



Board of Retirement Regular Meeting

Sacramento County Employees' Retirement System

Agenda Item 15

MEETING DATE: September 17, 2025

SUBJECT: Education: Participating Employer Membership Process

SUBMITTED FOR: ☐ Action ☒ Information

RECOMMENDATION

Receive and file presentation on the process for special districts to join SCERS as participating employers.

PURPOSE

This item supports Strategic Management Plan goals regarding stakeholder relations by promoting transparent policies and communications to members and employers about roles and responsibilities.

DISCUSSION

At the August 20th Board meeting, the Chief Executive Officer informed the Board that the Government Financial Services Joint Power Authority (GFSJPA) passed a resolution on July 24th expressing interest in joining SCERS for their employees.

The attached presentation provides a general overview of the process and considerations for adding a new participating employer into SCERS membership. A more detailed discussion and action regarding GFSJPA will be brought forward at a later date.

ATTACHMENTS

- Board Order
- Participating Employer Presentation

Prepared by:

/S/

Eric Stern
Chief Executive Officer



Retirement Board Order

Sacramento County Employees' Retirement System

**Before the Board of Retirement
September 17, 2025**

AGENDA ITEM:

Education: Participating Employer Membership Process

THE BOARD OF RETIREMENT hereby approves the Staff recommendation to receive and file presentation on the process for special districts to join SCERS as participating employers.

I HEREBY CERTIFY that the above order was passed and adopted on September 17, 2025, by the following vote of the Board of Retirement, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

ALTERNATES (Present but not voting):

Chris Giboney
Board President

Eric Stern
Chief Executive Officer and
Board Secretary



Participating Employer Process

September 17, 2025

Current Participating Employers

Sacramento County and Courts - 1941

Sunrise Recreation and Park District – 1961

Fair Oaks Cemetery District – 1962

Carmichael Recreation and Park District – 1972

Sacramento Employment and Training Agency – 1978

Orangevale Recreation and Park District – 1984

Elk Grove-Cosumnes Cemetery District – 1987

Galt-Arno Cemetery District – 1987

Mission Oaks Recreation and Park District – 1987

Sacramento County Superior Court – 2001

Rio Linda Elverta Recreation and Park District – 2017

Sacramento Area Sewer District - 2024

Formal Approval Process

1. Four-fifths of Board of Supervisors for dependent districts, or two-thirds of independent District board votes to join SCERS.
2. Board of Retirement votes to include District in SCERS.

Alternative: Special Legislation

- UC Medical Centers (former County Hospitals)
- Superior Court Reorganization
- Sacramento Area Sewer District

Government Code §31557

“All officers and employees of any district become members of the association on the first day of the calendar month after:

(a) In the case of districts for which the board of supervisors is the governing body, such body adopts by four-fifths vote a resolution providing for the inclusion of the district in the retirement association.

(b) In the case of district for which the board of supervisors is not the governing body, the governing body adopts by a two-thirds vote, a resolution providing for the inclusion of the district in the retirement association **and the board, by a majority, consents thereto.**”

Other Administrative Requirements

- Evaluation of employer financial stability
- Actuarial study to determine contribution rates
- Participation Agreement/MOU regarding roles and responsibilities
- Employer data/payroll system validation

SCERS Participation Agreement

Outlines roles and responsibilities:

- Administrative – Payroll transmittals, withholding of employee contributions, record retention and audit compliance, pay schedules/MOUs, enrollment/separation
- Financial – Payment obligations, contribution rates, administrative expenses, termination/withdrawal liability
- Benefits – Tiers, membership eligibility and requirements, part-time/post-retirement employment, other benefits
- Actuarial – Cost-sharing, multi-employer plan with pooled risks, expenses

Other Considerations

- Staff capacity at SCERS to onboard new employer
- Staff capacity at new employer to meet administrative obligations
- Cost-benefit of adding a small employer