

Exhibit B

Memorandum of Understanding

Public Safety Managers Association

Memorandum of Understanding
Between The
County of Imperial
And The
Imperial County
Public Safety Managers Association
(ICPSMA)

Effective July 1, 2025 through June 30, 2027

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Article 1 - Employees Covered

The provisions of this Memorandum of Understanding shall apply to all employees occupying these job classifications:

Probation

Assistant Chief Probation Officer
Deputy County Probation Officer
Probation Division Manager
Probation Corrections Facility Manager

Imperial County Sheriff's

Chief Deputy
Chief Deputy – Corrections
Sherriff's Lieutenant
Correctional Captain
Correctional Lieutenant

Imperial County Fire

Fire Battalion Chief
Deputy Chief – Operations & Training
Deputy Fire Marshal
Deputy Emergency Services Coordinator

District Attorney's Office

Chief Investigator

The bargaining unit shall include permanent and probationary part-time and full-time employees and shall exclude extra-help, seasonal, special assignment, substitute, and temporary employees.

Article 2 – Term

Upon agreement of the parties, ratification by the bargaining units and adoption by the Board of Supervisors this MOU shall be in effect for the term of July 1, 2025 through June 30, 2027.

Between March 1 and March 30, 2027, the bargaining unit shall submit a written request to begin negotiations for a successor MOU to the County. Failure to provide notice within this time period shall result in the extension of this MOU for one (1) additional year on the same terms and conditions as contained therein.

Article 3 - ICPSMA Rights

A. Representation

ICPSMA has the right to represent employees as specified by State law and pursuant to the County's Employer/Employee Relation Policy. ICPSMA will notify the County Director of Human Resources of its elected officers and directors as well as its staff employees.

B. Official Representatives for Meet and Confer

Meeting and Conferring between the County and ICPSMA shall occur during regular County business hours and, at other times, by mutual agreement. The parties will cooperate in scheduling sessions. No more than three (3) unit members may be designated for meeting and conferring with County representatives. ICPSMA shall notify the Director of Human Resources in writing no later than May 1st of each year of the names of its team members and shall specify in the notice which unit members will be given paid release time. ICPSMA will notify the Director of Human Resources in writing of any substitutions of team members at least one business day before each session, except in the case of an emergency.

Article 4 - Management Rights

- A. All management rights and functions shall remain vested exclusively with the County except those which are clearly and expressly limited in this memorandum.
- B. It is recognized merely by way of illustration that such management rights and functions include but are not limited to:
 - 1. The right to determine the mission of each of its agencies, departments, institutions, boards, and commissions including the standards of services to be offered.
 - 2. The right of full and exclusive control of the management of the County; supervision of all operations; determination of the methods and means of performing any and all work; and composition, assignment, directions, location and determination of the size and mission of the work force.
 - 3. The right to determine the work to be done by the employees including establishment of levels of service and staffing patterns.
 - 4. The right to change or introduce new or improved operations, methods, means or facilities; or contract for work to be done.
 - 5. Subject to County ordinances, the right to set and enforce performance standards, and to promote, reclassify, transfer, assign, release and lay-off employees; to suspend, demote, reduce in step or range, discipline and discharge employees for cause; to prescribe qualifications for employment and determine whether they are met
 - 6. All the rights, responsibilities and prerogatives that are inherent in the County by virtue of all federal, state and local laws and regulations.
 - 7. The exercise by the County through its Board of Supervisors and management personnel of the rights enumerated herein shall not in any way directly or indirectly be subject to the grievance procedure set forth herein.

Article 5 - Salaries

Salary Wage Adjustment

The County proposes a 3% base wage adjustment effective first full pay period in July 2025 or effective the first full pay period following ratification of the MOU, whichever is later.

The County proposes a 3% base wage adjustment effective first full pay period in July 2026.

The compensation increases provided during the term of this agreement shall satisfy any and all obligations of the parties to reopen Article 5 of the MOU for further negotiations. No further reopeners on economic issues, including salaries, shall be required during the term of this MOU. Notwithstanding this provision, the parties agree to meet and confer over the potential implementation of adjustments to the compensation of individual classifications based on the County's pending Classification and Compensation Study. Any agreed upon adjustments resulting from the meet and confer process will be memorialized in a side letter of agreement.

Article 6 - Health Insurance

- A. Effective January 1, 2026, for the period of January 1, 2026, through December 31, 2027, each unit member's total bi-weekly contributions toward the purchase of one of the two County health benefit plans shall be as follows:

Medical Premiums (Calendar Year 2026)	Employee Only	Employee & Spouse	Employee & Children	Employee, Spouse & Children
Employee Cost Plan 1 (\$500 deductible)	\$70.45	\$184.83	\$159.42	\$273.84
Employee Cost Plan 2 (\$1,500 deductible)	\$9.23	\$30.80	\$13.37	\$44.16
Dual Buy Up (\$500 deductible)	n/a	\$154.03	n/a	\$229.68
Dual (\$1,500 deductible)	n/a	\$0.0	n/a	\$0.0

- B. All future increases, including any increases effective on January 1, 2028 in either the County's contribution and/or in the unit member's contribution toward full payment of the premium for any of the above health plans, shall be paid automatically by each unit member by payroll deductions from the unit member's bi-weekly paycheck without further authorization by the unit member unless mutually agreed otherwise in a successor MOU or other mutual agreement between Imperial County Public Safety Managers Association and the Board of Supervisors.
- C. Effective January 1, 2026, the County Health Plan is configured as follows:

County of Imperial - Active Employees

Blue Shield Medical Plan

Effective January 1, 2026

	Plan I	Plan II
Maximum Lifetime Benefit		
Per Employee, Dependent	N/A	N/A
Annual Deductible (1)		
Individual	\$500	\$1,500
Family	\$1,000	\$3,000
In-Hospital Admission Fee (2)		
(For medical and mental health services)	\$250 per day (3 day max)	\$250 per day (3 day max)
Emergency Room Services	\$100	\$100
Co-Insurance		
(For medical and mental health services)		
Preferred Providers	20%	20%
Out-of Pocket Limit (individual)	\$3,000	\$6,000
Out-of Pocket Limit (family)	\$6,000	\$12,000
Non-Preferred Providers (4)		
Out-of Pocket Limit (individual)	\$6,000	\$12,000
Out-of Pocket Limit (family)	\$12,000	\$24,000
Prescription Drug Benefit		
Brand (Deductible per individual)	\$200 Separate Deductible	\$350 Separate Deductible
Brand (Co-insurance)	20%	20%
Generic (Deductible per individual)	\$0	\$0
Generic (Co-insurance)	n/a	n/a
Chiropractic Benefit		
Annual Maximum	\$125	Not Covered
Cost Containment (3)	Included	Included
	All Plans	All Plans

Preventive Care Benefits	PPO Deductible & Co-Insurance waived	Non-PPO Deductible Applied
Annual Health Appraisal Examination		
- Annual physical examination	No Charge	Not covered
- Routine laboratory services	No Charge	40%
Well Baby Care Benefits		
- Office visits	No Charge	Not covered
- Routine laboratory services	No Charge	40%
Immunizations & vaccinations including flu shot	No Charge	Not covered
Colorectal cancer screening	No Charge	Not covered
Osteoporosis screening (medically necessary)	No Charge	40%

Benefit Modifications:

- **Generic Prescriptions:** No annual deductible or co-insurance will be applied
- **Diabetes Management Training:** Subject to Deductible, covered at 80% in network & 60% out of network.
- **Respiratory Therapy:** Subject to Deductible, covered at 80% in network & 60% out of network.
- **Out of Network Emergency Services** (as defined under plan document): covered at 80% in & out of network.
- **Out of Network Dialysis:** covered at 80% in network & 80% out of network - when no network option is available.

(1) Annual Deductible is applied for Inpatient Services at all hospitals

Deductible and Co-Insurance waived for Mexicali, (Mexico) Preferred Providers (PPO) up to \$5000.

Separate Mexico Network \$10 co-pay applies to all doctor's visits (office and specialist visit), and medical procedures (including but not limited to lab services, x-rays, surgeries and physical therapy)

(2) In-Hospital Admission Fee is separate from the Annual Deductible and will be charged for

inpatient services provided in El Centro Regional Medical Center and Pioneers Memorial Hospital.

(3) Second Surgical Opinion, Hospital Pre-Certification, Length of Stay Review, Pre-Admission Testing and Medical Case Management.

Employee is responsible to verify the status of a Preferred or non-Preferred Provider prior to receiving services.

Teladoc \$10 per visit at
www.teladoc.com

- D. The selection of the Medical Plan shall be at the unit member's option, which must be exercised in writing by the member during the enrollment periods established by the COUNTY. If the member makes no selection, the COUNTY will select employee only coverage under Medical Plan II and apply its total contribution toward the payment of the premium for that plan. Any increases in the cost of Plan II shall be paid automatically by each unit member by payroll deduction from the unit member's bi-weekly paycheck without further authorization by the unit member unless mutually agreed otherwise in a successor or other mutual agreement between the unit and the Board of Supervisors.
- E. During the term of this MOU, the County will also provide at no cost to employees vision and dental benefits under the self-funded plans as approved by the Board of Supervisors. Employee must elect in writing to participate in such plans during the open enrollment periods established by the County.
- F. As an alternative to subsection E, during open enrollment period employees may elect to participate in the Dental Health Services Plan (DHS) provided by the County at no cost.

Article 7 - Life Insurance

The following life insurance benefits will be provided during the term of the Memorandum of Understanding:

- A. The County will provide each bargaining unit member, at the County's expense, Group Term Life Insurance coverage under the life insurance program as selected and modified by the Board of Supervisors, in an amount of \$150,000.
- B. In addition, the county will contribute, for each bargaining unit member, the sum of \$15.00 per pay period toward the purchase of Voluntary Term Life Insurance coverage under the life insurance program as selected and modified by the Board of Supervisors. The bargaining unit member may, as permitted under the life insurance program as selected and modified by the Board of Supervisors, purchase such additional life insurance coverage as the employee may select, at the employee's expense.

Article 8 - Disability Income Protection

The County shall permit the ICPSMA to arrange for Group Individual Disability Income Protection. Various levels of benefits will be offered to the different job classifications within the ICPSMA. Premiums are paid for by automatic payroll deductions with NO County contributions. Enrollment into, or exiting out of the program will only be allowed during the month of December each year.

Article 9 - Uniform Allowance

For any bargaining unit member required by the County to wear a uniform, the County will provide a uniform allowance of \$1,500.00 per fiscal year.

Effective January 2026, the County shall provide an annual \$300 boot allowance for the classifications in the Probation Department.

Effective January 2026, the County shall provide an annual \$300 department apparel allowance for the classifications in the Probation Department.

Article 10 - Tuition Stipend and Educational Incentive

The County proposes to eliminate the tuition reimbursement program for this unit and replace it with a \$600 tuition stipend to be issued the first full pay period in July 2025, or effective the first full pay period following ratification of the MOU, whichever is later. Thereafter, the stipend will be issued the first full pay period of the following fiscal year.

Unit members participating in the Educational Incentive Program shall be provided with educational incentive pay:

- A. Employees possessing an Intermediate Peace Officer Standards and Training Certificate shall receive an amount equal to two and one-half percent (2.5 %) of base salary.
- B. Employees possessing an Advanced Peace Officer Standards and Training Certificate shall receive an additional five percent (5 %) of base salary, the maximum benefit under this Article shall be 7.5% of base salary.
- C. Effective first pay period in July 2025, or effective the first full pay period following ratification of the MOU, whichever is later, Correctional Lieutenants and Correctional Captains with 9 or more years of service who have successfully completed a PC 832 Arrest and Firearms course shall receive a per pay period amount equal to 2.5% of base salary. Unit members must successfully complete all re-qualification requirements for continued eligibility.

Article 11 - Administrative Leave

- A. All County officers and employees in this bargaining unit designated by the Board of Supervisors as management employees shall be entitled to (60) hours of administrative leave with pay, on a fiscal year basis. Such leave shall be noncumulative in nature, but shall be in addition to any vacation, holiday, or any other types of leave accumulated to the accounts of such employees.
- B. All management employees shall be entitled to take administrative leave at the discretion of their department heads.
- C. Administrative leave must be taken no later than the last day of the last full pay period of June.

Article 12 - Deferred Compensation

The County agrees to provide to employees covered under this Memorandum of Understanding the opportunity to participate in the County's Deferred Compensation Program.

Article 13 - Safety Retirement Members

Subject to the applicable policies, procedures, practices, regulations, and Article 23 of this MOU, the County contribution to the Imperial County Employees Retirement System on behalf of unit members shall continue to include a portion of the employee's contribution (EPCM) not to exceed three (3) percent (%) during the term of this Memorandum of Understanding.

Article 14 – Health Reimbursement Account

- A. Effective January 1, 2013 the COUNTY will fund a Health Reimbursement Account for each bargaining unit member in the amount of \$1,000 every twenty-four (24) months. Funds may be used for eligible expenses similar to those allowed under a Flexible Spending Account. Effective upon agreement, ratification and approval, County shall increase County's Health Reimbursement Account contribution by \$250 bi-annually with the first contribution being made towards the 2013-2014 cycle and subsequently thereafter for every 2 year cycle commencing January 2015. Any unused funds at the end of each twenty-four (24) month period will be forfeited. County reserves the right to make administrative decisions concerning the management of this program.
- B. The County will increase its contribution from \$1,750 to \$2,000 to the HRA account as soon as administratively feasible following ratification of the MOU.

Article 15 - Sick Leave

Subject to the limitations and requirements of County Ordinance 3.08.190 or its successor, unit members earn sick leave at the rate of .04615 hours of sick leave for each paid, regularly scheduled working hour, to a maximum of eighty (80) working hours in any pay period.

- A. Effective January 1, 2000, each calendar year, any unit member who is entitled to sick leave may use in any calendar year the unit member's accrued and available sick leave entitlement, in an amount not more than the sick leave that would be accrued during a six month period at the unit member's then current rate of entitlement, to attend to an illness of a child, parent, or spouse of the employee. All conditions and restrictions placed by the County upon the use by an employee of sick leave shall also apply to the use by an employee of sick leave to attend to an illness of his or her child, parent, or spouse under this Article.
 - 1. For the purposes of this paragraph, a child means a biological, foster, or adopted child, a stepchild, a legal ward, or a child of a person standing in loco parentis. A Parent means a biological, foster, or adoptive parent, a stepparent, or a legal guardian.

2. Nothing in this Article shall extend the maximum period of leave to which an employee is entitled under Government Code section 12945.2 or the federal Family and Medical Leave Act of 1993.

Article 16 – Bereavement Leave

Every unit member holding a permanent, full time position in the unit shall be entitled to bereavement leave without a charge being made for such leave to the employee's accumulated sick-leave benefits for up to three (3) bereavement leave incidents per fiscal year as follows:

- A. Five (5) days of "bereavement leave" for each death in the employee's immediate family for incidents occurring within 250 miles of the eligible employee's residence.
- B. Seven (7) days of "bereavement leave" for each death in the employee's immediate family for incidents that occurs beyond a 250 miles radius of the eligible employee's residence.
- C. "Immediate family" for purposes of this benefit, is defined to include the employee's spouse, domestic partner, grandfather, grandmother, spouse's or domestic partner's grandfather or grandmother, father, mother, father-in-law, mother-in-law, son, son-in-law, daughter, daughter-in-law, sister, sister-in-law, brother, brother-in-law, grandchild of either spouse or domestic partner or employee, and any relative living in the immediate household and any of the equivalent step relationships of the listed above.
- D. An employee shall be entitled to no more than twenty one (21) days of leave under this Article per fiscal year. However, the total allowable days shall be determined by the actual incidents, not to exceed twenty one days. Unused leave under Section 17 shall not accumulate from year to year.

Article 17 – Vacation

- A. Subject to the limitations and requirements of County Ordinance 3.08.230 or its successor, unit members earn vacation at the rate of .05769 hours of vacation for each paid, regularly-scheduled working hour, to a maximum of eighty (80) working hours in any pay period. Vacation credits may not be accumulated in excess of thirty (30) days. Unit members who have completed fifteen (15) years of continuous time service earn .07692 hours of vacation for each paid, regularly-scheduled working hour, to a maximum of eighty (80) working hours in any pay period. Vacation credits for those unit members may not be accumulated in excess of forty (40) days. All employees covered by this Memorandum shall be eligible to take vacations when one (1) year of continuous County employment is completed.

March 12, 2019, the County granted through board action the Cesar Chavez Holiday to all pending units, including PSMA.

Article 18 - Severability of Provisions

If any provision of this agreement or any section subsections, subdivision, sentence, clause phrase, work, or portion of this agreement should be invalid or contrary to law, the remaining provisions shall not be affected, but shall continue to be given full force and effect as if the part so held had not been included herein.

Article 19 – Clarification

In the event any provision of this agreement or any provision of any County ordinance or policy or procedure enacted or amended to implement any provision of this agreement needs clarification, or in the event of an inadvertent typographical or publication error, the County Administrative Officer may, with the advice of the County Counsel, issue administrative instructions clarifying the intent of said provisions as enacted. Said administrative instructions shall expire sixty (60) days from the date they were issued unless they are included in amendments added to such ordinances, policies or procedures by formal action of the Board of Supervisors.

Article 20 – Reopener Provisions

There shall be no reopeners during the term of this MOU. This Article in no way precludes the parties from meeting and conferring as required over any modifications to the Drug and Alcohol Policy; County of Imperial Employee Handbook, Sexual Harassment Policy, FMLA Policy and the County of Imperial Employer-Employee Relations Policy; nor shall this Article preclude the parties' participation in any effects bargaining obligations pertaining to the exercise of the County's Management Rights set forth in Article 4.

Article 21 - Work Furloughs

- A. For the purposes of reducing County expenditures, the Board of Supervisors may require any employee to take no more than thirteen (13) working days per fiscal year of leave without pay. This leave will be called a "work furlough". The County shall provide at least ten. (10) Calendar days' written notice to each affected employee prior to the first day of each period of such work furlough. Prior to providing the notice, a County representative will be made available to explain to representatives of the Unit the financial basis for the furlough. This is for informational purposes only. Nothing in this provision means that the decision to require the furlough is subject to the grievance procedure. Nothing in this provision means that work furloughs is subject to meet and confer.

- B. Periods of work furlough shall not affect an employee's entitlement to County contribution toward health benefits, accrual of seniority, accrual of vacation and sick leave, period of probationary employment, or anniversary date; nor shall a period of work furlough be considered a break in service. Periods of work furlough shall not adversely affect an employee's retirement service credit or otherwise reduce his/her retirement benefits. In a department in which there are both bargaining unit members and non-bargaining unit members in the same classification (i.e., extra help, temporary, seasonal, substitute), the non-bargaining unit members will not be employed during periods when bargaining unit members in the same classification in the department are on work furlough.
- C. No employee may be required to take more than five (5) days per month of work furlough. If a furlough is required for more than one (1) day in a month, the employee's pay will not be reduced by more than one (1) day per pay period. The County will establish a schedule of pay reductions, in advance of and/or following the furlough to complete the pay reduction. Pay reductions may be in units of less than one day per pay period. If an employee is separated from service, any remaining reduction will be taken from the employee's remaining pay due.
- D. A decision to implement a furlough will not be made based upon whether the affected positions are "general fund" positions under the County budget, except to the extent required by law. The County intends that a furlough would normally be part of a general plan in which one or more departments as a whole would close for business to the extent possible under applicable law and the operational needs of the County, as determined by the Board. Other exceptions to department closure would be made only under specific circumstances approved by the Board.

Article 22 - Probationary Period

Regular employees newly hired into the unit after December 31, 1997, shall serve a probationary period of twelve (12) months pursuant to the terms of applicable County policies and ordinances.

Article 23 - Effect of Agreement

- A. The County and the ICPSMA mutually agree that the terms and conditions set forth in the Articles and provisions of this Agreement represent the full and complete understanding and commitment between the parties as to those terms, which may not be altered, changed, added to, deleted from or modified unless by mutual consent in writing or by a procedure expressly allowing same stated in this Agreement.
- B. The County and the ICPSMA mutually agree that this Agreement shall be in full settlement of all issues, which were, could have been, or may be the subject of meeting and negotiating. It is further agreed that none of such issues shall be subject to meeting and negotiating during the term of this Agreement unless by mutual consent in writing or by a procedure expressly allowing same stated in this Agreement. The County has the right to act on any matter during the term of

this Agreement as long as any such action is not in violation of this Agreement or is not a matter within the scope of representation, which is not covered by this Agreement.

- C. Any policies and practices inconsistent with the express terms of this Agreement may be deleted by the County or modified to be consistent therewith. The County may amend change, delete or adopt ordinances, policies and practices so long as such ordinances, policies and practices do not violate specific and express terms of this Agreement and do not modify matters within the scope of representation, which are not covered by this Agreement.

Article 24 – Safety Retirement – Probation Management Members

- A. The COUNTY previously adopted a resolution to include ICPMA members who are serving in the positions of Deputy County Probation Officer and Probation Division Manager Membership in the Safety Retirement System effective January 1, 1996. The County Board of Supervisors will additionally adopt a resolution permitting such membership in the Safety Retirement System effective January 1, 1990 provided that as a condition of such added years of membership, each safety member granted such additional years of safety membership pays 50% of the full cost of the unfunded liability to the County Retirement System, as determined by the County Retirement Board, which will result to the member from the grant of the additional years of safety retirement membership. Said resolution shall be adopted as soon as practicable following final ratification by the Board of Supervisors of an MOU containing this paragraph A and the execution by each affected safety member and return to the COUNTY of the original Agreement attached hereto and incorporated herein by reference, all of the terms and conditions of which are expressly agreed to and approved by the ICPMA.
- B. The ICPMA, on behalf of Probation Management unit members collectively, and Probation Management unit members individually, each shall and do waive and relinquish any claim or entitlement, if any, to any right or benefit under Government Code sections 31639.7 and 31639.8, which they may have or in the future may claim to have.

Article 25- Birthday Holiday

A birthday holiday (personal day) will be scheduled on or near the employee's birthday. Such holiday shall not be carried over from year-to-year, and shall be scheduled in cooperation with the Department Head consistent with the operational needs of the County. The holiday shall be an eight hour period within a single day for employees who work a regularly scheduled eight hour day or a regularly scheduled nine hour day and a ten hour day if the unit member is regularly scheduled to work a ten hour day.

Article 26 - Retirement Benefits

- A. In 2001, the Board of Supervisors adopted a resolution pursuant to Government Code sections 31678.2 and 31664.1 on the conditions specified in this Article. The resolution changed the formula for the calculation of retirement benefits applicable to the service credit earned by safety members of the County retirement system to that provided in Government Code section 31664.1 (AB 1937). Such resolution provides the additional pension identified in Section 31664.1 equal to 3% of the safety member's final compensation at the age of retirement up to the maximum at the safety member's age 50 (3% at 50). The additional pension includes credit for all prior service as a safety member for those retiring after the effective date of such resolution. Contributions were not made by safety members having credit for 30 years or more of continuous service. The Resolution was conditioned upon all safety members paying the full additional contributions of both the County and the safety member for the 3% at 50 benefit on or after the effective date of said resolution, including any increases in the contributions of the safety member and/or the County thereafter.
- B. Notwithstanding the above requirement that all safety members pay the full additional contributions of both the County and safety members, the County and the bargaining unit acknowledge the agreement entered into in the MOU effective July 1, 2007, wherein the County agreed to contribute 1/3 of the cost to cover the approximate \$7.3 Unfunded Actuarial Accrued Liability (UAAL) or approximately \$2,419,588 to the safety member's retirement unfunded actuarial accrued liability reserve accrued as of June 30, 2006, which is equivalent to an approximate 1.18% of payroll. Without the County's contribution towards relief of the UAAL stated in this section, the total safety member's contribution rate would have otherwise increased by 2.9%. County and the bargaining unit acknowledge that the County's 2007 agreement to contribute towards the UAAL was a one-time exception to the provisions of the resolution reference in Section B above, and that, absent future written agreement, nothing in that section, or in the 2007 MOU between the parties would require the County to pay any portion of any additional future increases in the County or the safety members' contribution rates for the enhanced benefit other than as specifically set forth in this section.
- C. Both safety legacy employees and safety PEPRA employees are responsible for payment of the UAAL for the supplemental retirement benefit referenced in Section B above, and as reduced by the 2007 Agreement referenced in Section C above. Under the original resolution providing for this supplemental retirement benefit, all members agreed to bear responsibility for the full payment of the UAAL associated with the supplemental retirement benefit such that the County would bear no additional cost. This obligation was and remains an obligation of all members in perpetuity. The safety legacy members shall continue to be required to pay the UAAL for supplemental retirement benefit in order to maintain the benefit. As safety PEPRA employees are not eligible to receive such benefit, the County agrees to make the required payment of the UAAL on behalf of the safety PEPRA employees' effective first pay period following ratification of the MOU, whichever is later.
- D. Such contributions made by County on behalf of the safety PEPRA employees shall be non-refundable to the member. The County's obligation to pay the UAAL for the enhanced benefit on behalf of safety PEPRA employees shall terminate upon the expiration of this Agreement – i.e., June 30, 2027. At that time, the County will have no further obligation to

make further payments of the UAAL for safety PEPRA employees absent an express agreement between the parties. Moreover, the County will have no obligation to make payments of the UAAL for safety PEPRA employees during the negotiation of a successor agreement. Instead, effective July 1, 2027 the arrangement will revert back to the original resolution with all safety members (both legacy and PEPRA) being required to bear the full responsibility for payment of the UAAL for the supplemental retirement benefit.

In accordance with Government Code section 7522.30, this provision is not intended to constitute a payment of any portion of the required employee contribution to the normal cost of the retirement benefits received by safety PEPRA employees. Should it subsequently be determined that this provision violates the prohibition on the County's ability to pay for the employee contribution to the normal cost of safety PEPRA employees' retirement benefits, the safety PEPRA employees will be immediately required to resume payment of their share of the UAAL for the supplemental retirement benefit.

- E. Unit members acknowledge that contribution rates are adjusted annually through an actuarial study with contribution rates set by the Imperial County Board of Retirement. Unit members agree that they shall pay those contribution rates, including any applicable increases, as established by the Imperial County Board of Retirement and adopted by the Board of Supervisors for all retirement benefits, subject to those contributions agreed to by the County in Sections A, C and D above.

Article 27 - Nonservice Connected Disability Retirement Benefit

Pursuant to Government Code section 31727.7, non service-connected disability pensions shall be provided to all eligible bargaining unit members who are general or safety members based on years of credited service on the conditions set forth below:

- A. Pursuant to Government Code section 31727.7, a non service-connected disability allowance shall be provided to disability retirements effective on or before January 1, 2006 in lieu of any other allowance to a general or safety member who has five (5) years or more credited service based on the following table:

Years of credited service:	Percentage of final compensation
Five years, but less than six years	20.0
Six years, but less than seven years	22.0
Seven years, but less than eight years	24.0
Eight years, but less than nine years	26.0
Nine years, but less than ten years	28.0
Ten years, but less than eleven years	30.0
Eleven years, but less than twelve years	32.0
Twelve years, but less than thirteen years	34.0
Thirteen years, but less than fourteen years	36.0
Fourteen years, but less than fifteen years	38.0
Fifteen or more years	40.0

- B. The nonservice-connected disability retirement allowance shall only apply to:
1. Persons who become members of the retirement system after the operative date prescribed in Section 31727.7;

2. Management and confidential employees and employees not part of a bargaining unit who were members prior to the operative date prescribed in Section 31727.7 and elect to be subject to this Article on or after such operative date. The Board of Supervisors shall prescribe the time period and conditions governing the election.
- C. The nonservice-connected disability retirement allowance described in paragraph A above shall not be enacted unless the representatives of all County bargaining units enter into a tentative agreement including the terms and conditions contained in this Article 27 requiring their members to be enrolled in this benefit on or before November 1, 2005.

Article 28 – Pre-Tax Treatment of Retirement Contributions

County proposes to treat employee contributions to the County Retirement Plan as if they were the employer contributions within the meaning of 26 U.S.C. section 414(h)(2) which shall result in unit member contributions to the retirement plan being paid by unit members but being made on a pre-tax basis to reduce gross taxable wages. This proposal is conditional upon the agreement of all bargaining units. If all bargaining units tentatively agree in writing, the Board of Supervisors will adopt a resolution, which will become effective January 1, 2006. The parties agree that the County shall not be liable for and is not personal tax liability or upon the individual taxation of the withdrawal or receipt of retirement contributions as a result of the adoption of a resolution pursuant to this provision.

The parties agree that there are no oral agreements or understandings between them regarding issues within the scope of representation that are not expressly set forth in this MOU.

Article 29 – Vacation Buy Back

Unit members to participate in vacation buy back up to a maximum of 40 hours. All other criteria of the current program will apply.

Article 30 – AB 119 New Employee Orientation

The County will provide a representative of Imperial County Public Safety Managers Association with 20 minutes at the end of each orientation (estimated from 11:40 a.m.-12:00 p.m.) to meet with new association members.

Additionally, the County will provide, within 30 days of hire and at least every 120 days, the name, job title, department, work location, work/home/cellular number, personal email addresses and home address that are on file with the County of Imperial Human Resources Department.

Article 31 – Classification and Compensation Study

During the term of this MOU, the parties agree to meet and confer over the potential implementation of adjustments on the County's pending Classification and Compensation Study.

DATED: 6/20/25

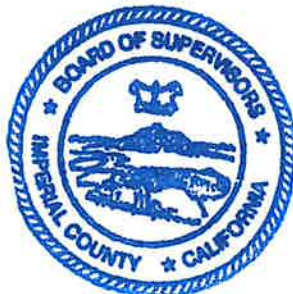
MULAD NASAD
IMPERIAL COUNTY PUBLIC SAFETY
MANAGERS' ASSOCIATION

DATED: 6-24-25

John Hawk
JOHN HAWK, CHAIRMAN
FOR THE IMPERIAL COUNTY
BOARD OF SUPERVISORS

ATTEST:
Cynthia Medina
CYNTHIA MEDINA, CLERK OF THE IMPERIAL
COUNTY BOARD OF SUPERVISORS

Ratified by the Board of Supervisors on: June 24 2025



I hereby certify that the foregoing instrument is a correct copy of the original on file with this office.

Date: 7/1/25

Approved by the Board of Supervisors
6/24/25 36
Date Minute Order #

Clerk of the Board of Supervisors
County of Imperial

BY: um. Panay
Deputy