

THE BOARD OF SUPERVISORS
OF THE COUNTY OF MADERA
STATE OF CALIFORNIA

In the Matter of)
) Resolution No.: 2022 - 203
)
COMPENSATION FOR COUNTY)
OFFICERS AND EMPLOYEES) RESOLUTION ADOPTING SALARY
) AND FRINGE BENEFIT SCHEDULES
)
_____)

WHEREAS, Section 2.60.165 of the Madera County Code authorizes, except as otherwise provided by State Law, the compensation of officers and employees of the County of Madera to be established by Resolution of the Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Madera, a political subdivision of the State of California, that the following is, adopted:

1. The Salary and Fringe Benefit Schedules in Exhibit "1," attached hereto and incorporated herein by this reference, are hereby adopted by the Board of Supervisors.
2. This resolution shall take effect immediately.

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The foregoing Resolution was adopted this 20 day of December, 2022,

by the following vote:

Supervisor Frazier voted: YES

Supervisor Rogers voted: YES

Supervisor Poythress voted: YES

Supervisor Gonzalez voted: YES

Supervisor Wheeler voted: YES



[Signature]
Chairman, Board of Supervisors

ATTEST:

[Signature]
Clerk, Board of Supervisors

Approved as to Legal Form:
COUNTY COUNSEL

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Exhibit '1'

MADERA COUNTY



SALARY and FRINGE BENEFITS SCHEDULE

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Section 1 – Salary and Fringe Benefits Schedule

The provisions of this Salary and Fringe Benefits Schedule shall apply only to Elected Officers and Employees who are designated as unrepresented and not covered by a Memorandum of Understanding (MOU), with the exception of Section 3.A. Employees who are covered by an MOU are encouraged to review this Section.

Section 2 – Salary Schedules

Except as otherwise provided in this Salary and Fringe Benefits Schedule, salaries shall be at the applicable salary rates designated on the Salary Schedules and accompanying Charts (hereafter, “Salary Schedules”) for Classified, Elected Officials, and Unclassified Employees, as can be found on the County’s website at <https://www.maderacounty.com/government/human-resources/classification-and-compensation>.

Section 3 – Fringe Benefits

A. Fringe Benefits for Classified/Represented Employees

Employees whose positions are included within the Salary Schedule for Classified Employees and Peace Officer and Related Classifications, and whose classifications are assigned to one of the various employee representation units for collective bargaining purposes, shall be entitled to receive those fringe benefits delineated in the most current Memoranda of Understanding (“MOUs”) between the County and the employee representation/bargaining unit to which the employees’ classifications have been assigned. Additional information on the County’s bargaining units can be found on the County’s Labor Relations webpage at: <https://www.maderacounty.com/government/human-resources/labor-relations>.

B. Fringe Benefits for Classified/Unrepresented Employees

Employees whose classifications are included within the Salary Schedule for Classified Employees and Peace Officer and Related Classifications, and whose classifications are designated as “Unrepresented” for collective bargaining purposes, shall be entitled to receive certain fringe benefits as indicated on the attached Fringe Benefit Schedule.

C. Fringe Benefits for Unclassified Employees

Officers and Employees whose positions are included within the Salary Schedule for Unclassified Employees, and whose salaries are paid by reference to a salary range, shall be entitled to receive the fringe benefits indicated on the attached Fringe Benefit Schedule.

D. Elective Officers

County Officers within the elective service whose fringe benefits are not otherwise established by State law shall be entitled to receive certain fringe benefits indicated on the attached Fringe Benefit Schedule.

E. Non-Elected Department Heads

Officers and Employees whose Department Head classifications are non-elected and are included within the Salary Schedule shall be entitled to receive certain fringe benefits indicated on the attached Fringe Benefit Schedule.

F. Extra-Help Employees

Generally, the fringe benefits provided within this Resolution shall not be provided to extra-help employees, except that the following fringe benefits shall be provided to such employees (excluding Retired Annuitants, unless expressly included):

1. Retirement (CalPERS)

In the next succeeding month following the completion of one thousand (1,000) hours of paid employment within a fiscal year (July through June), an extra-help employee shall be entitled to participate in the Public Employees' Retirement System's Retirement Plan. The County shall contribute its portion of the retirement contribution for each succeeding month of employment in which the employee works. (Note: enrollment in CalPERS upon hire is required when an extra-help employee is already a CalPERS member.)

2. Health Insurance Eligibility

A. Measurement Period

To be in compliance with the large employer mandates of the Federal Affordable Care Act, effective January 1, 2015, and in the next succeeding month following the completion of an initial twelve (12) month measurement period whereby an extra-help employee averages at least one hundred and thirty (130) hours of paid employment per month, the extra-help employee shall be entitled to participate in the Public Employees' Health Insurance Plan. For purposes of determining eligibility to participate in the Health Insurance Plan, extra-help employees hired on or before December 1, 2013, will have an initial twelve (12) month measurement period of December 1, 2013, to November 30, 2014. Extra-help employees hired after December 1, 2013, will have an initial measurement period of twelve (12) months that begins on their hired date if they start on the first of the month, otherwise it shall start on the first of the following month. Extra-help employees who are identified upon hire as anticipated to average at least one hundred and thirty (130) hours of paid employment per month over their initial twelve (12) month measurement period, as determined by the hiring authority and the Director of Human Resources, will be entitled to participate in the health plans on the first of the month following one (1) full month of employment. The County shall contribute its portion of the health plan contribution for each succeeding month of employment in which the employee works. Should the employee have insufficient earnings to pay their share of any health insurance premiums, the employee will be afforded the opportunity to contribute the balance of the full health insurance premium for that month. These provisions will not affect the extra-help employee's right to continue coverage under COBRA, the

County's portion of retirement contributions, or an extra-help employee from requalifying for health plan contributions should they meet the one hundred and thirty (130) hours or more per month average in a subsequent measurement period.

B. Annual Basis Measurement

After the initial twelve (12) month measurement period, an extra-help employee's hours will be measured on an annual basis to qualify for initial or continued benefits and the County's portion of health plan contributions. The eligible extra-help employee will be required to average at least one hundred and thirty (130) hours of paid employment per month during the County's standard measurement period from December 1 to November 30 of each year. An extra-help employee entitled to participate in the Health Insurance Plan, as determined by the initial or standard measurement period, will be entitled to participate for the subsequent twelve (12) months (which is the stability period).

*For specific details about the Federal Affordable Care Act and the County's Compliance/Implementation Plan, please see the Board-approved Action Item dated August 26, 2014, and any subsequent amendments.

3. Salary Step Increases (including retired annuitants)

A. Advancement from Step "A" to Step "B"

In the next succeeding month following the completion of one thousand (1,000) hours of paid employment within a twelve (12) month period at the "A" step of a salary range, an extra-help employee shall be entitled to be considered for advancement to the "B" step of the salary range of the classification in which employed.

B. Advancement from Step "B" to Step "C"

After the completion of two thousand (2,000) hours of paid employment (in which there has not been a termination and subsequent re-employment) at the "B" step of a salary range, an extra-help employee shall be entitled to be considered for advancement to the "C" step of the salary range.

C. Advancement to Steps above Step "C"

An extra-help employee shall be entitled to be considered for advancement to step increases above the "C" step of the salary range of the classification after each two thousand (2,000) hours of paid employment (in which there has not been a termination and subsequent re-employment).

4. Sick Leave Eligibility

A. Extra-help employees shall be credited with twenty-four (24) hours of paid sick leave thirty (30) days after the employee's 1st day of employment ("anniversary date") as follows:

1. Extra-help employees shall be eligible to utilize the credited hours once they are employed by the County for ninety (90) days. For example, an extra-help employee who is hired August 1, 2015, will be credited with the twenty-four (24) hours on September 1, 2015, and will be eligible to utilize the twenty-four (24) hours beginning November 1, 2015.
 2. Extra-help employees shall be credited with twenty-four (24) hours of sick leave each year on their anniversary date.
 3. The credited hours shall not have a cash value at the time of separation/termination and shall not carry over from year to year.
- B. Regardless of the date of hire, if an extra-help employee separates and returns to work within twelve (12) months, they shall be credited with the sick leave hours that were accrued and unused at the time of separation. This will not preclude the extra-help employee from receiving the annual twenty-four (24) hours of sick leave pursuant to subsection 'B' above; however, the accrued and unused hours, and the new frontloaded hours, must be utilized at the conclusion of the first twelve (12) month reemployment period. These hours shall have no cash value and they shall not carry over to the next succeeding twelve (12) month employment period. Reemployed extra-help employees who fall under the provisions of this subsection shall be credited with paid sick leave hours pursuant to subsection 'B' above for each subsequent year of employment.
- C. Regardless of the date of hire, if an extra-help employee's regularly scheduled work shift is greater than eight (8) hours per day, they are entitled to three (3) days of paid sick leave per year.
- D. Extra-help employees who are provided with paid sick leave shall only utilize such leave upon the approval of the appointing authority and only in case of any of the following:
1. The extra-help employee's absence required by their bona fide illness or injury causing inability to work.
 2. Exposure to contagious disease requiring quarantine.
 3. To obtain a diagnosis, consultation, care or treatment of an existing health condition, or the preventative care, for the extra-help employee or for an extra-help employee's family member* as provided for pursuant to Labor Code section 246.5.
 4. An extra-help employee who is a victim of domestic violence, sexual assault or stalking as provided by Labor Code section 246.5.

**Family member is defined as the extra-help employee's spouse, registered domestic partner, children, stepchildren, parents, grandparent, grandchildren, brothers, sisters, and in-laws. Child may include biological, adopted, foster, step, legal ward, or a child to whom the extra-help employee stands in loco parentis. The definition of child applies regardless of age or dependency status. Parent may*

include biological, adoptive, foster, step, legal guardian of the extra-help employee or the extra-help employee's spouse or registered domestic partner, or a person who stood in loco parentis when the extra-help employee was a minor.

5. Other fringe benefits for Extra-help employees

A. Standby Pay

When an extra-help employee is required to remain available for call-back at any time, the employee shall receive standby pay. Except in cases of emergency, all standby pay shall be approved in advance by the County Administrative Officer or their representative.

When an extra-help employee is required to perform standby, depending on the area of assignment, they may be eligible for standby pay in the amount of four dollars (\$4.00) per hour.

B. Protective Services Assignments

1. Extra-help employees hired into the classes of Social Worker I/II/III/IV, Social Worker Supervisor I/II, and Program Manager who are assigned to perform emergency response as their **primary** assignment in the Emergency Response Unit, shall be paid ten percent (10%) of their hourly rate for the duration of the assignment.
2. Extra-help employees hired into the classes of Social Worker I/II/III/IV, Social Worker Supervisor I/II, and Program Manager whose primary assignment is not in the Emergency Response Unit, but who may be called upon to perform CPS/APS response duties, shall be compensated 5% of their hourly rate for the duration of the assignment.

Section 4 – Pay Provisions

A. Base Wage Rate

1. The wage rates for all unrepresented employee classifications shall be outlined in the Salary Schedules for Classified, Elected and Peace Officer and Related classifications which can be found on the County's website at <https://www.maderacounty.com/government/human-resources/classification-and-compensation>.
2. Shift differential pay, longevity pay, assignment pay, and all other incentives required to be paid pursuant to this Resolution shall be separately calculated based on the Employee's base rate of pay.

B. Payroll

Employees shall receive monthly pay on the last working weekday of the month, except in circumstances which are beyond the control of the Board of Supervisors.

C. Direct Deposit

The County shall provide Employees the option of automatic deposit of their monthly pay to certain financial institutions.

D. Pay Card

Pay Cards shall be authorized for Employees who do not wish to have their pay checks electronically submitted via direct deposit to a financial institution.

Only current Employees who receive a hard copy check at the time this Resolution is approved by the Board of Supervisors have the option to continue to receive a hard copy check if they do not wish to receive their pay via a Pay Card or electronic deposit. Should an Employee, in the future, opt to receive their pay via a Pay Card or electronic deposit, as opposed to a hard copy check, the Employee may not elect to again receive a hard copy check.

Section 5 – Hours of Work

A. Workweek and Working Hours

Eight (8) hours per day, exclusive of mealtime, shall constitute a regular days' work for all unrepresented Employees (including Department heads). The workweek shall be five (5) working days of eight (8) hours each, unless otherwise approved by the County Administrative Officer in Section 'B' below.

B. Alternate Work Schedule

A work schedule which pertains to a 4/10 or 9/80 workweek, or other alternate work schedule may be implemented upon the recommendation of the respective Department Head and the approval of the County Administrative Officer (CAO). The CAO will review such recommendation as to how the alternate work schedule will serve the best interest of the County.

C. Rest Periods

Eligible Officers and Employees shall be allowed rest periods, one approximately midway through the first half of their work shift and one approximately midway through the second half of their work shift, not to exceed fifteen (15) minutes per rest period. Rest periods will be scheduled by the employer consistent with the workload and in accordance with the requirements of the department. Individual rest periods may be dispensed with where necessary due to the operational needs of the applicable department.

Section 6 – Overtime

A. Definition of Overtime

The term “overtime” as used herein shall mean the hours actually worked over forty (40) in a seven (7) day period. Paid leave hours, absences without pay and holidays observed are not considered hours actually worked when calculating overtime hours. Overtime hours are paid at one and one-half times (1.5x) the employee’s regular rate of pay.

B. Overtime work for non-exempt, unrepresented employees shall be subject to the following:

1. Except in cases of emergency, Employees shall not be required to work overtime unless such overtime has been specifically authorized by the department head or their designee.
2. Employees required to work overtime shall be compensated by either cash or compensatory time at the Employee’s option. The Employee’s choice to be paid either by cash or compensatory time is made at the time the overtime is earned. The Employee may utilize accrued compensatory time by providing at least three (3) days written notice to the Employer.
3. Should it be necessary, due to fiscal/budgetary constraints, the department head may direct that an Employee utilize accrued compensatory time in lieu of accrued vacation for leave requests. The exception to the mandatory use of compensatory time off in lieu of vacation would be if the Employee is at or near the three hundred and sixty (360) hour vacation cap and unable to earn or accrue additional vacation hours.
4. Should an Employee move from an overtime eligible position into an overtime exempt position, any accumulated compensation time shall be paid out to the Employee at the Employee’s rate of pay prior to the position change.
5. The Employee shall have a vested interest in being paid for any accumulated compensatory time upon termination of employment for any reason. An Employee shall be paid for accumulated compensatory time at time of termination at the average regular rate received by the Employee during the last three (3) years of employment, or the final regular rate received by the Employee, whichever is higher.
6. When, due to an emergency, an Employee is required to return to work on other than their regularly scheduled workday, the Employee shall be entitled to callback compensation. The County shall compensate the Employee a minimum of two (2) hours overtime compensation irrespective of the actual time worked when an Employee is called back to perform an emergency task. In the event the task exceeds two (2) hours duration, the total compensation shall be for the hours actually worked.
7. Overtime will be computed at the appropriate rate (straight time or time and one-half) for every hour of overtime worked. Payment for the overtime work shall be calculated based on the Employee’s regular rate of pay in effect and included in the regular salary check for the pay period in which it was worked. Overtime earned during the forecasted period of time of the Employee’s timecard will be paid in the regular salary check in the succeeding pay period.

Section 7 – Specified Wage Adjustments

A. Uniform Pay

The classifications of Assistant Sheriff, Corrections Captain and Undersheriff shall be entitled to receive a uniform allowance at the rate of seventy-five (\$75.00) dollars per month.

To qualify for uniform allowance, employees are required to wear such uniform each workday while performing their customary duties.

Employees who receive a uniform allowance and are absent without pay for more than eighty-eight (88) hours during a calendar month, shall not be eligible to receive the uniform allowance payment for that month.

B. Bilingual Pay

Bilingual Pay shall be paid at the rate of sixty-five dollars (\$65) per pay period.

Employees with bilingual skills may be eligible for bilingual pay for the use of a second language as requested by the department head. Department heads with bilingual skills shall submit a request for bilingual pay to the County Administrative Officer. The Department of Human Resources shall schedule the employee for a proficiency examination after the request is received. Employees who are deemed proficient in the second language, will qualify for the bilingual pay. Part-time employees' bilingual pay shall be prorated. The effective date of the bilingual pay will be the pay period following the proficiency determination.

Employees who do not pass the proficiency examination must wait six (6) months to request to be retested. The decision of the Director of Human Resources to approve or remove bilingual pay shall be final and not subject to the grievance procedures.

Employees who move to another position that does not require the use of the second language shall have the bilingual pay removed.

Employees who receive bilingual pay and are absent without pay for more than eighty-eight (88) hours during a calendar month, shall not be eligible to receive the bilingual pay for that month.

C. Incentives

Incentives shall be separately calculated based on the Employee's base rate of pay.

1. Classifications Designated as Hard to Recruit Incentive Pay

Two and one-half percent (2.5%) monthly incentive pay will be paid to the Assistant District Attorney beginning the month this Resolution is implemented until thirty (30) days following the conclusion of the 2022-2023 Classification and Compensation Study, at which time the County will determine whether there is a continued need for the incentive pay. The County's determination shall be final.

2. Criminal Law Specialist Incentive Pay

Three and one-half percent (3.5%) monthly incentive pay shall be granted to the Assistant District Attorney if they complete certification as a Criminal Law Specialist through the State Bar of California. The incentive shall be effective the first day of the pay period following submission of a valid certificate.

3. Professional Civil Engineer Incentive Pay

The individual employed in the position of Director of Public Works shall be entitled to receive additional monthly compensation in the amount of seven and one-half percent (7.5%) for possessing California Licensure as a Professional Civil Engineer.

4. P.O.S.T. Certification Incentive Pay

The classifications of Sheriff, Undersheriff, Assistant Sheriff, and Chief of District Attorney Investigations shall be granted incentive pay upon presentation of a valid Advanced, Supervisory and/or Management P.O.S.T. Certificate. Said incentive pay shall be five percent (5%), two and one-half percent (2.5%), and/or two and one-half percent (2.5%), respectively (not to exceed a cumulative total of ten percent (10%)) and shall be effective on the first of the month following presentation of the applicable certificate(s) to the Appointing Authority or designee. Applicable certificates for the Sheriff will be presented to the Director of Human Resources or designee.

5. Emergency Medical Technician Incentive Pay

- A. Employees in the classifications who are certified as Emergency Medical Technicians (EMT) will be eligible to receive a two and one-half percent (2.5%) monthly incentive to perform basic emergency medical services as needed while on duty: Sheriff, Undersheriff, Assistant Sheriff, and Correctional Captain.
- B. The two and one-half percent (2.5%) monthly EMT incentive will become effective the pay period following submission of proof that the employee possesses any of the following:
 - 1. Valid Central California Emergency Medical Services Authority EMT Card.
 - 2. Valid California Emergency Medical Services Authority EMT Card.
 - 3. Valid National Association of Emergency Medical Technicians Certification Card; or
 - 4. Valid National Registry of Emergency Medical Technicians Certification.
- C. Employees who do not possess one of the certifications referenced in B1), B2) or B3) above can obtain certification by either:
 - 1. Voluntarily paying for the appropriate course offerings that lead to the completion of an approved EMT training program; or

2. Participating in a free EMT training program available to the Madera County Sheriff's Department. Should the free EMT training program become unavailable to the Madera County Sheriff's Department, the Department will pay the cost of an approved EMT training program so long as the Department budget allows.

Regardless of how the course offerings are completed as referenced in C1) and C2) above, the Sheriff's Department shall pay all costs associated with the necessary registration process to complete the certification for all interested employees.

- D. For those employees who possess, or subsequently obtain EMT certification, the Sheriff's Department will cover the costs of any continuing education or training requirements needed to maintain certification. The Sheriff's Department reserves the right to offer continuing education and training courses at no cost to the employee. Should the employee not participate in the no cost continuing education or training courses offered by the Sheriff's Department, it is understood that the employee shall bear all costs associated with such courses.
- E. For those employees who either possess, or subsequently obtain EMT certification, the Sheriff's Department will cover any initial National Registry certification and recertification fees. The Sheriff's Department shall remit payment for the National Registry certification and recertification fees directly to the vendor.
- F. Employees will be allowed on-duty time to complete any required EMT continuing education or training courses.
- G. The Sheriff's Department will pay for and provide the necessary EMT equipment for eligible employees (e.g., stethoscope, trauma scissors, etc.). Further, every patrol vehicle will be equipped with a standard medical kit; however, the EMT kit will contain enhanced equipment to ensure that basic emergency medical services can be performed by the employee receiving the EMT incentive.
- H. Employees who are eligible for the EMT incentive and who perform basic emergency medical services understand that they will work within the scope of practice as an EMT and consistent with Title 22 of the California Code of Regulations (Division 9, Chapter 2).
- I. The two and one-half percent (2.5%) EMT incentive is defined as Special Compensation pursuant to the provisions of the California Public Employees Retirement System (CalPERS). As a result, the incentive is subject to the County's and the employee's monthly retirement contribution rate and will be included as part of final compensation for retirement purposes.

D. Assignment Pay

Assignment pays shall be separately calculated based on the Employee's base rate of pay.

1. Madera County Public Information Team (PIT) Assignment Pay

Officers and Employees who are assigned to the Madera County Public Information Team (P.I.T.) shall receive salary incentives pursuant to the provisions of the October 24, 2017, Board-approved action, with the exception of the team Lead incentive, which is expanded to additional classifications as referenced below. Officers and Employees assigned to P.I.T. will receive set salary incentives as follows:

- a. Team Lead (Any Deputy County Administrative Officer or other County classification as designated by the County Administrative Officer): Additional 7%
- b. District Chiefs of Staff (Or any Deputy County Administrative Officer or other County classification as designated by the County Administrative Officer): Additional 6%
- c. Department Leads for Unrepresented Classes: Additional 3%

Until such time as there is a change in CalPERS Law, it is understood that the incentive associated with the P.I.T. is not classified as Special Compensation and therefore will not be included as a part of the assigned Officers' and Employees' retirement contribution/retirement final compensation.

E. One-Time Stipend

In the 2022-2023 fiscal year, the County shall also provide permanent employees with a one-time, off-schedule premium payment of one thousand dollars (\$1,000) to be paid in the pay period including October 1, 2022, provided that the following conditions are met:

- 1. The ARPA rules continue to allow the use of funds to replace "lost revenue", based on the US Treasury's Final Rule and subsequent amendments.
- 2. The County's total ARPA Allocation has not been subsequently reduced from the allocation level as of August 1, 2021.

In the 2023-2024 fiscal year, the County shall provide permanent employees with a one-time, off-schedule premium payment of seven hundred and fifty dollars (\$750) to be paid in the pay period including October 1, 2023, provided that the following conditions are met:

- 1. The ARPA rules continue to allow the use of funds to replace "lost revenue", based on the US Treasury's Final Rule and subsequent amendments.
- 2. The County's total ARPA Allocation has not been subsequently reduced from the allocation level as of August 1, 2021.

F. Longevity Pay

- 1. Additional compensation shall be given to employees who have completed the benchmarks of ten (10), fifteen (15) and twenty (20) years of continuous full-time, satisfactory service with the County. Longevity pay shall be calculated solely from the base rate of pay. Longevity pay shall become effective the first pay period following

the Employee reaching the corresponding years of continuous full-time, satisfactory service benchmark.

2. The Longevity Pay Schedule is as follows:

# Of Years of Continuous Full-time, Satisfactory Service	Total Additional Percentage Paid to the Employee (Calculated Based on Employee's Base Rate of Pay)
10 years-14 years	5.00%
15 years-19 years	7.50%
20 + years	10.00%

G. Standby Pay

When an eligible Employee is required to work more than three (3) hours of overtime in one work shift, and due to the nature and/or location of the work is unable to go home for a meal, the County shall reimburse out-of-pocket expenses for all meals incurred until such time as the employee is allowed to go home. The three (3) hour overtime requirement shall be waived in cases of emergency call out.

Reimbursement of meals shall be limited to the amounts set forth in the Madera County Travel Policy, adopted by the Board of Supervisors on June 5, 2018, and as may be amended.

When an eligible Employee is required to remain available for call-back at any time, the employee shall receive standby pay. Except in cases of emergency, all standby pay shall be approved in advance by the County Administrative Officer or their representative.

When an eligible Employee is required to standby, they shall be compensated for such standby time at the rate of Four Dollars (\$4.00) per hour.

H. Overpayment/Underpayment

The County Auditor-Controller shall be authorized to apply, in full, any necessary salary adjustment resulting from overpayment or underpayment to the next succeeding pay period, without regard to cause of such underpayment or overpayment.

In the case of an overpayment, if the amount overpaid is one hundred and fifty dollars (\$150) or less, the County shall deduct the full amount from the affected Employee's next payroll check. If the amount overpaid is greater than one hundred and fifty dollars (\$150), the County shall deduct from future paychecks at the same rate the Employee was overpaid.

In cases of overpayment, Employees may be assisted by the Auditor-Controller's Office staff to resolve the issue in the timeliest manner possible and consistent with past practice.

I. Discretionary Expense Allowance

The County shall provide Elected Officers, excluding members of the Board of Supervisors, an allowance of one thousand two hundred dollars (\$1,200) per year to cover the cost of discretionary expenses.

J. Membership Fees

The County shall pay the basic annual or periodic membership fees on behalf of persons employed in permanently allocated positions that require active membership, license, registration, or certification.

Section 8 – Paid Leave

A. Leave without Pay Status

Officers and Employees who are on leave without pay status due to an on-the-job injury shall continue to accrue vacation benefits for a period not to exceed three (3) months.

B. Vacation Leave

1. Accruals

Employees shall accrue vacation hours as follows:

Years of Service	Accrual Rate
0 – 1	6.67 hours per month
1 – 2 ½	8 hours per month
2 ½ - 5 ½	10 hours per month
5 ½ - 10	12 hours per month
10+	14 hours per month

Accruals are credited at the end of the month in which they are earned, and the hours are available for the employee to use in the following month.

2. Vacation Cap

- a. Except as provided in subdivision b below, Employees shall accrue no more than three hundred and sixty (360) hours of vacation at one time. Once an Employee reaches this three hundred and sixty (360) hour cap, the Employee shall accrue no more vacation hours until the Employee’s vacation balance again drops below hundred and sixty (360) hours. However, Employees at the vacation cap shall be permitted to accrue vacation hours and utilize them in the next succeeding pay period.

- b. Employees who were subject to the County's Furlough Program up through June 30, 2013, and who had accrued more than three hundred and sixty (360) hours of vacation as of June 30, 2013, shall be permitted to accrue vacation hours up to the number of accrued hours the Employee had on June 30, 2013.

3. Vacation Cash Out Program

The Internal Revenue Services (IRS) regulations and opinions related to constructive receipt of income require the County to report and withhold taxes on the value of vacation leave an employee earns and is eligible to cash out in a taxable year, even if that leave is not in fact cashed out. The basis for these rules is that income is constructively received when it is made available for a taxpayer to draw on at any time, as employees may do with leave accruals eligible for cash out. The County must follow these tax requirements.

The County has identified a way to ensure compliance with the IRS requirements and mitigate the potential tax consequences to employees while continuing to make the cash out benefit available. The IRS provides an exception to the doctrine of constructive receipt where a taxpayer makes an agreement to defer income before it is earned. The IRS has found that in such agreements in which an employee makes an irrevocable election in advance of the year in which they would be eligible to cash out leave accrued in that year may exempt the amount eligible to be cashed out from annual gross income.

- a. Employees may be eligible to cash out up to eighty (80) hours of accrued vacation per calendar year.
- b. Eligible employees can cash out accrued vacation hours up to two (2) times per year. The established cash out months are March and November of each calendar year.
- c. In order to cash out vacation hours under this section, employees must complete an irrevocable election pre-designating the number of accrued vacation hours (up to eighty (80)) the employee will cash out in the two cash out months in the following calendar year. Only hours accrued in the calendar year following the date of the election will be eligible for cash out.
- d. Any vacation hours accrued in previous calendar years, and vacation hours accrued in the present calendar year which have not previously been designated for cash out pursuant to an election, shall remain in the employee's vacation bank and are not eligible for cash out.
- e. Eligible employees may cash out any combination of hours, up to the pre-designated amount in the employee's election, in March, November, or both, provided that the employee has accrued that amount of hours in the calendar year in which the election is effective. Employees may not cash out less than ten (10) hours in any month in which they choose to cash out hours. For example, an employee with an election of eighty (80) hours, can cash out ten (10) hours in March and seventy (70) hours in November.
- f. Eligible employees are defined as those employees who have executed an irrevocable election for the current year and have a minimum of one hundred

(100) hours of accrued vacation hours at the end of the pay period preceding the cash out month. For example, an eligible employee must have one hundred (100) hours of accrued vacation as of the end of February to be eligible to cash out hours in March.

- g. All cash out hours shall be paid at the employee's hourly rate that was in effect during the month of the cash out.
- h. Eligible Employees must submit their cash out election to the assigned departmental payroll representative by December 15th of the calendar year prior to the year in which the designated hours will be earned. Any employee who does not file an election by December 15th of the present calendar year will not be eligible to cash out any vacation hours pursuant to this section in the following year.
- i. Following submission of an employee's election, the assigned departmental payroll representative shall: 1) ensure that the interested employee meets the minimum eligibility requirements as stated herein; and 2) submit the election form electronically through the HRIS to the Department of Human Resources.
- j. Employees eligible to receive a cash out pursuant to this section understand that the Auditor-Controller's Office is obligated to withhold any personal income taxes due pursuant to Federal and State Law, and that the cash out and all other reportable income will be reported and included on participating employees' annual W-2 forms. Employees also understand that they are solely responsible for any personal Federal and/or State income tax obligations associated with participation in the Cash Out Program. The County is not responsible for advising employees about any State or Federal tax obligations, nor is the County responsible for paying any portion of an employee's tax obligation.
- k. The cash outs are not defined as Special Compensation pursuant to the provisions of the California Public Employees Retirement System (CalPERS). As a result, cash outs are not subject to the County's or the eligible employee's monthly retirement contribution rate and will not be included as part of final compensation for retirement purposes.
- l. All accrued vacation hours in an employee's vacation bank that are not cashed out pursuant to this section shall be available for leave usage and/or for pay out upon separation from employment.

C. Management Leave

All Employees who are designated as "overtime exempt" shall receive sixty (60) hours paid management leave per fiscal year (July through June) which may be taken, with approval of the department head, separate from or in conjunction with other established leave balances. Management leave shall be separate and distinct from accrued vacation and shall not be accumulated from one fiscal year to the next or paid out at termination.

D. Sick Leave

1. Accruals

Officers and Employees shall be allowed eight (8) hours of sick leave credit for each month of continuous full-time service and shall not be limited in the number of sick leave hours that may be accumulated.

Accruals are credited at the end of the month in which they are earned, and the hours are available for use in the following month.

2. Sick Leave Usage

Except as hereinafter provided, sick leave pay shall be granted only in cases of:

- The employee's absence required by their bona fide illness or injury causing inability to work.
- Exposure to contagious disease requiring quarantine.
- To obtain a diagnosis, consultation, care or treatment of an existing health condition, or the preventative care, for the employee or for an employee's family member as provided for pursuant to Labor Code section 246.5.
- An employee who is a victim of domestic violence, sexual assault or stalking as provided by Labor Code section 246.5.

3. Conversion of Accrued Sick Leave into Service Credit at Retirement

Employees who retire from County service shall have all unused accrued sick leave hours converted to CalPERS service credit.

If the employee is at maximum CalPERS service credit at the time of retirement, all unused accrued sick leave hours shall be paid out pursuant to the sick leave payout provision outlined in #4 below.

At the time of retirement from County employment, the County shall certify to CalPERS the amount of unused accrued sick leave hours that is available for the employee to convert to service credit.

Unused accrued sick leave at the time of retirement is to be converted to sick leave credit at the rate of 0.004 years of service credit for each day (eight (8) hours) of unused sick leave (i.e., two hundred fifty (250) eight (8) hour days, or two thousand (2,000) hours, of sick leave equals one (1) additional year of service credit). All partial credits will be calculated by proration using the formula determined by CalPERS.

Employees who terminate their employment with Madera County for a reason other than retirement, or for employees who are terminated for cause, except in those instances where there is an agreement between both parties that the employee retires in lieu of termination, are ineligible to convert unused accrued sick leave to service credit. Ineligible employees shall be paid out for their unused accrued sick leave pursuant to the sick leave payout provision outlined in #4 below.

4. Sick Leave Payout at Employee Separation

Upon termination of employment, in addition to their regular compensation, eligible Officers and Employees shall be compensated for accrued sick leave balances according to the table below.

For the purpose of calculation, upon termination, the first seventy-five (75) days of sick leave accrual shall be compensated at a rate not to exceed fifty percent (50%) of the current hourly rate as shown in Column "A" of the table below. For additional sick leave days accrued above seventy-five (75) days, but not exceeding one hundred fifty (150) days, sick leave compensation shall be paid at the rate shown in Column "B" of the table below. For sick leave days accrued in excess of one hundred fifty (150) days, compensation shall be at the rate shown in Column "C" of the table below.

Years of Service	Percentage of Current Hourly Rate		
	Column A – 0 to 75 Days	Column B – 76 to 150 Days	Column C – Over 150 Days
5 years	10%	5%	2%
6 years	12%	6%	2.4%
7 years	14%	7%	2.8%
8 years	16%	8%	3.2%
9 years	18%	9%	3.8
10 years	20%	10%	4.0%
11 years	23%	11.5%	4.6%
12 years	26%	13%	5.2%
13 years	29%	14.5%	5.8%
14 years	32%	16%	6.4%
15 years	35%	17.5%	7.0%
16 years	38%	19%	7.6%
17 years	41%	20.5%	8.2%
18 years	44%	22%	8.8%
19 years	47%	23.5%	9.4%
20 and above	50%	25%	10%

5. Integration of Benefits

Officers and Employees receiving State Disability Insurance Benefits, Workers' Compensation Temporary Disability Benefits and/or Social Security Disability benefits, may elect to integrate leave benefits (sick leave, vacation, overtime, holiday compensation) and will be charged the equivalent time off, to the nearest quarter (1/4) hour, to have their gross monthly salary when added to these benefits equal their gross salary when not receiving such benefits, for each day of disability payment until leave balances are exhausted.

E. Bereavement Leave

An eligible Officer or Employee will be entitled to three (3) days (up to 24 hours) paid Bereavement Leave not to be charged to any leave balance, per occurrence for the death of an immediate family member. An eligible Officer or Employee shall be granted special leave with pay not to exceed a total of fifty-six (56) hours in any one (1) calendar year to be charged to sick leave in the event of a death of an immediate family member. "Immediate family" is defined as spouse, registered domestic partner, children, stepchildren, parents, grandparents, grandchildren, brothers, sisters, and in-laws. "Child" may include biological, adopted, foster, step, legal ward, or a child to whom the Employee stands in loco parentis. The definition of child applies regardless of age or dependency status. "Parent" may include biological, adoptive, foster, step, legal guardian of the Employee or Employee's spouse or registered domestic partner, or a person who stood in loco parentis when the Employee was a minor.

F. Special Leave with Pay

An eligible Officer or Employee shall be granted special leave with pay not to exceed a total of eighty (80) hours in any one (1) calendar year to be charged to sick leave in the event of an illness of or preventive care for an Employee's immediate family member. An immediate family member is defined as the Employee's spouse, child, parent, registered domestic partner, grandparent, grandchild, sibling, or in-laws. Child may include biological, adopted, foster, step, legal ward, or a child to whom the Employee stands in loco parentis. The definition of child applies regardless of age or dependency status. Parent may include biological, adoptive, foster, step, legal guardian of the Employee or the Employee's spouse or registered domestic partner, or a person who stood in loco parentis when the Employee was a minor.

G. Personal Leave

An eligible Officer or Employee may be granted personal leave with pay, not to exceed twenty-four (24) hours in a calendar year to be charged to vacation. If no vacation balance is available, personal leave may be charged to sick leave. No request for personal leave will be denied by a Department unless the absence will cause an adverse impact upon the functioning of the Department.

H. Catastrophic Leave Program

Officers or Employee shall be eligible to participate in the Catastrophic Leave Program. [Click here](#) to view details of the program.

Section 9 – Health and Welfare

A. Plan Contribution

The County shall maintain medical coverage as provided by the Public Employees' Retirement System (PERS).

The County agrees to fund and maintain a health benefit program at the contribution rate of ninety-five percent (95%) for single member coverage and an additional fifty percent (50%) of the difference for either two-party or dependent coverage using the lowest premium rate CalPERS HMO Health Plan (excluding Kaiser), offered Dental Program, and the Vision Service Plan.

B. Plan Benchmark

For the 2023 Plan Year (January 1, 2023, through December 31, 2023), Anthem HMO Select is the lowest premium rate CalPERS HMO health plan. Since the Anthem HMO Select Plan has limited coverage in the Fresno/Madera areas, and to limit the negative impact this will have on County employees, the County will continue to utilize the United Healthcare Plan as the benchmark to fund and maintain a health benefit program at the contribution rate of ninety-five percent (95%) for single member coverage and an additional fifty percent (50%) of the difference for either two-party or dependent coverage for the 2023 Plan Year.

C. Evidence of Outside Health Coverage

Any Officer or Employee providing evidence of health coverage from an outside source, comparable to the coverage options with the County of Madera, will be eligible to have the County pay one hundred dollars (\$100) per month into a deferred compensation account for the Officer or Employee in lieu of participation in the County health benefit program.

Any Elective Officer or Non-elected Department Head providing evidence of health coverage from an outside source, comparable to the coverage options with the County of Madera, will be eligible to have the County pay each month into a deferred compensation account for the eligible Officer or Employee, in lieu of participation in the County health benefit program, a sum equal to the County's maximum contribution rate for single member health insurance coverage. This payment is in lieu of and not in addition to the one hundred dollars (\$100) per month provided for above.

Section 10 – Employee Assistance Program

The County shall contract with a licensed health care services provider for an Employee Assistance Program that will provide Officers and Employees and their dependents confidential behavioral health counseling for a total of up to three (3) visits each six (6) months.

Section 11 – Holidays

The following days are established as holidays for eligible Officers and Employees:

- New Year’s Day, January 1st
- Martin Luther King, Jr. Day, the third Monday in January
- Presidents’ Day, the third Monday in February
- Memorial Day, the last Monday in May
- Independence Day, July 4th
- Labor Day, the first Monday in September
- Veteran’s Day, November 11th
- Thanksgiving Day, the fourth Thursday in November
- Friday After Thanksgiving
- 8-Hour Winter Holiday (to be taken Christmas Eve, December 24th)
- Christmas Day, December 25th
- Two Floating Holidays

Floating Holidays will be available for use or credited to leave balances for Officers and Employees as follows: two (2) floating holidays on January 1st of each year. Use of the floating holidays may be requested and scheduled for any day of the year in accordance with provisions of Madera County Code Section 2.60.590.

In addition, any day specified as a holiday (not to be confused with days of thanksgiving, prayer, fasting, or otherwise) by executive order of the Governor of the State of California or the President of the United States of America shall be a paid holiday.

Whenever a holiday falls on a Saturday or a Sunday, the previous Friday, or the following Monday respectively, shall be recognized in lieu thereof. Any eligible Officer or Employee whose regularly scheduled day off falls on a holiday or who is otherwise required to work on a holiday shall be entitled to a day off with pay to be taken in accordance with the provisions of Madera County Code Section 2.60.590.

Section 12 – Retirement

A. CalPERS “Classic Members” Retirement Benefit Formula

1. Miscellaneous:

For Employees hired on or before December 31, 2012, the County agrees to maintain a CalPERS contract for Miscellaneous Employees to provide for an enhanced benefit formula of 2.7%@55, with compensation based on the Employee’s single highest year. This retirement formula will also apply to those Employees who are hired on or after January 1, 2013, and who are defined as “classic members” pursuant to the California Public Employee Pension Reform Act (Act).

2. Safety:

For all Employees hired in the classifications of Assistant Probation Officer, Chief of District Attorney Investigations, Correctional Captain, Assistant Sheriff, Undersheriff and Sheriff on or before December 31, 2012, the County agrees to maintain the CalPERS 3%@55 local safety retirement formula with compensation based on Employee's single highest year. This retirement formula will also apply to Employees who are hired on or after January 1, 2013, and who are defined as "classic members" pursuant to the California Public Employee Pension Reform Act (Act).

B. CalPERS "New Employees" Retirement Benefit Formula

1. Miscellaneous:

Pursuant to the Act, the Employer is required to offer and maintain the CalPERS 2%@62 Miscellaneous retirement formula for all "New Employees", or new members hired on or after January 1, 2013 [Government Code Section 7522.25 (a) (d) (e)], with the highest thirty-six (36) consecutive months as the basis for retirement computation [Government Code Section 7522.32 (a)].

2. Safety:

Pursuant to the Act, the Employer is required to offer and maintain the CalPERS 2.7%@57 local safety retirement formula for all "New Employees" hired on or after January 1, 2013 [Government Code Section 7522.25 (a) (d) (e)], with the highest thirty-six (36) consecutive months as the basis for retirement computation [Government Code Section 7522.32 (a)].

C. Employee Monthly Retirement Contribution Rates

1. Miscellaneous:

All Employees who are defined as "classic members" pursuant to the Act are responsible for payment of the eight percent (8%) Employee contribution rate of salary to CalPERS for the 2.7%@55 retirement benefit formula. All Employees who are defined as "New Employees" pursuant to the Act are responsible for payment of the 6.75% (or another % as determined by CalPERS) Employee contribution rate of salary to CalPERS for the 2%@62 retirement benefit formula.

2. Safety:

All Employees in the class of Correctional Lieutenant who are defined as "classic members" pursuant to the Act shall be responsible for payment of the nine percent (9%) Employee contribution rate of pay to CalPERS for the 3%@55 retirement formula. All Employees who are defined as "New Employees" pursuant to the Act are responsible for payment of the 12.75% (or another % as determined by CalPERS) Employee contribution rate of salary to CalPERS for the 2.7%@57 retirement formula. In either case ("classic members" or "New Employees"), there is no provision for an Employer paid member contribution.

D. CalPERS Retirement – Employer Paid Member Contribution (EPMC)

The County shall pay, on behalf of Elective Officers and Non-Elected Department heads, the employee's share of required contributions to the Public Employees' Retirement System ("PERS") for those Elective Officers and Non-Elected Department heads with current or prior qualifying public sector service that establishes eligibility as a 'classic member' pursuant to the provisions of California's 2013 Pension Reform Act (Act) and CalPERS Regulations. Payments made pursuant to this provision shall not be reported to PERS as "additional compensation" for any of said Officers and Employees.

Elective officers and Non-Elective Department heads with no current or prior qualifying public sector service, and who are defined as a "new member" pursuant to the provisions of the Act and CalPERS Regulations, will not receive a County-paid employee share of the required contributions and will have to pay at least one-half (1/2) of the normal retirement cost.

Those Elective Officers who do not contribute to PERS, pursuant to Government Code sections 20320-20325, shall be eligible to have an amount equal to the employee's share of PERS deposited into a deferred compensation account for the Elective Officer in lieu of participation in the County's retirement plan.

E. Military Service Credit

The County shall maintain the current retirement contracts with Public Employees' Retirement System to provide an option for Officers and Employees to purchase military service credit at their own expense.

Section 13 – Miscellaneous

A. Deferred Compensation

The County shall continue to make available to eligible Officers and Employees the opportunity to participate, on a voluntary basis, in a tax-qualified deferred compensation program. As part of the deferred compensation program, the County also provides an after-tax Roth IRA (Individual Retirement Account). Eligible Officers and Employees shall be allowed to contribute funds to said program through the use of payroll deductions.

B. Life Insurance

The County shall provide eligible Officers and Employees with Group Term Life Insurance coverage with a policy value of either ten (10) thousand dollars (\$10,000) for specific covered unrepresented classifications or fifty (50) thousand dollars (\$50,000) per covered Officer or Employee. Eligible Officers and Employees may purchase additional coverage under the policy at their own expense.

C. Long-term Disability Insurance

The County shall provide eligible Officers and Employees with Long-term Disability Insurance coverage. The coverage shall include a ninety (90) day elimination period, cover to age sixty-five (65), and provide benefits equal to sixty percent (60%) of monthly earnings, to a maximum benefit of six thousand dollars (\$6,000) per month.

D. Personal Vehicle Usage

When an Officer or Employee, at their option, volunteers' usage of their personal motor vehicle for County business travel, the County of Madera shall compensate the Officer or Employee for the use of the vehicle at the rate established from time-to-time by the Board of Supervisors.

Fringe Benefits Schedule

	Classified/ Represented Employees	Classified/ Unrepresented Employees	Unclassified Employees	Elective Officers	Non-Elected Department Heads	Extra-Help Employees
Bilingual Pay*	**	X	X			
Deferred Compensation*	**	X	X	X	X	
Health & Welfare*	**	X	X	X	X	X***
Holidays*	**	X	X		X	
Life Insurance*	**	X***		X	X	
Long-term Disability Insurance*	**			X	X	
Longevity Pay*	**	X	X	X	X	
Management Leave*	**	X	X		X	
PERS paid *	**			X	X	
Personal Vehicle Usage*	**	X	X	X	X	
Discretionary Expense Annual Allowance - \$1,200/year				X		
Retirement*	**	X	X	X	X	X***
Sick Leave*	**	X	X		X	X***
Special Leave w/Pay*	**	X	X		X	X***
Standby Pay*	**	X	X			X
Vacation Accrual*	**	X	X		X	

* = See text of Salary Resolution for fringe benefit specifications.

** = See current representation unit MOU for fringe benefit specifications

*** = See text of Salary Resolution for fringe benefit specifications.

X = Benefit Provided