

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN JOAQUIN
STATE OF CALIFORNIA

R E S O L U T I O N

R-26-114

RESOLUTION IMPLEMENTING CERTAIN TERMS AND CONDITIONS FOR ELECTED
OFFICIALS

WHEREAS, it is the desire of the County of San Joaquin to set forth certain terms and conditions for elected officials; and

WHEREAS, such terms and conditions do not comprise all of the terms and conditions of such officials; and

WHEREAS, it is in the best interest of the County of San Joaquin that such terms and conditions be set forth herein;

NOW, THEREFORE, BE IT RESOLVED that the following terms and conditions be, and they hereby are, made applicable to such officials:

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2. INSURANCE

2.2 Effective Date of Coverage

The effective date of coverage in the health, dental, vision, and life insurance plans shall be the first day of the first bi-weekly pay period next following the date of appointment, and the submission of completed enrollment forms and supporting documentation.

Upon first becoming eligible for health insurance coverage, officials have sixty (60) calendar days to enroll in such insurance coverage. Those failing to enroll within the specified timeframe shall be deemed to have waived coverage under the plans and shall not be eligible. Officials who are not covered under a plan may elect to participate at the next open enrollment period, or under a Qualifying Status Change Event, as permitted under IRS regulations or other applicable laws, outside of the open enrollment period.

2.3 Medical Insurance Options

The County shall provide options for medical insurance coverage for officials and their dependents in one of several plans. The plans shall, at a minimum, include two plan options, a PPO and an HMO plan. The County may modify the number and type of plans available, and plan design, subject to prior notice. Medical plans offered may be either self-funded by the County or fully insured. If any plan is self-funded, a plan document shall be adopted by the Board of Supervisors. Officials may opt-out of medical insurance coverage during each open enrollment period or during a Qualifying Status Change Event, by completing an Enrollment Form and selecting the "Opt Out" option. All associated documents to support Qualifying Status Change Events need to be submitted to the County within 60 days of the qualifying event.

Health plans will be renewed through an open enrollment process which will occur on an annual basis. A list of the current County plan offerings is available on the County's website (www.sjgov.org) under the Human Resources Benefits section.

2.3.1 Medical Insurance Premiums

The County shall contribute 80% of the premium and the elected official shall contribute 20% of the premium for officials electing the standard PPO or the standard HMO plan options at all tier levels (employee only, employee plus one, employee plus family). Standard plans are noted on the County's website.

For elected officials electing the buy-up plan option, the County shall contribute at the same coverage level as the standard PPO plan County contribution at all tier

levels. Elected officials shall pay the difference between the County contribution and the full rate of the buy-up PPO plan at each coverage level.

2.3.3 Coverage for Surviving Dependents

Consistent with the Federal Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA) any County elected official who is covered by County-offered health insurance and who dies while in office, whether in paid or unpaid status, their surviving dependents shall be allowed to retain their dependents' coverage, provided that the dependents elect COBRA coverage and pay their applicable premiums by the due date.

2.4 Dental Insurance Options

The County shall provide an option for dental insurance coverage, to include orthodontia, for elected officials and their dependents in one or more dental insurance plans. There shall be a primary dental plan, and a dental health maintenance organization (DHMO) plan may be offered. Such plans may be fully insured or self-insured by the County. The County may also offer buy-up plan options. Officials will receive the employee-only tier coverage at 100% for all dental plans, excluding any buy-up options.

The County shall pay the employee-only premium for the standard dental plan and any increases thereto. Elected officials will be responsible for the cost difference between the standard/core option of any plan and the buy-up option. Dependent dental coverage is available at the elected official's expense.

For plans with orthodontia coverage, the plan will pay 50% of actual costs. The maximum amount of orthodontia coverage is \$1200 lifetime, per enrollee and eligible dependents.

The maximum annual dental benefit per person in the primary dental plan shall be \$3,000. The DHMO has no annual maximum.

A list of current County plan offerings is available on the County's website (www.sjgov.org) under the Human Resources Benefits section.

2.5 Vision Insurance Options

The County shall provide one or more options for vision insurance coverage for elected officials and their dependents in one or more vision insurance plans. The County may also offer a buy-up plan option.

Officials will receive the employee-only tier coverage at 100% for all vision plans, excluding the buy-up option. The County shall pay the employee-only premium, and any increases thereto, excluding the buy-up option. Elected officials are responsible for the

cost difference between the standard plan and the buy-up plan option. Dependent vision coverage is available at the elected official's expense.

2.6 Life Insurance

The County shall provide life insurance coverage as follows:

- (a) At least one but less than three continuous years of service -- \$1,000.
- (b) Three but less than five continuous years of service -- \$3,000.
- (c) Five but less than ten continuous years of service -- \$5,000.
- (d) Ten continuous years of service or more -- \$10,000.

For the purposes of this subsection only, a year is defined as twelve (12) consecutive calendar months of employment.

2.6.1 Additional Life Insurance

The County shall provide a County-paid term life insurance policy with a face value equal to 100% of the official's annual salary rounded to the nearest \$1,000, up to \$75,000. The policy shall include a double indemnity accidental death and dismemberment provision.

If the elected official separates from office with a service or disability retirement, this policy shall continue through the first sixty (60) months following such separation in an amount not to exceed the lesser of the official's annual salary or \$50,000. Such benefit will terminate at the end of sixty (60) months after leaving office.

Elected officials may also purchase additional term life insurance in increments of \$25,000 to a maximum of \$200,000 at the County's rate.

2.8 Flexible Benefits

Elected officials shall have the option to participate in a flexible benefit program (as allowed and prescribed by Section 125 of the Internal Revenue Code (IRC) and applicable IRC sections and regulations) which permits the pre-taxing of insurance premiums, reimbursement of eligible dependent care costs, and unreimbursed healthcare expenses with pre-tax dollars.

Elected officials who are enrolled in a high-deductible health plan with an accompanying health savings account are not eligible to enroll in the flexible benefit program for unreimbursed health care expenses under this section. See Section 2.8.1.

2.8.1 Health Savings Account

For officials who are enrolled in a Health Savings Account (HSA)-Qualified High Deductible Health Plan (HDHP), the County will contribute \$700 per year for the official only (rate known as "Employee Only") and \$1,400 per year for the official plus

dependents (rate known as “Employee plus dependent(s)”) to an HSA. Funds will be deposited through the County’s payroll process and sent directly to the County’s approved third party administrator (TPA), prorated over 26 pay periods. Participants can elect to make additional HSA contributions up to the IRS total combined (employer and participant contributions) HSA maximum contributions for single or family coverage.

Officials who are not enrolled in an HSA-Qualified HDHP or who participate in a flexible spending account as provided in Section 2.8 are not eligible for participation in an HSA under this section.

3. LEAVES FROM EMPLOYMENT

3.3 Sick Leave

Those officials who have completed five (5) years of service as an elected official shall be credited with twelve (12) days for each year of service to the County while serving in such capacity for purposes of Section 3.3.6.

3.3.6 Sick Leave Conversion

This benefit applies to all elected officials hired prior to August 27, 2001.

Upon separation from office and concurrent assumption of a retired status in SJCERA, an elected official may convert up to fifteen percent (15%) of accumulated sick leave to cash if the official has more than one hundred sixty (160) hours of sick leave accumulated as of the date of separation, and provided that such conversion shall not be in such an amount so as to reduce the accumulation below one hundred sixty (160) hours. Each eligible official, must have elected in advance whether to convert such accumulated sick leave to cash. Once made, the choice cannot be changed. All sick leave which is not so converted will be used to implement Section 8.4 of this Resolution.

Any amount received from conversion of sick leave under this Section shall not be considered compensation for purposes of contributions to, or benefits from, SJCERA. Such cash conversion amount shall be paid when the official first receives monetary allowances from SJCERA.

4. COMPENSATION

4.1 Salaries

Other than members of the Board of Supervisors, Elected Officials shall receive base wage increases according to the following schedule:

- a. Effective August 10, 2026, officials shall receive a base wage increase of 4%.
- b. Effective June 28, 2027, officials shall receive a base wage increase of 4%.

Equity Adjustment:

- a. Effective August 10, 2026, the Sheriff-Public Administrator classification will receive an equity adjustment of 16.5%.

One-Time Payment:

- a. Effective on the payday of November 25, 2026, (11/2/2026 through 11/15/2026 pay period) all officials on payroll upon adoption of this resolution and still on payroll as of November 2, 2026, shall receive a one-time lump sum payment of \$600.00.

By County Ordinance Code 2-1031, members of the Board of Supervisors may receive annual adjustments to ensure bi-weekly compensation at a rate of 70 percent of California Superior Court Judges.

4.1.1 Elected Officers Salary Relationships

The County shall maintain the following salary relationships among elected officials:

The bi-weekly compensation of the Auditor-Controller, Assessor-Recorder-County Clerk, and Treasurer-Tax Collector shall be maintained at an equivalent salary.

The bi-weekly compensation of the Sheriff-Public Administrator including POST supplementals and the base bi-weekly salary of the District Attorney shall be maintained at an equivalent salary.

4.2 Supplemental Pay

4.2.1 General

No official shall receive supplemental pay when on vacation, sick leave, sick leave in conjunction with the receipt of State Disability Insurance or Workers' Compensation temporary disability payments, compensatory time off, holiday, or paid military leave unless such official shall have been performing duties for a period of not

less than four (4) full bi-weekly pay periods or such supplemental duties are scheduled, upon assignment, to last not less than four (4) full bi weekly pay periods. Unless otherwise specified by the Appointing Authority or the Appointing Authority's designee, such shift assignment shall be presumed to be scheduled upon assignment for at least four (4) full bi-weekly pay periods

4.2.8 P.O.S.T. Pay

A Sheriff who holds an Advanced POST Certificate shall receive a pay supplement equal to 10% of the base salary of Sheriff in addition to their regular rate of pay.

A Sheriff who holds a Supervisory, Management, or Executive POST certificate shall receive a pay supplement equal to 1% of the base salary of a Sheriff in addition to their regular rate of pay.

A Sheriff who holds a Supervisory, Management, or Executive POST certificate and has twenty-four (24) or more years of County service shall receive an additional 2.5% for a total of 3.5%, of the base salary of Sheriff in addition to their regular rate of pay.

4.2.9 Additional Compensation

Officials in the Auditor-Controller and the Treasurer Tax Collector classifications who possess a Certified Internal Auditor (CIA) and/or an active Certified Public Accountant (CPA) certificate issued by the American Institute of Certified Public Accountants and the license issued by the State Department of Consumer Affairs – Board of Accountancy, shall receive a pay supplement of five percent (5%) of their base salary.

4.3 Paycheck Exceptions

A paycheck exception is defined as the incorrect reporting of payroll or failure to process the following payroll actions, causing an official to receive less than the pay to which the member is entitled for that pay period. Paycheck exceptions (except overtime exceptions) in excess of \$100 in terms of gross pay, if presented by noon on the Friday following payday, shall be paid within two (2) working days of presentation of the claim to the Auditor-Controller.

All payroll errors resulting in gross pay overpayment, net pay overpayment or granting of other compensation or benefits in error must be repaid to the County. Such errors may result from use of an incorrect salary rate, reporting the wrong number of hours worked, or misclassification of hours worked.

4.4 Mileage and Travel Expenses

If it is legally possible to do so, the County shall grant advance travel pay when requested by the official at such times as the official is traveling outside the County on County business.

The mileage allowance for the use of personal vehicles on County business shall be paid according to the rates allowed by the Internal Revenue Service and shall be adjusted to reflect changes in this rate the beginning of the first full bi-weekly pay period following announcement of the changed rate by the Internal Revenue Service.

When approved by the County Administrator, officials may elect to be provided with a County vehicle or receive a vehicle allowance of \$585 per month for the use of their own vehicle. Officials who receive the \$585 monthly allowance shall not receive the regular County mileage reimbursement allowance of the rate allowed by the Internal Revenue Service per mile except when traveling outside of the geographic boundaries of San Joaquin County on County business.

Members of the Board of Supervisors who do not elect to be provided with a County vehicle, will receive a monthly vehicle allowance in accordance with County Ordinance Code 2-1030. Board of Supervisor members who receive a monthly allowance shall not receive the regular County mileage reimbursement allowance of the rate allowed by the Internal Revenue Service per mile except when traveling outside of the geographic boundaries of San Joaquin County on County business.

Elected officials who do not receive either a County car or the monthly vehicle allowance shall receive the County mileage reimbursement according to the rates allowed by the Internal Revenue Services in accordance with this Section whenever they use their private vehicle for County business.

Meal and lodging reimbursement shall be authorized and paid in accordance with procedures and requirements listed in Section 3500 of the Administrative Manual of San Joaquin County.

4.5 Deferred Compensation Contribution

The County of San Joaquin may maintain a Section 457 and/or other Deferred Compensation Plans. The allowable contribution shall be the maximum allowed by the Internal Revenue Code.

The County, at its sole discretion will have the right at any time during the period covered by this agreement to develop charges necessary for the administration of the plan or plans, and implement said charges for active and inactive participants, to be paid by active and inactive participants. In any case, the charge will not exceed the

actual cost to the County for administration of the plan or plans as computed by the Auditor-Controller under standard accounting practices for cost allocation purposes.

Before implementing a payroll deduction charge, the County will make every effort to negotiate with the plan vendors and/or third party administrator(s) to recoup the County cost from their management fees.

The County shall make a contribution equal to 5% of the official's base salary to the deferred compensation plan.

5. DAYS AND HOURS OF WORK - OVERTIME

5.1 Work Week

Unless otherwise provided for in this Resolution or in any Resolution or Board Order, the base compensation shall be deemed to be compensation per bi-weekly pay period and is predicated upon a forty (40) hour work week. A bi-weekly pay period shall consist of eighty (80) working hours and the base compensation provided shall be payment in full for all services rendered to the County except as otherwise provided.

8. RETIREMENT

Unless otherwise stated, all statutory references in this section “8. Retirement” of this Resolution are to the California Government Code.

8.0 Retirement Tier and Eligibility

SJCERA Tier I – Those who established and maintain membership in the San Joaquin County Employees’ Retirement Association (SJCERA) prior to January 1, 2013, and other eligible members as defined by law, participate in the defined benefit formula that was in place on December 31, 2012, hereinafter “SJCERA Tier I”.

SJCERA Tier II – Those who establish membership in SJCERA on or after January 1, 2013, who are subject to the provisions of the Public Employees’ Pension Reform Act of 2013 (Article 4 (commencing with Section 7522) of Chapter 21 of Division 7 of Title I of the Government Code), hereinafter “PEPRA”, participate in the defined benefit formula prescribed by PEPRA, hereinafter “SJCERA Tier II”.

Every employee of San Joaquin County who is appointed to a permanent full-time position shall be a member of SJCERA.

For purposes of SJCERA Membership only, “Permanent Full-Time” is hereby defined as an employee who is on payroll for 1560 or more hours in a calendar year.

For purposes of SJCERA Membership only, “Part-Time” is hereby defined as an employee who is on payroll for 1559 hours or less in a calendar year.

8.1 Retirement Formula

The County shall maintain the defined benefit retirement formula specified in Section 31676.14 (2% at age 55 ½) for General Members of SJCERA Tier I and in Section 31664.1 (3% at age 50) for Safety Members of SJCERA Tier I.

General Members of SJCERA Tier II participate in the defined benefit formula prescribed by Section 7522.20 of PEPRA (2% at age 62). Safety Members of SJCERA Tier II participate in the defined benefit formula prescribed by Section 7522.25(d) of PEPRA (2.7% at age 57).

An annual cost of living adjustment of up to three percent (3%) shall be maintained in accordance with Section 31780.1 for monthly benefits payable by SJCERA to retired members of SJCERA (Tiers I and II) or their beneficiaries.

8.2 Retirement Age and Service

The provisions of Section 31672 permitting service retirement for General Members of SJCERA Tier I at age seventy (70) years, or at age fifty (50) years with the completion of ten (10) years of service as adopted by County Resolution R-72-1245, or with 30 or more years of service regardless of age, shall be maintained for members who are General Members of SJCERA Tier I. The provisions of Section 31663.25 permitting service retirement for Safety Members of SJCERA Tier I at age seventy (70) years, or at age fifty (50) years with the completion of ten (10) years of service, or with 20 or more years of service regardless of age, shall be maintained for those who are Safety Members of SJCERA Tier I.

Section 7522.20 permits service retirement for General Members of SJCERA Tier II after five (5) years of service and upon reaching fifty-two (52) years of age. Section 7522.25 permits service retirement for Safety Members of SJCERA Tier II after five (5) years of service and upon reaching fifty (50) years of age.

8.2.1 Retirement Benefits – Final Compensation Calculation Period

For those who are members of SJCERA Tier I, final compensation shall, as authorized by County Resolution R-71-2161 pursuant to Section 31462 (1), be the average annual compensation earnable by the member in the twelve (12) consecutive months elected by the member at or before the time the member files an application for retirement or, if no election is made, the twelve (12) consecutive months immediately preceding the member's retirement.

As provided by Section 7522.32, for those who are members of SJCERA Tier II, final compensation shall mean the highest average annual pensionable compensation earned by the member during a period of at least thirty-six (36) consecutive months immediately preceding the member's retirement or last separation from service if earlier, or during any other period of at least thirty-six (36) consecutive months, as designated by the member on the application for retirement.

In accordance with Board of Retirement Resolution 2021-05-01, and pursuant to the Public Employees' Pension Reform Act (PEPRA) (Gov. Code sec. 7522.34), those who become members of SJCERA for the first time on and after January 1, 2022, and who do not establish reciprocity between SJCERA and another public retirement system in California as to which the individual's retirement system membership commenced prior to January 1, 2013, pensionable compensation shall be defined as base pay only and will be referred to as Tier II B.

8.3 Retirement Contributions

Members' retirement contributions to SJCERA shall be made on a pre-tax basis.

Tier I members' contributions as determined annually by the plan actuary pursuant to Section 31621.3 for General Members of SJCERA Tier I, and pursuant to Section 31639.5 for Safety Members of SJCERA Tier I and expressed as a percentage of payroll shall be known as the "Basic Member Contribution Rate". Officials who are members of SJCERA Tier I shall pay the Basic Member Contribution Rate applicable to their member category plus the increase in that rate as specified in Government Code Section 31631.5 (a) (1), not to exceed 50% of the normal cost of benefits. The increase in the rate specified in Section 31631.5 (a) (1) that is applicable to County peace officers shall be the increase in the rate applicable to all Safety Members of SJCERA Tier I.

Tier II members shall pay member contributions pursuant to Government Code Section 7522.30, which shall be at least 50% of normal cost as determined annually by the plan actuary and expressed as a percentage of payroll. The County shall not pay any of the required member contribution.

In accordance with Board of Retirement Resolution 2021-05-01, and pursuant to the Public Employees' Pension Reform Act (PEPRA) (Gov. Code sec. 7522.34), those who become members of SJCERA for the first time on and after January 1, 2022, and who do not establish reciprocity between SJCERA and another public retirement system in California as to which the individual's retirement system membership commenced prior to January 1, 2013, shall pay contribution on base pay only and will be referred to as Tier II B.

Elected officers of the County are not required to be active members of the County Retirement System. For any such officer to whom the benefits of this Resolution are provided and who is not an active member of the County Retirement System, the County shall contribute to the County's deferred compensation plan for the benefit of such officer the amount which the County would otherwise be required to contribute to the County Retirement System on behalf of such officer, subject to the limits imposed on contributions to the County's deferred compensation plan (including both regular and catch-up contributions). The amount of the contributions made to the deferred compensation plan shall not be included in compensation earnable for purposes of calculating retirement benefits and shall be equivalent to the combined normal rate of contributions for officials as determined by the Retirement System's actuaries.

8.3.1 Retirement COLA Cost Share

Notwithstanding R-75-1592, the County and those who are members of SJCERA shall, in accordance with Government Code Section 31873, equally share the contributions required for post-retirement cost-of-living adjustments.

8.4 Retirement - Sick Leave Conversion

A sick leave credit account shall be established for each official who: (1) separates from office and concurrently assumes a retired status, either deferred, service, or disability, in SJCERA; (2) continues such official's coverage under a County health insurance plan; and (3) has at least one hundred and sixty (160) hours of accumulated sick leave as of the date of separation.

Such account shall be credited upon separation with as many days of accumulated sick leave as the official so chooses to pay the monthly health insurance premiums as well as the dental insurance premium for any dental plan offered to retirees by the County. For the purposes of this Section, each eight (8) hours of sick leave is equal to one (1) day.

The account shall be eligible for use by the official and their dependents eligible under the plan, as of the effective date the retired official is first paid a monetary retirement allowance by SJCERA and shall continue until such account is fully depleted, the official ceases to be a member of SJCERA, or the official and all their dependents cease to be covered by the health insurance plan, whichever first occurs. Retirees who are on deferred status shall be eligible for health insurance coverage but may not utilize such account mentioned above until otherwise eligible.

The amount of credit allowed for each day of accumulated sick leave shall be calculated as follows:

The dollar value of the conversion shall be capped at \$221.24 for each eight (8) hours of sick leave.

Pursuant to San Joaquin County Ordinance No. 4122, those eligible for sick leave credit accounts under this section will be offered the opportunity to use accumulated sick leave for service credit under Government Code Section 31641.03 in lieu of a sick leave credit account.

Any official elected after August 27, 2001 shall not be eligible for this benefit.

8.5 Retirement Death Benefits

The death benefits provisions of Section 31789.3 of the Government Code shall be maintained for County Retirement System Members.

8.7 Retirement Buy Back

Officials who wish to purchase previous temporary and/or contract San Joaquin County service under the provisions of Government Code Section 31641.5, the County shall assume responsibility for 50% of the amount of the contribution the official is

required to pay in order to be credited with such service. The amount assumed by the County shall not become part of the official's accumulated contributions and shall not be considered compensation for purposes of contributions to, or benefits from SJCERA.

9. TRAINING AND EDUCATION

9.3 Educational Reimbursement Program

In accordance with the County's Educational Reimbursement Program, officials may be reimbursed for career-related course work taken on the official's own time. The minimum amount of reimbursement is \$10 and the maximum is \$850 per fiscal year; however, an official enrolled in an approved degree program may be reimbursed up to \$800 per semester for a maximum of \$1,600 per fiscal year and may include reimbursement for educational materials.

The Educational Reimbursement Fund is \$125,000 per fiscal year.

Specific details and conditions of participation are included in Section 1700 of the County's Administrative Manual.

9.7 Professional Expense Reimbursement

The District Attorney shall be reimbursed 100% of their California Bar Association annual dues per fiscal year, limited to the basic dues and not to include optional contributions, and minimum base dues for no more than one (1) additional membership in the CA District Attorneys Association or the San Joaquin County Bar Association.

10. WORKERS' COMPENSATION AND SAFETY

10.1 Workers' Compensation

Workers' compensation coverage for elected officials shall be consistent with State Law.

The County shall continue to provide health, dental, vision, and life insurance plan coverage as provided in Section 2.

12. EMPLOYEE LIABILITY

A County elected official's liability for acts or omissions within the scope of employment is established by Article 3, Division 3, of Title 1 of the Government Code of the State of California. Indemnification and defense of County employees, for claims against them arising out of acts or omissions within the scope of their employment, are set out in Article 4, Division 3.6 of Title 1 of the Government Code of the State of California.

The County and County elected officials recognize their respective rights and obligations under these provisions of these laws as they exist at this time and as they may be amended or given final, binding judicial interpretation.

13. PROPERTY AND EQUIPMENT

13.1 Replacement of Damaged Property

Except for loss or destruction to currency, the County may provide for the payment of the cost of replacing or repairing property or prostheses of an official, such as eyeglasses, hearing aids, dentures, watches, or articles of clothing necessarily worn or carried by the official when any such items are lost or damaged in the line of duty without fault of the official. If the items are damaged beyond repair, the actual value of such items may be paid. The value of such items shall be determined as of the time of the loss or damage. The Board of Supervisors delegates to the County Administrator the authority to grant or deny claims which do not exceed \$500.

13.2 Uniform Allowance

The Sheriff shall receive a bi-weekly uniform allowance of \$ 46.15.

PASSED AND ADOPTED _____ August 4, 2026 _____, by the following vote of the Board of Supervisors, to wit:

AYES: **Gardea, Canepa, Dhaliwal, Ding, Rickman**

NOES: **None**

ABSENT: **None**

ABSTAIN: **None**

ATTEST: RACHÉL DeBORD
Clerk of the Board of Supervisors
County of San Joaquin
State of California



By **Rachél DeBord**

Sukhminder S. Dhaliwal

SUKHMINDER S. DHALIWAL
Chair, Board of Supervisors
County of San Joaquin
State of California