

Meeting Date: January 28, 2026 (10)

ORDINANCE NO. 10971 (NEW SERIES)

**AN ORDINANCE AMENDING THE COMPENSATION
ORDINANCE RELATING TO THE ADOPTION OF A
DEFERRED RETIREMENT OPTION PROGRAM**

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. The Board of Supervisors finds and determines that:

(a) The actuarial analysis caused to be conducted by the San Diego County Employees Retirement Association under Government Code Section 31770.4 has determined that the Deferred Retirement Option Program (DROP) to be adopted by this ordinance is cost neutral.

(b) All bargaining units with members subject to the DROP agreed to the DROP in their respective collective bargaining agreements.

Section 2. Article 5.14 of the Compensation Ordinance is hereby added to read as follows:

ARTICLE 5.14: DEFERRED RETIREMENT OPTION PROGRAM

SECTION 5.14.1: DEFERRED RETIREMENT OPTION PROGRAM. This Article shall be known and may be cited as the “Deferred Retirement Option Program.” It is adopted pursuant to Article 11.5 (commencing with Section 31770) of Chapter 3 of Part 3 of Division 4 of Title 3 of the Government Code.

SECTION 5.14.2: CREATION; PURPOSE; DESIGN AND ADMINISTRATION; SEVERABILITY

- (a) **Creation and Purpose.** The Deferred Retirement Option Program is hereby created to provide eligible members who elect to participate in the program access to a lump sum in addition to a monthly retirement allowance.
- (b) **Design and Administration.** The design and administration of the Deferred Retirement Option Program shall conform to the applicable provisions of Title 26 of the United States Code, the Government Code, and the Revenue and Taxation Code. The County and system may adopt policies and procedures, consistent with applicable law, necessary or appropriate to administer the DROP.
- (c) **Severability.** If any provision of this Article or the application thereof to any person or circumstance is held invalid, that invalidity will not affect other provisions or applications of this Article that can be given effect

Meeting Date: January 28, 2026 (10)

without the invalid provisions or application, and to this end the provisions of this Article are severable.

- (d) **Conflict of Laws.** In the event any provision contained herein conflicts with the Internal Revenue Code, County Employees Retirement Law of 1937 or Public Employees' Pension Reform Act of 2013, the federal or state law controls.

SECTION 5.14.3: DEFINITIONS. Unless the context otherwise requires, the definitions contained in this section govern the construction of this Article:

- (a) **"Board"** means the Board of Retirement of the San Diego County Employees Retirement Association.
- (b) **"County"** means the County of San Diego.
- (c) **"DROP" or "program"** means the Deferred Retirement Option Program established by this Article.
- (d) **"Election date"** means the date the member elects to participate in the program, which shall be the first day of a pay period. If a member requests an election date that is not the first day of a pay period, the system will adjust the election date to the first day of the next pay period.
- (e) **"Member"** means a safety member of the system described in Government Code Section 31469.4, 31470.2, or 31470.4.
- (f) **"Participant"** means any eligible safety member of the system described in Government Code Section 31469.4, 31470.2, or 31470.4 who has validly elected to participate in the program.
- (g) **"Program account"** means the account established by the system for each participant of the program pursuant to Section 5.14.13.
- (h) **"Program period"** means the period of time commencing on the election date and ending on the member's retirement date, which period may not exceed 36 months.
- (i) **"Retirement date"** means the date the member terminates employment and retires from the system.
- (j) **"Retirement system" or "system"** means the retirement system for San Diego County employees created pursuant to the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.).

Meeting Date: January 28, 2026 (10)

SECTION 5.14.4: DROP OPTION SELECTED; OPERATION AND OPERATIVE DATE.

- (a) **Forward DROP Provisions.** For each bargaining unit, members shall be subject to the provisions of Chapter 3 (commencing with Section 31770) of Part 3 of Division 4 of Title 3 of the Government Code, including the forward DROP provisions contained in Government Code Sections 31771 to 31776.5, inclusive, as provided for in this Article, but excluding the actuarial equivalent DROP provisions contained in Government Code Section 31777 and excluding the backward DROP provisions contained in Government Code Sections 31778 to 31778.2, inclusive.
- (b) **Operation and Operative Date.** The program shall become operative with respect to all safety members of the system on March 20, 2026.

SECTION 5.14.5: COST NEUTRALITY. The DROP shall be cost neutral, meaning that it shall not have a significant negative financial impact on the members, County, or the retirement system, as specified in Government Code Section 31770.4.

SECTION 5.14.6: ELIGIBILITY REQUIREMENTS. Eligibility to participate in the program is subject to the following:

- (a) **Required Age and Service Credit.** For members in retirement Tiers A and B, the minimum age to participate in the program is 50 with a minimum of 5 years of service credit and 10 years of eligibility, age 70 regardless of service credit, or any age with 5 years of service and 20 years of eligibility. For members in retirement Tiers C and D, the minimum age to participate in the program is age 50 with a minimum of 5 years of service credit, or age 70 regardless of service credit. There is no maximum years of service credit to participate in the program.
- (b) **Active-Duty Status Requirement.** Active-duty employment status of the member is required to be eligible to participate in the program. Active-duty employment status includes light-duty status, but excludes sick leave, vacation leave, injured on duty, administrative leave, and all other types of non-working status. If the member is not on active-duty status on the election date, the election date shall be adjusted to reflect the date the member returns to active-duty status. County will notify system of active-duty eligibility of the member to participate in the program.
- (c) **Election to Participate.** Members shall be eligible to elect to participate in the program: (i) at any time after the requirements specified in subdivision (a) of this section are met; and, (ii) while on active-duty status specified in subdivision (b) of this section. Members who satisfy the eligibility requirements on the implementation date of the program shall be eligible to elect to participate in the program as of the operative date of the program.

Meeting Date: January 28, 2026 (10)

- (d) Prior Service Credit. Prior County service purchased pursuant to the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.) and eligible reciprocal service performed by the member under another public retirement system shall be included for purposes of determining eligibility for the program to the extent provided in Government Code Section 31836.
- (e) Deferred Retirement. Members who have left County service and who have elected deferred retirement pursuant to Government Code Sections 31700 to 31706 shall not be eligible to participate in the program unless they return to County service during the operative period of the program.
- (f) Previous DROP Participation. A member who retired from County service after previously participating in the program and who returns to County service shall not be eligible to participate in the program again.

SECTION 5.14.7: NOTIFICATION OF MEMBERS.

- (a) Notification Procedure. Upon adoption of this article, the retirement system shall establish procedures for notifying members of their rights under the program.
- (b) Information Provided. Each member, before electing to participate in the program, shall be given written information by the retirement system regarding how benefits under the program would be calculated and a comparison of the member's anticipated benefits at retirement with and without participation in the program. All members will be advised to seek advice from professional tax and investment advisors before electing to participate in the program.

SECTION 5.14.8: EXTENT OF BENEFITS SUBJECT TO EXECUTION OR ASSIGNMENT. The right of a participant to benefits under the program is not subject to execution or any other process, except to the extent permitted by Section 704.110 of the Code of Civil Procedure and is unassignable except as specifically provided under the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.).

SECTION 5.14.9: APPLICABILITY OF MARRIAGE DISSOLUTION, COMMUNITY PROPERTY AND SUPPORT LAWS AND ORDERS. The rights of a participant or his or her spouse under the program shall be subject to any applicable provisions of law or court orders relating to dissolution of marriage, division of community property, and child or spousal support.

SECTION 5.14.10: MEMBER ELECTION TO PARTICIPATE.

- (a) Form. Any member who elects to participate in the program shall make the election on a form prescribed and retained by the Board. On that form the member shall do all of the following:

Meeting Date: January 28, 2026 (10)

- (1) Designate a program period that will not exceed 36 months, agree to terminate covered employment under the system no later than the end of that designated period, and acknowledge that participation in the program is not a guarantee of continued employment for any period.
- (2) Waive any claims with respect to age and other discrimination in employment laws relative to the program as are required by the County or the system.
- (3) Waive the right to disability retirement benefits based on a condition relating to an illness or injury that occurred prior to the program period. This waiver does not apply to any rights the member may have under Government Code Section 31720.5, 31720.6, or 31720.7, which rights shall remain in effect until the member receives a distribution of some or all of the balance in their program account.
- (4) Acknowledge that:
 - (a) On and after the election date, the member shall cease to accrue retirement benefits under the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.), and instead shall begin to accrue benefits under the program pursuant to the terms of this Article.
 - (b) The member's monthly retirement allowance after termination of participation in, or completion of, the program shall be an amount equal to the monthly retirement allowance the member would have received if they had retired for service on the election date, with adjustments as provided for in Section 5.14.21.
 - (c) The member's final compensation for purposes of determining the member's monthly retirement allowance shall be the final compensation determined as of the election date. Participation in the program and any changes in compensation paid to the member during the program period shall have no effect on the member's monthly retirement allowance.
 - (d) Participation in the program constitutes an application for a monthly retirement allowance to commence no later than the end of the program period.

Meeting Date: January 28, 2026 (10)

- (e) The member is not eligible to receive a refund of accumulated member contributions upon termination of the member's employment with the County.
 - (f) Participation in the program does not affect the terms and conditions of employment.
- (b) Statement by Spouse. If the member is married, the member's spouse shall execute a statement, on a form prescribed by the Board, acknowledging the spouse's understanding of, and agreement with, the member's election to participate in the program, together with an express statement of the spouse's understanding and agreement that benefits payable to the spouse upon the death of the member will be reduced as a result of that participation.
- (c) Application Process. The system will use the same application process that is used for service retirements. The member's application to participate in the program must be received by the retirement system on or before the election date, but no earlier than 120 days before the election date, or the number of days approved by the Board.

SECTION 5.14.11: COMMENCEMENT OF BENEFITS – TERMS AND CONDITIONS.

- (a) Commencement. On and after the election date, the participant shall cease to accrue retirement benefits under the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.), and instead shall begin to accrue benefits under the program pursuant to the terms of this Article, which benefits shall be credited to the participant's program account pursuant to Section 5.14.13.
- (b) Irrevocability. A member's election to participate in the program shall be irrevocable except in the following circumstances:
 - (1) If the member is married on the election date and if that spouse dies during the program period, the member may, within 90 days after the spouse's death, elect to revoke his or her election to participate in the program. In that case, the member's benefits shall be calculated on retirement as if the member had never entered the program and the member forfeits all proceeds in the program account.
 - (2) If the member elects to retire for disability under the circumstances described in Section 5.14.17, the member's participation in the program shall cease and the member may apply for conversion of the deferred retirement allowance to a disability allowance calculated at

Meeting Date: January 28, 2026 (10)

date of entry into the program, and the employee shall retain all proceeds in the program account.

(c) Terms and Conditions.

- (1) A participant in the program shall have all of the rights, privileges, and benefits, and is subject to all terms and conditions of active employment including, but not limited to, eligibility for other benefit programs not related to retirement benefits, seniority, accrual and use of vacation and sick leave, and pay increases.
- (2) A participant shall continue to make normal member contributions under the County Employees Retirement Law of 1937 (Government Code Section 31450, et seq.) during the program period. Normal member contributions include all contributions the participant would have been required to make had they not entered DROP. Member contributions paid during the program period shall be based on the compensation earned by the participant while in the program.

- (d) Eligibility of Spouse. Except as otherwise provided in Section 5.14.16, eligibility of a spouse for any benefits, including survivor's benefits shall be based on the participant's marital status and the duration of the marriage as of the retirement date.

SECTION 5.14.12: EMPLOYER CONTRIBUTIONS. The County shall continue to make employer contributions to the system with respect to the compensation of participants in the program and that compensation shall be included in the determination of employer contribution rates.

SECTION 5.14.13: PROGRAM ACCOUNT.

- (a) Establishment. A program account shall be established within the system for each participant. No system assets shall be separately segregated for any program account. A participant may not have a claim on any specific assets of the system.
- (b) Credits to Account. A participant's program account shall be credited with an amount equal to the service retirement allowance the member would have received if the member had retired for service on the election date and had selected an unmodified allowance, subject to the following:
 - (1) Sick leave and vacation time accrued by the member as of the election date may not be included in the calculation of service credit or final compensation for the retirement time where the member enters the program, except as otherwise provided in the collective bargaining agreement applicable to the member.

Meeting Date: January 28, 2026 (10)

- (2) The provisions of Government Code Sections 31830 to 31840.8 shall not apply in the calculation of the participant's final compensation.
- (c) Additional Credits. The following amounts shall also be credited to the participant's program account:
 - (1) Seventy-five percent (75%) of the normal member contributions made to the system by, or on behalf of, the participant during the program period.
 - (2) None of the County employer contributions to the system made on account of the participant during the program period.
 - (3) Fifty percent (50%) of the annual cost-of-living adjustments the member would have received if the member had retired for service on the election date and selected an unmodified allowance. Any annual cost-of-living increase that exceeds the annual cost-of-living adjustment provided for in this section shall not be accumulated to be met by increases or decreases in adjustments in future years (i.e., no cost-of-living banking).
 - (4) No interest shall be credited.

SECTION 5.14.14: ACCOUNT STATEMENT. The Board shall provide a statement to the participant that displays the value or balance of the participant's program account and summarizes any credits to the account or other transactions that occurred after the immediately preceding valuation date. The statement of account shall be provided at least once annually to each participant, and may be provided more often.

SECTION 5.14.15 SUSPENSION OF PARTICIPATION.

- (a) Suspension of Participation for Nonactive-Duty Status. Any member shall have the member's participation in the program suspended for any calendar month in which the member does not spend at least one hundred twelve (112) hours on active-duty status, unless the member qualifies for the exception provided by subdivision (b) of this section. This shall include the first and last months of participation. Active-duty status includes: regular hours worked, vacation time, comp time, and sick leave personal. If the last month of participation is less than a full month, the system will prorate the hourly requirement based on the number of days available for participation in that month.
- (b) Exception to Suspension. A participant who sustains a serious injury while on and in the course and scope of duty shall not be suspended from participation during the first twelve (12) calendar months following the date of the injury starting with the month the injury is incurred, provided the

Meeting Date: January 28, 2026 (10)

participant is admitted to and remains in the hospital for three (3) consecutive days as a direct result of that injury and the hospital admission occurs during the work shift in which the participant's injury occurred. This stay of suspension shall apply for any month that the participant does not spend at least one hundred twelve (112) hours on active-duty status due to the qualifying injury. For any member who meets the requirements of this subdivision (b), upon the conclusion of the twelfth month following the date of injury, the stay of suspension shall be lifted and subdivision (a) shall apply to the continued program participation.

- (c) Determination of Qualifying Injury for Exception. A member's employing department shall determine whether the member's injury meets the requirements of subdivision (b) and shall enter the information on the member's payroll and timekeeping records accordingly.
- (d) Extension of Program Period Upon Suspension. Any member whose participation is suspended shall be eligible to participate in the program for additional months beyond the original program period. The program period shall only be extended for as many months as the member's participation was suspended. No interest shall accrue or be credited to the program account whatsoever, to include during the original program period as well as any period of suspension or leaves without pay.
- (e) Notice to System. The County will notify the system monthly of active-duty hours worked in the preceding month for each participant. If a participant has worked less than 112 hours in a month, the County will notify the system that participation in the program must be suspended.
- (f) Effect of Suspension: When participation in the program is suspended, a participant's program account will not be credited with the deferred retirement allowance in section 5.14.13(b) but will be credited with additional credits in section 5.14.13(c). Cost of living adjustments accrued under section 5.14.13(c)(3) will be credited when the program suspension ends and payable only with the deferred retirement allowance.

SECTION 5.14.16: CALCULATION OF BENEFITS UPON DEATH.

- (a) Death During Program Period. If a participant dies during the program period, they shall be deemed to have died while eligible for retirement and their benefits shall be calculated as if in active service, except as provided in subdivisions (b) and (c).
- (b) Other Death Benefits. Benefits under Government Code Sections 31780 to 31792 or, if applicable, Government Code Section 31765, or 31765.1 shall be calculated as if the participant had died on the election date. Notwithstanding the foregoing, eligibility of a spouse for any benefits shall

Meeting Date: January 28, 2026 (10)

be based on the participant's marital status and the duration of the marriage as of the actual date of death. Death benefits shall accrue and be payable as of the date of death.

- (c) Distribution of Balance. The balance in the participant's program account shall be distributed pursuant to Section 5.14.23.

SECTION 5.14.17: DISABILITY RETIREMENT DURING PROGRAM PERIOD. If a participant becomes eligible for disability retirement due to an injury or illness occurring during the program period or pursuant to Government Code Section 31720.5, 31720.6, or 31720.7, the participant shall elect to either:

- (a) Retirement for Disability. Retire for disability, in which case the participant may apply for conversion of the deferred retirement allowance to a disability allowance calculated at the election date and the employee shall retain all of the proceeds in the program account. The system shall calculate the disability allowance and pay the employee the difference, if any, between the deferred retirement allowance credited to the program account and the disability allowance.
- (b) Retirement for Service. Retire for service, in which case the participant shall waive any rights he or she may have to disability retirement benefits, except as provided in Government Code Section 31720.5, 31720.6, or 31720.7, and shall be entitled to a distribution of the balance in their program account and a monthly retirement allowance, as provided in Section 15.14.20.

SECTION 5.14.18: TERMINATION OF PARTICIPATION. Participation in the program shall be terminated, and the member will not have a right or claim to any continuing benefits under the program upon the first occurrence of any of the following events:

- (a) Revocation. Revocation of participation, as provided in subdivision (b) of Section 5.14.11.
- (b) Voluntary Termination. Voluntary termination of employment.
- (c) Involuntary Termination. Involuntary termination of employment, whether or not for cause, including layoffs or reductions in force and including the conclusion of any judicial or administrative appeals process. If a termination for cause is reversed, a member's participation in the program shall be reinstated and the member shall be made whole for the duration of the original program period, as designated by the member upon entry into the program.
- (d) Disability Retirement. Commencement of disability retirement benefits, as provided in subdivision (a) of Section 5.14.17.

Meeting Date: January 28, 2026 (10)

SECTION 5.14.19: COMPLETION OF PARTICIPATION. Participation in the program shall be completed and the participant shall be entitled to benefits under the program upon the first occurrence of either of the following during the program period:

- (a) Retirement. Retirement of the participant for service.
- (b) Death. Death of the participant.

SECTION 5.14.20: DISTRIBUTION. Upon termination of employment and retirement for service under the system, a participant shall:

- (a) Receipt of Balance of Program Account. Receive a distribution, in the manner prescribed in Section 5.14.22, of the balance in the participant's program account.
- (b) Receipt of Retirement Allowance. Begin receiving a monthly retirement allowance in an amount calculated pursuant to Section 5.14.21.
- (c) Waiver of Disability Retirement. Waive the right to any disability retirement benefits from the system, except for postretirement disability rights. This waiver does not include any rights the member may have pursuant to Government Code Sections 31720.5, 31720.6, and 31720.7.

SECTION 5.14.21: AMOUNT OF MONTHLY RETIREMENT ALLOWANCE. The participant's monthly retirement allowance shall be an amount equal to the monthly allowance the participant would have received if they had retired for service on the election date, subject to the following:

- (a) Unused Leave. Any unused sick leave or vacation leave that accrued as of the election date and was not used by the participant during the program period may be included in the calculation of the participant's monthly retirement allowance in accordance with the collective bargaining agreement applicable to the member, subject to other retirement rules for members not participating in the program.
- (b) Cost of Living Adjustment. The participant's monthly retirement allowance shall be adjusted by fifty percent (50%) of the annual cost-of-living adjustments that the participant would have received during the program period as if the participant had retired on the election date.
- (c) Optional Retirement Allowance. The participant's monthly retirement allowance shall be adjusted based on any election by the participant of any optional retirement allowance pursuant to Government Code Sections 31760 to 31768. The adjustment shall be based on the ages of the participant and, if applicable, the participant's spouse or beneficiary as of the retirement date.

Meeting Date: January 28, 2026 (10)

- (d) Reciprocal Benefits. The provisions of Government Code Sections 31830 to 31840.8 shall apply for purposes of calculating the participant's monthly retirement allowance. The participant shall be deemed to have retired on the retirement date for purposes of determining whether the member retired concurrently under both systems as required under this Article.

SECTION 5.14.22: DISTRIBUTION OF PROGRAM ACCOUNT.

- (a) Lump-sum. The balance in the participant's program account shall be distributed to the participant in a single lump-sum payment at the time of retirement. If requested by the participant, the payment may be immediately deposited into a qualified tax-deferred account established by the participant.
- (b) Compliance with Federal Law. Notwithstanding any other provision of this Article, a participant, nonparticipant spouse, or beneficiary may not be permitted to elect a distribution under this Article that does not satisfy the requirements of Section 401(a)(9) of Title 26 of the United States Code, including the incidental death benefit requirements of Section 401(a)(9)(G) and the regulations thereunder.
- (c) Beginning Date of Distributions. The required beginning date of distributions that reflect the entire interest of the participant shall be as follows:
 - (1) In the case of a lump-sum distribution to the participant, the lump-sum payment shall be made, at the participant's option, not later than the required beginning date specified in Section 401(a)(9) of Title 26 of the United States Code, or an age determined by the Internal Revenue Service, or the calendar year in which the participant terminates all employment for the employer.
 - (2) In the case of a benefit payable on account of the participant's death, distribution shall be paid at the option of the beneficiary, no later than December 31 of the calendar year in which the first anniversary of the participant's date of death occurs unless the beneficiary is the participant's spouse in which case distributions shall commence on or before the later of either of the following:
 - (a) December 31 of the calendar year immediately following the calendar year in which the participant dies.
 - (b) December 31 of the calendar year in which the participant would have attained the applicable age that determines the required beginning date specified in Section 401(a)(9) of Title

Meeting Date: January 28, 2026 (10)

26 of the United States Code, or an age determined by the Internal Revenue Service.

SECTION 5.14.23: BENEFICIARIES.

- (a) Designation of Beneficiaries. A participant may designate a person or persons as beneficiaries of the balance in the participant's program account at any time during the program period. Any beneficiary or beneficiaries shall be designated on a form prescribed by the Board, signed by the participant, and filed with the Board.
- (b) Rights of Spouse. The participant's beneficiary designation may not be given effect and shall be overridden to the extent that designation would impair the rights of any surviving spouse or surviving minors under applicable federal or state law.
- (c) Distribution. Unless otherwise provided in the beneficiary designation form, each designated beneficiary shall be entitled to equal shares of the lump-sum distribution that shall be payable from the participant's program account upon the death of the participant.
- (d) Revocation. The nomination of a beneficiary or beneficiaries under this section may be revoked at the pleasure of the person who made the nomination and a different beneficiary or beneficiaries may be nominated by a written designation duly executed and filed with the Board.
- (e) Failure to Designate Beneficiary. If the participant dies without a valid beneficiary designation on file, or if no designated beneficiary survives the participant, any balance remaining in the participant's account shall be payable to the participant's estate.

SECTION 5.14.24: CALCULATION OF RECIPROCAL BENEFITS. The final compensation calculated under Section 5.14.21 shall be the member's final compensation for purposes of calculating any reciprocal benefits due the member from another retirement system pursuant to Government Code Sections 31830 to 31840.8.

SECTION 5.14.25: PERIODIC ANALYSIS OF COST NEUTRALITY.

- (a) Analysis Every Four Years. After the program has been in effect for a period of four years and every four years thereafter, the Board shall cause an actuarial analysis of the cost impact of the program to be prepared and presented to the Board of Supervisors for its review and consideration.
- (b) Action Required If Program Not Cost Neutral. If the actuarial analysis discloses that the program has not been cost neutral, the Board of Supervisors shall, by ordinance pursuant to a collective bargaining agreement with the bargaining unit, either:

Meeting Date: January 28, 2026 (10)

- (1) Discontinue the program, subject to Section 5.14.26.
- (2) Modify the program in a manner consistent with the actuarial analysis, the provisions of this Article, and the provisions of Government Code Sections 31770 to 31779.3 so that the program will be cost neutral.

SECTION 5.14.26: EFFECT OF DISCONTINUANCE ON PARTICIPANTS. The rights of a participant who has retired under the program or whose program period is in effect at the time the program is discontinued may not be affected by the discontinuance of the program and that participant shall remain subject to the provisions of the program as it existed on the participant's election date.

SECTION 5.14.27: EFFECT OF MODIFICATION ON PARTICIPANTS. If the program is modified pursuant to paragraph (2) of subdivision (b) of Section 5.14.25, participants who entered the program prior to the effective date of the modification shall be entitled to elect whether to become subject to the modified provisions of the program or to remain subject to the program as it existed on the participant's election date.

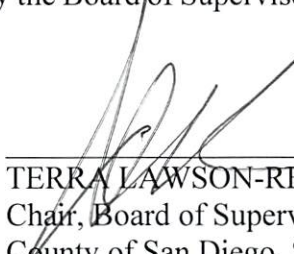
SECTION 5.14.28: SUCCESSIVE ACTUARIAL ANALYSES. As long as the program remains in effect, either as originally adopted or as modified pursuant to paragraph (2) of subdivision (b) of Section 5.14.25, the Board shall cause an actuarial analysis of the cost impact of the program to be prepared as provided in Section 5.14.25 at the end of each successive period specified in this Article, and the Board of Supervisors may take the actions described in Section 5.14.25 as appropriate based on the outcome of that analysis.

Section 3. Effective Date. This ordinance affects compensation and shall take effect upon adoption. Within fifteen days after the date of adoption of this ordinance, a summary shall be published once with the name of those members voting for and against the same in a newspaper of general circulation published in the County of San Diego.

Section 4. Operative Date. This ordinance shall become operative on March 20, 2026.

APPROVED AS TO FORM AND LEGALITY
DAMON M. BROWN, COUNTY COUNSEL
BY: Walter J. de Lorrell III, Chief Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 28th day of January 2026.


TERRA LAWSON-REMER
Chair, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Aguirre, Lawson-Remer , Montgomery Steppe, Desmond

ABSENT: Anderson

ATTEST my hand and the seal of the Board of Supervisors on this 28th day of January 2026.

ANDREW POTTER
Clerk of the Board of Supervisors

By 
Janely Valdivia, Deputy



Ordinance No.: 10971 (N.S.)
Meeting Date: 01/28/2026 (10)