

RESOLUTION NUMBER R- **316302**DATE OF FINAL PASSAGE **JUN 26 2025**

A RESOLUTION OF THE COUNCIL OF THE CITY OF
SAN DIEGO, PURSUANT TO SECTION 26 OF THE FISCAL
YEAR 2026 SALARY ORDINANCE, ADOPTING AN
AMENDED CAFETERIA BENEFITS PLAN FOR ELIGIBLE
EMPLOYEES FOR JULY 1, 2025 THROUGH JUNE 30, 2026
AND ESTABLISHING FLEXIBLE BENEFIT ALLOTMENTS.

RECITALS

The Council of the City of San Diego (Council) adopts this Resolution based on the following:

- A. The Salary Ordinance for Fiscal Year 2026 (Salary Ordinance) was adopted by the Council of the City of San Diego (City Council) on May 13, 2025 (O-21636).
- B. Section 26 of the Salary Ordinance provides that the City Council may establish additional benefit programs, upon the Mayor's recommendation.
- C. The City Council initially established the City of San Diego Flexible Benefits Plan (Flexible Benefits Plan), effective October 1, 1984, and the City Council wishes to adopt the amended and restated Flexible Benefits Plan for eligible employees in Fiscal Year 2026.
- D. The Flexible Benefits Plan is intended to provide eligible employees a choice between certain taxable and nontaxable benefits offered under it.
- E. The Flexible Benefits Plan is as a cafeteria plan under section 125 of the Internal Revenue Code, and must be interpreted consistently with that section and related guidance issued by the Internal Revenue Service.
- F. The City Council also wishes to adopt the Flexible Benefits Plan allotments or credits for eligible employees to fund health insurance and other benefits.

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G. Under the Meyers-Milias-Brown Act (MMBA), the City must meet and confer with its recognized employee organizations over the annual Flexible Benefits Plan allotments that the City provides its represented employees.

H. The Flexible Benefit Plan allotments for the City's represented employees for the period July 1, 2025 through June 30, 2026 have been negotiated, approved, and set forth in the Memoranda of Understanding (MOU) between the City and all six of its recognized employee organizations: Deputy City Attorneys Association of San Diego, by San Diego Resolution R-314968 (June 12, 2023); Local 127, American Federation of State, County, and Municipal Employees, AFL-CIO, by San Diego Resolution R-314969 (June 12, 2023); San Diego Municipal Employees' Association, by San Diego Resolution R-314970 (June 12, 2023); California Teamsters Local 911, by San Diego Resolution R-315584 (June 11, 2024), San Diego City Firefighters, International Association of Firefighters Local 145, by San Diego Resolution R-315584 (June 13, 2024); and San Diego Police Officers Association, by San Diego Resolution R-315582 (June 11, 2024).

I. The City Council also wishes to approve the allotments for the City's unrepresented employees who are eligible for benefits under the City's Flexible Benefits Plan, adopting the Mayor's recommendations.

J. Section 7.7 of the Flexible Benefits Plan (Timing of Contributions) must now be amended to reflect changes to the City's pay periods in Fiscal Year 2026.

K. The City Council wishes to amend section 7.7 (Timing of Contributions) of the Flexible Benefits Plan to reflect the changes to the City's pay periods in Fiscal Year 2026.

L. The funds appropriate for the Flexible Benefits Plan for Fiscal Year 2026 are set forth in the annual Appropriation Ordinance.

M. The Office of the City Attorney prepared this Resolution based on the information provided by City staff, including information provided by affected third parties and verified by City staff, with the understanding that this information is complete and accurate.

ACTION ITEMS

Be it resolved by the Council of the City of San Diego:

1. Pursuant to section 26 of the Salary Ordinance, the City Council adopts the amended Flexible Benefits Plan, which is Attachment A to this Resolution, and which is also on file in the Office of the City Clerk as Document No. RR-**316302**, for all designated eligible employees for Fiscal Year 2026.

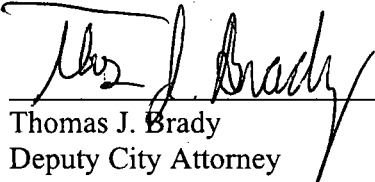
2. The City Council adopts the allotments or credits for flexible benefits for eligible employees under the Flexible Benefits Plan for Fiscal Year, as set forth in the Attachments B and C to this Resolution, and the amounts in Attachments B and C are the total amount of flexible benefits allotted for each eligible employee.

3. The City Council authorizes the Mayor or his designee to take any and all action necessary to provide the health care coverage required under the Affordable Care Act and related federal regulations, for those employees who are not eligible employees under the Flexible Benefits Plan.

4. The City Council authorizes the Mayor to execute agreements with the appropriate organizations providing the benefits designated in the Flexible Benefits Plan.

APPROVED: HEATHER FERBERT, City Attorney

By


Thomas J. Brady
Deputy City Attorney

TJB:jvg

June 4, 2025

Or.Dept: Human Resources

Doc. No. 4083588

I certify that the Council of the City of San Diego adopted this Resolution at a meeting held on
JUN 24 2025

DIANA J.S. FUENTES
City Clerk

By 
Deputy City Clerk

Approved: 6/26/25
(date)


TODD GLORIA, Mayor

Vetoed: _____
(date)

TODD GLORIA, Mayor

Passed by the Council of The City of San Diego on **JUN 24 2025**, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Joe LaCava	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jennifer Campbell	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stephen Whitburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Henry L. Foster III	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marni von Wilpert	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kent Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul A. Campillo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vivian Moreno	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sean Elo-Rivera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage **JUN 26 2025**.

(Please note: When a resolution is approved by the Mayor, the date of final passage is the date the approved resolution was returned to the Office of the City Clerk.)

AUTHENTICATED BY:

TODD GLORIA

Mayor of The City of San Diego, California.

(Seal)

DIANA J.S. FUENTES

City Clerk of The City of San Diego, California.

By *Gilda Drivin* Deputy

Office of the City Clerk, San Diego, California

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