# Yuma County Sheriff's Office
# Public Safety Personnel Retirement System
# Local Board Meeting

## August 20, 2026

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| Members present: | Darren Simmons<br>Dave McDowell<br>Kenneth Thrailkill |
| Members absent: | Joshua Farias<br>Patricia Ogden |
| Others: | Norazel Mejia-Rico, Secretary<br>Lesli Sorensen, Board's Attorney<br>Humberto Del Castillo, Yuma County Chief Financial Officer<br>Yesenia Duenas, YCSO - HR Supervisor |

A meeting of the Local Board of the Yuma County Sheriff's Office Public Safety Personnel Retirement System was held Thursday, August 20, 2026, at the Yuma County Sheriff's Office.

Chairman Simmons called the meeting to order at 3:05 p.m.

**1. Action to approve May 29, 2026, minutes**

The board reviewed the minutes of the May 29, 2026, meeting. Sgt. Thrailkill motioned to approve May 29, 2026, minutes. Mr. McDowell seconded. The motion carried 3 to 0.

**2. Action to approve May 29, 2026, executive session minutes**

The board reviewed the executive session minutes of the May 29, 2026, meeting. Sgt. Thrailkill motioned to approve May 29, 2026, executive session minutes. Mr. McDowell seconded. The motion carried 3 to 0.

**3. Action to approve pension funding policy**

Yuma County Chief Financial Officer, Mr. Humberto Del Castillo, presented to the local board, the Yuma County Board of Supervisors Resolution No. 2026-31, Revising the Adopted Yuma County Public Safety Personnel Retirement System (PSPRS) and Corrections Officers Retirement Plan (CORP) Pension Funding Policy (2026). Mr. Del Castillo reminded the board that the policy needs to be reviewed and adopted annually. He further reminded in December of 2020, the BOS approved issuing $35 million in bonds to fully fund the PSPRS/CORP unfunded liability. Mr. Del Castillo explained section IV – County's share of assets and liabilities, the County's assets for PSPRS are approximately $57 million, liability approximately $61.9 million, a difference of $4.9 million, and a funding ratio of 92.1%. He then proceeded to explain session III – Procedures and advised the Annual Required Contribution (ARC) payment for FY ending June 30, 2027, is estimated at $815,000. Mr. Del Castillo explained employer rates from FY 2020-21 were at 42.98%, then went to 10.57% after the issuing of bonds. The lowest employer rate was 8.00% and has been increasing since then. Currently employer's rate for FY 26-27 is 17.21%. The increases can be because of actuarial valuations, normal market fluctuations, investment performance, and the ongoing accrual of benefits. Additional driven factors that are not included in the

PSPRS report that contributes to the increase are inflation, early retirements, and salary increases. The Phoenix Office is working to incorporate those factors to provide an accurate rate. Mr. Del Castillo advised the next report they will receive will be in December 2026. He will continue to monitor the funding status to ensure Yuma County has a strong funding pension. Mr. Del Castillo advised a strategy that can be utilized is to increase the minimum annual required contribution by providing additional payments. This process can be approved during the budget process. Chairman Simmons stated he would like the unfunded liability ratio to be above 90%; he doesn't want the County to be in the same position where they had to purchase the bonds. Attorney Sorensen informed the board that the funding status currently is in a great position. The Phoenix Office have different actual models, interest rates were 9%, now it's 7%, and can provide more information to employers for decisions. Mr. Del Castillo mentioned he can provide an updated status via email. Attorney Sorensen recommended the updated status should be discussed at a retirement meeting. The secretary advised the board members that the pension policy is posted on the County's website as required by statue. After a review of the presentation, Chairman Simmons motioned to approve the pension funding policy. Sgt. Thrailkill seconded. The motion carried 3 to 0.

**4. Action to approve New PSPRS Member(s) and acknowledge any pre-existing condition(s)**

The secretary advised the board members of the new PSPRS members: Brandon Mendiola and Bryan Stiles, their date of hired 06/15/26; Isabel Figueroa, date of hired 06/29/26; William Chadwick, date of hired 07/13/26; Judith Duran and Kaelyn Godfrey, their date of hired 07/20/26, and Daniel Alfaro and Daryl Tillis, their date of hired 08/02/26. Their medical evaluations were reviewed for pre-existing conditions. Letters of pre-existing condition(s) were sent to Brandon Mendiola, Bryan Stiles, Judith Duran, Daniel Alfaro, and Daryl Tillis on August 10, 2026. Sgt. Thrailkill motioned to approve new PSPRS members and acknowledge pre-existing conditions. Mr. McDowell seconded. The motion carried 3 to 0.

**5. Review and discuss PSPRS Newsletters**

The secretary asked the board if they had any questions regarding the newsletters. The board had no comments and/or questions.

**6. Discussion of current events**

The secretary advised no separations to report for this meeting. She further advised of two (2) upcoming retirements. Sgt. Richard Meraz and Deputy James Waddell, both with an effective date of September 1, 2026. Additionally, Sgt. David Callahan was approved to extend his Deferred Retirement Option Plan (DROP) for another two (2) years.

**7. Possible set date for next meeting**

Chairman Simmons advised keeping the next meeting open. The board members are waiting for additional information from a claimant. Once the information is obtained, the board will schedule a meeting.

The meeting was adjourned at 3:22 p.m.

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Norazel B. Mejia-Rico, Secretary of the Board