

# Pension Contracts Management Program Annual Report

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Pension Contracts and Prefunding Programs Division

# Program Activities FY 24-25



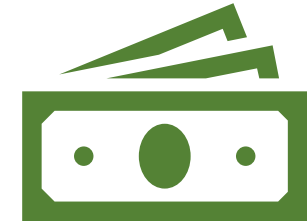
**98.9%**  
Employers current  
on CalPERS  
pension obligations



**432** Resolved  
delinquent cases  
across 170 employers

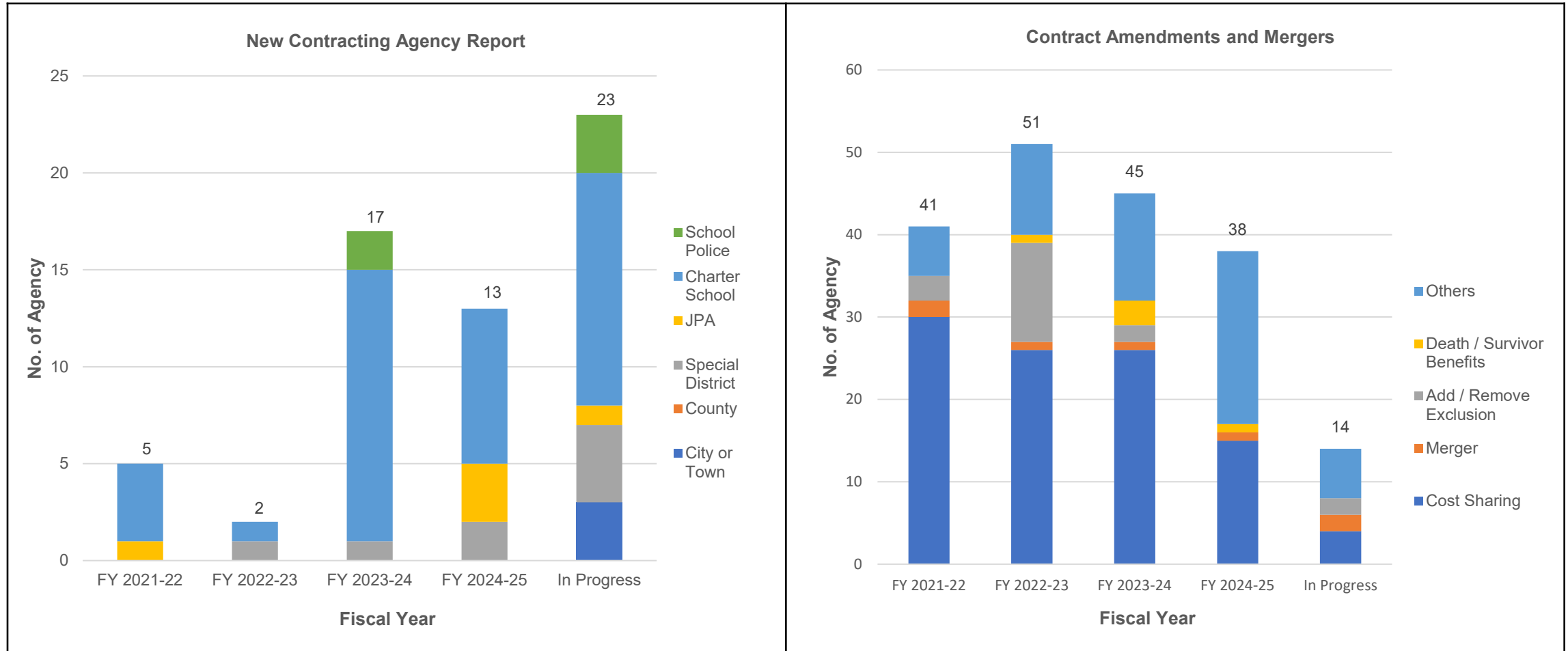


**13** New pension contracts  
**6** New 218 Agreements  
**37** Amendments  
**1** Merger  
**1** Voluntary terminations

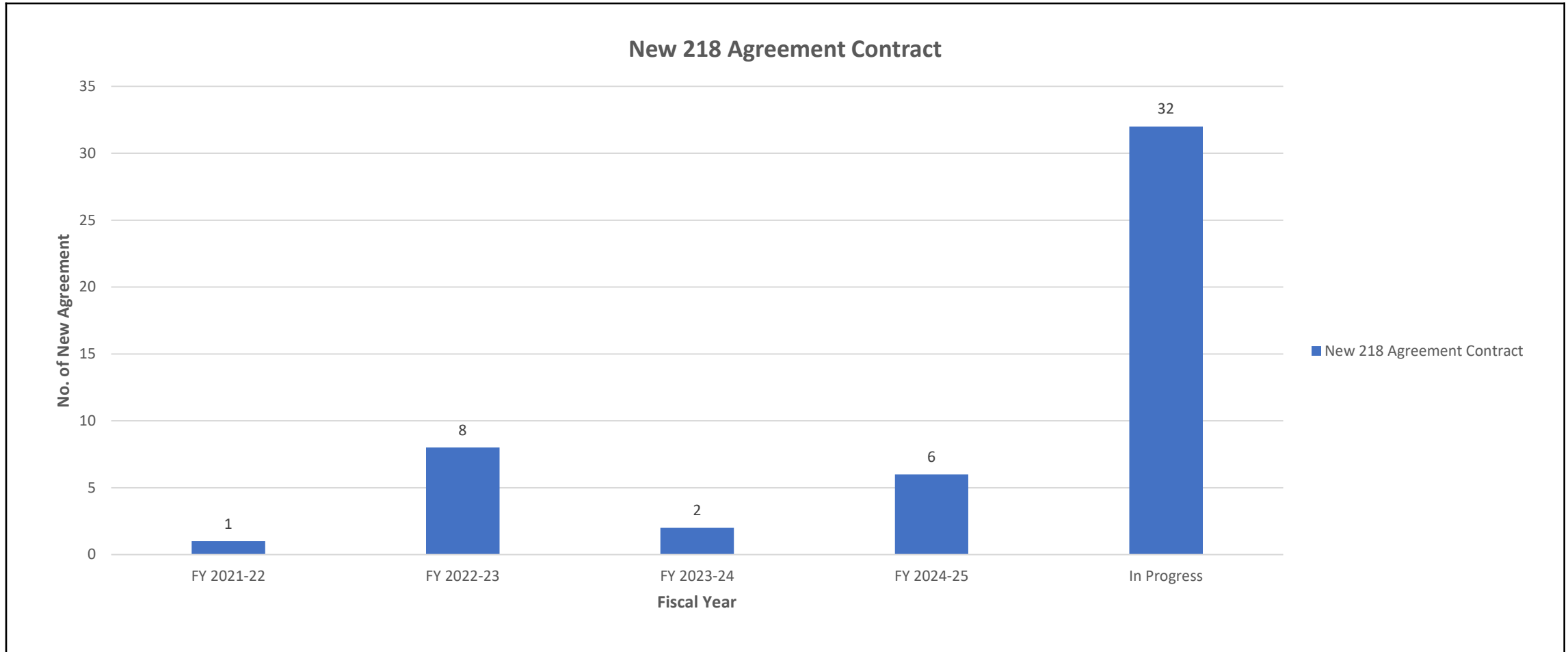


**3** Payment plans

# Pension Contracts Activity Report



# Social Security 218 Agreement Activity Report



# Voluntary Contract Termination Report

## Fiscal Year 2024-25 Annual Updates:

- During the fiscal year 2024-25, North Delta Water Agency terminated their contract with CalPERS. Currently, we have a total of four agencies that have requested to terminate their pension contract with CalPERS. All terminations are voluntary.

Agency Name	Agency Type	Total Members	Resolution of Intention Effective Date	Contract Termination Effective Date
North Delta Water Agency	JPA	2	2/13/2024	2/2/2025
Burney Fire Protection District	Special District	25	10/5/2024	
Camrosa Water District	Special District	83	11/24/2024	
Felton Fire Protection District	Special District	14	3/3/2025	
Reclamation District Number 1660	Special District	0	4/8/2025	

# Collections Activity Report

Status Report	Q4 (April 1 – June 30)	Resolved As of 8/15/2025	Pending Resolution As of 8/15/2025
Collection Cases	17 Cases	8 Cases	<b>9 Cases</b>
Total Outstanding Amount	\$184,105	\$79,242	<b>\$104,863</b>

# Active Payment Plans

Active payment plans are approved on a case-by-case basis for employers experiencing acute and temporary financial challenges. For employers with longer-term but still temporary and surmountable financial challenges, the Financial Office in conjunction with the Actuarial and Legal Offices, may offer a payment plan that sustains the employer and protects their members' accrued benefits.

Agency Name	Type of Payment	Total Outstanding Amount as of 6/30/25	Payment Term	Account Status
Central Sierra Planning Council	Termination Unfunded Liability*	\$36,020	5-Year	Paid Off 7/2/2025
San Luis Obispo Regional Transit Authority	Termination Unfunded Liability*	\$115,487	5-Year	Current
Shasta LAFCO	Termination Unfunded Liability*	\$34,695	7-Year	Current

\* All terminations are voluntary