

46-461

MARIPOSA COUNTY  
BOARD OF SUPERVISORS

AGENDA  
ACTION FORM

DATE: Nov. 12, 1996  
AGENDA ITEM NO.: 4

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: \_\_\_\_\_

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

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

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

ADMINISTRATIVE OFFICER'S RECOMMENDATION:  
This item on agenda as:  
\_\_\_\_\_  
Recommended  
\_\_\_\_\_  
Not Recommended  
 For Policy Determination  
\_\_\_\_\_  
Submitted with Comment  
\_\_\_\_\_  
Returned for Further Action

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

Comment: \_\_\_\_\_  
\_\_\_\_\_  
A.O. Initials: MMW

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

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TO: ROGER MATLOCK  
Attn: Phil Rauch

FROM: MARGIE WILLIAMS, Clerk of the Board *MW*

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

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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: \_\_\_\_\_