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HUMAN RESOURCES

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

RESOLUTION ADOPTING COMPENSATION AND BENEFITS SUMMARY FOR ELECTED OFFICIALS, EFFECTIVE JULY 1, 2024, SUPERSEDING RESOLUTION NO. 2024-062	RESOLUTION NO. 2026-58

WHEREAS, on July 9, 2024, the Board of Supervisors of the County of Yuba adopted Resolution No. 2024-062 establishing compensation and benefit summary for elected officials effective July 1, 2024, superseding Resolution No. 2024-047; and

WHEREAS, the County desires to update and supersede Resolution No. 2024-062 to incorporate clarifications and administrative modifications to that compensation and benefits summary; and

WHEREAS, "elected officials" refers to Elected Department Heads including the Assessor, Auditor-Controller, County Clerk-Recorder, District Attorney, Treasurer-Tax Collector, and Sheriff-Coroner; and

WHEREAS, Yuba County elected officials are exempt from the Merit System with respect to their elected positions and from certain employee benefit programs, however, those that serve as departments heads shall administer their departments in accordance with the County Merit System; and

WHEREAS, the Board of Supervisors grant salary and benefits to elected officials that are the same as or equally comparable to those provided to unrepresented management employees; and

WHEREAS, it is the intent of the Board of Supervisors that elected officials be standardized where allowed by law or this Resolution; and

WHEREAS, following a recent CalPERS audit, the County reviewed and clarified Longevity Pay language to more explicitly define eligibility and calculation methodology consistent with longstanding practice and CalPERS requirements, without changing compensation; and

WHEREAS, the County has conferred with CalPERS and incorporated Longevity Pay clarifications into the compensation and benefits summary, and affirms that applicable compensation and benefits practices, including Longevity Pay eligibility and calculation methodology, were administered consistent with longstanding practice during the CalPERS audit period of July 1, 2021 through December 31, 2024, and this Resolution is intended to clarify, document, and ratify those practices to address audit findings without changing compensation; and

WHEREAS, the County has also updated provisions to reflect a transition from a monthly to a biweekly payroll cycle, to be implemented beginning no earlier than September 2026, including prorated adjustments to specialty pays and deductions, with no impact on total compensation; and

WHEREAS, on July 28, 2026, the Board of Supervisors approved updates to the unrepresented safety and miscellaneous management units' compensation and benefits summaries, reflecting similar modifications proposed for elected officials; and

WHEREAS, the County desires to supersede Resolution No. 2024-062 to incorporate these updates while maintaining alignment with unrepresented management.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors that elected officials' salary and benefits are as follows:

- Resolution No. 2024-062 is hereby superseded;
- The compensation and benefits summary for elected officials is adopted for the term of July 1, 2024 through June 30, 2027;
- Longevity Pay language is clarified to reflect eligibility and calculation methodology consistent with past practice and CalPERS requirements, without changing compensation;
- Provisions are modified to reflect a transition to a biweekly payroll cycle, to be implemented beginning no earlier than September 2026, including prorated adjustments to specialty pays and deductions, with no impact to total compensation; and
- This Resolution shall take effect upon adoption, with provisions applied as specified in the following sections of the Resolution.

SECTION 1: DEFINITIONS

1.1 Definitions

Effective September 1, 2026, "**Biweekly Pay**" means employees shall be paid biweekly (every other week) in direct proportion to established hourly rates multiplied by eighty (80) hours. Payday will be on the second Friday following the end of each pay period.

Effective September 1, 2026, "**Biweekly Pay Period**" or "**Pay Period**" consists of fourteen (14) consecutive calendar days.

Elected Department Head: "**Range**" or "**Salary Range**" means the numerical designation assigned to a classification within the County salary matrix and establishes the Base Hourly Rate for a classification and its relationship among other classifications.

SECTION 2: SALARIES & ADDITIONAL COMPENSATION

2.1 Elected Department Heads & Ranges

Effective July 1, 2024, elected officials will be placed at the specified ranges identified as follows:

Classification	Range
Assessor	280
Auditor-Controller	280
County Clerk-Recorder	280
District Attorney	355
Treasurer-Tax Collector	280
Sheriff-Coroner	324

2.2 Salary Adjustments

Elected Department Heads:
Effective July 1, 2024, elected officials will be placed at the specified ranges identified Section 1.1 Classifications and Ranges. This is inclusive of the three percent (3.0%) Cost of Living Adjustment (COLA).

Effective July 1, 2025, all ranges will receive a COLA with a minimum of one percent (1.0%) and a maximum of three and a half percent (3.5%) based on the 2025 April to April California Consumer Price Index for All Urban Consumers.

Effective July 1, 2026, all ranges will receive a COLA with a minimum of one percent (1.0%) and a maximum of three and a half percent (3.5%) based on the 2025 April to April California Consumer Price Index for All Urban Consumers.

Members of the Board of Supervisors
Compensation shall be adjusted in accordance with Yuba County Ordinance Section 2.30.030(b).

2.3 Pay Rate: Elected officials receive pay based on the following index rate table and in accordance with County practices:

PAY RATE:	
Number of Years of Service	**Index Rate**
Base-Less than 1	1.2160
at least 1	1.2160
" 2	1.2160
" 3	1.2160
" 4	1.2160
5	1.2160

2.4 Longevity Pay: Elected officials, excluding members of the Board of Supervisors,receive a longevity pay differential of approximately one and one half percent (1.5%) upon completion of the fifth (5^{th}) year of Yuba County service and continue to receive a one and one half percent (1.5%) each year on an elected official's Service Computation Date (SCD) until thirty years of continuous Yuba County service is achieved. An employee's longevity pay is based on the following index table and in accordance with County practices:

ELECTED LONGEVITY STEP INDEX TABLE

	Step	Index Rate	Merit Calculation (Pay Rate on Salary Schedule)	Longevity Differential (Index Rate - Merit Cap of 1.216)	Longevity Calculation	Total Salary
MERIT	Base – Less than 1	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
	At least 1	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
	At least 2	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
	At least 3	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
	At least 4	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
	5	1.2160	Base Rate *1.216	0	—	Base Rate *1.216
Years of Service						
LONGEVITY	6	1.2300	Base Rate *1.216	0.0140	Base Rate × 0.0140	Base Rate *1.230
	7	1.2450	Base Rate *1.216	0.0290	Base Rate × 0.0290	Base Rate *1.245
	8	1.2600	Base Rate *1.216	0.0440	Base Rate × 0.0440	Base Rate *1.260
	9	1.2750	Base Rate *1.216	0.0590	Base Rate × 0.0590	Base Rate *1.275
	10	1.2900	Base Rate *1.216	0.0740	Base Rate × 0.0740	Base Rate *1.290
	11	1.3050	Base Rate *1.216	0.0890	Base Rate × 0.0890	Base Rate *1.305
	12	1.3200	Base Rate *1.216	0.1040	Base Rate × 0.1040	Base Rate *1.320
	13	1.3350	Base Rate *1.216	0.1190	Base Rate × 0.1190	Base Rate *1.335
	14	1.3500	Base Rate *1.216	0.1340	Base Rate × 0.1340	Base Rate *1.350
	15	1.3650	Base Rate *1.216	0.1490	Base Rate × 0.1490	Base Rate *1.365
	16	1.3800	Base Rate *1.216	0.1640	Base Rate × 0.1640	Base Rate *1.380
	17	1.3950	Base Rate *1.216	0.1790	Base Rate × 0.1790	Base Rate *1.395
	18	1.4100	Base Rate *1.216	0.1940	Base Rate × 0.1940	Base Rate *1.410
	19	1.4250	Base Rate *1.216	0.2090	Base Rate × 0.2090	Base Rate *1.425
	20	1.4400	Base Rate *1.216	0.2240	Base Rate × 0.2240	Base Rate *1.440
	21	1.4550	Base Rate *1.216	0.2390	Base Rate × 0.2390	Base Rate *1.455
	22	1.4700	Base Rate *1.216	0.2540	Base Rate × 0.2540	Base Rate *1.470
	23	1.4850	Base Rate *1.216	0.2690	Base Rate × 0.2690	Base Rate *1.485
	24	1.5000	Base Rate *1.216	0.2840	Base Rate × 0.2840	Base Rate *1.500
	25	1.5150	Base Rate *1.216	0.2990	Base Rate × 0.2990	Base Rate *1.515
	26	1.5300	Base Rate *1.216	0.3140	Base Rate × 0.3140	Base Rate *1.530
	27	1.5450	Base Rate *1.216	0.3290	Base Rate × 0.3290	Base Rate *1.545
	28	1.5600	Base Rate *1.216	0.3440	Base Rate × 0.3440	Base Rate *1.560
	29	1.5750	Base Rate *1.216	0.3590	Base Rate × 0.3590	Base Rate *1.575
	30	1.5900	Base Rate *1.216	0.3740	Base Rate × 0.3740	Base Rate *1.590

2.5 **Sheriff-Coroner Uniform Allowance:** The Sheriff will receive a uniform allowance of seventy-five dollars ($75.00) per month or thirty-four dollars and sixty-two cents ($34.62) bi-weekly.

SECTION 2: BENEFIT PROGRAMS

2.1 Benefit Program Coverage

Elected officials working an average of twenty (20) regularly scheduled hours per week and the employee’s dependents are entitled to participate in the County health plans. Coverage commences and is dependent upon eligibility for coverage under the health plan carriers' rules. If elected officials elect medical coverage, then they must participate in a dental plan option and the vision insurance.

2.2 Medical, Dental and Vision Insurance

The County contracts for employee, dependents, retirees and their dependents medical insurance benefit plans through the CalPERS Public Employees Medical and Hospital Care Program. Elected officials who enroll in the County's health plan must enroll in the County's sponsored vision and dental plan.

The County contributes the Public Employees Medical and Hospital Care Act (PEMHCA) statutory monthly MEC set annually by CalPERS on behalf of each employee. The County will make an additional contribution through the County's established Section 125 Cafeteria Plan. In no event, with the total contribution exceed the employee's actual cost.

Effective January 1, 2025, the County's total monthly contribution, which includes the PEMHCA statutory monthly MEC, is as follows:

Employee only: Up to one hundred percent (100%) of the CalPERS Gold employee only premium and one hundred percent (100%) of the dental and vision basic premium;

Employee plus one: Up to ninety percent (90%) of the CalPERS Gold employee plus one premium and eighty percent (80%) of the dental and vision basic premium;

Employee plus family: Up to ninety percent (90%) of the employee plus family CalPERS Gold premium and eighty percent (80%) of the dental and vision basic premium.

The County will continue enrollment in CalPERS for the Health Insurance for the term of this Resolution. However, due to the continued rising cost of health care, the County must explore alternatives to our current plans and funding.

In-Lieu Health: Eligible elected official may elect to "opt out" of the County provided health/dental/vision coverage upon proof of other health insurance coverage and receive two hundred and fifty dollars ($250.00) per month or at such time that the county moves to a bi-weekly pay cycle, one hundred twenty-five dollars ($125) for the first two paydays of each month in-Lieu of Premium Savings.

Elected officials declining health plan coverage and receiving In-Lieu Health may re-enroll upon proof of involuntary loss of other coverage or during next open enrollment. In-Lieu Health is taxable income.

2.3 Life Insurance: Elected officials receive the same life insurance benefit provided to all employees in the amount of fifty thousand dollars ($50,000).

2.4 Optional Employee Paid Supplemental Life Insurance: Elected officials may purchase, at their expense, County sponsored supplemental life insurance coverage for themselves and their dependents subject to limitations specified by the insurance carrier.

SECTION 3: CALPERS RETIREMENT PLAN

3.1 Elected Officials Eligibility. Elected officials are eligible to participate in the County's retirement program as contracted through the California Public Employees Retirement System (CalPERS).

3.2 CalPERS Retirement Miscellaneous Contract Benefits. The County contract with the CalPERS for retirement benefits as follows:

Employees hired prior to January 1, 2013, who are not classified by CalPERS as a classic member will receive the two percent (2%) at fifty-five (55) miscellaneous CalPERS formula with the one (1) year final average compensation period. These employees pay the required nine percent (9%) member contribution, on a pre-tax basis.

Employees hired after December 31, 2012, who are classified by CalPERS as a new member will receive the two percent (2%) at sixty-two (62) miscellaneous CalPERS formula with the three (3) year final average compensation period. These employees pay one half of the total normal cost as determined annually by CalPERS plus an additional two percent (2%) on a pre-tax basis.

3.3 Optional CalPERS Retirement Miscellaneous Contract Benefits. All miscellaneous retirement formulas have the following optional CalPERS retirement benefits:

- Non-Industrial Disability Standard
- Pre-Retirement Death Benefits:
    - 1959 Survivor Benefit Level Three (3)
    - Optional Settlement 2W – Section 21548. This benefit provides that the spouse or domestic partner of a deceased member, who was eligible to retire for service at the time of death, may elect to receive

the Pre-Retirement Option 2W Death Benefit which is the highest monthly allowance a member can leave a spouse or domestic partner in lieu of the lump sum Basic Death Benefit.

- Post-Retirement Death Benefit lump sum of five hundred dollars ($500.00)
- Two percent (2%) retirement COLA.

3.4 CalPERS Retirement Safety Contract Benefits: The County contracts with the California Public Employees Retirement System (CalPERS) for retirement benefits as follows:

Employees hired prior to January 1, 2013, who are not classified by CalPERS as a classic member will receive the two percent (2%) at fifty (50) safety CalPERS formula with the one (1) year final average compensation period. These employees pay the required twelve percent (12%) member contribution, on a pre-tax basis.

Employees hired after December 31, 2012, who are classified by CalPERS as a new member will receive the two point seven percent (2.7%) at fifty-seven (57) safety CalPERS formula with the three (3) year final average compensation period. These employees pay one-half (1/2) of the total normal cost as determined annually by CalPERS on a pre-tax basis.

3.5 Optional CalPERS Retirement Safety Contract Benefits: All safety retirement formulas have the following optional CalPERS retirement benefits:

- Sick Leave Service Credit – Section 20965. This benefit provides that unused accumulated sick leave at time of retirement may be converted to additional service credit at the rate of 0.004 year of service credit for each day of unused sick leave in accordance with the PERS formula.
- Non-Industrial Disability Standard
- Industrial Disability Standard
- Pre-Retirement Death Benefits:
  - 1959 Survivor Benefit Level Three (3)
  - Optional Settlement 2W – Section 21548. This benefit provides that the spouse or domestic partner of a deceased member, who was eligible to retire for service at the time of death, may elect to receive the Pre-Retirement Option 2W Death Benefit which is the highest monthly allowance a member can leave a spouse or domestic partner in lieu of the lump sum Basic Death Benefit.
- Post-Retirement Death Benefit a lump sum of five hundred dollars ($500.00)

- Two percent (2%) retirement COLA.

BE IT FURTHER RESOLVED, effective July 1, 2026, the summary of salary and benefits for elected officials contained in this Resolution supersedes, where applicable, all agreements made prior to this date.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yuba, State of California, on the 28 day of July, 2026, by the following vote:

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

CHAIR, SETH FUHRER

ATTEST: MARY PASILLAS
CLERK OF THE BOARD OF SUPERVISORS

Esmeralda Garcia, Board Clerk

YUBA COUNTY COUNSEL
APPROVED AS TO FORM:

The foregoing is a true and correct copy of the document on file in this office.
ATTEST: MARY PASILLAS
Clerk of the Board of Supervisors of the County of Yuba, State of California
By:
Date: 7/28/26