DEPT.: SHERIFF BY: Phil Rauch PHONE: 966-3615

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes: No_X)

Approve the attached resolution authorizing employee's donation and use of paid time-off benefits.

BACKGROUND AND HISTORY OF BOARD ACTIONS: The proposed resolution is in compliance with all applicable federal and state income tax laws.

The Board approved identical action for Deputy Gomes in 1991 pursuant to its Resolution 91-357. Unfortunately, recurring related problems make this request again necessary.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Not approve this resolution thereby creating a personal and financial hardship to the employee receiving the proposed paid time-off benefit donations.

COSTS: (X) Not Applicable
A. Budgeted current FY $_______
B. Total anticipated costs $_______
C. Required Add'l funding $_______
D. Source:__________

SOURCE: ( ) 4/5ths Vote Required
A. Internal transfers $_______
B. Unanticipated revenues $_______
C. Reserve for contingency $_______
D. Description:
Balance in Reserve for Contingencies, if approved: $________

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

CLERK'S USE ONLY:
Res. No.: 96-461
Ord. No.: ________
Vote - Ayes: ________ Noes: ________
Absent: ________ Abstained: ________
( ) Approved ( ) Denied
( ) Minute Order Attached

The foregoing instrument is a correct copy of the original on file in this office.

Date: ___________

ATTEST: MARGIE WILLIAMS
Clerk of the Board of Supervisors
County of Mariposa, State of CA
By: __________________________
Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:

____ Recommended
____ Not Recommended
____ For Policy Determination
____ Submitted with Comment
____ Returned for Further Action

Comment: __________________________

A.O. Initials: __________

Action Form Revised 2/91
MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: ROGER MATLOCK
    Attn: Phil Rauch

FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: EMPLOYEE’S DONATION AND USE OF PAID TIME-OFF BENEFITS

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on November 12, 1996

ACTION AND VOTE:

Roger Matlock, Sheriff;
Resolution Authorizing Employee’s Donation and Use of Paid Time-Off Benefits

BOARD ACTION: Discussion was held with Roger Matlock and Phil Rauch, representing Deputy Sheriff’s Association, concerning this request. (M)Parker, (S)Pickard, Res. 96-461 adopted authorizing employee’s donation of vacation and compensatory time and use of paid time-off benefits for Deputy Gomes/Ayes: Unanimous.

cc: File
    Jeff Green, County Counsel
    Ken Hawkins, Auditor
    CAO
    PERS
MARIPOSA COUNTY RESOLUTION
NO. 96-461
AUTHORIZING EMPLOYEE'S DONATION AND USE
OF PAID TIME OFF BENEFITS

WHEREAS, employees of the Mariposa County Sheriff's Department have requested Mariposa County to allow donation of accrued time off to fellow officer, Richard Gomes, who has undergone brain surgery and has had recurring related problems; and

WHEREAS, it has been recommended to this Board to adopt a resolution for transfers of hours of leave credit for paid time off benefits such as vacation, sick leave, or compensatory time be permitted in increments of ten (10) hours or more on an hour-for-hour basis regardless of salary differences; and

WHEREAS, said resolution has been reviewed with the Administrative Officer, Auditor-Controller, County Counsel, and Personnel Officer, who concur with its legality and propriety, the following guidelines are established:

Conditions under which leave credit may be donated on behalf of Richard Gomes:

1. This resolution is a bona fide leave sharing arrangement for a "medical emergency" as defined in IRS Ruling 90-29. Pursuant to IRS Ruling 90-29, leave transferred under such arrangements will not be considered wages for the employee who surrenders the leave and will therefore not be included in gross income or subject withholding.

2. Any Sheriff's Department employee may donate sick leave, vacation or compensatory time off.

3. Transfers of annual leave, vacation or compensatory time must be in increments of ten (10) hours or more.

4. The transfer of leave hours is irreversible. Should the person receiving the transfer not use all transferred leave for the catastrophic illness/injury, any balance will remain with that person.

5. An employee may not transfer leave hours which would reduce his/her total accrued leave balance (of vacation, compensatory time, sick leave) to less than 80 hours.
6. Employees will use the attached form to submit transfers directly to the Department Head to forward to the Auditor's Office for payroll action and adjustment to donor and recipient's paid leave balance.

Conditions under which leave credits may be used by Richard Gomes:

1. Only the employee for which this resolution has been established may receive paid time off benefits from this Resolution.

2. The donee must have exhausted all of his vacation, sick leave and compensatory time off.

3. Hours transferred shall be deducted from the donor's account and shall thereafter be treated the same as though they had been earned by the donee.

4. Upon request of the Department Head, the affected employee will provide verification of his illness or injury (attending physician's statement to support leave or return from leave) while using time transferred under this program.

5. The use of leave credits will be in consecutive one-shift increments.

6. The use of transferred credits shall be for a maximum of 520 hours.

NOW, THEREFORE, BE IT RESOLVED that the adoption of this resolution to transfer hour credits for paid time off benefits be, and hereby is, authorized.
CONFIDENTIAL

TO: DEPARTMENT HEAD

SUBJECT: DONATION OF ACCRUED PAID LEAVE TO EMPLOYEE-
CATASTROPHIC ILLNESS

I understand that this donation of leave hours is irrevocable and, should the person receiving the donation not use all donated time for the catastrophic illness/injury, any balance will remain with that person.

I understand that I may only donate the following types of accrued leave: vacation, sick leave, and accrued compensatory time.

I understand that I may donate leave in increments of ten (10) hours or more and that I cannot donate leave which would reduce my total accrued leave balance (for vacation, sick leave, and compensatory time) to less than eighty (80) hours.

I have read and understand all of the above, and I freely and without restraint elect to donate _________ hours of ____________________

______________________________ to a

Time Bank established for the benefit of Richard Gomes.

Employee's Name (Print): __________________________ SS #: __________________

Signature: __________________________ Date: ________________