

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA
ESTABLISHING BENEFITS OF COUNTY OF TEHAMA DEPARTMENT HEADS APPOINTED
AS ELECTED OFFICIALS**

WHEREAS, for purposes of this resolution, the term “elected officials” refers to County of Tehama Department Heads appointed as elected officials, including Assessor, Auditor-Controller, Clerk-Recorder, District Attorney, Sheriff-Coroner and Treasurer-Tax Collector; and

WHEREAS, the Board of Supervisors of the County of Tehama extends certain benefits to these elected officials which are the same or equally as comparable to those provided to other County of Tehama employees; and

WHEREAS, this resolution is intended to formally identify the benefits entitled to these elected officials; and

WHEREAS, IT IS THE DESIRE OF THE Board of Supervisors to provide certain benefits, to establish certain conditions of employment and to set working conditions for said employees; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Tehama, State of California, does hereby establish the benefits of elected officials shall be as follows:

1. Vacation Leave Accrual

Elected officials do not accrue vacation. Regular County of Tehama employees transitioning to elected officials will have their vacation leave accruals cashed out effective one day prior to the day they assume office. Meaning, the payment for vacation leave accruals will be computed based on the employee’s wage rate in the non-elected classification.

2. Sick Leave Accrual

Elected officials do not accrue sick leave. Regular County of Tehama employees transitioning to elected officials will have their sick leave accruals cashed out in accordance with the applicable bargaining unit memorandum of understanding.

3. Holiday Leave

Elected officials do not receive compensation for holidays.

4. Paid Administrative Leave

Elected officials are not eligible for paid administrative leave.

5. Bereavement Leave

Elected officials do not receive bereavement leave.

6. Retirement Plan

Elected officials are eligible to participate in the County of Tehama retirement program as contracted through 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 regulations. To the extent PEPRA conflicts with any provision of this resolution, PEPRA will govern.

Elected officials shall pay the entire required California Public Employees' Retirement System (CalPERS) member contribution, and County of Tehama will not pay any part of the required member contribution on behalf of those elected officials.

County of Tehama shall pay one hundred (100) percent of the required employer contribution to CalPERS.

7. Unemployment Insurance

Elected officials are not covered by unemployment insurance.

8. Health, Dental, Vision, and Life Insurance

Elected officials are entitled to participate in the County of Tehama sponsored Health Plan, including medical, dental, vision, and life insurance (\$30,000 for employee only), in accordance with TCPR §5101: Health Benefits. The method used to calculate the portion of the premium paid by the County of Tehama shall be consistent with the method used by the County of Tehama to calculate the contribution for employees covered by the Tehama County Management Employee's Association Memorandum of Understanding. Elected officials shall pay their premium for the County of Tehama sponsored Health plan bi-monthly through a payroll deduction. The County of Tehama does not provide cash-in-lieu benefits for employees who choose not to enroll.

Elected officials may voluntarily elect to purchase supplemental life insurance for themselves and their dependents. In addition, elected officials may also voluntarily elect to purchase disability insurance, accident insurance, and cancer insurance.

Elected officials may participate in the County's Premium Only Section 125 benefit program, which allows pre-tax benefits for employee contributions to the group health insurance premium.

The County-sponsored Employee Assistance Program (EAP) will be available to elected officials. The EAP will provide personal counseling and legal services and personal and work-related issues for the elected officials and their immediate family members.

Elected officials will be allowed to establish an employee-funded Flexible Spending Account (FSA), which provides employees with an option for Dependent Care Assistance and unreimbursed medical expenses. The plan year maximum for FSA will be determined by the contribution limits set by the Internal Revenue Service.

Elected officials retiring with a minimum of five (5) or more years of County of Tehama employment who move directly from active employment with active health insurance

coverage to retirement under the California Public Employees Retirement System (CalPERS) may elect to continue participation in the County of Tehama sponsored Retiree Group Health Insurance plan. The retiree is responsible for paying the full premium cost for this benefit.

9. Deferred Compensation

The County of Tehama shall contribute 2% of the salary for each elected official, as identified in Section 2 of the elected official salary ordinance currently in effect, into the County's Section 457 Deferred Compensation Plan (traditional or Roth). In addition, such elected officials may contribute into the County's Section 457 Deferred Compensation Plan insofar as combined contributions of County of Tehama and the elected official do not exceed the maximum allowable by law.

10. Travel and Mileage Reimbursement

Elected officials shall comply with County of Tehama travel policies. Elected officials conducting County of Tehama business in their private vehicle outside of the County, shall be reimbursed at the employee travel reimbursement rate adjusted annually each July 1st by the Auditor-Controller. Elected officials who have a County of Tehama assigned emergency vehicle which is available for their use during non-business hours are not eligible for mileage, however, may be eligible for meal expenses incurred while traveling pursuant to County of Tehama policy.

11. Cell Phone Allowance

The duties of elected officials require the use of a cellular phone in the course of conducting County of Tehama business, County of Tehama agrees to provide the elected officials with a cellular telephone allowance of \$60.00 per month to cover all costs of related equipment and service. This reimbursement is not considered part of salary and is, therefore, not included in California Public Employees Retirement System (CalPERS) calculations for elected officials.

12. Other

Elected officials are eligible to participate in voluntary benefit programs on the same terms and conditions as other regular employees, including but not limited to 529 plans, air ambulance plans, mortgage assistance plans, and employee discount programs, etc.

BE IT FURTHER RESOLVED

The foregoing resolution was offered on a motion by Supervisor Jones, seconded by Supervisor Walker and adopted by the following vote of the Board:

AYES: Supervisor Jones, Supervisor Walker, and Chairperson Hansen

NOES: Supervisor Burroughs, and Vice Chair Nolen

ABSENT OR NOT VOTING:

COUNTY OF TEHAMA)

I, Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a Resolution and Order adopted by the Board of Supervisors on the 5th day of August, 2025.

Dated this 8th day of August, 2025.

Sean Houghtby, County Clerk and ex-officio
Clerk of the Board of Supervisors, County of
Tehama, State of California

By *[Signature]*
Deputy

RESOLUTION NO. 2025-071