee Options (for employees initially hired January 1, 2013 or later)

Employees initially hired January 1, 2013 or later, who retire under the provisions of the County's retirement contract with CalPERS, and who are eligible under PEMHCA and who enroll in health care, may continue to insure themselves and their eligible dependents for the health benefit portion of the health plan by advising the Director-Human Resources and advancing the full premium for health only coverage in a manner prescribed by the Director-Human Resources.

Employees with five (5) years or more of cumulative service with Butte County who, upon termination, immediately retire under the provisions of the County's contract with CalPERS, who are eligible under PEMHCA and who enroll in health care, shall be eligible for the health benefit only coverage for themselves (employee only) to Medicare Supplemental Qualifying Age. Under the following conditions, CalPERS members subject to this Resolution shall be entitled to twelve (12) months of reimbursable health premiums immediately following retirement. The contribution shall include the PEMHCA statutory minimum contribution.

In addition, miscellaneous members are permitted one of the following choices:

i. To receive one (1) month of reimbursable health only premium for each day (eight hours) of sick leave on accrual at the date of retirement; or

ii. To receive one (1) month of reimbursable health only premium for each two and one-half (2 1/2) days in excess of thirty (30) days accrued sick leave to cover both employee and spouse to Medicare Supplemental Qualifying Age; or

iii. One (1) month of reimbursable health plan benefits (employee only) will be granted for each day of accrued sick leave until the sick leave credit is exhausted or the employee reaches Medicare Supplemental Qualifying Age; and one (1) month of reimbursable health plan benefits for each one and one-half days in excess of thirty (30) days accrued sick leave to cover employee's spouse until the sick leave credit is exhausted or spouse reaches Medicare Supplemental Qualifying Age.

Enrollment of employee's spouse will be postponed until (a date to be determined), but only if the spouse is eligible for enrollment to the health plan, effective that date, pursuant to the Health Insurance Portability and Accountability Act (HIPAA). This election is irrevocable and will revert to employee only coverage if employee's spouse is not eligible for enrollment on the effective date cited above pursuant to HIPAA. The sick leave originally allocated for the coverage of the employee's spouse shall be forfeit if the employee's spouse is not enrolled in the health plan on the effective date cited above. Right to continuation of health coverage above is in addition to any rights the employee is entitled to under COBRA.

Employees initially hired January 1, 2013 or later, who elect to receive one month of reimbursable health-only premium in exchange for sick leave on accrual as outlined in i, ii, and iii immediately above, shall receive county premium contribution at the rate of the HMO, Delta DPO, and Vision Service Plan premiums for such coverage. The contribution shall include the PEMHCA statutory minimum contribution.

Employees who have less than five (5) years of service, who are eligible under PEMHCA and who in enroll in health care, shall receive the PEMHCA statutory minimum contribution.

4.8 Disability Insurance

a) Employee shall be required to participate in the Disability Insurance Plan. Premiums will be paid totally by the employee through payroll deduction.
b) The Disability Insurance Plan shall be integrated with the County's sick leave plan and the employee shall be allowed to use all accrued time available in addition to sick leave for each disability.
c) An employee receiving disability benefit payments who fails to provide the Director-Human Resources within thirty (30) days of the onset of the disability a copy of the approval of disability benefits, shall be deemed in violation of the terms of this agreement and the Director-Human Resources shall immediately forward to the disability benefits carrier a report indicating that the employee had received full sick leave, vacation, CTO, and/or administrative leave to the maximum allowed, for the time in question.

5.0 EMPLOYEE ASSISTANCE PROGRAM

Employee and eligible family members are entitled to participate in County's Employee Assistance Program in accordance with the terms of the agreement between the County and the vendor. Services available to employees and eligible family members include but are not included to the following:

- Marital and family problems
- Alcohol Abuse
- Financial and credit concerns
- Child care
- Pre-retirement planning
- Legal issues and questions
- Relationship issues
- Drug dependency
- Emotional problems and stress
- Elder care
- Federal taxpayer problems
- Interpersonal conflicts

PASSED AND ADOPTED by the Butte County Board of Supervisors this 26th day of February, 2019, by the following vote:

AYES: Supervisors Connelly, Ritter, Teeter, and Chair Lambert
NOES: None
ABSENT: None
NOT VOTING: Supervisor Lucero

Steve Lambert, Chair
Butte County Board of Supervisors

ATTEST:
Shari McCracken, Chief Administrative Officer
and Clerk of the Board of Supervisors

By: ______________________
Deputy