

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA**

RESOLUTION ADOPTING)
EXCEPTION TO THE 180-DAY)
WAIT PERIOD GC SECTIONS)
7522.56 & 21224)

RESOLUTION NO. 2026-74

WHEREAS, in compliance with Government Code section 7522.56 the Yuba County Board of Supervisors must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

WHEREAS, Cathleen Seal; CalPERS ID [REDACTED] retired from County of Yuba in the position of Accountant-Auditor II, effective August 11, 2026; and

WHEREAS, section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is February 7, 2027, without this resolution; and

WHEREAS, section 7522.56 provides that this exception to the 180-day wait period shall not apply if the retiree accepts any retirement-related incentive; and

WHEREAS, the Yuba County Board of Supervisors, the County of Yuba, and Cathleen Seal certify that Cathleen Seal has not and will not receive a Golden Handshake or any other retirement-related incentive; and

WHEREAS, the Yuba County Board of Supervisors hereby appoints Cathleen Seal as an extra help retired annuitant to perform the duties of Accountant-Auditor II for the County of Yuba under Government Code section 21224, effective September 29, 2026; and

WHEREAS, the entire employment agreement, contract or appointment document between Cathleen Seal and the County of Yuba has been reviewed by this body and is attached herein; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the employment shall be limited to 960 hours per fiscal year; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum hourly rate paid to other employees performing comparable duties; and

WHEREAS, the maximum hourly rate for this position is \$45.11, and the minimum hourly rate for this position is \$34.70; and

WHEREAS, the hourly rate paid to Cathleen Seal will be \$45.11; and

WHEREAS, Cathleen Seal has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

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NOW, THEREFORE, BE IT RESOLVED THAT the Yuba County Board of Supervisors hereby certifies the nature of the appointment of Cathleen Seal as described herein and detailed in the attached appointment document and that this appointment is necessary to fill the critically needed position of Accountant-Auditor II for the County of Yuba by September 29, 2026. The Auditor-Controller's office hired a new employee who will need specific training from Cathleen Seal involving understanding the connection between the prior and new financial systems and to ensure the continuity of operations of the critical operational and reporting areas, and to address the needed training of her replacement. The training will require specific and extensive information use of the prior financial system, the new financial system, and internally generated documentation for the annual financial audit to generate capital asset listings and other related information, as well as critical skills used to support other departments that provide support and assistance to departments such as Community Development and Services Agency and Administrative Services.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the 8 day of September, 2026, by the following vote:

AYES: Supervisors Vasquez, House, Fuhrer, Bradford, Messick
NOES: None
ABSENT: None
ABSTAIN: None



Seth Fuhrer, Board of Supervisors

ATTEST: Mary Pasillas
Clerk of the Board of Supervisors

By: Mary Pasillas

Janet E. Bender, County Counsel
Approved as to Form:

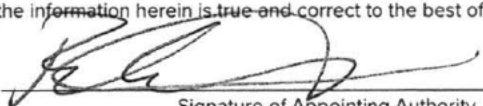
By: Cathleen Seal, Deputy County Counsel



New Appointment/Separation Status Form

Transaction: New Appointment		Employee Type: Extra Help		Detail: EH Max FY Hrs 960:	
Complete This Section for All Actions					
Department/Division Auditor / Controller		Budget # 0400		Effective Date of This Transaction 09/29/2026	
Completed By Lovette Hernandez		Contact Extension 7861			
Employee Name (Last, First, Middle Initial) Seal, Cathleen		Employee ID # [REDACTED]		Most Recent Hire Date 09/29/2026	
Home Address (Street, City, State & Zip) [REDACTED]		Primary Phone [REDACTED]		Current SCD (if known) 09/29/2026	
Mailing Address (Street, City, State & Zip) Same					
Position Accountant-Auditor II		Position Control Number (PCN)		Bargaining Unit # 0	
Base Hourly Rate \$34.70		Index Rate 1.30		Hourly Rate \$45.11	
Base Rate Memo Code		Pav Differentials		Eligible for Standby	
UKG Manager Block					
Direct Supervisor: Miranda Johnson		Dept. Admin: Miranda Johnson			
Timekeeper (P/R Contact): Sherry Ayuyu		Status Change Approver: Richard Eberle			
Advanced Step New Hire ABOVE Index Rate of 1.10:		BOS Date 09/08/2026		Resolution # / Board Item	

Complete for Separations / Terminations ONLY				Last Day Physically Worked:				
Separation / Termination Category (attach resignation letter when applicable):						Acceptable Notice: ☐		
Detailed Explanation:				Secondary Explanation (if applicable):				
Comments:								
Leave Balances at time of Separation/Term:	VACATION				SICK		OTHER	
	Accrual Rate	Balance	Accrual Rate	Balance	FSL Balance	Eligible for SL payout/conversion Payout 25% ☐ No ☐ Yes	FH	CTO
Mgmt Leave								
COMMENTS:								
Non-contributing appointment as a retired annuitant in CalPERS.								
Retired Annuitant 960 hours/fiscal year.								
Advanced Step Extra Help Hire per Board of Supervisors Agenda Item 456/2026 dated 9/08/2026, 180-day waiting period exception pursuant to Government Code 7522.56 and 21224.								

DEPARTMENT – APPOINTING AUTHORITY: I hereby certify that the information herein is true and correct to the best of my knowledge.		HUMAN RESOURCES OFFICE: All pertinent County Ordinances, Resolutions, Rules, and Regulations have been complied with: ☐ Approved ☐ Denied	
 Signature of Appointing Authority		 Signature of Human Resources Representative	

EMPLOYMENT STATUS: TO BE COMPLETED BY HUMAN RESOURCES ONLY							
Retire: ☐ PARS ☐ PERS Classic ☐ PERS Misc (2% @55) ☐ PERS Safety (2% @50)		EE Deduction %					
☐ N/A Retired Annuitant ☐ PERS New ☐ PERS Misc (2% @62) ☐ PERS Safety (2.7% @57)							
EE ID #	CalPERS ID	Estimated Probation End Date	First Eval Due	Service Comp. Date	SAD		
Eligible for Re-Hire ☐ Yes ☐ No		Notes: Benefit Accruals Date					
Mo/Yr	Posting Transaction	PC	☐ Auditor ☐ Dept/EE ☐ DPA ☐ UKG	Initials	Date		